

**BAY COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2015**

Based on Actual Costs
For The Year Ended
December 31, 2015

MAXIMUS[®]
HELPING GOVERNMENT SERVE THE PEOPLE[®]

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BAY COUNTY, MICHIGAN

COUNTY-WIDE COST ALLOCATION PLAN

Certification by the Responsible County Official

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

1.) All costs included in this proposal for the year ended December 31, 2015 to establish cost allocations or billings for the year beginning January 1, 2017, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

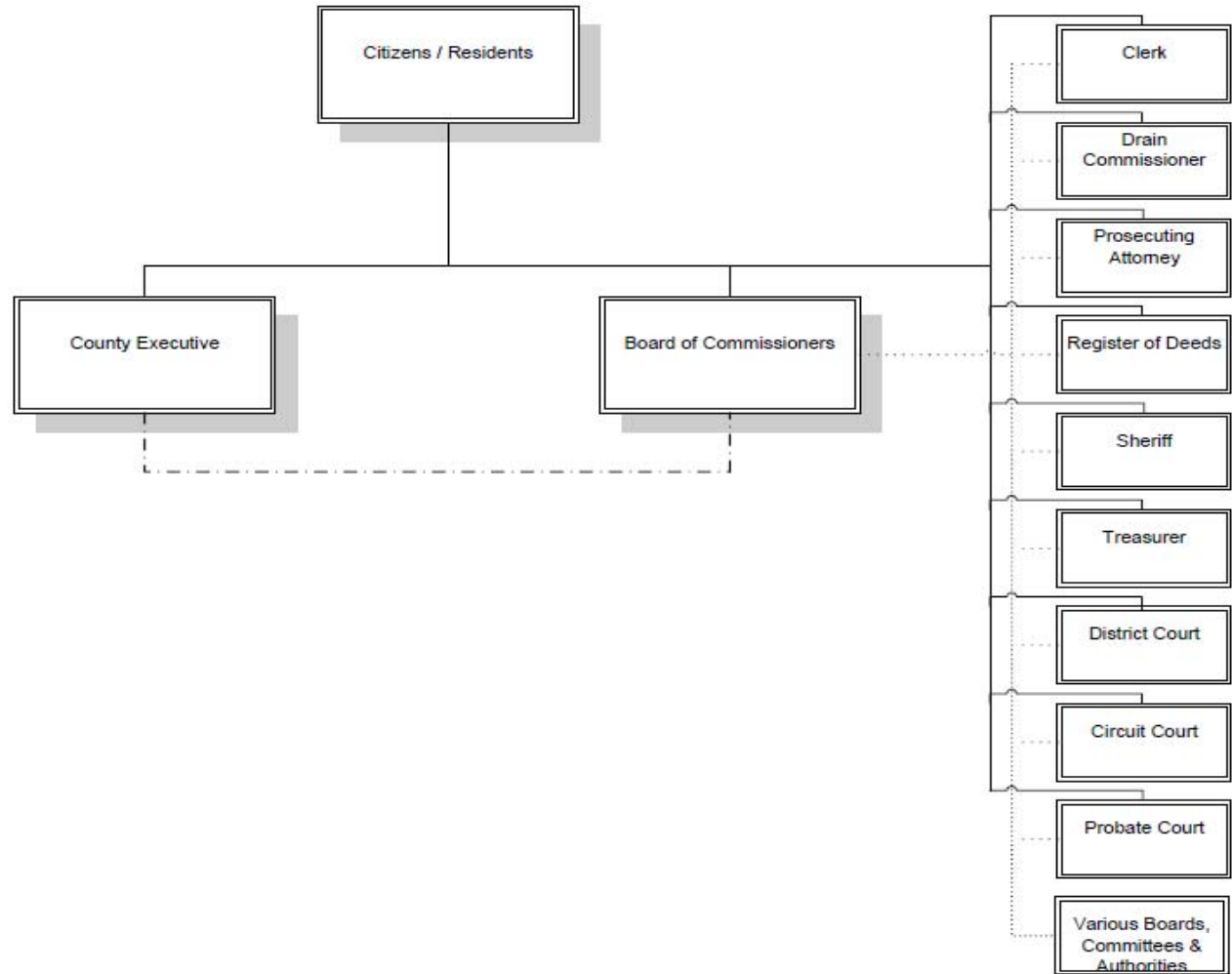
I declare that the foregoing is true and correct.

Signature: *Jan M. Histed*
Name of Official: Jan M. Histed
Title: Finance Officer
Date: 7-28-16

Bay County, Michigan



Bay County Organizational Chart
2015

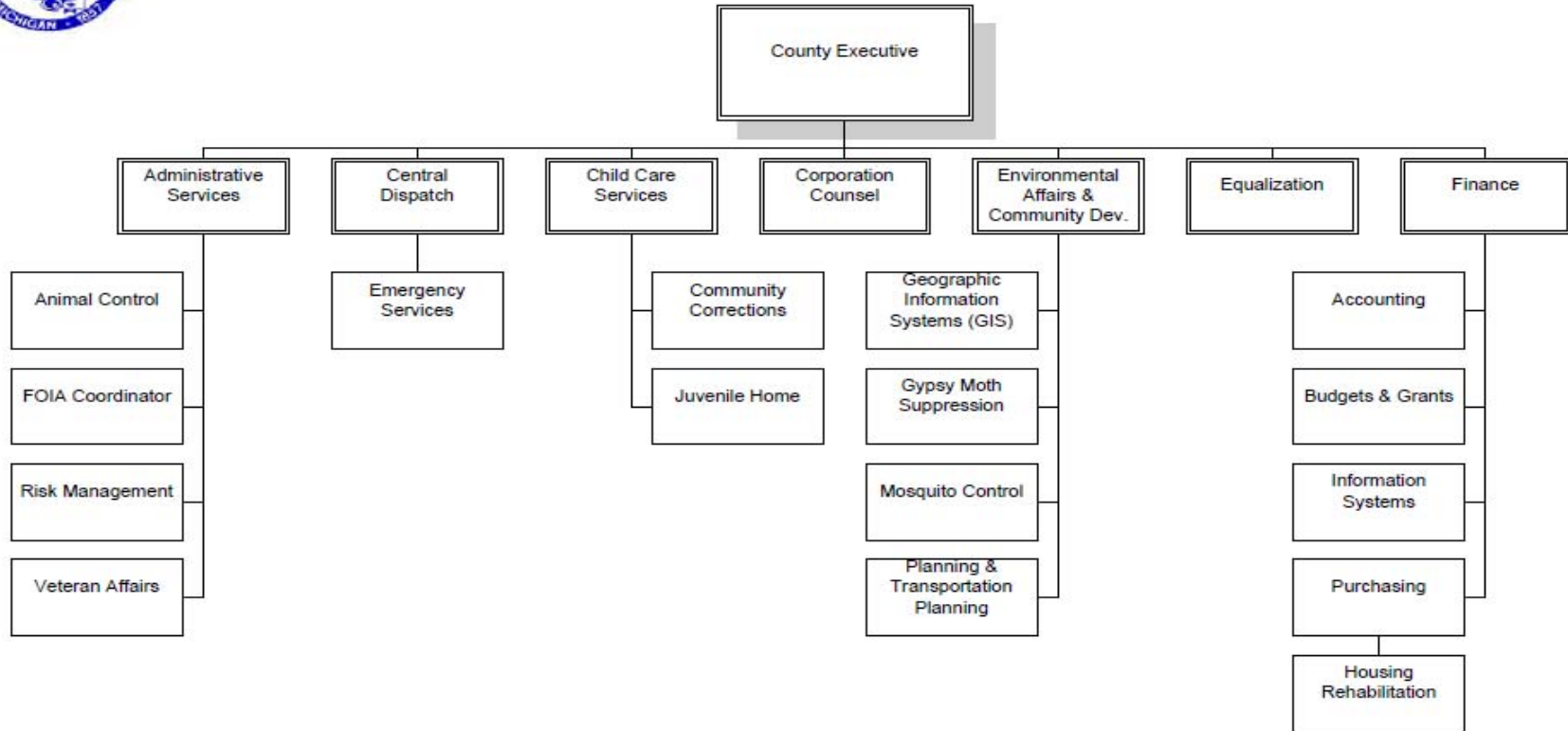


Legend:

- Direct Control _____
- Coordinated Budget/Personnel, etc.
- Legislative Coordination - - - - -



Bay County Organizational Chart
County Executive 2015



Legend:

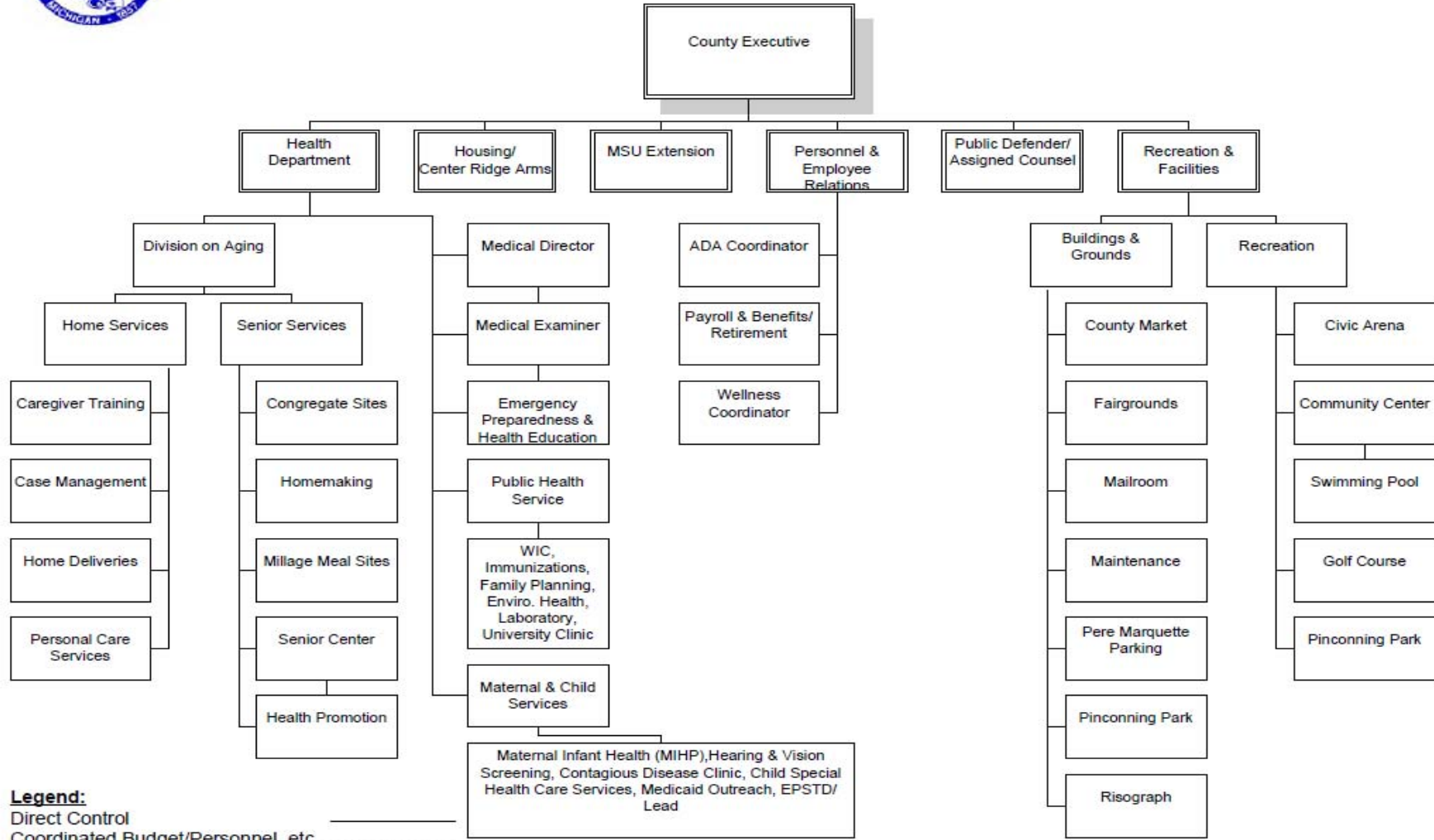
Direct Control _____

Coordinated Budget/Personnel, etc.

Legislative Coordination - - - - -



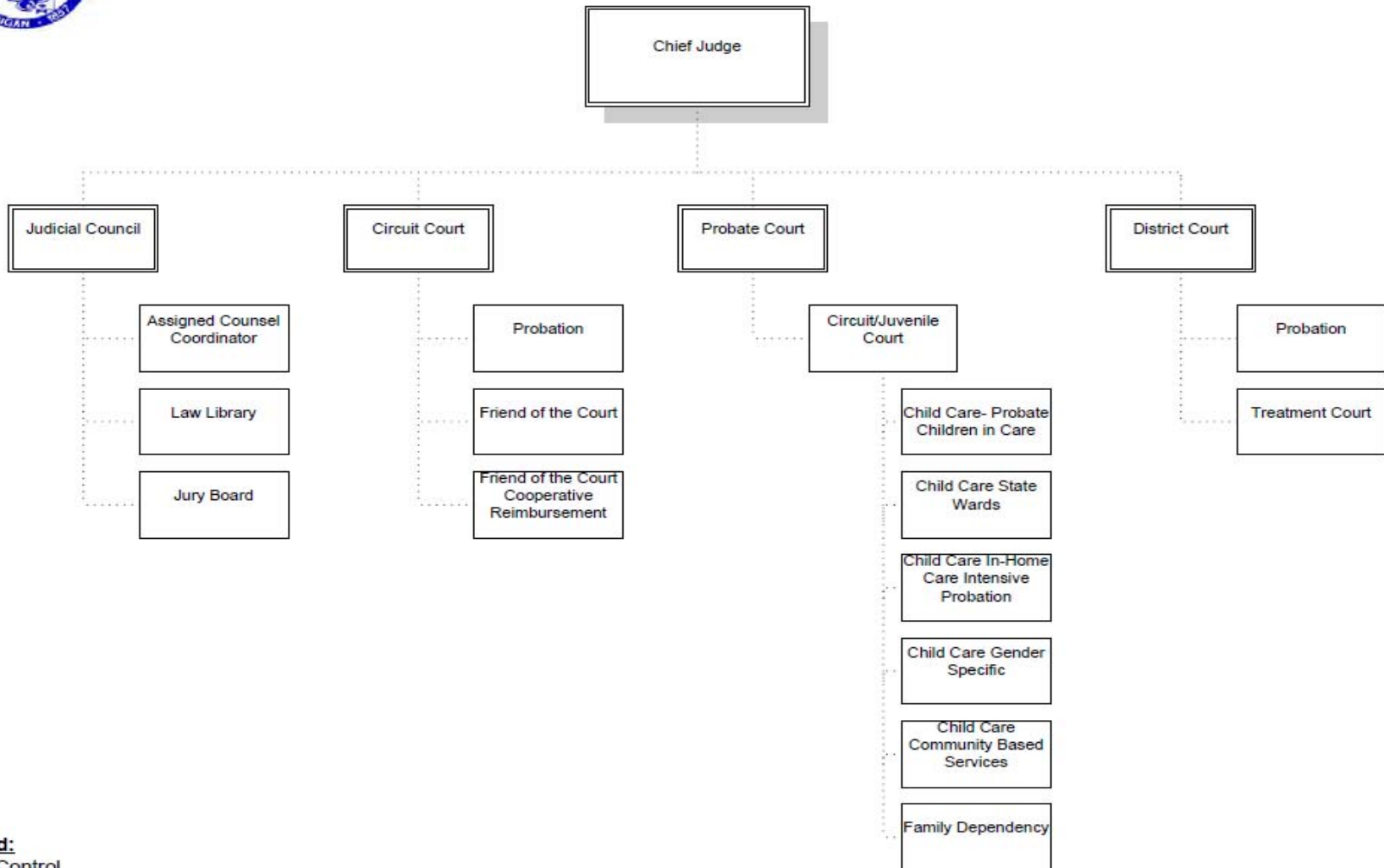
Bay County Organizational Chart
County Executive 2015 (Cont.)



Legend:
 Direct Control _____
 Coordinated Budget/Personnel, etc.
 Legislative Coordination - - - - -



Bay County Organizational Chart
Courts 2015



Legend:

Direct Control _____

Coordinated Budget/Personnel, etc. - - - - -

Legislative Coordination - - - - -

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments are based on actual expenditures for the fiscal year ended 2015. The plan was prepared by MAXIMUS, Inc.

METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in 2 CFR Part 200. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the fiscal year identified in the Cost Allocation Plan. Statistics used to allocate costs were taken from data by performing one hundred percent counts or, in some cases, conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocation to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

First Allocation - the actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense and general government costs as determined by OMB Circular A-87), plus all allocated costs for other central service departments which have been identified up to this point.

Second Allocation - costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and
- (2) after the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT

A table of contents is included at the beginning of the plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the ready identification of the following summary data and sections of the plan:

Summary Data - five summary schedules are provided at the beginning of the plan.

- (1) **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) **Fixed Costs Proposed (Schedule B)** - this schedule computes the difference between the actual (final) costs compiled within this plan to the indirect cost amount used (fixed) during the fiscal period under review. The difference between the final costs and fixed cost is called the rollforward adjustment. Depending on many factors a positive or negative number would be added to the final costs to compute a proposed cost, plus or minus adjustments, for the next fiscal period.
- (3) **Summary of Allocated Costs (Schedule C)** - summarizes the costs allocated from each central service department. The central service departments are listed along the left side of the page separated by spaces between the grantee departments.
- (4) **Detail of Allocated Costs (Schedule D)** - details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.
- (5) **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service department.

Sections - sections for each central service department are presented in the following format:

- (1) **Nature and Extent of Services** - a narrative description of the central service and each function that was identified. Also described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) **Costs to be Allocated** - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) **Costs to be Allocated by Function** - costs for each department are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) **Detail Allocation** - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are reallocated to all other departmental functions based on functional costs.
- (5) **Departmental Cost Allocation Summary** - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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**Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	Cir Ct 101-13100	SSSPP 101-13101	ADC 101-13131	CC Pro 101-13300	Distr 101-13600	DC Pro 101-13700	DC OWI 101-13701
Building Depreciation	56,258	0	0	14,125	49,794	7,491	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	1,563	246	286	106	838	377	334
Accounting 101-19100	9,162	1,416	1,643	620	5,242	2,305	1,904
Payroll 101-20200	5,132	319	276	0	6,291	2,077	222
Budget 101-21200	3,148	333	406	532	2,558	953	442
Administrative Serv 101-27200	1,976	114	114	0	2,396	780	91
Information Services	51,860	1,065	0	5,015	64,537	17,098	1,157
Financial System MUNIS	5,032	477	524	134	4,895	1,721	549
Purchasing 101-23300	0	0	0	0	0	0	0
Treasurer 101-25300	8,135	61	89	399	2,476	414	220
Buildings & Grounds	159,942	0	0	40,158	141,150	21,298	0
Corporation Counsel	1,964	0	0	0	2,384	0	0
Personnel 101-27000	11,516	577	577	0	15,161	4,724	464
Riso Print/Postage 101-29800	2,108	0	(2)	283	5,833	324	26
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	10,439	292	292	1,347	10,888	2,717	235
Retiree Insurance 101-87800	52,233	5,663	774	0	70,482	26,467	383
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	380,468	10,563	4,979	62,719	384,925	88,746	6,027
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	380,468	10,563	4,979	62,719	384,925	88,746	6,027
Adjustments	(5,006)	(4,846)	0	0	(8,802)	(504)	0
Proposed Costs	375,462	5,717	4,979	62,719	376,123	88,242	6,027



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	F.O.C. ALL	F.O.C. Direct DP	Law Lb 101-14500	Jury 101-14700	Pro Ct 101-14800	Guardn 101-14802	Safe H 101-14805
Building Depreciation	21,941	0	3,561	0	34,976	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	2,066	0	0	507	1,336	58	50
Accounting 101-19100	12,365	0	0	2,948	7,851	327	307
Payroll 101-20200	8,854	0	0	789	4,289	0	0
Budget 101-21200	3,896	0	0	1,196	2,590	121	381
Administrative Serv 101-27200	3,355	0	0	305	1,672	0	0
Information Services	0	43,315	0	3,484	40,005	0	0
Financial System MUNIS	7,912	0	0	1,106	4,282	69	72
Purchasing 101-23300	138	0	0	0	0	0	0
Treasurer 101-25300	7,516	0	0	1,300	6,472	434	193
Buildings & Grounds	62,315	0	10,123	0	99,440	0	0
Corporation Counsel	445	0	0	0	0	0	0
Personnel 101-27000	22,320	0	0	1,543	10,668	0	0
Riso Print/Postage 101-29800	6,069	0	0	2,431	1,709	0	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	10,703	0	340	783	7,628	0	0
Retiree Insurance 101-87800	105,067	0	0	7,942	39,875	0	0
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	274,962	43,315	14,024	24,334	262,793	1,009	1,003
Roll Forward	2,823	22,174	0	0	0	0	0
Cost With Roll Forward	277,785	65,489	14,024	24,334	262,793	1,009	1,003
Adjustments	0	0	0	0	(24,487)	0	0
Proposed Costs	277,785	65,489	14,024	24,334	238,306	1,009	1,003



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Co Exe 101-17100	Clerk 101-21500	Equal 101-25700	Elect 101-26200	Canvas 101-26201	P.A. 101-267XX	P.A. DP General
Building Depreciation	1,220	1,986	1,054	0	0	30,092	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	391	1,164	409	37	57	2,050	0
Accounting 101-19100	2,393	6,922	2,542	342	326	12,378	0
Payroll 101-20200	488	1,011	1,031	0	0	7,201	0
Budget 101-21200	1,047	2,146	964	315	371	5,161	0
Administrative Serv 101-27200	23,601	388	393	0	0	2,730	0
Information Services	13,838	12,456	19,435	2,293	0	0	70,389
Financial System MUNIS	831	2,091	1,346	71	69	6,965	0
Purchasing 101-23300	1,103	2,343	1,240	965	0	1,792	0
Treasurer 101-25300	467	6,567	431	127	274	4,097	0
Buildings & Grounds	27,053	43,499	23,348	0	0	85,025	0
Corporation Counsel	8,702	4,176	1,278	0	0	4,133	0
Personnel 101-27000	1,160	14,473	2,540	0	0	20,232	0
Riso Print/Postage 101-29800	72	518	88	346	0	4,449	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	2,454	3,270	2,229	0	0	9,862	0
Retiree Insurance 101-87800	1,613	10,728	11,878	0	0	86,892	0
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	86,433	113,738	70,206	4,496	1,097	283,059	70,389
Roll Forward	0	0	0	0	0	(3,426)	33,817
Cost With Roll Forward	86,433	113,738	70,206	4,496	1,097	279,633	104,206
Adjustments	0	0	0	0	0	(565)	0
Proposed Costs	86,433	113,738	70,206	4,496	1,097	279,068	104,206



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Detail

Central Service Departments	R.O.D. 101-26800	Crmdef 101-27300	Idg Ay 101-27301	Pub Df 101-27302	Drain 101-27500	Survey 101-27801	MH Fac 101-27903
Building Depreciation	923	0	0	6,371	932	27	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	1,624	96	399	512	480	671	1
Accounting 101-19100	9,183	534	2,227	3,155	2,957	3,818	14
Payroll 101-20200	1,574	3	0	1,419	2,356	62	0
Budget 101-21200	1,388	48	2,434	1,224	1,207	888	46
Administrative Serv 101-27200	623	1	0	578	890	27	0
Information Services	0	0	0	9,687	11,012	579	0
Financial System MUNIS	2,887	111	461	1,586	2,133	842	4
Purchasing 101-23300	0	0	0	1,240	138	138	0
Treasurer 101-25300	10,134	0	1,963	578	417	3,424	4
Buildings & Grounds	20,183	0	0	18,113	20,648	604	0
Corporation Counsel	5,863	0	0	0	3,352	0	0
Personnel 101-27000	3,814	7	0	3,361	6,105	188	0
Riso Print/Postage 101-29800	408	0	0	351	1,103	0	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	2,656	3	0	2,093	5,989	99	375
Retiree Insurance 101-87800	11,346	0	0	6,928	28,346	90	0
Building Authority 101-27900	0	0	0	0	0	0	157
Total Allocated	72,606	803	7,484	57,196	88,065	11,457	601
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	72,606	803	7,484	57,196	88,065	11,457	601
Adjustments	0	0	0	0	0	0	0
Proposed Costs	72,606	803	7,484	57,196	88,065	11,457	601



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Detail

Central Service Departments	Ct Fac 101-27906	Arena 101-27908	Zielin 101-27909	Bangor 101-27910	Fisher 101-27911	Hickor 101-27912	McNall 101-27919
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	2	2	1	1	3	2	0
Accounting 101-19100	11	11	14	14	44	23	9
Payroll 101-20200	0	0	0	0	0	0	0
Budget 101-21200	11	11	46	46	70	55	41
Administrative Serv 101-27200	0	0	0	0	0	0	0
Information Services	0	0	0	0	0	0	0
Financial System MUNIS	3	3	4	4	11	6	4
Purchasing 101-23300	0	0	0	0	138	0	0
Treasurer 101-25300	0	0	4	4	17	12	0
Buildings & Grounds	0	0	0	0	0	0	0
Corporation Counsel	0	0	0	0	0	0	0
Personnel 101-27000	0	0	0	0	0	0	0
Riso Print/Postage 101-29800	0	0	0	0	0	0	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	0	0	627	481	584	636	584
Retiree Insurance 101-87800	0	0	0	0	0	0	0
Building Authority 101-27900	95	95	157	157	346	220	125
Total Allocated	122	122	853	707	1,213	954	763
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	122	122	853	707	1,213	954	763
Adjustments	0	0	0	0	0	0	0
Proposed Costs	122	122	853	707	1,213	954	763



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Detail

Central Service Departments	GROVE 101-27920	Almnt1 101-27921	Almnt2 101-27922	Soil 101-28000	MSU Ex 101-28300	Environ 101-28700	GIS 101-28800
Building Depreciation	0	0	0	0	1,214	293	123
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	9	5	7	65	334	335	280
Accounting 101-19100	76	38	48	360	1,949	2,078	1,760
Payroll 101-20200	0	0	0	0	360	505	212
Budget 101-21200	104	80	90	43	987	786	799
Administrative Serv 101-27200	0	0	0	0	131	186	79
Information Services	0	0	0	0	13,819	5,406	2,415
Financial System MUNIS	19	11	12	74	619	738	516
Purchasing 101-23300	138	0	0	0	138	1,103	965
Treasurer 101-25300	44	24	32	523	503	287	240
Buildings & Grounds	0	0	0	0	26,912	6,490	2,743
Corporation Counsel	0	0	0	0	0	4,802	896
Personnel 101-27000	0	0	0	0	937	1,101	498
Riso Print/Postage 101-29800	0	0	0	0	33	85	(7)
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	349	616	616	0	1,743	817	345
Retiree Insurance 101-87800	0	0	0	0	5,656	7,560	2,979
Building Authority 101-27900	662	346	409	0	0	0	0
Total Allocated	1,401	1,120	1,214	1,065	55,335	32,572	14,843
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,401	1,120	1,214	1,065	55,335	32,572	14,843
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,401	1,120	1,214	1,065	55,335	32,572	14,843



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Detail

Central Service Departments	Sherif 101-30100	CC War 101-31100	Baynet 101-31200	2nd Rd 101-31500	2nd Rd 101-31503	2nd Rd 101-31504	2nd Rd 101-31505
Building Depreciation	287,140	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	3,652	252	227	771	289	234	275
Accounting 101-19100	22,150	1,492	1,320	4,947	1,759	1,375	1,635
Payroll 101-20200	17,501	360	329	5,973	1,285	360	701
Budget 101-21200	11,109	576	279	2,503	608	483	526
Administrative Serv 101-27200	6,765	131	131	2,309	489	131	256
Information Services	102,442	2,899	2,029	43,284	5,799	772	8,020
Financial System MUNIS	16,446	527	490	4,682	1,162	514	767
Purchasing 101-23300	3,170	0	0	1,103	0	0	0
Treasurer 101-25300	17,363	135	0	1,482	161	101	101
Buildings & Grounds	280,718	0	0	0	0	0	0
Corporation Counsel	52,951	0	0	0	0	0	0
Personnel 101-27000	45,934	937	937	16,540	3,510	937	1,839
Riso Print/Postage 101-29800	746	0	0	0	0	0	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	152,778	2,381	2,381	49,342	11,002	2,906	5,716
Retiree Insurance 101-87800	171,311	5,732	2,383	60,751	14,604	5,741	10,765
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	1,192,176	15,422	10,506	193,687	40,668	13,554	30,601
Roll Forward	0	0	0	0	7,159	(92)	3,726
Cost With Roll Forward	1,192,176	15,422	10,506	193,687	47,827	13,462	34,327
Adjustments	(894)	0	0	0	0	0	0
Proposed Costs	1,191,282	15,422	10,506	193,687	47,827	13,462	34,327



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Detail

Central Service Departments	2nd Rd 101-31506	2nd Rd 101-31507	2nd Rd 101-31516	Rd Gt 101-31600	TWP Rd 101-31700	Drv Sf 101-31902	YAE 101-31903
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	310	236	244	335	166	36	89
Accounting 101-19100	1,850	1,378	1,436	2,045	1,019	217	511
Payroll 101-20200	640	310	360	1,028	92	6	0
Budget 101-21200	626	346	474	845	514	99	126
Administrative Serv 101-27200	262	131	131	393	32	0	0
Information Services	6,863	2,127	2,514	9,178	0	0	0
Financial System MUNIS	819	510	525	1,065	324	49	109
Purchasing 101-23300	138	0	0	0	0	0	0
Treasurer 101-25300	157	20	76	141	6	0	0
Buildings & Grounds	0	0	0	0	0	0	0
Corporation Counsel	0	0	0	0	0	0	0
Personnel 101-27000	1,877	937	937	2,815	225	0	0
Riso Print/Postage 101-29800	0	0	0	0	0	0	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	5,811	2,381	2,381	8,192	571	0	0
Retiree Insurance 101-87800	2,908	392	5,764	11,596	2,074	659	0
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	22,261	8,768	14,842	37,633	5,023	1,066	835
Roll Forward	4,986	(23)	164	3,767	0	0	0
Cost With Roll Forward	27,247	8,745	15,006	41,400	5,023	1,066	835
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,247	8,745	15,006	41,400	5,023	1,066	835



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Detail

Central Service Departments	Train 101-32100	Mar Gt 101-33100	Snow 101-33200	DARE 101-33502	Correc 101-35100	CCP 101-36400	O.E.S. 101-42600
Building Depreciation	0	0	0	0	0	0	749
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	4	79	40	0	83	10	340
Accounting 101-19100	31	504	244	2	490	59	2,171
Payroll 101-20200	0	161	25	0	0	0	360
Budget 101-21200	48	474	153	10	468	26	1,067
Administrative Serv 101-27200	0	68	10	0	0	0	131
Information Services	0	0	0	0	0	0	6,284
Financial System MUNIS	8	223	71	1	107	13	678
Purchasing 101-23300	0	0	0	0	0	0	1,516
Treasurer 101-25300	4	187	37	0	339	0	387
Buildings & Grounds	0	0	0	0	0	0	1,672
Corporation Counsel	0	0	0	0	0	0	3,359
Personnel 101-27000	0	347	53	0	0	0	937
Riso Print/Postage 101-29800	0	4	0	0	0	0	217
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	0	1,238	190	0	0	0	1,023
Retiree Insurance 101-87800	0	0	0	0	0	0	5,689
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	95	3,285	823	13	1,487	108	26,580
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	95	3,285	823	13	1,487	108	26,580
Adjustments	0	0	0	0	0	0	0
Proposed Costs	95	3,285	823	13	1,487	108	26,580



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Central Service Departments	Animal 101-43000	Pere M 101-58000	Med Ex 101-64800	B Hlth 101-64900	Amulan 101-65100	Job Tr 101-66801	T Plan 101-72101
Building Depreciation	19,690	0	0	0	0	0	248
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	1,119	26	252	3	1	16	391
Accounting 101-19100	6,568	154	1,450	20	7	93	2,649
Payroll 101-20200	2,147	0	0	0	0	0	425
Budget 101-21200	3,172	152	614	29	15	106	1,227
Administrative Serv 101-27200	12,541	0	0	0	0	0	157
Information Services	9,975	0	0	0	0	0	4,828
Financial System MUNIS	2,721	34	309	4	2	19	865
Purchasing 101-23300	689	0	138	0	0	0	3,170
Treasurer 101-25300	4,792	148	1,646	17	4	81	520
Buildings & Grounds	23,452	0	0	0	0	0	5,486
Corporation Counsel	2,805	0	0	0	0	0	2,242
Personnel 101-27000	6,025	0	0	0	0	0	997
Riso Print/Postage 101-29800	539	0	82	0	0	0	2
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	109	2,981	0	0	0	0	0
Risk Management	6,307	0	0	0	0	0	690
Retiree Insurance 101-87800	18,049	0	0	0	0	0	6,067
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	120,700	3,495	4,491	73	29	315	29,964
Roll Forward	0	0	0	0	0	0	2,329
Cost With Roll Forward	120,700	3,495	4,491	73	29	315	32,293
Adjustments	0	0	0	0	0	0	0
Proposed Costs	120,700	3,495	4,491	73	29	315	32,293



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Central Service Departments	Parks 101-75100	Soft B 101-75108	Center 101-75700	Pool 101-75800	Market 101-75900	Fair 101-76000	Civic 101-7620X
Building Depreciation	1,201	0	44,634	0	0	9,375	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	115	163	854	127	1	347	3,857
Accounting 101-19100	716	956	4,973	813	7	1,983	22,047
Payroll 101-20200	462	185	932	524	0	34	2,834
Budget 101-21200	490	441	2,129	565	10	1,328	7,603
Administrative Serv 101-27200	195	77	365	222	0	14	1,163
Information Services	0	0	3,187	0	0	0	7,142
Financial System MUNIS	464	327	1,627	528	2	521	6,475
Purchasing 101-23300	0	0	551	138	0	138	2,067
Treasurer 101-25300	524	177	3,662	697	0	1,100	22,547
Buildings & Grounds	6,610	2,814	60,399	0	213	36,456	31,371
Corporation Counsel	0	0	0	0	0	0	0
Personnel 101-27000	987	485	2,591	1,119	0	104	6,980
Riso Print/Postage 101-29800	144	0	(1)	(1)	0	0	217
Recreation & Fac 101-75110	16,618	0	18,314	5,665	12,740	1,876	16,528
Park Maintenance	5,577	0	1,452	0	0	0	4,714
Risk Management	1,640	199	6,506	568	340	2,876	19,010
Retiree Insurance 101-87800	0	246	7,775	0	0	3	9,013
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	35,743	6,070	159,950	10,965	13,313	56,155	163,568
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	35,743	6,070	159,950	10,965	13,313	56,155	163,568
Adjustments	0	0	0	0	0	0	0
Proposed Costs	35,743	6,070	159,950	10,965	13,313	56,155	163,568



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Central Service Departments	P Park 101-76300	Airpt 101-89500	Road 201-44900	Health 221-60100	Bioter 221-605XX	Gypsy 238-28600	Mosq C 240-62000
Building Depreciation	0	0	0	12,596	208	295	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	900	16	156	7,945	345	401	1,016
Accounting 101-19100	5,249	93	865	48,366	2,142	2,424	6,522
Payroll 101-20200	736	0	58	11,682	424	466	4,489
Budget 101-21200	2,120	106	79	18,884	1,108	1,017	4,151
Administrative Serv 101-27200	289	0	0	4,500	153	187	1,838
Information Services	0	0	0	120,062	2,800	5,406	18,005
Financial System MUNIS	1,553	19	177	17,591	713	816	4,307
Purchasing 101-23300	965	0	0	17,496	551	551	3,720
Treasurer 101-25300	4,440	81	430	17,699	294	294	2,772
Buildings & Grounds	19,480	0	0	168,260	2,772	6,534	20,072
Corporation Counsel	0	0	0	19,243	0	0	1,628
Personnel 101-27000	1,739	0	0	34,257	1,098	1,223	11,857
Riso Print/Postage 101-29800	18	0	0	3,882	(22)	(6)	202
Recreation & Fac 101-75110	9,203	0	0	0	0	0	0
Park Maintenance	6,486	0	0	0	0	0	0
Risk Management	1,179	0	0	(6,289)	(1,458)	1,348	23,971
Retiree Insurance 101-87800	5,618	0	0	(54,589)	7,140	2,778	16,650
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	59,975	315	1,765	441,585	18,268	23,734	121,200
Roll Forward	0	0	0	94,420	(3,258)	36	8,083
Cost With Roll Forward	59,975	315	1,765	536,005	15,010	23,770	129,283
Adjustments	0	0	0	(5,341)	0	0	(11,674)
Proposed Costs	59,975	315	1,765	530,664	15,010	23,770	117,609



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Central Service Departments	R.O.D. 256-26800	911 CD 261-32500	Pistol 263-21500	CFO Tr 264-36201	Drug 265-30100	BANET 2651-31200	Law Lb 269-14500
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	105	1,558	112	65	18	343	66
Accounting 101-19100	700	11,193	654	383	141	1,972	394
Payroll 101-20200	0	8,636	0	5	0	0	0
Budget 101-21200	543	6,729	210	177	154	501	392
Administrative Serv 101-27200	0	3,286	0	0	0	0	0
Information Services	21,053	42,512	0	0	0	0	0
Financial System MUNIS	148	7,645	141	84	36	421	86
Purchasing 101-23300	689	16,261	0	0	138	0	0
Treasurer 101-25300	270	4,728	868	28	40	570	214
Buildings & Grounds	0	14,179	0	0	0	0	0
Corporation Counsel	0	5,221	0	0	0	0	0
Personnel 101-27000	0	22,238	0	0	0	0	0
Riso Print/Postage 101-29800	0	(49)	0	0	0	0	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	0	9,811	0	0	0	0	0
Retiree Insurance 101-87800	0	14,725	0	522	0	0	0
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	23,508	168,673	1,985	1,264	527	3,807	1,152
Roll Forward	7,737	12,573	0	0	186	17	0
Cost With Roll Forward	31,245	181,246	1,985	1,264	713	3,824	1,152
Adjustments	0	(15,647)	0	0	0	0	0
Proposed Costs	31,245	165,599	1,985	1,264	713	3,824	1,152



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Central Service Departments	Libray 271-79000	Com Cr 274-36400	D.O.A. 276-67200	Hom Re 277-69000	Soc Sv 290-67000	Juvenl 292-66200	J Detn 292-66203
Building Depreciation	0	545	2,106	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	113	379	6,721	209	27	509	1,139
Accounting 101-19100	785	2,282	40,270	1,372	181	2,864	7,159
Payroll 101-20200	253	558	12,242	39	0	0	6,547
Budget 101-21200	852	1,175	24,090	583	293	2,166	3,489
Administrative Serv 101-27200	0	229	4,959	14	0	0	2,624
Information Services	0	4,635	37,100	193	0	0	13,712
Financial System MUNIS	195	876	17,664	328	44	598	5,735
Purchasing 101-23300	0	276	6,477	1,378	0	0	1,792
Treasurer 101-25300	52	524	18,468	323	139	2,703	3,181
Buildings & Grounds	0	1,551	60,354	0	0	0	55,157
Corporation Counsel	0	1,269	6,089	2,643	0	0	3,047
Personnel 101-27000	0	1,435	35,552	104	0	0	18,417
Riso Print/Postage 101-29800	0	127	9,778	0	0	0	(3)
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	434	0
Risk Management	0	4,218	21,996	37	0	0	12,387
Retiree Insurance 101-87800	0	2,081	7,300	567	0	0	13,639
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	2,250	22,160	311,166	7,790	684	9,274	148,022
Roll Forward	(112)	0	30,496	0	0	0	8,100
Cost With Roll Forward	2,138	22,160	341,662	7,790	684	9,274	156,122
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,138	22,160	341,662	7,790	684	9,274	156,122



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Allocated Costs By Department

Detail

Central Service Departments	J Detn Bldg Use	CC-DSS 292-66300	In-Hom 292-66400	Y&F SS 292-66401	Drug C 292-66402	Juv Co 292-75104	Juv Gn 292-75105
Building Depreciation	72,810	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	0	24	369	360	332	351	431
Accounting 101-19100	0	140	2,126	2,112	1,899	2,091	2,522
Payroll 101-20200	0	0	180	780	180	687	670
Budget 101-21200	0	53	794	517	605	672	1,003
Administrative Serv 101-27200	0	0	66	289	66	262	262
Information Services	0	0	0	1,742	0	0	0
Financial System MUNIS	0	31	557	904	508	858	949
Purchasing 101-23300	0	0	0	0	0	138	0
Treasurer 101-25300	0	0	287	52	193	131	379
Buildings & Grounds	0	0	0	0	0	0	0
Corporation Counsel	0	0	0	0	0	0	0
Personnel 101-27000	0	0	470	2,016	470	1,877	1,877
Riso Print/Postage 101-29800	0	0	0	0	0	0	(3)
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	0	0	168	742	168	672	672
Retiree Insurance 101-87800	0	0	(5,842)	5,707	2,850	7,801	6,002
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	72,810	248	(825)	15,221	7,271	15,540	14,764
Roll Forward	0	0	(671)	0	0	(773)	(1,493)
Cost With Roll Forward	72,810	248	(1,496)	15,221	7,271	14,767	13,271
Adjustments	0	0	0	0	0	0	0
Proposed Costs	72,810	248	(1,496)	15,221	7,271	14,767	13,271



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	CC/SS 2921-67000	SolSal 293-68900	V Trus 294-68300	Hist 297-80300	Water 365-90902	Court 369-27906	Libray 369-27913
Building Depreciation	0	0	311	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	0	536	123	20	20	22	25
Accounting 101-19100	6	3,169	712	129	127	129	147
Payroll 101-20200	0	0	0	0	0	0	0
Budget 101-21200	30	3,185	826	83	73	41	63
Administrative Serv 101-27200	0	0	17,553	0	0	0	0
Information Services	0	1,928	947	0	0	0	0
Financial System MUNIS	3	661	153	30	29	28	33
Purchasing 101-23300	0	1,103	0	0	0	0	0
Treasurer 101-25300	0	2,321	635	0	0	0	0
Buildings & Grounds	0	0	6,880	0	0	0	0
Corporation Counsel	0	0	0	0	0	0	0
Personnel 101-27000	0	0	0	0	0	0	0
Riso Print/Postage 101-29800	0	91	0	0	0	0	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	0	1,050	360	0	0	0	0
Retiree Insurance 101-87800	0	0	0	0	0	0	0
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	39	14,044	28,500	262	249	220	268
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	39	14,044	28,500	262	249	220	268
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39	14,044	28,500	262	249	220	268



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Water 465-90402	Course 509-75600	Snack 509-75601	Club H 509-75602	M.C.F. 512-70200	Delq T 516-25300	Tax F 518-25400
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	33	747	30	1,329	906	927	1,202
Accounting 101-19100	1,059	8,172	184	7,568	5,144	5,259	6,774
Payroll 101-20200	0	1,017	0	1,155	173	560	0
Budget 101-21200	109	2,226	248	2,187	1,081	881	1,530
Administrative Serv 101-27200	0	423	0	474	0	216	0
Information Services	0	964	0	2,029	0	0	0
Financial System MUNIS	46	1,586	41	2,324	1,082	1,433	1,415
Purchasing 101-23300	0	827	0	138	0	138	0
Treasurer 101-25300	0	2,917	145	7,773	5,548	4,217	8,151
Buildings & Grounds	0	0	0	0	0	0	0
Corporation Counsel	0	0	0	0	0	0	0
Personnel 101-27000	0	2,548	0	2,578	0	1,532	0
Riso Print/Postage 101-29800	0	0	0	54	0	2,140	0
Recreation & Fac 101-75110	0	17,315	0	0	0	0	0
Park Maintenance	0	3,458	0	0	0	0	0
Risk Management	0	2,681	24	1,336	0	555	0
Retiree Insurance 101-87800	0	(7,279)	0	3,504	0	5,610	0
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	1,247	37,602	672	32,449	13,934	23,468	19,072
Roll Forward	0	(10,238)	(274)	(756)	2,872	0	3,339
Cost With Roll Forward	1,247	27,364	398	31,693	16,806	23,468	22,411
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,247	27,364	398	31,693	16,806	23,468	22,411



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Cmsary 595-35100	House 535-67100	Insurn 677-87200	Claim 6771-87200	Retire 731-27400	VEBA 736-27400	Correc 764-35100
Building Depreciation	408	0	48	0	359	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	226	994	524	287	1,310	134	20
Accounting 101-19100	1,268	5,787	2,997	1,643	39,048	2,159	114
Payroll 101-20200	0	1,341	11,231	21,485	22,813	0	0
Budget 101-21200	195	1,349	708	1,008	2,644	331	31
Administrative Serv 101-27200	0	523	27	0	196	0	0
Information Services	0	9,277	0	0	4,344	0	0
Financial System MUNIS	264	2,054	676	348	1,912	171	24
Purchasing 101-23300	0	0	0	0	276	0	0
Treasurer 101-25300	1,378	673	46	564	818	52	66
Buildings & Grounds	1,408	0	1,059	0	7,948	0	0
Corporation Counsel	0	18,024	0	0	37,811	0	0
Personnel 101-27000	0	3,477	135	0	23,375	0	0
Riso Print/Postage 101-29800	0	41	0	0	183	1	0
Recreation & Fac 101-75110	0	0	0	0	0	0	0
Park Maintenance	0	0	0	0	0	0	0
Risk Management	120	1,344	122	0	920	0	0
Retiree Insurance 101-87800	0	(6,498)	1,080	0	4,332	0	0
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	5,267	38,386	18,653	25,335	148,289	2,848	255
Roll Forward	717	15,588	8,521	12,726	48,046	(1,083)	0
Cost With Roll Forward	5,984	53,974	27,174	38,061	196,335	1,765	255
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,984	53,974	27,174	38,061	196,335	1,765	255



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Drain 801-27500	H Drn 8011-27500	P Drn 8012-27500	B Drn 8014-27500	Debt 851-90500	Bay City Police	Other
Building Depreciation	0	0	0	0	0	15,524	5,608
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	824	140	51	439	261	0	0
Accounting 101-19100	4,731	814	306	2,529	1,500	0	14
Payroll 101-20200	0	0	0	0	0	0	0
Budget 101-21200	2,377	820	220	2,663	387	0	62
Administrative Serv 101-27200	0	0	0	0	0	0	0
Information Services	0	0	0	0	0	0	48,218
Financial System MUNIS	1,501	370	101	1,258	320	0	5
Purchasing 101-23300	0	138	0	0	0	0	0
Treasurer 101-25300	1,664	606	98	1,866	33	0	0
Buildings & Grounds	0	0	0	0	0	17,485	44,425
Corporation Counsel	0	0	0	0	0	0	0
Personnel 101-27000	0	0	0	0	0	0	0
Riso Print/Postage 101-29800	0	0	0	0	0	0	0
Recreation & Fac 101-75110	0	0	0	0	0	0	1,876
Park Maintenance	0	0	0	0	0	0	0
Risk Management	1,574	0	0	816	0	4,550	1,982
Retiree Insurance 101-87800	0	0	0	0	0	0	0
Building Authority 101-27900	0	0	0	0	0	0	0
Total Allocated	12,671	2,888	776	9,571	2,501	37,559	102,190
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	12,671	2,888	776	9,571	2,501	37,559	102,190
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,671	2,888	776	9,571	2,501	37,559	102,190



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Building Depreciation	706,236	0	0	706,236
Equipment Depreciation	0	0	0	0
County Commission	66,788	0	315,134	381,922
Accounting 101-19100	436,777	0	0	436,777
Payroll 101-20200	189,912	0	0	189,912
Budget 101-21200	174,026	0	0	174,026
Administrative Serv 101-27200	104,970	0	41,600	146,570
Information Services	941,135	18,736	0	959,871
Financial System MUNIS	172,034	0	0	172,034
Purchasing 101-23300	77,449	0	0	77,449
Treasurer 101-25300	213,225	0	248,182	461,407
Buildings & Grounds	1,685,799	43,884	0	1,729,683
Corporation Counsel	194,327	0	5,978	200,305
Personnel 101-27000	388,291	0	0	388,291
Riso Print/Postage 101-29800	44,610	0	0	44,610
Recreation & Fac 101-75110	100,135	0	0	100,135
Park Maintenance	25,211	0	140,249	165,460
Risk Management	455,577	35,585	0	491,162
Retiree Insurance 101-87800	858,122	373,184	0	1,231,306
Building Authority 101-27900	2,769	0	0	2,769
Total Allocated	6,837,393	471,389	751,143	8,059,925
Roll Forward	312,203	0	0	312,203
Cost With Roll Forward	7,149,596	471,389	751,143	8,372,128
Adjustments	(77,766)	0	0	(77,766)
Proposed Costs	7,071,830	471,389	751,143	8,294,362



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Cir Ct 101-13100	380,468	0	0	380,468	(5,006)	375,462
SSSPP 101-13101	10,563	0	0	10,563	(4,846)	5,717
ADC 101-13131	4,979	0	0	4,979	0	4,979
CC Pro 101-13300	62,719	0	0	62,719	0	62,719
Distrt 101-13600	384,925	0	0	384,925	(8,802)	376,123
DC Pro 101-13700	88,746	0	0	88,746	(504)	88,242
DC OWI 101-13701	6,027	0	0	6,027	0	6,027
F.O.C. ALL	274,962	272,139	2,823	277,785	0	277,785
F.O.C. Direct DP	43,315	21,141	22,174	65,489	0	65,489
Law Lb 101-14500	14,024	0	0	14,024	0	14,024
Jury 101-14700	24,334	0	0	24,334	0	24,334
Pro Ct 101-14800	262,793	0	0	262,793	(24,487)	238,306
Guardn 101-14802	1,009	0	0	1,009	0	1,009
Safe H 101-14805	1,003	0	0	1,003	0	1,003
Co Exe 101-17100	86,433	0	0	86,433	0	86,433
Clerk 101-21500	113,738	0	0	113,738	0	113,738
Equal 101-25700	70,206	0	0	70,206	0	70,206
Elect 101-26200	4,496	0	0	4,496	0	4,496
Canvas 101-26201	1,097	0	0	1,097	0	1,097
P.A. 101-267XX	283,059	286,485	(3,426)	279,633	(565)	279,068
P.A. DP General	70,389	36,572	33,817	104,206	0	104,206
R.O.D. 101-26800	72,606	0	0	72,606	0	72,606
Crmdef 101-27300	803	0	0	803	0	803
ldg Ay 101-27301	7,484	0	0	7,484	0	7,484
Pub Df 101-27302	57,196	0	0	57,196	0	57,196
Drain 101-27500	88,065	0	0	88,065	0	88,065
Survey 101-27801	11,457	0	0	11,457	0	11,457
MH Fac 101-27903	601	0	0	601	0	601
Ct Fac 101-27906	122	0	0	122	0	122
Arena 101-27908	122	0	0	122	0	122
Zielin 101-27909	853	0	0	853	0	853
Bangor 101-27910	707	0	0	707	0	707
Fisher 101-27911	1,213	0	0	1,213	0	1,213
Hickor 101-27912	954	0	0	954	0	954



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
McNall 101-27919	763	0	0	763	0	763
GROVE 101-27920	1,401	0	0	1,401	0	1,401
Almnt1 101-27921	1,120	0	0	1,120	0	1,120
Almnt2 101-27922	1,214	0	0	1,214	0	1,214
Soil 101-28000	1,065	0	0	1,065	0	1,065
MSU Ex 101-28300	55,335	0	0	55,335	0	55,335
Environ 101-28700	32,572	0	0	32,572	0	32,572
GIS 101-28800	14,843	0	0	14,843	0	14,843
Sherif 101-30100	1,192,176	0	0	1,192,176	(894)	1,191,282
CC War 101-31100	15,422	0	0	15,422	0	15,422
Baynet 101-31200	10,506	0	0	10,506	0	10,506
2nd Rd 101-31500	193,687	0	0	193,687	0	193,687
2nd Rd 101-31503	40,668	33,509	7,159	47,827	0	47,827
2nd Rd 101-31504	13,554	13,646	(92)	13,462	0	13,462
2nd Rd 101-31505	30,601	26,875	3,726	34,327	0	34,327
2nd Rd 101-31506	22,261	17,275	4,986	27,247	0	27,247
2nd Rd 101-31507	8,768	8,791	(23)	8,745	0	8,745
2nd Rd 101-31516	14,842	14,678	164	15,006	0	15,006
Rd Gt 101-31600	37,633	33,866	3,767	41,400	0	41,400
TWP Rd 101-31700	5,023	0	0	5,023	0	5,023
Drv Sf 101-31902	1,066	0	0	1,066	0	1,066
YAE 101-31903	835	0	0	835	0	835
Train 101-32100	95	0	0	95	0	95
Mar Gt 101-33100	3,285	0	0	3,285	0	3,285
Snow 101-33200	823	0	0	823	0	823
DARE 101-33502	13	0	0	13	0	13
Correc 101-35100	1,487	0	0	1,487	0	1,487
CCP 101-36400	108	0	0	108	0	108
O.E.S. 101-42600	26,580	0	0	26,580	0	26,580
Animal 101-43000	120,700	0	0	120,700	0	120,700
Pere M 101-58000	3,495	0	0	3,495	0	3,495
Med Ex 101-64800	4,491	0	0	4,491	0	4,491
B Hlth 101-64900	73	0	0	73	0	73
Amulan 101-65100	29	0	0	29	0	29



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Job Tr 101-66801	315	0	0	315	0	315
T Plan 101-72101	29,964	27,635	2,329	32,293	0	32,293
Parks 101-75100	35,743	0	0	35,743	0	35,743
Soft B 101-75108	6,070	0	0	6,070	0	6,070
Center 101-75700	159,950	0	0	159,950	0	159,950
Pool 101-75800	10,965	0	0	10,965	0	10,965
Market 101-75900	13,313	0	0	13,313	0	13,313
Fair 101-76000	56,155	0	0	56,155	0	56,155
Civic 101-7620X	163,568	0	0	163,568	0	163,568
P Park 101-76300	59,975	0	0	59,975	0	59,975
Airpt 101-89500	315	0	0	315	0	315
Road 201-44900	1,765	0	0	1,765	0	1,765
Health 221-60100	441,585	347,165	94,420	536,005	(5,341)	530,664
Bioter 221-605XX	18,268	21,526	(3,258)	15,010	0	15,010
Gypsy 238-28600	23,734	23,698	36	23,770	0	23,770
Mosq C 240-62000	121,200	113,117	8,083	129,283	(11,674)	117,609
R.O.D. 256-26800	23,508	15,771	7,737	31,245	0	31,245
911 CD 261-32500	168,673	156,100	12,573	181,246	(15,647)	165,599
Pistol 263-21500	1,985	0	0	1,985	0	1,985
CFO Tr 264-36201	1,264	0	0	1,264	0	1,264
Drug 265-30100	527	341	186	713	0	713
BANET 2651-31200	3,807	3,790	17	3,824	0	3,824
Law Lb 269-14500	1,152	0	0	1,152	0	1,152
Libray 271-79000	2,250	2,362	(112)	2,138	0	2,138
Com Cr 274-36400	22,160	0	0	22,160	0	22,160
D.O.A. 276-67200	311,166	280,670	30,496	341,662	0	341,662
Hom Re 277-69000	7,790	0	0	7,790	0	7,790
Soc Sv 290-67000	684	0	0	684	0	684
Juvenl 292-66200	9,274	0	0	9,274	0	9,274
J Detn 292-66203	148,022	139,922	8,100	156,122	0	156,122
J Detn Bldg Use	72,810	0	0	72,810	0	72,810
CC-DSS 292-66300	248	0	0	248	0	248
In-Hom 292-66400	(825)	(154)	(671)	(1,496)	0	(1,496)
Y&F SS 292-66401	15,221	0	0	15,221	0	15,221



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Drug C 292-66402	7,271	0	0	7,271	0	7,271
Juv Co 292-75104	15,540	16,313	(773)	14,767	0	14,767
Juv Gn 292-75105	14,764	16,257	(1,493)	13,271	0	13,271
CC/SS 2921-67000	39	0	0	39	0	39
SolSal 293-68900	14,044	0	0	14,044	0	14,044
V Trus 294-68300	28,500	0	0	28,500	0	28,500
Hist 297-80300	262	0	0	262	0	262
Water 365-90902	249	0	0	249	0	249
Court 369-27906	220	0	0	220	0	220
Libray 369-27913	268	0	0	268	0	268
Water 465-90402	1,247	0	0	1,247	0	1,247
Course 509-75600	37,602	47,840	(10,238)	27,364	0	27,364
Snack 509-75601	672	946	(274)	398	0	398
Club H 509-75602	32,449	33,205	(756)	31,693	0	31,693
M.C.F. 512-70200	13,934	11,062	2,872	16,806	0	16,806
Delq T 516-25300	23,468	0	0	23,468	0	23,468
Tax F 518-25400	19,072	15,733	3,339	22,411	0	22,411
Cmsary 595-35100	5,267	4,550	717	5,984	0	5,984
House 535-67100	38,386	22,798	15,588	53,974	0	53,974
Insum 677-87200	18,653	10,132	8,521	27,174	0	27,174
Claim 6771-87200	25,335	12,609	12,726	38,061	0	38,061
Retire 731-27400	148,289	100,243	48,046	196,335	0	196,335
VEBA 736-27400	2,848	3,931	(1,083)	1,765	0	1,765
Correc 764-35100	255	0	0	255	0	255
Drain 801-27500	12,671	0	0	12,671	0	12,671
H Drn 8011-27500	2,888	0	0	2,888	0	2,888
P Drn 8012-27500	776	0	0	776	0	776
B Drn 8014-27500	9,571	0	0	9,571	0	9,571
Debt 851-90500	2,501	0	0	2,501	0	2,501
Bay City Police	37,559	0	0	37,559	0	37,559
Other	102,190	0	0	102,190	0	102,190



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SubTotal	6,837,393	2,192,539	312,203	7,149,596	(77,766)	7,071,830
Direct Billed	471,389					471,389
Unallocated	751,143					751,143
Total	8,059,925					8,294,362



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	0	715,280	
Equipment Depreciation	0	108,847	
County Commission 101-10100	304,395	0	
Accounting 101-19100	420,911	(1,502)	
Payroll 101-20200	165,041	202	
Budget 101-21200	160,830	0	
Administrative Serv 101-27200	158,342	(1,771)	
Information Services 101-22800	1,472,206	(385,100)	
Financial System MUNIS	0	0	
Purchasing 101-23300	68,668	0	
Treasurer 101-25300	383,264	(6,649)	
Buildings & Grounds 101-26500	1,692,163	(18,119)	
Corporation Counsel 101-26600	241,392	0	
Personnel 101-27000	281,437	55,996	
Riso Print/Postage 101-29800	40,439	(17,737)	
Recreation & Fac 101-75110	127,430	0	
Park Maintenance 101-75112	129,043	0	
Risk Management 101-85100	652,922	(132,551)	
Retiree Insurance 101-87800	1,042,812	401,194	
Building Authority 101-27900	540	0	
Cir Ct 101-13100			380,468
SSSPP 101-13101			10,563
ADC 101-13131			4,979
CC Pro 101-13300			62,719
Distr 101-13600			384,925
DC Pro 101-13700			88,746
DC OWI 101-13701			6,027
F.O.C. ALL			274,962
F.O.C. Direct DP			43,315
Law Lb 101-14500			14,024
Jury 101-14700			24,334
Pro Ct 101-14800			262,793
Guardn 101-14802			1,009
Safe H 101-14805			1,003
Co Exe 101-17100			86,433
Clerk 101-21500			113,738



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Equal 101-25700			70,206
Elect 101-26200			4,496
Canvas 101-26201			1,097
P.A. 101-267XX			283,059
P.A. DP General			70,389
R.O.D. 101-26800			72,606
Crmdef 101-27300			803
Idg Ay 101-27301			7,484
Pub Df 101-27302			57,196
Drain 101-27500			88,065
Survey 101-27801			11,457
MH Fac 101-27903			601
Ct Fac 101-27906			122
Arena 101-27908			122
Zielin 101-27909			853
Bangor 101-27910			707
Fisher 101-27911			1,213
Hickor 101-27912			954
Mcnall 101-27919			763
GROVE 101-27920			1,401
Almnt1 101-27921			1,120
Almnt2 101-27922			1,214
Soil 101-28000			1,065
MSU Ex 101-28300			55,335
Envron 101-28700			32,572
GIS 101-28800			14,843
Sherif 101-30100			1,192,176
CC War 101-31100			15,422
Baynet 101-31200			10,506
2nd Rd 101-31500			193,687
2nd Rd 101-31503			40,668
2nd Rd 101-31504			13,554
2nd Rd 101-31505			30,601
2nd Rd 101-31506			22,261
2nd Rd 101-31507			8,768
2nd Rd 101-31516			14,842



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Rd Gt 101-31600			37,633
TWP Rd 101-31700			5,023
Drv Sf 101-31902			1,066
YAE 101-31903			835
Train 101-32100			95
Mar Gt 101-33100			3,285
Snow 101-33200			823
DARE 101-33502			13
Correc 101-35100			1,487
CCP 101-36400			108
O.E.S. 101-42600			26,580
Animal 101-43000			120,700
Pere M 101-58000			3,495
Med Ex 101-64800			4,491
B Hlth 101-64900			73
Amulan 101-65100			29
Job Tr 101-66801			315
T Plan 101-72101			29,964
Parks 101-75100			35,743
Soft B 101-75108			6,070
Center 101-75700			159,950
Pool 101-75800			10,965
Market 101-75900			13,313
Fair 101-76000			56,155
Civic 101-7620X			163,568
P Park 101-76300			59,975
Airpt 101-89500			315
Road 201-44900			1,765
Health 221-60100			441,585
Bioter 221-605XX			18,268
Gypsy 238-28600			23,734
Mosq C 240-62000			121,200
R.O.D. 256-26800			23,508
911 CD 261-32500			168,673
Pistol 263-21500			1,985
CFO Tr 264-36201			1,264

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Drug 265-30100			527
BANET 2651-31200			3,807
Law Lb 269-14500			1,152
Libray 271-79000			2,250
Com Cr 274-36400			22,160
D.O.A. 276-67200			311,166
Hom Re 277-69000			7,790
Soc Sv 290-67000			684
Juvenl 292-66200			9,274
J Detn 292-66203			148,022
J Detn Bldg Use			72,810
CC-DSS 292-66300			248
In-Hom 292-66400		(825)
Y&F SS 292-66401			15,221
Drug C 292-66402			7,271
Juv Co 292-75104			15,540
Juv Gn 292-75105			14,764
CC/SS 2921-67000			39
SoISal 293-68900			14,044
V Trus 294-68300			28,500
Hist 297-80300			262
Water 365-90902			249
Court 369-27906			220
Libray 369-27913			268
Water 465-90402			1,247
Course 509-75600			37,602
Snack 509-75601			672
Club H 509-75602			32,449
M.C.F. 512-70200			13,934
Delq T 516-25300			23,468
Tax F 518-25400			19,072
Cmsary 595-35100			5,267
House 535-67100			38,386
Inurn 677-87200			18,653
Claim 6771-87200			25,335
Retire 731-27400			148,289



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
VEBA 736-27400			2,848	
Correc 764-35100			255	
Drain 801-27500			12,671	
H Drn 8011-27500			2,888	
P Drn 8012-27500			776	
B Drn 8014-27500			9,571	
Debt 851-90500			2,501	
Bay City Police			37,559	
Other			102,190	
Direct Billed Total			471,389	
Unallocated Total			751,143	
Totals	7,341,835	718,090	8,059,925	Deviation 0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	County Commission 3.5	Accounting Payroll 4.5	101-20200 5.5	Budget 6.5	Administrative Serv 7.5
Building Depreciation	(715,945)	0	0	665	0	0	0
Equipment Depreciation	0	(109,227)	0	380	0	0	0
County Commission	2,237	0	(392,092)	1,712	1,992	1,105	821
Accounting 101-19100	1,323	0	443	(509,982)	1,535	857	582
Payroll 101-20200	509	0	392	2,797	(209,945)	797	220
Budget 101-21200	481	0	342	2,561	724	(197,728)	212
Administrative Serv 101-27200	212	0	458	2,883	493	971	(189,500)
Information Services	1,857	84,323	572	5,391	2,745	2,082	5,418
Financial System MUNIS	0	0	0	14,936	0	0	0
Purchasing 101-23300	209	0	271	1,980	311	604	117
Treasurer 101-25300	716	0	1,862	11,074	1,803	2,039	697
Buildings & Grounds	625	21,659	1,708	12,024	6,819	8,120	2,633
Corporation Counsel	192	0	390	2,873	876	1,171	12,027
Personnel 101-27000	940	0	878	6,069	1,243	2,855	470
Riso Print/Postage 101-29800	408	388	270	1,678	110	477	42
Recreation & Fac 101-75110	0	0	310	2,063	530	661	7,658
Park Maintenance	0	2,857	442	2,764	852	1,540	332
Risk Management	0	0	9	560	0	137	11,701
Retiree Insurance 101-87800	0	0	73	603	0	114	0
Building Authority 101-27900	0	0	1,750	192	0	172	0
Cir Ct 101-13100	56,258	0	1,563	9,162	5,132	3,148	1,976
SSSPP 101-13101	0	0	246	1,416	319	333	114
ADC 101-13131	0	0	286	1,643	276	406	114
CC Pro 101-13300	14,125	0	106	620	0	532	0
Distrt 101-13600	49,794	0	838	5,242	6,291	2,558	2,396
DC Pro 101-13700	7,491	0	377	2,305	2,077	953	780
DC OWI 101-13701	0	0	334	1,904	222	442	91
F.O.C. ALL	21,941	0	2,066	12,365	8,854	3,896	3,355
F.O.C. Direct DP	0	0	0	0	0	0	0
Law Lb 101-14500	3,561	0	0	0	0	0	0
Jury 101-14700	0	0	507	2,948	789	1,196	305
Pro Ct 101-14800	34,976	0	1,336	7,851	4,289	2,590	1,672
Guardn 101-14802	0	0	58	327	0	121	0
Safe H 101-14805	0	0	50	307	0	381	0
Co Exe 101-17100	1,220	0	391	2,393	488	1,047	23,601



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	County Commission 3.5	Accounting Payroll 4.5	101-20200 5.5	Budget 6.5	Administrative Serv 7.5
Clerk 101-21500	1,986	0	1,164	6,922	1,011	2,146	388
Equal 101-25700	1,054	0	409	2,542	1,031	964	393
Elect 101-26200	0	0	37	342	0	315	0
Canvas 101-26201	0	0	57	326	0	371	0
P.A. 101-267XX	30,092	0	2,050	12,378	7,201	5,161	2,730
P.A. DP General	0	0	0	0	0	0	0
R.O.D. 101-26800	923	0	1,624	9,183	1,574	1,388	623
Crmdef 101-27300	0	0	96	534	3	48	1
Idg Ay 101-27301	0	0	399	2,227	0	2,434	0
Pub Df 101-27302	6,371	0	512	3,155	1,419	1,224	578
Drain 101-27500	932	0	480	2,957	2,356	1,207	890
Survey 101-27801	27	0	671	3,818	62	888	27
MH Fac 101-27903	0	0	1	14	0	46	0
Ct Fac 101-27906	0	0	2	11	0	11	0
Arena 101-27908	0	0	2	11	0	11	0
Zielin 101-27909	0	0	1	14	0	46	0
Bangor 101-27910	0	0	1	14	0	46	0
Fisher 101-27911	0	0	3	44	0	70	0
Hickor 101-27912	0	0	2	23	0	55	0
Mcnall 101-27919	0	0	0	9	0	41	0
GROVE 101-27920	0	0	9	76	0	104	0
Almnt1 101-27921	0	0	5	38	0	80	0
Almnt2 101-27922	0	0	7	48	0	90	0
Soil 101-28000	0	0	65	360	0	43	0
MSU Ex 101-28300	1,214	0	334	1,949	360	987	131
Envron 101-28700	293	0	335	2,078	505	786	186
GIS 101-28800	123	0	280	1,760	212	799	79
Sherif 101-30100	287,140	0	3,652	22,150	17,501	11,109	6,765
CC War 101-31100	0	0	252	1,492	360	576	131
Baynet 101-31200	0	0	227	1,320	329	279	131
2nd Rd 101-31500	0	0	771	4,947	5,973	2,503	2,309
2nd Rd 101-31503	0	0	289	1,759	1,285	608	489
2nd Rd 101-31504	0	0	234	1,375	360	483	131
2nd Rd 101-31505	0	0	275	1,635	701	526	256
2nd Rd 101-31506	0	0	310	1,850	640	626	262



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	County Commission 3.5	Accounting Payroll 4.5	101-20200 5.5	Budget 6.5	Administrative Serv 7.5
2nd Rd 101-31507	0	0	236	1,378	310	346	131
2nd Rd 101-31516	0	0	244	1,436	360	474	131
Rd Gt 101-31600	0	0	335	2,045	1,028	845	393
TWP Rd 101-31700	0	0	166	1,019	92	514	32
Drv Sf 101-31902	0	0	36	217	6	99	0
YAE 101-31903	0	0	89	511	0	126	0
Train 101-32100	0	0	4	31	0	48	0
Mar Gt 101-33100	0	0	79	504	161	474	68
Snow 101-33200	0	0	40	244	25	153	10
DARE 101-33502	0	0	0	2	0	10	0
Correc 101-35100	0	0	83	490	0	468	0
CCP 101-36400	0	0	10	59	0	26	0
O.E.S. 101-42600	749	0	340	2,171	360	1,067	131
Animal 101-43000	19,690	0	1,119	6,568	2,147	3,172	12,541
Pere M 101-58000	0	0	26	154	0	152	0
Med Ex 101-64800	0	0	252	1,450	0	614	0
B Hlth 101-64900	0	0	3	20	0	29	0
Amulan 101-65100	0	0	1	7	0	15	0
Job Tr 101-66801	0	0	16	93	0	106	0
T Plan 101-72101	248	0	391	2,649	425	1,227	157
Parks 101-75100	1,201	0	115	716	462	490	195
Soft B 101-75108	0	0	163	956	185	441	77
Center 101-75700	44,634	0	854	4,973	932	2,129	365
Pool 101-75800	0	0	127	813	524	565	222
Market 101-75900	0	0	1	7	0	10	0
Fair 101-76000	9,375	0	347	1,983	34	1,328	14
Civic 101-7620X	0	0	3,857	22,047	2,834	7,603	1,163
P Park 101-76300	0	0	900	5,249	736	2,120	289
Airpt 101-89500	0	0	16	93	0	106	0
Road 201-44900	0	0	156	865	58	79	0
Health 221-60100	12,596	0	7,945	48,366	11,682	18,884	4,500
Bioter 221-605XX	208	0	345	2,142	424	1,108	153
Gypsy 238-28600	295	0	401	2,424	466	1,017	187
Mosq C 240-62000	0	0	1,016	6,522	4,489	4,151	1,838
R.O.D. 256-26800	0	0	105	700	0	543	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	County Commission 3.5	Accounting Payroll 4.5	101-20200 5.5	Budget 6.5	Administrative Serv 7.5
911 CD 261-32500	0	0	1,558	11,193	8,636	6,729	3,286
Pistol 263-21500	0	0	112	654	0	210	0
CFO Tr 264-36201	0	0	65	383	5	177	0
Drug 265-30100	0	0	18	141	0	154	0
BANET 2651-31200	0	0	343	1,972	0	501	0
Law Lb 269-14500	0	0	66	394	0	392	0
Libray 271-79000	0	0	113	785	253	852	0
Com Cr 274-36400	545	0	379	2,282	558	1,175	229
D.O.A. 276-67200	2,106	0	6,721	40,270	12,242	24,090	4,959
Hom Re 277-69000	0	0	209	1,372	39	583	14
Soc Sv 290-67000	0	0	27	181	0	293	0
Juvenl 292-66200	0	0	509	2,864	0	2,166	0
J Detn 292-66203	0	0	1,139	7,159	6,547	3,489	2,624
J Detn Bldg Use	72,810	0	0	0	0	0	0
CC-DSS 292-66300	0	0	24	140	0	53	0
In-Hom 292-66400	0	0	369	2,126	180	794	66
Y&F SS 292-66401	0	0	360	2,112	780	517	289
Drug C 292-66402	0	0	332	1,899	180	605	66
Juv Co 292-75104	0	0	351	2,091	687	672	262
Juv Gn 292-75105	0	0	431	2,522	670	1,003	262
CC/SS 2921-67000	0	0	0	6	0	30	0
SolSal 293-68900	0	0	536	3,169	0	3,185	0
V Trus 294-68300	311	0	123	712	0	826	17,553
Hist 297-80300	0	0	20	129	0	83	0
Water 365-90902	0	0	20	127	0	73	0
Court 369-27906	0	0	22	129	0	41	0
Libray 369-27913	0	0	25	147	0	63	0
Water 465-90402	0	0	33	1,059	0	109	0
Course 509-75600	0	0	747	8,172	1,017	2,226	423
Snack 509-75601	0	0	30	184	0	248	0
Club H 509-75602	0	0	1,329	7,568	1,155	2,187	474
M.C.F. 512-70200	0	0	906	5,144	173	1,081	0
Delq T 516-25300	0	0	927	5,259	560	881	216
Tax F 518-25400	0	0	1,202	6,774	0	1,530	0
Cmsary 595-35100	408	0	226	1,268	0	195	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	County Commission 3.5	Accounting Payroll 4.5	101-20200 5.5	Budget 6.5	Administrative Serv 7.5
House 535-67100	0	0	994	5,787	1,341	1,349	523
Insurm 677-87200	48	0	524	2,997	11,231	708	27
Claim 6771-87200	0	0	287	1,643	21,485	1,008	0
Retire 731-27400	359	0	1,310	39,048	22,813	2,644	196
VEBA 736-27400	0	0	134	2,159	0	331	0
Correc 764-35100	0	0	20	114	0	31	0
Drain 801-27500	0	0	824	4,731	0	2,377	0
H Drn 8011-27500	0	0	140	814	0	820	0
P Drn 8012-27500	0	0	51	306	0	220	0
B Drn 8014-27500	0	0	439	2,529	0	2,663	0
Debt 851-90500	0	0	261	1,500	0	387	0
Bay City Police	15,524	0	0	0	0	0	0
Other	5,608	0	0	14	0	62	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	315,134	0	0	0	41,600
Total	0	0	0	0	0	0	0

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Information Services	Financial System	MUNIS	Purchasing	Treasurer	Buildings & Grounds	Corporation Counsel	Personnel
	8.5	9.5		10.5	11.5	12.5	13.5	14.5
Building Depreciation	0	0		0	0	0	0	0
Equipment Depreciation	0	0		0	0	0	0	0
County Commission	6,026	1,962		530	345	42,777	13,622	4,796
Accounting 101-19100	20,742	1,653		848	347	25,281	7,189	4,480
Payroll 101-20200	2,600	897		0	346	9,731	0	15,991
Budget 101-21200	8,418	801		530	236	9,191	0	1,736
Administrative Serv 101-27200	4,745	823		212	685	4,051	8,540	933
Information Services	(1,279,009)	2,374		5,617	1,067	35,477	3,928	6,316
Financial System MUNIS	181,059	(195,995)		0	0	0	0	0
Purchasing 101-23300	2,794	526	(94,557)		156	3,985	9,248	754
Treasurer 101-25300	31,510	3,303		276	(474,506)	13,679	3,910	5,494
Buildings & Grounds	18,460	6,360		4,410	6,326	(1,927,112)	9,646	18,143
Corporation Counsel	6,496	1,037		689	526	4,233	(286,949)	1,643
Personnel 101-27000	30,301	1,878		3,032	1,669	20,832	25,064	(452,219)
Riso Print/Postage 101-29800	0	396		413	167	9,050	0	300
Recreation & Fac 101-75110	5,115	710		413	161	0	5,497	1,132
Park Maintenance	872	1,066		0	953	19,142	0	2,210
Risk Management	0	22		138	42	0	0	0
Retiree Insurance 101-87800	0	87		0	24	0	0	0
Building Authority 101-27900	0	66		0	49	0	0	0
Cir Ct 101-13100	51,860	5,032		0	8,135	159,942	1,964	11,516
SSSPP 101-13101	1,065	477		0	61	0	0	577
ADC 101-13131	0	524		0	89	0	0	577
CC Pro 101-13300	5,015	134		0	399	40,158	0	0
Distr 101-13600	64,537	4,895		0	2,476	141,150	2,384	15,161
DC Pro 101-13700	17,098	1,721		0	414	21,298	0	4,724
DC OWI 101-13701	1,157	549		0	220	0	0	464
F.O.C. ALL	0	7,912		138	7,516	62,315	445	22,320
F.O.C. Direct DP	43,315	0		0	0	0	0	0
Law Lb 101-14500	0	0		0	0	10,123	0	0
Jury 101-14700	3,484	1,106		0	1,300	0	0	1,543
Pro Ct 101-14800	40,005	4,282		0	6,472	99,440	0	10,668
Guardn 101-14802	0	69		0	434	0	0	0
Safe H 101-14805	0	72		0	193	0	0	0
Co Exe 101-17100	13,838	831		1,103	467	27,053	8,702	1,160



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Information Services	Financial System	MUNIS	Purchasing	Treasurer	Buildings & Grounds	Corporation Counsel	Personnel
	8.5	9.5		10.5	11.5	12.5	13.5	14.5
Clerk 101-21500	12,456	2,091		2,343	6,567	43,499	4,176	14,473
Equal 101-25700	19,435	1,346		1,240	431	23,348	1,278	2,540
Elect 101-26200	2,293	71		965	127	0	0	0
Canvas 101-26201	0	69		0	274	0	0	0
P.A. 101-267XX	0	6,965		1,792	4,097	85,025	4,133	20,232
P.A. DP General	70,389	0		0	0	0	0	0
R.O.D. 101-26800	0	2,887		0	10,134	20,183	5,863	3,814
Crmdef 101-27300	0	111		0	0	0	0	7
Idg Ay 101-27301	0	461		0	1,963	0	0	0
Pub Df 101-27302	9,687	1,586		1,240	578	18,113	0	3,361
Drain 101-27500	11,012	2,133		138	417	20,648	3,352	6,105
Survey 101-27801	579	842		138	3,424	604	0	188
MH Fac 101-27903	0	4		0	4	0	0	0
Ct Fac 101-27906	0	3		0	0	0	0	0
Arena 101-27908	0	3		0	0	0	0	0
Zielin 101-27909	0	4		0	4	0	0	0
Bangor 101-27910	0	4		0	4	0	0	0
Fisher 101-27911	0	11		138	17	0	0	0
Hickor 101-27912	0	6		0	12	0	0	0
Mcnall 101-27919	0	4		0	0	0	0	0
GROVE 101-27920	0	19		138	44	0	0	0
Almnt1 101-27921	0	11		0	24	0	0	0
Almnt2 101-27922	0	12		0	32	0	0	0
Soil 101-28000	0	74		0	523	0	0	0
MSU Ex 101-28300	13,819	619		138	503	26,912	0	937
Envron 101-28700	5,406	738		1,103	287	6,490	4,802	1,101
GIS 101-28800	2,415	516		965	240	2,743	896	498
Sherif 101-30100	102,442	16,446		3,170	17,363	280,718	52,951	45,934
CC War 101-31100	2,899	527		0	135	0	0	937
Baynet 101-31200	2,029	490		0	0	0	0	937
2nd Rd 101-31500	43,284	4,682		1,103	1,482	0	0	16,540
2nd Rd 101-31503	5,799	1,162		0	161	0	0	3,510
2nd Rd 101-31504	772	514		0	101	0	0	937
2nd Rd 101-31505	8,020	767		0	101	0	0	1,839
2nd Rd 101-31506	6,863	819		138	157	0	0	1,877



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Department	Information Services	Financial System	MUNIS	Purchasing	Treasurer	Buildings & Grounds	Corporation Counsel	Personnel
	8.5	9.5		10.5	11.5	12.5	13.5	14.5
2nd Rd 101-31507	2,127	510		0	20	0	0	937
2nd Rd 101-31516	2,514	525		0	76	0	0	937
Rd Gt 101-31600	9,178	1,065		0	141	0	0	2,815
TWP Rd 101-31700	0	324		0	6	0	0	225
Drv Sf 101-31902	0	49		0	0	0	0	0
YAE 101-31903	0	109		0	0	0	0	0
Train 101-32100	0	8		0	4	0	0	0
Mar Gt 101-33100	0	223		0	187	0	0	347
Snow 101-33200	0	71		0	37	0	0	53
DARE 101-33502	0	1		0	0	0	0	0
Correc 101-35100	0	107		0	339	0	0	0
CCP 101-36400	0	13		0	0	0	0	0
O.E.S. 101-42600	6,284	678		1,516	387	1,672	3,359	937
Animal 101-43000	9,975	2,721		689	4,792	23,452	2,805	6,025
Pere M 101-58000	0	34		0	148	0	0	0
Med Ex 101-64800	0	309		138	1,646	0	0	0
B Hlth 101-64900	0	4		0	17	0	0	0
Amulan 101-65100	0	2		0	4	0	0	0
Job Tr 101-66801	0	19		0	81	0	0	0
T Plan 101-72101	4,828	865		3,170	520	5,486	2,242	997
Parks 101-75100	0	464		0	524	6,610	0	987
Soft B 101-75108	0	327		0	177	2,814	0	485
Center 101-75700	3,187	1,627		551	3,662	60,399	0	2,591
Pool 101-75800	0	528		138	697	0	0	1,119
Market 101-75900	0	2		0	0	213	0	0
Fair 101-76000	0	521		138	1,100	36,456	0	104
Civic 101-7620X	7,142	6,475		2,067	22,547	31,371	0	6,980
P Park 101-76300	0	1,553		965	4,440	19,480	0	1,739
Airpt 101-89500	0	19		0	81	0	0	0
Road 201-44900	0	177		0	430	0	0	0
Health 221-60100	120,062	17,591		17,496	17,699	168,260	19,243	34,257
Bioter 221-605XX	2,800	713		551	294	2,772	0	1,098
Gypsy 238-28600	5,406	816		551	294	6,534	0	1,223
Mosq C 240-62000	18,005	4,307		3,720	2,772	20,072	1,628	11,857
R.O.D. 256-26800	21,053	148		689	270	0	0	0



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Department	Information Services	Financial System	MUNIS	Purchasing	Treasurer	Buildings & Grounds	Corporation Counsel	Personnel
	8.5	9.5		10.5	11.5	12.5	13.5	14.5
911 CD 261-32500	42,512	7,645		16,261	4,728	14,179	5,221	22,238
Pistol 263-21500	0	141		0	868	0	0	0
CFO Tr 264-36201	0	84		0	28	0	0	0
Drug 265-30100	0	36		138	40	0	0	0
BANET 2651-31200	0	421		0	570	0	0	0
Law Lb 269-14500	0	86		0	214	0	0	0
Libray 271-79000	0	195		0	52	0	0	0
Com Cr 274-36400	4,635	876		276	524	1,551	1,269	1,435
D.O.A. 276-67200	37,100	17,664		6,477	18,468	60,354	6,089	35,552
Hom Re 277-69000	193	328		1,378	323	0	2,643	104
Soc Sv 290-67000	0	44		0	139	0	0	0
Juvenl 292-66200	0	598		0	2,703	0	0	0
J Detn 292-66203	13,712	5,735		1,792	3,181	55,157	3,047	18,417
J Detn Bldg Use	0	0		0	0	0	0	0
CC-DSS 292-66300	0	31		0	0	0	0	0
In-Hom 292-66400	0	557		0	287	0	0	470
Y&F SS 292-66401	1,742	904		0	52	0	0	2,016
Drug C 292-66402	0	508		0	193	0	0	470
Juv Co 292-75104	0	858		138	131	0	0	1,877
Juv Gn 292-75105	0	949		0	379	0	0	1,877
CC/SS 2921-67000	0	3		0	0	0	0	0
SolSal 293-68900	1,928	661		1,103	2,321	0	0	0
V Trus 294-68300	947	153		0	635	6,880	0	0
Hist 297-80300	0	30		0	0	0	0	0
Water 365-90902	0	29		0	0	0	0	0
Court 369-27906	0	28		0	0	0	0	0
Libray 369-27913	0	33		0	0	0	0	0
Water 465-90402	0	46		0	0	0	0	0
Course 509-75600	964	1,586		827	2,917	0	0	2,548
Snack 509-75601	0	41		0	145	0	0	0
Club H 509-75602	2,029	2,324		138	7,773	0	0	2,578
M.C.F. 512-70200	0	1,082		0	5,548	0	0	0
Delq T 516-25300	0	1,433		138	4,217	0	0	1,532
Tax F 518-25400	0	1,415		0	8,151	0	0	0
Cmsary 595-35100	0	264		0	1,378	1,408	0	0



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Department	Information Services	Financial System	MUNIS	Purchasing	Treasurer	Buildings & Grounds	Corporation Counsel	Personnel
	8.5	9.5		10.5	11.5	12.5	13.5	14.5
House 535-67100	9,277	2,054		0	673	0	18,024	3,477
Insum 677-87200	0	676		0	46	1,059	0	135
Claim 6771-87200	0	348		0	564	0	0	0
Retire 731-27400	4,344	1,912		276	818	7,948	37,811	23,375
VEBA 736-27400	0	171		0	52	0	0	0
Correc 764-35100	0	24		0	66	0	0	0
Drain 801-27500	0	1,501		0	1,664	0	0	0
H Drn 8011-27500	0	370		138	606	0	0	0
P Drn 8012-27500	0	101		0	98	0	0	0
B Drn 8014-27500	0	1,258		0	1,866	0	0	0
Debt 851-90500	0	320		0	33	0	0	0
Bay City Police	0	0		0	0	17,485	0	0
Other	48,218	5		0	0	44,425	0	0
Direct Billings	18,736	0		0	0	43,884	0	0
Unallocated	0	0		0	248,182	0	5,978	0
Total	0	0		0	0	0	0	0

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Detail Of Allocated Costs

Department	Riso Print/Postage 15.5	Recreation & Fac 16.5	Park Maintenance 17.5	Risk Management 18.5	Retiree Insurance 19.5	Building Authority 20.5	Total Plan Allocated
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
County Commission	11	0	0	5,218	4,543	0	0
Accounting 101-19100	271	0	0	3,394	21,628	0	0
Payroll 101-20200	363	0	0	1,293	8,766	0	0
Budget 101-21200	74	0	0	1,234	10,358	0	0
Administrative Serv 101-27200	90	0	0	705	7,128	0	0
Information Services	(16)	0	0	5,334	29,418	0	0
Financial System MUNIS	0	0	0	0	0	0	0
Purchasing 101-23300	336	0	0	536	4,062	0	0
Treasurer 101-25300	1,628	0	0	2,589	17,311	0	0
Buildings & Grounds	2	48,350	4,877	16,286	66,620	0	0
Corporation Counsel	36	0	0	1,043	12,325	0	0
Personnel 101-27000	2,070	0	0	2,274	15,211	0	0
Riso Print/Postage 101-29800	(49,505)	11,303	0	579	1,222	0	0
Recreation & Fac 101-75110	30	(159,788)	0	495	7,583	0	0
Park Maintenance	0	0	(170,337)	838	7,426	0	0
Risk Management	0	0	0	(532,980)	0	0	0
Retiree Insurance 101-87800	0	0	0	0	(1,444,907)	0	0
Building Authority 101-27900	0	0	0	0	0	(2,769)	0
Cir Ct 101-13100	2,108	0	0	10,439	52,233	0	380,468
SSSPP 101-13101	0	0	0	292	5,663	0	10,563
ADC 101-13131	(2)	0	0	292	774	0	4,979
CC Pro 101-13300	283	0	0	1,347	0	0	62,719
Distr 101-13600	5,833	0	0	10,888	70,482	0	384,925
DC Pro 101-13700	324	0	0	2,717	26,467	0	88,746
DC OWI 101-13701	26	0	0	235	383	0	6,027
F.O.C. ALL	6,069	0	0	10,703	105,067	0	274,962
F.O.C. Direct DP	0	0	0	0	0	0	43,315
Law Lb 101-14500	0	0	0	340	0	0	14,024
Jury 101-14700	2,431	0	0	783	7,942	0	24,334
Pro Ct 101-14800	1,709	0	0	7,628	39,875	0	262,793
Guardn 101-14802	0	0	0	0	0	0	1,009
Safe H 101-14805	0	0	0	0	0	0	1,003
Co Exe 101-17100	72	0	0	2,454	1,613	0	86,433



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Department	Riso Print/Postage 15.5	Recreation & Fac 16.5	Park Maintenance 17.5	Risk Management 18.5	Retiree Insurance 19.5	Building Authority 20.5	Total Plan Allocated
Clerk 101-21500	518	0	0	3,270	10,728	0	113,738
Equal 101-25700	88	0	0	2,229	11,878	0	70,206
Elect 101-26200	346	0	0	0	0	0	4,496
Canvas 101-26201	0	0	0	0	0	0	1,097
P.A. 101-267XX	4,449	0	0	9,862	86,892	0	283,059
P.A. DP General	0	0	0	0	0	0	70,389
R.O.D. 101-26800	408	0	0	2,656	11,346	0	72,606
Crmdef 101-27300	0	0	0	3	0	0	803
Idg Ay 101-27301	0	0	0	0	0	0	7,484
Pub Df 101-27302	351	0	0	2,093	6,928	0	57,196
Drain 101-27500	1,103	0	0	5,989	28,346	0	88,065
Survey 101-27801	0	0	0	99	90	0	11,457
MH Fac 101-27903	0	0	0	375	0	157	601
Ct Fac 101-27906	0	0	0	0	0	95	122
Arena 101-27908	0	0	0	0	0	95	122
Zielin 101-27909	0	0	0	627	0	157	853
Bangor 101-27910	0	0	0	481	0	157	707
Fisher 101-27911	0	0	0	584	0	346	1,213
Hickor 101-27912	0	0	0	636	0	220	954
Mcnall 101-27919	0	0	0	584	0	125	763
GROVE 101-27920	0	0	0	349	0	662	1,401
Almnt1 101-27921	0	0	0	616	0	346	1,120
Almnt2 101-27922	0	0	0	616	0	409	1,214
Soil 101-28000	0	0	0	0	0	0	1,065
MSU Ex 101-28300	33	0	0	1,743	5,656	0	55,335
Envron 101-28700	85	0	0	817	7,560	0	32,572
GIS 101-28800	(7)	0	0	345	2,979	0	14,843
Sherif 101-30100	746	0	0	152,778	171,311	0	1,192,176
CC War 101-31100	0	0	0	2,381	5,732	0	15,422
Baynet 101-31200	0	0	0	2,381	2,383	0	10,506
2nd Rd 101-31500	0	0	0	49,342	60,751	0	193,687
2nd Rd 101-31503	0	0	0	11,002	14,604	0	40,668
2nd Rd 101-31504	0	0	0	2,906	5,741	0	13,554
2nd Rd 101-31505	0	0	0	5,716	10,765	0	30,601
2nd Rd 101-31506	0	0	0	5,811	2,908	0	22,261



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Department	Riso Print/Postage 15.5	Recreation & Fac 16.5	Park Maintenance 17.5	Risk Management 18.5	Retiree Insurance 19.5	Building Authority 20.5	Total Plan Allocated
2nd Rd 101-31507	0	0	0	2,381	392	0	8,768
2nd Rd 101-31516	0	0	0	2,381	5,764	0	14,842
Rd Gt 101-31600	0	0	0	8,192	11,596	0	37,633
TWP Rd 101-31700	0	0	0	571	2,074	0	5,023
Drv Sf 101-31902	0	0	0	0	659	0	1,066
YAE 101-31903	0	0	0	0	0	0	835
Train 101-32100	0	0	0	0	0	0	95
Mar Gt 101-33100	4	0	0	1,238	0	0	3,285
Snow 101-33200	0	0	0	190	0	0	823
DARE 101-33502	0	0	0	0	0	0	13
Correc 101-35100	0	0	0	0	0	0	1,487
CCP 101-36400	0	0	0	0	0	0	108
O.E.S. 101-42600	217	0	0	1,023	5,689	0	26,580
Animal 101-43000	539	0	109	6,307	18,049	0	120,700
Pere M 101-58000	0	0	2,981	0	0	0	3,495
Med Ex 101-64800	82	0	0	0	0	0	4,491
B Hlth 101-64900	0	0	0	0	0	0	73
Amulan 101-65100	0	0	0	0	0	0	29
Job Tr 101-66801	0	0	0	0	0	0	315
T Plan 101-72101	2	0	0	690	6,067	0	29,964
Parks 101-75100	144	16,618	5,577	1,640	0	0	35,743
Soft B 101-75108	0	0	0	199	246	0	6,070
Center 101-75700	(1)	18,314	1,452	6,506	7,775	0	159,950
Pool 101-75800	(1)	5,665	0	568	0	0	10,965
Market 101-75900	0	12,740	0	340	0	0	13,313
Fair 101-76000	0	1,876	0	2,876	3	0	56,155
Civic 101-7620X	217	16,528	4,714	19,010	9,013	0	163,568
P Park 101-76300	18	9,203	6,486	1,179	5,618	0	59,975
Airpt 101-89500	0	0	0	0	0	0	315
Road 201-44900	0	0	0	0	0	0	1,765
Health 221-60100	3,882	0	0	(6,289)	(54,589)	0	441,585
Bioter 221-605XX	(22)	0	0	(1,458)	7,140	0	18,268
Gypsy 238-28600	(6)	0	0	1,348	2,778	0	23,734
Mosq C 240-62000	202	0	0	23,971	16,650	0	121,200
R.O.D. 256-26800	0	0	0	0	0	0	23,508



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Department	Riso Print/Postage 15.5	Recreation & Fac 16.5	Park Maintenance 17.5	Risk Management 18.5	Retiree Insurance 19.5	Building Authority 20.5	Total Plan Allocated
911 CD 261-32500	(49)	0	0	9,811	14,725	0	168,673
Pistol 263-21500	0	0	0	0	0	0	1,985
CFO Tr 264-36201	0	0	0	0	522	0	1,264
Drug 265-30100	0	0	0	0	0	0	527
BANET 2651-31200	0	0	0	0	0	0	3,807
Law Lb 269-14500	0	0	0	0	0	0	1,152
Libray 271-79000	0	0	0	0	0	0	2,250
Com Cr 274-36400	127	0	0	4,218	2,081	0	22,160
D.O.A. 276-67200	9,778	0	0	21,996	7,300	0	311,166
Hom Re 277-69000	0	0	0	37	567	0	7,790
Soc Sv 290-67000	0	0	0	0	0	0	684
Juvenl 292-66200	0	0	434	0	0	0	9,274
J Detn 292-66203	(3)	0	0	12,387	13,639	0	148,022
J Detn Bldg Use	0	0	0	0	0	0	72,810
CC-DSS 292-66300	0	0	0	0	0	0	248
In-Hom 292-66400	0	0	0	168	(5,842)	0	(825)
Y&F SS 292-66401	0	0	0	742	5,707	0	15,221
Drug C 292-66402	0	0	0	168	2,850	0	7,271
Juv Co 292-75104	0	0	0	672	7,801	0	15,540
Juv Gn 292-75105	(3)	0	0	672	6,002	0	14,764
CC/SS 2921-67000	0	0	0	0	0	0	39
SolSal 293-68900	91	0	0	1,050	0	0	14,044
V Trus 294-68300	0	0	0	360	0	0	28,500
Hist 297-80300	0	0	0	0	0	0	262
Water 365-90902	0	0	0	0	0	0	249
Court 369-27906	0	0	0	0	0	0	220
Libray 369-27913	0	0	0	0	0	0	268
Water 465-90402	0	0	0	0	0	0	1,247
Course 509-75600	0	17,315	3,458	2,681	(7,279)	0	37,602
Snack 509-75601	0	0	0	24	0	0	672
Club H 509-75602	54	0	0	1,336	3,504	0	32,449
M.C.F. 512-70200	0	0	0	0	0	0	13,934
Delq T 516-25300	2,140	0	0	555	5,610	0	23,468
Tax F 518-25400	0	0	0	0	0	0	19,072
Cmsary 595-35100	0	0	0	120	0	0	5,267



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Department	Riso Print/Postage 15.5	Recreation & Fac 16.5	Park Maintenance 17.5	Risk Management 18.5	Retiree Insurance 19.5	Building Authority 20.5	Total Plan Allocated
House 535-67100	41	0	0	1,344	(6,498)	0	38,386
Insurm 677-87200	0	0	0	122	1,080	0	18,653
Claim 6771-87200	0	0	0	0	0	0	25,335
Retire 731-27400	183	0	0	920	4,332	0	148,289
VEBA 736-27400	1	0	0	0	0	0	2,848
Correc 764-35100	0	0	0	0	0	0	255
Drain 801-27500	0	0	0	1,574	0	0	12,671
H Drn 8011-27500	0	0	0	0	0	0	2,888
P Drn 8012-27500	0	0	0	0	0	0	776
B Drn 8014-27500	0	0	0	816	0	0	9,571
Debt 851-90500	0	0	0	0	0	0	2,501
Bay City Police	0	0	0	4,550	0	0	37,559
Other	0	1,876	0	1,982	0	0	102,190
Direct Billings	0	0	0	35,585	373,184	0	471,389
Unallocated	0	0	140,249	0	0	0	751,143
Total	0	0	0	0	0	0	8,059,925

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Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Depreciation		
1.4.1 County Building	Assigned square footage by benefiting department	Building & Grounds
1.4.2 Health Facility	Assigned square footage by benefiting department	Building & Grounds
1.4.3 Courts Facility	Assigned square footage by benefiting department	Building & Grounds
1.4.4 Law Enf Center	Assigned square footage by benefiting department	Building & Grounds
1.4.5 Juv Det Fac	Direct allocation to Juvenile Detention facility	Building & Grounds
1.4.6 Animal Control	Direct allocation to Animal Control	Building & Grounds
1.4.7 Fairgrounds	Direct allocation to Fair Grounds	Building & Grounds
1.4.8 Parks & Rec.	Direct allocation to Parks & Recreation	Building & Grounds
1.4.9 Ofc Emer Serv	Direct allocation to the Office of Emergency Services	Building & Grounds
1.4.10 Law Enf Ctr Add	Direct allocaiton to Sheriff	Building & Grounds
1.4.11 Community Ctr	Assigned square footage by benefiting Department	Building & Grounds
1.4.12 Storage Bldg	Assigned square footage by benefiting department	Building & Grounds
Equipment Depreciation		
2.4.1 Equipment Use	Amount of depreciation by central service department	Fixed asset report
County Commission 101-10100		
3.4.1 Annual Audit	Number of accounting transactions by department	Transaction count summary report
3.4.2 Building Auth	Direct allocation to Building Authority	Employee time allocation summary
Accounting 101-19100		
4.4.1 Accounting	Number of accounting transactions by department	Transaction history detail
4.4.2 Payroll	Average number of employees by benefiting department	Detail general ledger
4.4.3 Budgeting	Number of budget transactions by department	Transaction history detail
4.4.4 Purchasing	Number of purchase orders issued by department	Transaction history detail
4.4.5 Contract Serv.	Percentage of effort by central service department	Consultant's time summary
4.4.6 Special Proj.	Dollar amount of wages by project	Employee time analysis
Payroll 101-20200		
5.4.1 Payroll	Average number of FTE's by benefiting department	Payroll summary
5.4.2 Retirement	Direct allocaiton to Retirement fund	Payroll department director
5.4.3 Health/Life	Dollar amount of health & life insurance by department	Detail general ledger
5.4.4 Self Insurance	Direct allocation to Insurance fund	Payroll department director
5.4.5 Health Care	Direct allocation to Health Care Fund	Payroll department time summary
5.4.6 Insurance	Dollar amount of insurance by department	Insurance allocation summary



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Budget 101-21200		
6.4.1 Budgeting	Number of budget transactions by department	Transaction history detail
6.4.2 Accts Payable	Number of accounts payable transactions by department	Transaction history detail
6.4.3 Accounting	Number of accounting transactions by benefiting dept.	Transaction history detail
Administrative Serv 101-27200		
7.4.1 Admin Services	Average number of FTE's by benefiting department	Payroll Summary
7.4.2 Support Service	Dollar amount of wages by department	Administrative Services
7.4.3 Vendor Services	Direct allocation to Information Systems	Administrative Services director
Information Services 101-22800		
8.4.1 Tech Support	Number of work orders by department	Work Order Summary
8.4.2 Network/Server	Number of devices by department	Workstation inventory
8.4.3 MUNIS System	Direct allocation to Info Serv MUNIS	Information Services
8.4.4 Specific Serv	Dollar amount of services by department	Paid invoices
Financial System MUNIS		
9.4.1 Accounting	Number of accounting transactions by department	Transaction history detail
9.4.2 Payroll	Average number of FTE's by benefiting department	Detail general ledger
Purchasing 101-23300		
10.4.1 Purchasing	Number of purchase orders issued by department	Transaction history detail
Treasurer 101-25300		
11.4.1 Cash Receipts	Number of cash receipt transactions by department	Transaction history detail
11.4.2 Bank Reconcil	Number of banking transactions by department	Transaction history detail
Buildings & Grounds 101-26500		
12.4.1 County Building	Assigned square footage by benefiting department	Building & Grounds
12.4.2 Health Facility	Assigned square footage by benefiting department	Building & Grounds
12.4.3 Courts Facility	Assigned square footage by benefiting department	Building & Grounds
12.4.4 Law Enf Center	Assigned square footage by benefiting department	Building & Grounds
12.4.5 Comm Center	Direct allocation to Community Center	Building & Grounds
12.4.6 Pinny Park	Direct allocation to Pinconning Park	Building & Grounds
12.4.7 Parks Maint	Direct allocation to the Parks Maintenance Department	Building & Grounds
12.4.8 Fairgrounds	Direct allocation to Fairgrounds	Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
12.4.9 Central Disp.	Assigned square footage by benefiting department	Building & Grounds
12.4.10 Juvenile Detent	Direct allocation to Juvenile Detention	Employee time allocation
12.4.11 Civic Arena	Direct allocation to Civic Arena	Employee time allocation
12.4.12 Maint Other Bld	Dollar amount of assigned wages by department	Time & effort summary reports
12.4.13 Admin Other Bld	Dollar amount of assigned wages by supervised dept.	General ledger
12.4.14 Direct Supplies	Dollar amount of services by benefiting location	Paid invoices
Corporation Counsel 101-26600		
13.4.1 Civil Counsel	Dollar amount of staff attorney wages by department	Employee time summary
13.4.2 Legal Fees	Dollar amount of legal fees by department	Paid invoices
Personnel 101-27000		
14.4.1 Human Resources	Average number of FTE's by benefiting department	Detail general ledger
14.4.2 Labor Relations	Average number of union FTE's by benefiting department	Detail general ledger
14.4.3 Payroll Admin	Direct allocation to Payroll	Employee time summary
14.4.4 Retirement	Direct allocation to Retirement system	Human Resources
14.4.5 Temp Services	Dollar amount of temp services by benefiting department	Paid invoices
Riso Print/Postage 101-29800		
15.4.1 Printing Serv.	Number of prints by department	Account data meter
15.4.2 Mail Service	Dollar amount of postage charges by department	Detail transaction history
15.4.3 OfficeMax	Dollar amount of OfficeMax charges by department	General ledger
Recreation & Fac 101-75110		
16.4.1 Admin Support	Number of hours by department	Facilities & Recreation
16.4.2 Contract Serv	Dollar amount of vendor services by department	Paid invoices
Park Maintenance 101-75112		
17.4.1 Grounds Maint	Dollar amount of assigned wages by location	Employee time analysis
17.4.2 Parking Lot	Equal distribution between serviced lots	Facilities



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Risk Management 101-85100		
18.4.1 General Liab.	Average number of FTE's by benefiting department	Employee wage detail
18.4.2 Police Prof	Number of Sheriff Department employees	Employee wage detail
18.4.3 Vehicle Ins.	Number of assigned vehicles by department	Vehicle fixed asset inventory
18.4.4 Property Other	Insured property values by assigned building/department	Statement of values
18.4.5 County Building	Assigned square footage by department	Building & Grounds
18.4.6 Wash Park Annex	Assigned square footage by department	Building & Grounds
18.4.7 Court Facility	Assigned square footage by department	Building & Grounds
18.4.8 Law Enf. Center	Assigned square footage by department	Building & Grounds
18.4.9 Central Disp.	Assigned square footage by department	Building & Grounds
18.4.10 Health Liab.	Direct allocation to the Health Department	MMRMA Insurance Summary
Retiree Insurance 101-87800		
19.4.1 Fringe Benefits	Dollar amount of health & life insurance by department	Detail general ledger
19.4.2 Term Payoff	Dollar amount of wages by benefiting department	General ledger
Building Authority 101-27900		
20.4.1 Building Auth.	Number of transactions by benefiting project	Transaction count summary report



**BAY COUNTY, MICHIGAN
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

For the purpose of this plan, depreciation is calculated as a means of providing cost allocation associated with buildings and improvements based on historical costs. The portion of the costs applicable to renovation of the Health Department, which were funded by Federal grant funds, has been deleted prior to the computation of the depreciation. The depreciation was computed based on the useful life and acquisition cost of each improvement plus applicable interest charges.

The County-owned buildings included in this plan are the County Building, Health/Court Facility, Law Enforcement Center, Juvenile Home, Fairground Facilities, and the Community Center.

<u>Building</u>	<u>Amount</u>
County Building	\$ 22,113
Washington Park Plaza	12,749
New Court Facility	228,990
Law Enforcement Center	97,354
Law Enf Center (addition)	205,585
Juvenile Home	72,755
Fairground Facilities:	
Animal Control	19,635

**BAY COUNTY, MICHIGAN
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

Fairgrounds	9,320
Civil Defense	694
Storage Building	360
Parks & Rec	1,146
Community Center	<u>44,579</u>
TOTAL	\$715,280

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

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Accounting 101-19100		665	665	
Total Allocated Additions:		<u>665</u>	<u>665</u>	665
Use Charge	715,280			
Total Departmental Cost Adjustments:	<u>715,280</u>			715,280
Total To Be Allocated:	<u><u>715,280</u></u>	<u><u>665</u></u>	<u><u>715,945</u></u>	



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	General & Admin	County Building	Health Facility	Courts Facility
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Use Charge	715,280	0	22,113	12,749	228,990
Functional Cost	715,280	0	22,113	12,749	228,990
Allocation Step 1					
1st Allocation	715,280	0	22,113	12,749	228,990
Allocation Step 2					
Inbound- All Others	665	0	60	55	55
2nd Allocation	665	0	60	55	55
Total For 0010 Building					
Total Allocated	715,945	0	22,173	12,804	229,045



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Parks & Rec.
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Use Charge	97,354	72,755	19,635	9,320	1,146
Functional Cost	97,354	72,755	19,635	9,320	1,146
Allocation Step 1					
1st Allocation	97,354	72,755	19,635	9,320	1,146
Allocation Step 2					
Inbound- All Others	55	55	55	55	55
2nd Allocation	55	55	55	55	55
Total For 0010 Building					
Total Allocated	97,409	72,810	19,690	9,375	1,201



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Ofc Emer Serv	Law Enf Ctr Add	Community Ctr	Storage Bldg
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Use Charge	694	205,585	44,579	360
Functional Cost	694	205,585	44,579	360
Allocation Step 1				
1st Allocation	694	205,585	44,579	360
Allocation Step 2				
Inbound- All Others	55	55	55	55
2nd Allocation	55	55	55	55
Total For 0010 Building				
Total Allocated	749	205,640	44,634	415



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - County Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	4,594	10.0962	2,233		2,233	4	2,237
Accounting 101-19100	2,715	5.9668	1,319		1,319	4	1,323
Payroll 101-20200	1,045	2.2966	508		508	1	509
Budget 101-21200	987	2.1691	480		480	1	481
Administrative Serv 101-27200	435	0.9560	211		211	1	212
Information Services 101-22800	3,810	8.3733	1,852		1,852	5	1,857
Purchasing 101-23300	428	0.9406	208		208	1	209
Treasurer 101-25300	1,469	3.2284	714		714	2	716
Buildings & Grounds 101-26500	1,282	2.8175	623		623	2	625
Corporation Counsel 101-26600	392	0.8615	191		191	1	192
Personnel 101-27000	1,929	4.2394	937		937	3	940
Riso Print/Postage 101-29800	838	1.8417	407		407	1	408
Co Exe 101-17100	2,505	5.5053	1,217		1,217	3	1,220
Clerk 101-21500	4,028	8.8524	1,958		1,958	5	1,963
Equal 101-25700	2,162	4.7514	1,051		1,051	3	1,054
R.O.D. 101-26800	1,869	4.1075	908		908	2	910
Drain 101-27500	1,912	4.2020	929		929	3	932
Survey 101-27801	56	0.1231	27		27		27
MSU Ex 101-28300	2,492	5.4767	1,211		1,211	3	1,214
Envron 101-28700	601	1.3208	292		292	1	293
GIS 101-28800	254	0.5582	123		123		123
T Plan 101-72101	508	1.1164	247		247	1	248
Gypsy 238-28600	605	1.3296	294		294	1	295
D.O.A. 276-67200	4,322	9.4985	2,100		2,100	6	2,106
V Trus 294-68300	637	1.3999	310		310	1	311
Insum 677-87200	98	0.2154	48		48		48
Retire 731-27400	736	1.6175	358		358	1	359
Other	2,793	6.1382	1,357		1,357	4	1,361
SubTotal	45,502	100.0000	22,113		22,113	60	22,173
TOTAL	45,502	100.0000	22,113		22,113	60	22,173



**Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Health Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health 221-60100	16,024	98.3792	12,542		12,542	54	12,596
Bioter 221-605XX	264	1.6208	207		207	1	208
SubTotal	16,288	100.0000	12,749		12,749	55	12,804
TOTAL	16,288	100.0000	12,749		12,749	55	12,804

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Courts Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Cir Ct 101-13100	11,550	24.5614	56,244		56,244	14	56,258
CC Pro 101-13300	2,900	6.1669	14,122		14,122	3	14,125
Distrt 101-13600	10,193	21.6757	49,635		49,635	12	49,647
DC Pro 101-13700	1,538	3.2706	7,489		7,489	2	7,491
F.O.C. ALL	4,500	9.5694	21,913		21,913	5	21,918
Law Lb 101-14500	731	1.5545	3,560		3,560	1	3,561
Pro Ct 101-14800	7,181	15.2706	34,968		34,968	8	34,976
P.A. 101-267XX	6,140	13.0569	29,899		29,899	7	29,906
Pub Df 101-27302	1,308	2.7815	6,369		6,369	2	6,371
Com Cr 274-36400	112	0.2382	545		545		545
Other	872	1.8543	4,246		4,246	1	4,247
SubTotal	47,025	100.0000	228,990		228,990	55	229,045
TOTAL	47,025	100.0000	228,990		228,990	55	229,045

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Law Enf Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sherif 101-30100	57,414	83.6439	81,431		81,431	46	81,477
Cmsary 595-35100	288	0.4196	408		408		408
Bay City Police	10,939	15.9365	15,515		15,515	9	15,524
SubTotal	68,641	100.0000	97,354		97,354	55	97,409
TOTAL	68,641	100.0000	97,354		97,354	55	97,409

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Juv Det Fac

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
J Detn Bldg Use	100	100.0000	72,755		72,755	55	72,810
SubTotal	100	100.0000	72,755		72,755	55	72,810
TOTAL	100	100.0000	72,755		72,755	55	72,810

Allocation Basis: Direct allocation to Juvenile Detention facility

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Animal Control

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal 101-43000	100	100.0000	19,635		19,635	55	19,690
SubTotal	100	100.0000	19,635		19,635	55	19,690
TOTAL	100	100.0000	19,635		19,635	55	19,690

Allocation Basis: Direct allocation to Animal Control

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Fairgrounds

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fair 101-76000	100	100.0000	9,320		9,320	55	9,375
SubTotal	100	100.0000	9,320		9,320	55	9,375
TOTAL	100	100.0000	9,320		9,320	55	9,375

Allocation Basis: Direct allocation to Fair Grounds

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Parks & Rec.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks 101-75100	100	100.0000	1,146		1,146	55	1,201
SubTotal	100	100.0000	1,146		1,146	55	1,201
TOTAL	100	100.0000	1,146		1,146	55	1,201

Allocation Basis: Direct allocation to Parks & Recreation

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Ofc Emer Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
O.E.S. 101-42600	100	100.0000	694		694	55	749
SubTotal	100	100.0000	694		694	55	749
TOTAL	100	100.0000	694		694	55	749

Allocation Basis: Direct allocation to the Office of Emergency Services

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Law Enf Ctr Add

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sherif 101-30100	100	100.0000	205,585		205,585	55	205,640
SubTotal	100	100.0000	205,585		205,585	55	205,640
TOTAL	100	100.0000	205,585		205,585	55	205,640

Allocation Basis: Direct allocaiton to Sheriff

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Community Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Center 101-75700	26,800	100.0000	44,579		44,579	55	44,634
SubTotal	26,800	100.0000	44,579		44,579	55	44,634
TOTAL	26,800	100.0000	44,579		44,579	55	44,634

Allocation Basis: Assigned square footage by benefiting Department

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Distrt 101-13600	630	35.4530	128		128	19	147
F.O.C. ALL	97	5.4586	20		20	3	23
Clerk 101-21500	97	5.4586	20		20	3	23
P.A. 101-267XX	801	45.0761	161		161	25	186
R.O.D. 101-26800	55	3.0951	11		11	2	13
Sherif 101-30100	97	5.4586	20		20	3	23
SubTotal	1,777	100.0000	360		360	55	415
TOTAL	1,777	100.0000	360		360	55	415

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control
County Commission	2,237	2,237	0	0	0	0	0
Accounting 101-19100	1,323	1,323	0	0	0	0	0
Payroll 101-20200	509	509	0	0	0	0	0
Budget 101-21200	481	481	0	0	0	0	0
Administrative Serv 101-27200	212	212	0	0	0	0	0
Information Services	1,857	1,857	0	0	0	0	0
Purchasing 101-23300	209	209	0	0	0	0	0
Treasurer 101-25300	716	716	0	0	0	0	0
Buildings & Grounds	625	625	0	0	0	0	0
Corporation Counsel	192	192	0	0	0	0	0
Personnel 101-27000	940	940	0	0	0	0	0
Riso Print/Postage 101-29800	408	408	0	0	0	0	0
Cir Ct 101-13100	56,258	0	0	56,258	0	0	0
CC Pro 101-13300	14,125	0	0	14,125	0	0	0
Distrt 101-13600	49,794	0	0	49,647	0	0	0
DC Pro 101-13700	7,491	0	0	7,491	0	0	0
F.O.C. ALL	21,941	0	0	21,918	0	0	0
Law Lb 101-14500	3,561	0	0	3,561	0	0	0
Pro Ct 101-14800	34,976	0	0	34,976	0	0	0
Co Exe 101-17100	1,220	1,220	0	0	0	0	0
Clerk 101-21500	1,986	1,963	0	0	0	0	0
Equal 101-25700	1,054	1,054	0	0	0	0	0
P.A. 101-267XX	30,092	0	0	29,906	0	0	0
R.O.D. 101-26800	923	910	0	0	0	0	0
Pub Df 101-27302	6,371	0	0	6,371	0	0	0
Drain 101-27500	932	932	0	0	0	0	0
Survey 101-27801	27	27	0	0	0	0	0
MSU Ex 101-28300	1,214	1,214	0	0	0	0	0
Envron 101-28700	293	293	0	0	0	0	0
GIS 101-28800	123	123	0	0	0	0	0
Sherif 101-30100	287,140	0	0	0	81,477	0	0
O.E.S. 101-42600	749	0	0	0	0	0	0
Animal 101-43000	19,690	0	0	0	0	0	19,690



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control
T Plan 101-72101	248	248	0	0	0	0	0
Parks 101-75100	1,201	0	0	0	0	0	0
Center 101-75700	44,634	0	0	0	0	0	0
Fair 101-76000	9,375	0	0	0	0	0	0
Health 221-60100	12,596	0	12,596	0	0	0	0
Bioter 221-605XX	208	0	208	0	0	0	0
Gypsy 238-28600	295	295	0	0	0	0	0
Com Cr 274-36400	545	0	0	545	0	0	0
D.O.A. 276-67200	2,106	2,106	0	0	0	0	0
J Detn Bldg Use	72,810	0	0	0	0	72,810	0
V Trus 294-68300	311	311	0	0	0	0	0
Cmsary 595-35100	408	0	0	0	408	0	0
Insurn 677-87200	48	48	0	0	0	0	0
Retire 731-27400	359	359	0	0	0	0	0
Bay City Police	15,524	0	0	0	15,524	0	0
Other	5,608	1,361	0	4,247	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	715,945	22,173	12,804	229,045	97,409	72,810	19,690



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Fairgrounds	Parks & Rec.	Ofc Emer Serv	Law Enf Ctr Add	Community Ctr	Storage Bldg
County Commission	0	0	0	0	0	0
Accounting 101-19100	0	0	0	0	0	0
Payroll 101-20200	0	0	0	0	0	0
Budget 101-21200	0	0	0	0	0	0
Administrative Serv 101-27200	0	0	0	0	0	0
Information Services	0	0	0	0	0	0
Purchasing 101-23300	0	0	0	0	0	0
Treasurer 101-25300	0	0	0	0	0	0
Buildings & Grounds	0	0	0	0	0	0
Corporation Counsel	0	0	0	0	0	0
Personnel 101-27000	0	0	0	0	0	0
Riso Print/Postage 101-29800	0	0	0	0	0	0
Cir Ct 101-13100	0	0	0	0	0	0
CC Pro 101-13300	0	0	0	0	0	0
Distrt 101-13600	0	0	0	0	0	147
DC Pro 101-13700	0	0	0	0	0	0
F.O.C. ALL	0	0	0	0	0	23
Law Lb 101-14500	0	0	0	0	0	0
Pro Ct 101-14800	0	0	0	0	0	0
Co Exe 101-17100	0	0	0	0	0	0
Clerk 101-21500	0	0	0	0	0	23
Equal 101-25700	0	0	0	0	0	0
P.A. 101-267XX	0	0	0	0	0	186
R.O.D. 101-26800	0	0	0	0	0	13
Pub Df 101-27302	0	0	0	0	0	0
Drain 101-27500	0	0	0	0	0	0
Survey 101-27801	0	0	0	0	0	0
MSU Ex 101-28300	0	0	0	0	0	0
Envron 101-28700	0	0	0	0	0	0
GIS 101-28800	0	0	0	0	0	0
Sherif 101-30100	0	0	0	205,640	0	23
O.E.S. 101-42600	0	0	749	0	0	0
Animal 101-43000	0	0	0	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Fairgrounds	Parks & Rec.	Ofc Emer Serv	Law Enf Ctr Add	Community Ctr	Storage Bldg
T Plan 101-72101	0	0	0	0	0	0
Parks 101-75100	0	1,201	0	0	0	0
Center 101-75700	0	0	0	0	44,634	0
Fair 101-76000	9,375	0	0	0	0	0
Health 221-60100	0	0	0	0	0	0
Bioter 221-605XX	0	0	0	0	0	0
Gypsy 238-28600	0	0	0	0	0	0
Com Cr 274-36400	0	0	0	0	0	0
D.O.A. 276-67200	0	0	0	0	0	0
J Detn Bldg Use	0	0	0	0	0	0
V Trus 294-68300	0	0	0	0	0	0
Cmsary 595-35100	0	0	0	0	0	0
Insur 677-87200	0	0	0	0	0	0
Retire 731-27400	0	0	0	0	0	0
Bay City Police	0	0	0	0	0	0
Other	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	9,375	1,201	749	205,640	44,634	415



**BAY COUNTY, MICHIGAN
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

For the purpose of this plan, equipment depreciation is calculated as a means of providing cost allocation for equipment costs for the Central Service departments identified in this cost plan. Equipment costs were obtained from the Finance Department records. The depreciation was computed based on the useful life and net acquisition cost of general fixed assets (desks, chairs, etc.), for each piece of equipment. This cost was then allocated to the user departments based on dollar amount of computed depreciation for each benefiting department.

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

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

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Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Accounting 101-19100		380	380	
Total Allocated Additions:		<u>380</u>	<u>380</u>	380
Equipment Use Chrg	108,847			
Total Departmental Cost Adjustments:	<u>108,847</u>			108,847
Total To Be Allocated:	<u>108,847</u>	<u>380</u>	<u>109,227</u>	<u>109,227</u>



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	General & Admin	Equipment Use
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Equipment Use Chrg	108,847	0	108,847
Functional Cost	108,847	0	108,847
Allocation Step 1			
1st Allocation	108,847	0	108,847
Allocation Step 2			
Inbound- All Others	380	0	380
2nd Allocation	380	0	380
Total For 0020 Equipment			
Total Allocated	109,227	0	109,227



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment Use

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Services 101-22800	84,029	77.1992	84,029		84,029	294	84,323
Buildings & Grounds 101-26500	21,584	19.8297	21,584		21,584	75	21,659
Riso Print/Postage 101-29800	387	0.3555	387		387	1	388
Park Maintenance 101-75112	2,847	2.6156	2,847		2,847	10	2,857
SubTotal	108,847	100.0000	108,847		108,847	380	109,227
TOTAL	108,847	100.0000	108,847		108,847	380	109,227

Allocation Basis: Amount of depreciation by central service department

Allocation Source: Fixed asset report



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment Use
Information Services	84,323	84,323
Buildings & Grounds	21,659	21,659
Riso Print/Postage 101-29800	388	388
Park Maintenance	2,857	2,857
Direct Billed	0	0
Total	<u><u>109,227</u></u>	<u><u>109,227</u></u>



**BAY COUNTY, MICHIGAN
COUNTY COMMISSION
NATURE AND EXTENT OF SERVICES**

This department has been included to identify allowable central service costs accounting within the County Commission budget. These costs relate to professional services and services performed by Commission staff directed toward Building Authority construction projects. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Annual Audit - Bay County contracts with an independent auditing firm to conduct the annual financial audit. The fees associated with the annual audit have been allocated based on the number of accounting transactions posted by department.

General Government - Costs associated with the general legislative activities of the Board of Commissioners have been identified within this function. These types of costs are not allowable for allocation and subsequently no distribution is made.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department County Commission 101-10100

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	304,395			304,395
Building Depreciation	2,233	4	2,237	
County Commission 101-10100		279	279	
Accounting 101-19100		1,712	1,712	
Payroll 101-20200		1,992	1,992	
Budget 101-21200		1,105	1,105	
Administrative Serv 101-27200		821	821	
Information Services 101-22800		6,026	6,026	
Financial System MUNIS		1,962	1,962	
Purchasing 101-23300		530	530	
Treasurer 101-25300		345	345	
Buildings & Grounds 101-26500		42,777	42,777	
Corporation Counsel 101-26600		13,622	13,622	
Personnel 101-27000		4,796	4,796	
Riso Print/Postage 101-29800		11	11	
Risk Management 101-85100		5,218	5,218	
Retiree Insurance 101-87800		4,543	4,543	
Total Allocated Additions:	2,233	85,743	87,976	87,976
Total To Be Allocated:	306,628	85,743		392,371



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department County Commission 101-10100

	Total	General & Admin	Annual Audit	Building Auth	General Gov't
Wages & Benefits					
SALARIES & WAGES	153,372	0	0	939	152,433
FRINGE BENEFITS	31,674	0	0	193	31,481
Other Expense & Cost					
Supplies	602	0	0	4	598
Audit Fees	75,500	0	75,500	0	0
Contractual Serv	19,904	0	0	0	19,904
Memberships	13,076	0	0	0	13,076
Travel	4,402	0	0	27	4,375
Telephone	884	0	0	5	879
Other Expenses	471	0	0	3	468
Flowers, Wreath	80	0	0	0	80
Repair & Maint	300	0	0	2	298
Equipment Rental	4,130	0	0	25	4,105
Departmental Totals					
Total Expenditures	304,395	0	75,500	1,198	227,697
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	304,395	0	75,500	1,198	227,697
Allocation Step 1					
Inbound- All Others	2,233	0	0	14	2,219
Unallocated Costs	(229,916)	0	0	0	(229,916)
1st Allocation	76,712	0	75,500	1,212	0
Allocation Step 2					
Inbound- All Others	85,743	0	0	525	85,218
Unallocated Costs	(85,218)	0	0	0	(85,218)
2nd Allocation	525	0	0	525	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department County Commission 101-10100

	Total	General & Admin	Annual Audit	Building Auth	General Gov't
Total For 0030 County					
Total Allocated	77,237	0	75,500	1,737	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department County Commission 101-10100

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	341	0.3690	279		279		279
Accounting 101-19100	542	0.5866	443		443		443
Payroll 101-20200	480	0.5195	392		392		392
Budget 101-21200	418	0.4524	342		342		342
Administrative Serv 101-27200	561	0.6071	458		458		458
Information Services 101-22800	700	0.7576	572		572		572
Purchasing 101-23300	332	0.3593	271		271		271
Treasurer 101-25300	2,279	2.4664	1,862		1,862		1,862
Buildings & Grounds 101-26500	2,090	2.2619	1,708		1,708		1,708
Corporation Counsel 101-26600	477	0.5162	390		390		390
Personnel 101-27000	1,075	1.1634	878		878		878
Riso Print/Postage 101-29800	330	0.3571	270		270		270
Recreation & Fac 101-75110	380	0.4113	310		310		310
Park Maintenance 101-75112	541	0.5855	442		442		442
Risk Management 101-85100	11	0.0119	9		9		9
Retiree Insurance 101-87800	89	0.0963	73		73		73
Building Authority 101-27900	16	0.0173	13		13		13
Cir Ct 101-13100	1,913	2.0703	1,563		1,563		1,563
SSSPP 101-13101	301	0.3258	246		246		246
ADC 101-13131	350	0.3788	286		286		286
CC Pro 101-13300	130	0.1407	106		106		106
Distrt 101-13600	1,025	1.1093	838		838		838
DC Pro 101-13700	461	0.4989	377		377		377
DC OWI 101-13701	409	0.4426	334		334		334
F.O.C. ALL	2,529	2.7370	2,066		2,066		2,066
Jury 101-14700	620	0.6710	507		507		507
Pro Ct 101-14800	1,635	1.7695	1,336		1,336		1,336
Guardn 101-14802	71	0.0768	58		58		58
Safe H 101-14805	61	0.0660	50		50		50
Co Exe 101-17100	478	0.5173	391		391		391



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department County Commission 101-10100

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk 101-21500	1,424	1.5411	1,164		1,164		1,164
Equal 101-25700	501	0.5422	409		409		409
Elect 101-26200	45	0.0487	37		37		37
Canvas 101-26201	70	0.0758	57		57		57
P.A. 101-267XX	2,509	2.7153	2,050		2,050		2,050
R.O.D. 101-26800	1,987	2.1504	1,624		1,624		1,624
Crmdef 101-27300	118	0.1277	96		96		96
Idg Ay 101-27301	488	0.5281	399		399		399
Pub Df 101-27302	627	0.6786	512		512		512
Drain 101-27500	587	0.6353	480		480		480
Survey 101-27801	821	0.8885	671		671		671
MH Fac 101-27903	1	0.0011	1		1		1
Ct Fac 101-27906	2	0.0022	2		2		2
Arena 101-27908	2	0.0022	2		2		2
Zielin 101-27909	1	0.0011	1		1		1
Bangor 101-27910	1	0.0011	1		1		1
Fisher 101-27911	4	0.0043	3		3		3
Hickor 101-27912	3	0.0032	2		2		2
GROVE 101-27920	11	0.0119	9		9		9
Almnt1 101-27921	6	0.0065	5		5		5
Almnt2 101-27922	8	0.0087	7		7		7
Soil 101-28000	79	0.0855	65		65		65
MSU Ex 101-28300	409	0.4426	334		334		334
Envron 101-28700	410	0.4437	335		335		335
GIS 101-28800	343	0.3712	280		280		280
Sherif 101-30100	4,469	4.8365	3,652		3,652		3,652
CC War 101-31100	309	0.3344	252		252		252
Baynet 101-31200	278	0.3009	227		227		227
2nd Rd 101-31500	943	1.0206	771		771		771
2nd Rd 101-31503	354	0.3831	289		289		289



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department County Commission 101-10100

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2nd Rd 101-31504	286	0.3095	234		234		234
2nd Rd 101-31505	337	0.3647	275		275		275
2nd Rd 101-31506	380	0.4113	310		310		310
2nd Rd 101-31507	289	0.3128	236		236		236
2nd Rd 101-31516	299	0.3236	244		244		244
Rd Gt 101-31600	410	0.4437	335		335		335
TWP Rd 101-31700	203	0.2197	166		166		166
Drv Sf 101-31902	44	0.0476	36		36		36
YAE 101-31903	109	0.1180	89		89		89
Train 101-32100	5	0.0054	4		4		4
Mar Gt 101-33100	97	0.1050	79		79		79
Snow 101-33200	49	0.0530	40		40		40
Correc 101-35100	102	0.1104	83		83		83
CCP 101-36400	12	0.0130	10		10		10
O.E.S. 101-42600	416	0.4502	340		340		340
Animal 101-43000	1,370	1.4827	1,119		1,119		1,119
Pere M 101-58000	32	0.0346	26		26		26
Med Ex 101-64800	309	0.3344	252		252		252
B Hlth 101-64900	4	0.0043	3		3		3
Amulan 101-65100	1	0.0011	1		1		1
Job Tr 101-66801	20	0.0216	16		16		16
T Plan 101-72101	478	0.5173	391		391		391
Parks 101-75100	141	0.1526	115		115		115
Soft B 101-75108	200	0.2164	163		163		163
Center 101-75700	1,045	1.1309	854		854		854
Pool 101-75800	155	0.1677	127		127		127
Market 101-75900	1	0.0011	1		1		1
Fair 101-76000	425	0.4600	347		347		347
Civic 101-7620X	4,721	5.1093	3,857		3,857		3,857
P Park 101-76300	1,102	1.1926	900		900		900



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department County Commission 101-10100

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Airpt 101-89500	20	0.0216	16		16		16
Road 201-44900	191	0.2067	156		156		156
Health 221-60100	9,723	10.5226	7,945		7,945		7,945
Bioter 221-605XX	422	0.4567	345		345		345
Gypsy 238-28600	491	0.5314	401		401		401
Mosq C 240-62000	1,244	1.3463	1,016		1,016		1,016
R.O.D. 256-26800	129	0.1396	105		105		105
911 CD 261-32500	1,907	2.0638	1,558		1,558		1,558
Pistol 263-21500	137	0.1483	112		112		112
CFO Tr 264-36201	79	0.0855	65		65		65
Drug 265-30100	22	0.0238	18		18		18
BANET 2651-31200	420	0.4545	343		343		343
Law Lb 269-14500	81	0.0877	66		66		66
Libray 271-79000	138	0.1493	113		113		113
Com Cr 274-36400	464	0.5022	379		379		379
D.O.A. 276-67200	8,225	8.9014	6,721		6,721		6,721
Hom Re 277-69000	256	0.2771	209		209		209
Soc Sv 290-67000	33	0.0357	27		27		27
Juvenl 292-66200	623	0.6742	509		509		509
J Detn 292-66203	1,394	1.5086	1,139		1,139		1,139
CC-DSS 292-66300	29	0.0314	24		24		24
In-Hom 292-66400	452	0.4892	369		369		369
Y&F SS 292-66401	441	0.4773	360		360		360
Drug C 292-66402	406	0.4394	332		332		332
Juv Co 292-75104	430	0.4654	351		351		351
Juv Gn 292-75105	528	0.5714	431		431		431
SolSal 293-68900	656	0.7099	536		536		536
V Trus 294-68300	150	0.1623	123		123		123
Hist 297-80300	25	0.0271	20		20		20
Water 365-90902	25	0.0271	20		20		20



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department County Commission 101-10100

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Court 369-27906	27	0.0292	22		22		22
Libray 369-27913	30	0.0325	25		25		25
Water 465-90402	40	0.0433	33		33		33
Course 509-75600	914	0.9892	747		747		747
Snack 509-75601	37	0.0400	30		30		30
Club H 509-75602	1,626	1.7597	1,329		1,329		1,329
M.C.F. 512-70200	1,109	1.2002	906		906		906
Delq T 516-25300	1,135	1.2283	927		927		927
Tax F 518-25400	1,471	1.5920	1,202		1,202		1,202
Cmsary 595-35100	276	0.2987	226		226		226
House 535-67100	1,217	1.3171	994		994		994
Insum 677-87200	641	0.6937	524		524		524
Claim 6771-87200	351	0.3799	287		287		287
Retire 731-27400	1,603	1.7348	1,310		1,310		1,310
VEBA 736-27400	164	0.1775	134		134		134
Correc 764-35100	24	0.0260	20		20		20
Drain 801-27500	1,008	1.0909	824		824		824
H Drn 8011-27500	171	0.1851	140		140		140
P Drn 8012-27500	63	0.0682	51		51		51
B Drn 8014-27500	537	0.5812	439		439		439
Debt 851-90500	319	0.3452	261		261		261
SubTotal	92,401	100.0000	75,500		75,500		75,500
TOTAL	92,401	100.0000	75,500		75,500		75,500

Allocation Basis: Number of accounting transactions by department

Allocation Source: Transaction count summary report

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department County Commission 101-10100

Activity - Building Auth

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Authority 101-27900	100	100.0000	1,212		1,212	525	1,737
SubTotal	100	100.0000	1,212		1,212	525	1,737
TOTAL	100	100.0000	1,212		1,212	525	1,737

Allocation Basis: Direct allocation to Building Authority

Allocation Source: Employee time allocation summary



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Commission 101-10100

Receiving Department	Total	Annual Audit	Building Auth
County Commission	279	279	0
Accounting 101-19100	443	443	0
Payroll 101-20200	392	392	0
Budget 101-21200	342	342	0
Administrative Serv 101-27200	458	458	0
Information Services	572	572	0
Purchasing 101-23300	271	271	0
Treasurer 101-25300	1,862	1,862	0
Buildings & Grounds	1,708	1,708	0
Corporation Counsel	390	390	0
Personnel 101-27000	878	878	0
Riso Print/Postage 101-29800	270	270	0
Recreation & Fac 101-75110	310	310	0
Park Maintenance	442	442	0
Risk Management	9	9	0
Retiree Insurance 101-87800	73	73	0
Building Authority 101-27900	1,750	13	1,737
Cir Ct 101-13100	1,563	1,563	0
SSSPP 101-13101	246	246	0
ADC 101-13131	286	286	0
CC Pro 101-13300	106	106	0
Distrt 101-13600	838	838	0
DC Pro 101-13700	377	377	0
DC OWI 101-13701	334	334	0
F.O.C. ALL	2,066	2,066	0
Jury 101-14700	507	507	0
Pro Ct 101-14800	1,336	1,336	0
Guardn 101-14802	58	58	0
Safe H 101-14805	50	50	0
Co Exe 101-17100	391	391	0
Clerk 101-21500	1,164	1,164	0
Equal 101-25700	409	409	0
Elect 101-26200	37	37	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Commission 101-10100

Receiving Department	Total	Annual Audit	Building Auth
Canvas 101-26201	57	57	0
P.A. 101-267XX	2,050	2,050	0
R.O.D. 101-26800	1,624	1,624	0
Crmdef 101-27300	96	96	0
Idg Ay 101-27301	399	399	0
Pub Df 101-27302	512	512	0
Drain 101-27500	480	480	0
Survey 101-27801	671	671	0
MH Fac 101-27903	1	1	0
Ct Fac 101-27906	2	2	0
Arena 101-27908	2	2	0
Zielin 101-27909	1	1	0
Bangor 101-27910	1	1	0
Fisher 101-27911	3	3	0
Hickor 101-27912	2	2	0
GROVE 101-27920	9	9	0
Almnt1 101-27921	5	5	0
Almnt2 101-27922	7	7	0
Soil 101-28000	65	65	0
MSU Ex 101-28300	334	334	0
Envron 101-28700	335	335	0
GIS 101-28800	280	280	0
Sherif 101-30100	3,652	3,652	0
CC War 101-31100	252	252	0
Baynet 101-31200	227	227	0
2nd Rd 101-31500	771	771	0
2nd Rd 101-31503	289	289	0
2nd Rd 101-31504	234	234	0
2nd Rd 101-31505	275	275	0
2nd Rd 101-31506	310	310	0
2nd Rd 101-31507	236	236	0
2nd Rd 101-31516	244	244	0
Rd Gt 101-31600	335	335	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Commission 101-10100

Receiving Department	Total	Annual Audit	Building Auth
TWP Rd 101-31700	166	166	0
Drv Sf 101-31902	36	36	0
YAE 101-31903	89	89	0
Train 101-32100	4	4	0
Mar Gt 101-33100	79	79	0
Snow 101-33200	40	40	0
Correc 101-35100	83	83	0
CCP 101-36400	10	10	0
O.E.S. 101-42600	340	340	0
Animal 101-43000	1,119	1,119	0
Pere M 101-58000	26	26	0
Med Ex 101-64800	252	252	0
B Hlth 101-64900	3	3	0
Amulan 101-65100	1	1	0
Job Tr 101-66801	16	16	0
T Plan 101-72101	391	391	0
Parks 101-75100	115	115	0
Soft B 101-75108	163	163	0
Center 101-75700	854	854	0
Pool 101-75800	127	127	0
Market 101-75900	1	1	0
Fair 101-76000	347	347	0
Civic 101-7620X	3,857	3,857	0
P Park 101-76300	900	900	0
Airpt 101-89500	16	16	0
Road 201-44900	156	156	0
Health 221-60100	7,945	7,945	0
Bioter 221-605XX	345	345	0
Gypsy 238-28600	401	401	0
Mosq C 240-62000	1,016	1,016	0
R.O.D. 256-26800	105	105	0
911 CD 261-32500	1,558	1,558	0
Pistol 263-21500	112	112	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Commission 101-10100

Receiving Department	Total	Annual Audit	Building Auth
CFO Tr 264-36201	65	65	0
Drug 265-30100	18	18	0
BANET 2651-31200	343	343	0
Law Lb 269-14500	66	66	0
Libray 271-79000	113	113	0
Com Cr 274-36400	379	379	0
D.O.A. 276-67200	6,721	6,721	0
Hom Re 277-69000	209	209	0
Soc Sv 290-67000	27	27	0
Juvenl 292-66200	509	509	0
J Detn 292-66203	1,139	1,139	0
CC-DSS 292-66300	24	24	0
In-Hom 292-66400	369	369	0
Y&F SS 292-66401	360	360	0
Drug C 292-66402	332	332	0
Juv Co 292-75104	351	351	0
Juv Gn 292-75105	431	431	0
SolSal 293-68900	536	536	0
V Trus 294-68300	123	123	0
Hist 297-80300	20	20	0
Water 365-90902	20	20	0
Court 369-27906	22	22	0
Libray 369-27913	25	25	0
Water 465-90402	33	33	0
Course 509-75600	747	747	0
Snack 509-75601	30	30	0
Club H 509-75602	1,329	1,329	0
M.C.F. 512-70200	906	906	0
Delq T 516-25300	927	927	0
Tax F 518-25400	1,202	1,202	0
Cmsary 595-35100	226	226	0
House 535-67100	994	994	0
Insurn 677-87200	524	524	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Commission 101-10100

Receiving Department	Total	Annual Audit	Building Auth
Claim 6771-87200	287	287	0
Retire 731-27400	1,310	1,310	0
VEBA 736-27400	134	134	0
Correc 764-35100	20	20	0
Drain 801-27500	824	824	0
H Drn 8011-27500	140	140	0
P Drn 8012-27500	51	51	0
B Drn 8014-27500	439	439	0
Debt 851-90500	261	261	0
Direct Billed	0	0	0
Total	77,237	75,500	1,737



**BAY COUNTY, MICHIGAN
ACCOUNTING DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Accounting Department is responsible for a variety of fiscal related activities. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Accounting - This function is responsible for distributing the cost of operating and maintaining the county-wide general ledger system. Related costs are distributed to all County Department.

The basis of allocation is the total number of accounting transactions (journal entries, receivable, receipts and accounts payable) posted to each County department's assigned accounts. Each transaction received essentially the same type and level of service.

Payroll Processing - This function is responsible for assisting the Payroll Department in processing the biweekly payrolls and related reports. This cost is distributed to all County departments.

The basis of allocation is the average number of employees by benefiting department.

Budget - This function is responsible for assisting the Budget Department prepare the annual County budget. Related costs are allocated to all County departments.

The basis of allocation is the number of original budget line item accounts and budget adjustments by department.

**BAY COUNTY, MICHIGAN
ACCOUNTING DEPARTMENT
NATURE AND EXTENT OF SERVICES**

Purchasing - The purchasing function of the Accounting Department is responsible for providing procurement services to all County departments. By centralizing this service, County departments and grant programs are relieved from the need to seek out vendors; and goods are acquired at the most economical prices possible. Related costs are distributed to all County departments.

The basis of allocation is the number of purchase orders processed by department. Each purchase order received essentially the same type and level of service.

Contract Services - The costs of this function include professional fees for the preparation of a County-wide Cost Allocation Plan. The basis of allocation is the Consultant's percentage of effort by central service departments to complete the Cost Allocation Plan.

Special Projects – This function identifies the costs associated with performing specific duties related to particular departments that are beyond the normal routine accounting provided to other departments. The basis of allocation is the dollar amount of wages associated with working on each project.

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Accounting 101-19100

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	420,911			420,911
Payouts	(1,337)			
Total Deductions:	(1,337)			(1,337)
Building Depreciation	1,319	4	1,323	
County Commission 101-10100	443		443	
Accounting 101-19100		3,611	3,611	
Payroll 101-20200		1,535	1,535	
Budget 101-21200		857	857	
Administrative Serv 101-27200		582	582	
Information Services 101-22800		20,742	20,742	
Financial System MUNIS		1,653	1,653	
Purchasing 101-23300		848	848	
Treasurer 101-25300		347	347	
Buildings & Grounds 101-26500		25,281	25,281	
Corporation Counsel 101-26600		7,189	7,189	
Personnel 101-27000		4,480	4,480	
Riso Print/Postage 101-29800		271	271	
Risk Management 101-85100		3,394	3,394	
Retiree Insurance 101-87800		21,628	21,628	
Total Allocated Additions:	1,762	92,422	94,184	94,184
Misc Reimbursement	(165)			
Total Departmental Cost Adjustments:	(165)			(165)
Total To Be Allocated:	421,171	92,422		513,593



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Accounting 101-19100

	Total	General & Admin	Accounting	Payroll	Budgeting
Wages & Benefits					
SALARIES & WAGES	292,096	0	241,979	6,708	7,183
FRINGE BENEFITS	105,910	0	87,737	2,436	2,605
Other Expense & Cost					
*Payouts	1,337	1,337	0	0	0
Supplies	5,526	0	4,577	127	136
Contract Services	9,500	0	0	0	0
Professional Serv	580	0	481	13	14
Memberships	650	0	539	15	16
Telephone	754	0	625	17	19
Travel	2,196	0	1,819	51	54
Equipment Rental	1,885	0	1,562	43	46
Miscellaneous	477	0	394	11	12
Departmental Totals					
Total Expenditures	420,911	1,337	339,713	9,421	10,085
Deductions					
Total Deductions	(1,337)	(1,337)	0	0	0
Cost Adjustments					
Misc Reimbursement	(165)	0	(165)	0	0
Functional Cost					
Functional Cost	419,409	0	339,548	9,421	10,085
Allocation Step 1					
Inbound- All Others	1,762	0	1,460	40	43
1st Allocation	421,171	0	341,008	9,461	10,128
Allocation Step 2					
Inbound- All Others	92,422	0	76,565	2,122	2,273
2nd Allocation	92,422	0	76,565	2,122	2,273



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Accounting 101-19100

	Total	General & Admin	Accounting	Payroll	Budgeting
Total For 0040 Accounting					
Total Allocated	513,593	0	417,573	11,583	12,401



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Accounting 101-19100

	Purchasing	Contract Serv.	Special Proj.
Wages & Benefits			
SALARIES & WAGES	5,913	0	30,313
FRINGE BENEFITS	2,139	0	10,993
Other Expense & Cost			
*Payouts	0	0	0
Supplies	112	0	574
Contract Services	0	9,500	0
Professional Serv	12	0	60
Memberships	13	0	67
Telephone	15	0	78
Travel	44	0	228
Equipment Rental	38	0	196
Miscellaneous	10	0	50
Departmental Totals			
Total Expenditures	8,296	9,500	42,559
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Misc Reimbursement	0	0	0
Functional Cost			
	8,296	9,500	42,559
Allocation Step 1			
Inbound- All Others	36	0	183
1st Allocation	8,332	9,500	42,742
Allocation Step 2			
Inbound- All Others	1,871	0	9,591
2nd Allocation	1,871	0	9,591



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Accounting 101-19100

	Purchasing	Contract Serv.	Special Proj.
Total For 0040 Accounting			
Total Allocated	10,203	9,500	52,333



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	341	0.3690	1,258		1,258		1,258
Accounting 101-19100	542	0.5866	2,000		2,000		2,000
Payroll 101-20200	480	0.5195	1,771		1,771	402	2,173
Budget 101-21200	418	0.4524	1,543		1,543	350	1,893
Administrative Serv 101-27200	561	0.6071	2,070		2,070	469	2,539
Information Services 101-22800	700	0.7576	2,583		2,583	586	3,169
Purchasing 101-23300	332	0.3593	1,225		1,225	278	1,503
Treasurer 101-25300	2,279	2.4664	8,411		8,411	1,907	10,318
Buildings & Grounds 101-26500	2,090	2.2619	7,713		7,713	1,749	9,462
Corporation Counsel 101-26600	477	0.5162	1,760		1,760	399	2,159
Personnel 101-27000	1,075	1.1634	3,967		3,967	899	4,866
Riso Print/Postage 101-29800	330	0.3571	1,218		1,218	276	1,494
Recreation & Fac 101-75110	380	0.4113	1,402		1,402	318	1,720
Park Maintenance 101-75112	541	0.5855	1,997		1,997	453	2,450
Risk Management 101-85100	11	0.0119	41		41	9	50
Retiree Insurance 101-87800	89	0.0963	328		328	74	402
Building Authority 101-27900	16	0.0173	59		59	13	72
Cir Ct 101-13100	1,913	2.0703	7,060		7,060	1,600	8,660
SSSPP 101-13101	301	0.3258	1,111		1,111	252	1,363
ADC 101-13131	350	0.3788	1,292		1,292	293	1,585
CC Pro 101-13300	130	0.1407	480		480	109	589
Distrt 101-13600	1,025	1.1093	3,783		3,783	858	4,641
DC Pro 101-13700	461	0.4989	1,701		1,701	386	2,087
DC OWI 101-13701	409	0.4426	1,509		1,509	342	1,851
F.O.C. ALL	2,529	2.7370	9,333		9,333	2,116	11,449
Jury 101-14700	620	0.6710	2,288		2,288	519	2,807
Pro Ct 101-14800	1,635	1.7695	6,034		6,034	1,368	7,402
Guardn 101-14802	71	0.0768	262		262	59	321
Safe H 101-14805	61	0.0660	225		225	51	276
Co Exe 101-17100	478	0.5173	1,764		1,764	400	2,164



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk 101-21500	1,424	1.5411	5,255		5,255	1,191	6,446
Equal 101-25700	501	0.5422	1,849		1,849	419	2,268
Elect 101-26200	45	0.0487	166		166	38	204
Canvas 101-26201	70	0.0758	258		258	59	317
P.A. 101-267XX	2,509	2.7153	9,260		9,260	2,099	11,359
R.O.D. 101-26800	1,987	2.1504	7,333		7,333	1,662	8,995
Crmdef 101-27300	118	0.1277	435		435	99	534
ldg Ay 101-27301	488	0.5281	1,801		1,801	408	2,209
Pub Df 101-27302	627	0.6786	2,314		2,314	525	2,839
Drain 101-27500	587	0.6353	2,166		2,166	491	2,657
Survey 101-27801	821	0.8885	3,030		3,030	687	3,717
MH Fac 101-27903	1	0.0011	4		4	1	5
Ct Fac 101-27906	2	0.0022	7		7	2	9
Arena 101-27908	2	0.0022	7		7	2	9
Zielin 101-27909	1	0.0011	4		4	1	5
Bangor 101-27910	1	0.0011	4		4	1	5
Fisher 101-27911	4	0.0043	15		15	3	18
Hickor 101-27912	3	0.0032	11		11	3	14
GROVE 101-27920	11	0.0119	41		41	9	50
Almnt1 101-27921	6	0.0065	22		22	5	27
Almnt2 101-27922	8	0.0087	30		30	7	37
Soil 101-28000	79	0.0855	292		292	66	358
MSU Ex 101-28300	409	0.4426	1,509		1,509	342	1,851
Envron 101-28700	410	0.4437	1,513		1,513	343	1,856
GIS 101-28800	343	0.3712	1,266		1,266	287	1,553
Sherif 101-30100	4,469	4.8365	16,493		16,493	3,739	20,232
CC War 101-31100	309	0.3344	1,140		1,140	259	1,399
Baynet 101-31200	278	0.3009	1,026		1,026	233	1,259
2nd Rd 101-31500	943	1.0206	3,480		3,480	789	4,269
2nd Rd 101-31503	354	0.3831	1,306		1,306	296	1,602



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2nd Rd 101-31504	286	0.3095	1,055		1,055	239	1,294
2nd Rd 101-31505	337	0.3647	1,244		1,244	282	1,526
2nd Rd 101-31506	380	0.4113	1,402		1,402	318	1,720
2nd Rd 101-31507	289	0.3128	1,067		1,067	242	1,309
2nd Rd 101-31516	299	0.3236	1,103		1,103	250	1,353
Rd Gt 101-31600	410	0.4437	1,513		1,513	343	1,856
TWP Rd 101-31700	203	0.2197	749		749	170	919
Drv Sf 101-31902	44	0.0476	162		162	37	199
YAE 101-31903	109	0.1180	402		402	91	493
Train 101-32100	5	0.0054	18		18	4	22
Mar Gt 101-33100	97	0.1050	358		358	81	439
Snow 101-33200	49	0.0530	181		181	41	222
Correc 101-35100	102	0.1104	376		376	85	461
CCP 101-36400	12	0.0130	44		44	10	54
O.E.S. 101-42600	416	0.4502	1,535		1,535	348	1,883
Animal 101-43000	1,370	1.4827	5,056		5,056	1,146	6,202
Pere M 101-58000	32	0.0346	118		118	27	145
Med Ex 101-64800	309	0.3344	1,140		1,140	259	1,399
B Hlth 101-64900	4	0.0043	15		15	3	18
Amulan 101-65100	1	0.0011	4		4	1	5
Job Tr 101-66801	20	0.0216	74		74	17	91
T Plan 101-72101	478	0.5173	1,764		1,764	400	2,164
Parks 101-75100	141	0.1526	520		520	118	638
Soft B 101-75108	200	0.2164	738		738	167	905
Center 101-75700	1,045	1.1309	3,857		3,857	874	4,731
Pool 101-75800	155	0.1677	572		572	130	702
Market 101-75900	1	0.0011	4		4	1	5
Fair 101-76000	425	0.4600	1,568		1,568	356	1,924
Civic 101-7620X	4,721	5.1093	17,423		17,423	3,950	21,373
P Park 101-76300	1,102	1.1926	4,067		4,067	922	4,989



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Airpt 101-89500	20	0.0216	74		74	17	91
Road 201-44900	191	0.2067	705		705	160	865
Health 221-60100	9,723	10.5226	35,885		35,885	8,129	44,014
Bioter 221-605XX	422	0.4567	1,557		1,557	353	1,910
Gypsy 238-28600	491	0.5314	1,812		1,812	411	2,223
Mosq C 240-62000	1,244	1.3463	4,591		4,591	1,041	5,632
R.O.D. 256-26800	129	0.1396	476		476	108	584
911 CD 261-32500	1,907	2.0638	7,038		7,038	1,595	8,633
Pistol 263-21500	137	0.1483	506		506	115	621
CFO Tr 264-36201	79	0.0855	292		292	66	358
Drug 265-30100	22	0.0238	81		81	18	99
BANET 2651-31200	420	0.4545	1,550		1,550	351	1,901
Law Lb 269-14500	81	0.0877	299		299	68	367
Libray 271-79000	138	0.1493	509		509	115	624
Com Cr 274-36400	464	0.5022	1,712		1,712	388	2,100
D.O.A. 276-67200	8,225	8.9014	30,355		30,355	6,881	37,236
Hom Re 277-69000	256	0.2771	945		945	214	1,159
Soc Sv 290-67000	33	0.0357	122		122	28	150
Juvenl 292-66200	623	0.6742	2,299		2,299	521	2,820
J Detn 292-66203	1,394	1.5086	5,145		5,145	1,166	6,311
CC-DSS 292-66300	29	0.0314	107		107	24	131
In-Hom 292-66400	452	0.4892	1,668		1,668	378	2,046
Y&F SS 292-66401	441	0.4773	1,628		1,628	369	1,997
Drug C 292-66402	406	0.4394	1,498		1,498	340	1,838
Juv Co 292-75104	430	0.4654	1,587		1,587	360	1,947
Juv Gn 292-75105	528	0.5714	1,949		1,949	442	2,391
SolSal 293-68900	656	0.7099	2,421		2,421	549	2,970
V Trus 294-68300	150	0.1623	554		554	125	679
Hist 297-80300	25	0.0271	92		92	21	113
Water 365-90902	25	0.0271	92		92	21	113



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Court 369-27906	27	0.0292	100		100	23	123
Libray 369-27913	30	0.0325	111		111	25	136
Water 465-90402	40	0.0433	148		148	33	181
Course 509-75600	914	0.9892	3,373		3,373	765	4,138
Snack 509-75601	37	0.0400	137		137	31	168
Club H 509-75602	1,626	1.7597	6,001		6,001	1,360	7,361
M.C.F. 512-70200	1,109	1.2002	4,093		4,093	928	5,021
Delq T 516-25300	1,135	1.2283	4,189		4,189	950	5,139
Tax F 518-25400	1,471	1.5920	5,429		5,429	1,231	6,660
Cmsary 595-35100	276	0.2987	1,019		1,019	231	1,250
House 535-67100	1,217	1.3171	4,491		4,491	1,018	5,509
Insum 677-87200	641	0.6937	2,366		2,366	536	2,902
Claim 6771-87200	351	0.3799	1,295		1,295	294	1,589
Retire 731-27400	1,603	1.7348	5,916		5,916	1,341	7,257
VEBA 736-27400	164	0.1775	605		605	137	742
Correc 764-35100	24	0.0260	89		89	20	109
Drain 801-27500	1,008	1.0909	3,720		3,720	843	4,563
H Drn 8011-27500	171	0.1851	631		631	143	774
P Drn 8012-27500	63	0.0682	233		233	53	286
B Drn 8014-27500	537	0.5812	1,982		1,982	449	2,431
Debt 851-90500	319	0.3452	1,177		1,177	267	1,444
SubTotal	92,401	100.0000	341,008		341,008	76,565	417,573
TOTAL	92,401	100.0000	341,008		341,008	76,565	417,573

Allocation Basis: Number of accounting transactions by department

Allocation Source: Transaction history detail



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	7.95	1.7144	162		162		162
Accounting 101-19100	5.64	1.2162	115		115		115
Payroll 101-20200	2.13	0.4593	43		43	10	53
Budget 101-21200	2.05	0.4421	42		42	10	52
Administrative Serv 101-27200	1.39	0.2997	28		28	7	35
Information Services 101-22800	8.05	1.7359	164		164	38	202
Purchasing 101-23300	0.89	0.1919	18		18	4	22
Treasurer 101-25300	5.33	1.1494	109		109	25	134
Buildings & Grounds 101-26500	20.12	4.3387	410		410	95	505
Corporation Counsel 101-26600	2.49	0.5370	51		51	12	63
Personnel 101-27000	3.59	0.7742	73		73	17	90
Riso Print/Postage 101-29800	0.32	0.0690	7		7	2	9
Recreation & Fac 101-75110	1.50	0.3235	31		31	7	38
Park Maintenance 101-75112	2.54	0.5477	52		52	12	64
Cir Ct 101-13100	15.10	3.2562	308		308	71	379
SSSPP 101-13101	0.87	0.1876	18		18	4	22
ADC 101-13131	0.87	0.1876	18		18	4	22
Distrt 101-13600	18.31	3.9484	374		374	86	460
DC Pro 101-13700	5.96	1.2852	122		122	28	150
DC OWI 101-13701	0.70	0.1510	14		14	3	17
F.O.C. ALL	25.63	5.5269	523		523	121	644
Jury 101-14700	2.33	0.5024	48		48	11	59
Pro Ct 101-14800	12.77	2.7538	261		261	60	321
Co Exe 101-17100	1.53	0.3299	31		31	7	38
Clerk 101-21500	2.96	0.6383	60		60	14	74
Equal 101-25700	3.00	0.6469	61		61	14	75
P.A. 101-267XX	20.86	4.4983	426		426	98	524
R.O.D. 101-26800	4.76	1.0265	97		97	22	119
Crmdef 101-27300	0.01	0.0022					
Pub Df 101-27302	4.42	0.9531	90		90	21	111



Bay County, Michigan
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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drain 101-27500	6.80	1.4664	139		139	32	171
Survey 101-27801	0.20	0.0431	4		4	1	5
MSU Ex 101-28300	1.00	0.2156	20		20	5	25
Envron 101-28700	1.42	0.3062	29		29	7	36
GIS 101-28800	0.60	0.1294	12		12	3	15
Sherif 101-30100	51.72	11.1534	1,058		1,058	244	1,302
CC War 101-31100	1.00	0.2156	20		20	5	25
Baynet 101-31200	1.00	0.2156	20		20	5	25
2nd Rd 101-31500	17.64	3.8039	360		360	83	443
2nd Rd 101-31503	3.74	0.8065	76		76	18	94
2nd Rd 101-31504	1.00	0.2156	20		20	5	25
2nd Rd 101-31505	1.96	0.4227	40		40	9	49
2nd Rd 101-31506	2.00	0.4313	41		41	9	50
2nd Rd 101-31507	1.00	0.2156	20		20	5	25
2nd Rd 101-31516	1.00	0.2156	20		20	5	25
Rd Gt 101-31600	3.00	0.6469	61		61	14	75
TWP Rd 101-31700	0.24	0.0518	5		5	1	6
Mar Gt 101-33100	0.52	0.1121	11		11	2	13
Snow 101-33200	0.08	0.0173	2		2		2
O.E.S. 101-42600	1.00	0.2156	20		20	5	25
Animal 101-43000	6.42	1.3844	131		131	30	161
T Plan 101-72101	1.20	0.2588	24		24	6	30
Parks 101-75100	1.49	0.3213	30		30	7	37
Soft B 101-75108	0.59	0.1272	12		12	3	15
Center 101-75700	2.79	0.6016	57		57	13	70
Pool 101-75800	1.69	0.3644	34		34	8	42
Fair 101-76000	0.11	0.0237	2		2	1	3
Civic 101-7620X	8.89	1.9171	181		181	42	223
P Park 101-76300	2.21	0.4766	45		45	10	55
Health 221-60100	34.39	7.4160	702		702	162	864



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bioter 221-605XX	1.17	0.2523	24		24	6	30
Gypsy 238-28600	1.43	0.3084	29		29	7	36
Mosq C 240-62000	14.04	3.0276	286		286	66	352
911 CD 261-32500	25.11	5.4148	512		512	118	630
Com Cr 274-36400	1.75	0.3774	36		36	8	44
D.O.A. 276-67200	37.89	8.1707	773		773	179	952
Hom Re 277-69000	0.11	0.0237	2		2	1	3
J Detn 292-66203	20.05	4.3236	409		409	95	504
In-Hom 292-66400	0.50	0.1078	10		10	2	12
Y&F SS 292-66401	2.21	0.4766	45		45	10	55
Drug C 292-66402	0.50	0.1078	10		10	2	12
Juv Co 292-75104	2.00	0.4313	41		41	9	50
Juv Gn 292-75105	2.00	0.4313	41		41	9	50
Course 509-75600	3.23	0.6965	66		66	15	81
Club H 509-75602	3.62	0.7806	74		74	17	91
Delq T 516-25300	1.65	0.3558	34		34	8	42
House 535-67100	4.00	0.8626	82		82	19	101
Insum 677-87200	0.20	0.0431	4		4	1	5
Retire 731-27400	1.50	0.3235	31		31	7	38
SubTotal	463.73	100.0000	9,461		9,461	2,122	11,583
TOTAL	463.73	100.0000	9,461		9,461	2,122	11,583

Allocation Basis: Average number of employees by benefiting department

Allocation Source: Detail general ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	76	1.3662	138		138		138
Accounting 101-19100	39	0.7011	71		71		71
Payroll 101-20200	43	0.7730	78		78	18	96
Budget 101-21200	30	0.5393	55		55	13	68
Administrative Serv 101-27200	40	0.7190	73		73	17	90
Information Services 101-22800	49	0.8808	89		89	20	109
Purchasing 101-23300	27	0.4854	49		49	11	60
Treasurer 101-25300	53	0.9527	96		96	22	118
Buildings & Grounds 101-26500	74	1.3302	135		135	31	166
Corporation Counsel 101-26600	46	0.8269	84		84	19	103
Personnel 101-27000	57	1.0246	104		104	24	128
Riso Print/Postage 101-29800	16	0.2876	29		29	7	36
Recreation & Fac 101-75110	32	0.5752	58		58	13	71
Park Maintenance 101-75112	27	0.4854	49		49	11	60
Risk Management 101-85100	9	0.1618	16		16	4	20
Retiree Insurance 101-87800	5	0.0899	9		9	2	11
Building Authority 101-27900	11	0.1977	20		20	5	25
Cir Ct 101-13100	55	0.9887	100		100	23	123
SSSPP 101-13101	14	0.2517	25		25	6	31
ADC 101-13131	16	0.2876	29		29	7	36
CC Pro 101-13300	14	0.2517	25		25	6	31
Distrt 101-13600	63	1.1325	115		115	26	141
DC Pro 101-13700	30	0.5393	55		55	13	68
DC OWI 101-13701	16	0.2876	29		29	7	36
F.O.C. ALL	115	2.0672	209		209	48	257
Jury 101-14700	37	0.6651	67		67	15	82
Pro Ct 101-14800	57	1.0246	104		104	24	128
Guardn 101-14802	3	0.0539	5		5	1	6
Safe H 101-14805	14	0.2517	25		25	6	31
Co Exe 101-17100	33	0.5932	60		60	14	74

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk 101-21500	69	1.2403	126		126	29	155
Equal 101-25700	30	0.5393	55		55	13	68
Elect 101-26200	16	0.2876	29		29	7	36
Canvas 101-26201	4	0.0719	7		7	2	9
P.A. 101-267XX	137	2.4627	249		249	57	306
R.O.D. 101-26800	31	0.5573	56		56	13	69
Idg Ay 101-27301	8	0.1438	15		15	3	18
Pub Df 101-27302	33	0.5932	60		60	14	74
Drain 101-27500	51	0.9168	93		93	21	114
Survey 101-27801	36	0.6471	66		66	15	81
MH Fac 101-27903	4	0.0719	7		7	2	9
Ct Fac 101-27906	1	0.0180	2		2		2
Arena 101-27908	1	0.0180	2		2		2
Zielin 101-27909	4	0.0719	7		7	2	9
Bangor 101-27910	4	0.0719	7		7	2	9
Fisher 101-27911	5	0.0899	9		9	2	11
Hickor 101-27912	4	0.0719	7		7	2	9
Mcnall 101-27919	4	0.0719	7		7	2	9
GROVE 101-27920	5	0.0899	9		9	2	11
Almnt1 101-27921	5	0.0899	9		9	2	11
Almnt2 101-27922	5	0.0899	9		9	2	11
Soil 101-28000	1	0.0180	2		2		2
MSU Ex 101-28300	26	0.4674	47		47	11	58
Envron 101-28700	31	0.5573	56		56	13	69
GIS 101-28800	40	0.7190	73		73	17	90
Sherif 101-30100	126	2.2650	229		229	53	282
CC War 101-31100	30	0.5393	55		55	13	68
Baynet 101-31200	16	0.2876	29		29	7	36
2nd Rd 101-31500	53	0.9527	96		96	22	118
2nd Rd 101-31503	28	0.5033	51		51	12	63



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
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Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2nd Rd 101-31504	25	0.4494	46		46	10	56
2nd Rd 101-31505	27	0.4854	49		49	11	60
2nd Rd 101-31506	29	0.5213	53		53	12	65
2nd Rd 101-31507	20	0.3595	36		36	8	44
2nd Rd 101-31516	26	0.4674	47		47	11	58
Rd Gt 101-31600	51	0.9168	93		93	21	114
TWP Rd 101-31700	42	0.7550	76		76	18	94
Drv Sf 101-31902	8	0.1438	15		15	3	18
YAE 101-31903	8	0.1438	15		15	3	18
Train 101-32100	4	0.0719	7		7	2	9
Mar Gt 101-33100	23	0.4134	42		42	10	52
Snow 101-33200	9	0.1618	16		16	4	20
DARE 101-33502	1	0.0180	2		2		2
Correc 101-35100	13	0.2337	24		24	5	29
CCP 101-36400	2	0.0360	4		4	1	5
O.E.S. 101-42600	46	0.8269	84		84	19	103
Animal 101-43000	59	1.0606	107		107	25	132
Pere M 101-58000	4	0.0719	7		7	2	9
Med Ex 101-64800	16	0.2876	29		29	7	36
B Hlth 101-64900	1	0.0180	2		2		2
Amulan 101-65100	1	0.0180	2		2		2
Job Tr 101-66801	1	0.0180	2		2		2
T Plan 101-72101	54	0.9707	98		98	23	121
Parks 101-75100	18	0.3236	33		33	8	41
Soft B 101-75108	16	0.2876	29		29	7	36
Center 101-75700	51	0.9168	93		93	21	114
Pool 101-75800	24	0.4314	44		44	10	54
Market 101-75900	1	0.0180	2		2		2
Fair 101-76000	18	0.3236	33		33	8	41
Civic 101-7620X	104	1.8695	189		189	43	232

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
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Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
P Park 101-76300	46	0.8269	84		84	19	103
Airpt 101-89500	1	0.0180	2		2		2
Health 221-60100	739	13.2839	1,349		1,349	305	1,654
Bioter 221-605XX	64	1.1505	117		117	27	144
Gypsy 238-28600	48	0.8628	87		87	20	107
Mosq C 240-62000	65	1.1684	118		118	27	145
R.O.D. 256-26800	19	0.3415	35		35	8	43
911 CD 261-32500	95	1.7077	173		173	40	213
Pistol 263-21500	15	0.2696	27		27	6	33
CFO Tr 264-36201	11	0.1977	20		20	5	25
Drug 265-30100	12	0.2157	22		22	5	27
BANET 2651-31200	32	0.5752	58		58	13	71
Law Lb 269-14500	12	0.2157	22		22	5	27
Libray 271-79000	72	1.2943	131		131	30	161
Com Cr 274-36400	49	0.8808	89		89	20	109
D.O.A. 276-67200	625	11.2349	1,138		1,138	261	1,399
Hom Re 277-69000	29	0.5213	53		53	12	65
Soc Sv 290-67000	14	0.2517	25		25	6	31
Juvenl 292-66200	20	0.3595	36		36	8	44
J Detn 292-66203	69	1.2403	126		126	29	155
CC-DSS 292-66300	4	0.0719	7		7	2	9
In-Hom 292-66400	30	0.5393	55		55	13	68
Y&F SS 292-66401	27	0.4854	49		49	11	60
Drug C 292-66402	22	0.3955	40		40	9	49
Juv Co 292-75104	35	0.6292	64		64	15	79
Juv Gn 292-75105	36	0.6471	66		66	15	81
CC/SS 2921-67000	3	0.0539	5		5	1	6
SolSal 293-68900	37	0.6651	67		67	15	82
V Trus 294-68300	15	0.2696	27		27	6	33
Hist 297-80300	7	0.1258	13		13	3	16



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water 365-90902	6	0.1079	11		11	3	14
Court 369-27906	3	0.0539	5		5	1	6
Libray 369-27913	5	0.0899	9		9	2	11
Water 465-90402	9	0.1618	16		16	4	20
Course 509-75600	41	0.7370	75		75	17	92
Snack 509-75601	7	0.1258	13		13	3	16
Club H 509-75602	45	0.8089	82		82	19	101
M.C.F. 512-70200	55	0.9887	100		100	23	123
Delq T 516-25300	28	0.5033	51		51	12	63
Tax F 518-25400	51	0.9168	93		93	21	114
Cmsary 595-35100	8	0.1438	15		15	3	18
House 535-67100	79	1.4201	144		144	33	177
Insum 677-87200	40	0.7190	73		73	17	90
Claim 6771-87200	24	0.4314	44		44	10	54
Retire 731-27400	106	1.9054	193		193	44	237
VEBA 736-27400	20	0.3595	36		36	8	44
Correc 764-35100	2	0.0360	4		4	1	5
Drain 801-27500	75	1.3482	137		137	31	168
H Drn 8011-27500	11	0.1977	20		20	5	25
P Drn 8012-27500	9	0.1618	16		16	4	20
B Drn 8014-27500	44	0.7909	80		80	18	98
Debt 851-90500	25	0.4494	46		46	10	56
Other	6	0.1079	11		11	3	14
SubTotal	5,563	100.0000	10,128		10,128	2,273	12,401
TOTAL	5,563	100.0000	10,128		10,128	2,273	12,401

Allocation Basis: Number of budget transactions by department

Allocation Source: Transaction history detail



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	5	0.7102	59		59		59
Accounting 101-19100	8	1.1364	95		95		95
Budget 101-21200	5	0.7102	59		59	14	73
Administrative Serv 101-27200	2	0.2841	24		24	5	29
Information Services 101-22800	53	7.5284	627		627	144	771
Purchasing 101-23300	1	0.1420	12		12	3	15
Treasurer 101-25300	2	0.2841	24		24	5	29
Buildings & Grounds 101-26500	32	4.5455	379		379	87	466
Corporation Counsel 101-26600	5	0.7102	59		59	14	73
Personnel 101-27000	22	3.1250	260		260	60	320
Riso Print/Postage 101-29800	3	0.4261	36		36	8	44
Recreation & Fac 101-75110	3	0.4261	36		36	8	44
Risk Management 101-85100	1	0.1420	12		12	3	15
F.O.C. ALL	1	0.1420	12		12	3	15
Co Exe 101-17100	8	1.1364	95		95	22	117
Clerk 101-21500	17	2.4148	201		201	46	247
Equal 101-25700	9	1.2784	107		107	24	131
Elect 101-26200	7	0.9943	83		83	19	102
P.A. 101-267XX	13	1.8466	154		154	35	189
Pub Df 101-27302	9	1.2784	107		107	24	131
Drain 101-27500	1	0.1420	12		12	3	15
Survey 101-27801	1	0.1420	12		12	3	15
Fisher 101-27911	1	0.1420	12		12	3	15
GROVE 101-27920	1	0.1420	12		12	3	15
MSU Ex 101-28300	1	0.1420	12		12	3	15
Envron 101-28700	8	1.1364	95		95	22	117
GIS 101-28800	7	0.9943	83		83	19	102
Sherif 101-30100	23	3.2670	272		272	62	334
2nd Rd 101-31500	8	1.1364	95		95	22	117
2nd Rd 101-31506	1	0.1420	12		12	3	15



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
O.E.S. 101-42600	11	1.5625	130		130	30	160
Animal 101-43000	5	0.7102	59		59	14	73
Med Ex 101-64800	1	0.1420	12		12	3	15
T Plan 101-72101	23	3.2670	272		272	62	334
Center 101-75700	4	0.5682	47		47	11	58
Pool 101-75800	1	0.1420	12		12	3	15
Fair 101-76000	1	0.1420	12		12	3	15
Civic 101-7620X	15	2.1307	178		178	41	219
P Park 101-76300	7	0.9943	83		83	19	102
Health 221-60100	127	18.0405	1,497		1,497	337	1,834
Bioter 221-605XX	4	0.5682	47		47	11	58
Gypsy 238-28600	4	0.5682	47		47	11	58
Mosq C 240-62000	27	3.8352	320		320	73	393
R.O.D. 256-26800	5	0.7102	59		59	14	73
911 CD 261-32500	118	16.7614	1,397		1,397	320	1,717
Drug 265-30100	1	0.1420	12		12	3	15
Com Cr 274-36400	2	0.2841	24		24	5	29
D.O.A. 276-67200	47	6.6761	556		556	127	683
Hom Re 277-69000	10	1.4205	118		118	27	145
J Detn 292-66203	13	1.8466	154		154	35	189
Juv Co 292-75104	1	0.1420	12		12	3	15
SolSal 293-68900	8	1.1364	95		95	22	117
Course 509-75600	6	0.8523	71		71	16	87
Club H 509-75602	1	0.1420	12		12	3	15
Delq T 516-25300	1	0.1420	12		12	3	15
Retire 731-27400	2	0.2841	24		24	5	29
H Drn 8011-27500	1	0.1420	12		12	3	15
SubTotal	704	100.0000	8,332		8,332	1,871	10,203
TOTAL	704	100.0000	8,332		8,332	1,871	10,203



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Allocation Basis: Number of purchase orders issued by department

Allocation Source: Transaction history detail

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Contract Serv.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Depreciation	7	7.0000	665		665		665
Equipment Depreciation	4	4.0000	380		380		380
County Commission 101-10100	1	1.0000	95		95		95
Accounting 101-19100	14	14.0000	1,330		1,330		1,330
Payroll 101-20200	5	5.0000	475		475		475
Budget 101-21200	5	5.0000	475		475		475
Administrative Serv 101-27200	2	2.0000	190		190		190
Information Services 101-22800	12	12.0000	1,140		1,140		1,140
Financial System MUNIS	1	1.0000	95		95		95
Purchasing 101-23300	4	4.0000	380		380		380
Treasurer 101-25300	5	5.0000	475		475		475
Buildings & Grounds 101-26500	15	15.0000	1,425		1,425		1,425
Corporation Counsel 101-26600	5	5.0000	475		475		475
Personnel 101-27000	7	7.0000	665		665		665
Riso Print/Postage 101-29800	1	1.0000	95		95		95
Recreation & Fac 101-75110	2	2.0000	190		190		190
Park Maintenance 101-75112	2	2.0000	190		190		190
Risk Management 101-85100	5	5.0000	475		475		475
Retiree Insurance 101-87800	2	2.0000	190		190		190
Building Authority 101-27900	1	1.0000	95		95		95
SubTotal	100	100.0000	9,500		9,500		9,500
TOTAL	100	100.0000	9,500		9,500		9,500

Allocation Basis: Percentage of effort by central service department

Allocation Source: Consultant's time summary



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting 101-19100

Activity - Special Proj.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Financial System MUNIS	8,596	28.3575	12,121		12,121	2,720	14,841
Water 465-90402	497	1.6396	701		701	157	858
Course 509-75600	2,186	7.2114	3,082		3,082	692	3,774
Retire 731-27400	18,239	60.1689	25,717		25,717	5,770	31,487
VEBA 736-27400	795	2.6226	1,121		1,121	252	1,373
SubTotal	30,313	100.0000	42,742		42,742	9,591	52,333
TOTAL	30,313	100.0000	42,742		42,742	9,591	52,333

Allocation Basis: Dollar amount of wages by project

Allocation Source: Employee time analysis

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Accounting 101-19100

Receiving Department	Total	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj.
Building Depreciation	665	0	0	0	0	665	0
Equipment Depreciation	380	0	0	0	0	380	0
County Commission	1,712	1,258	162	138	59	95	0
Accounting 101-19100	3,611	2,000	115	71	95	1,330	0
Payroll 101-20200	2,797	2,173	53	96	0	475	0
Budget 101-21200	2,561	1,893	52	68	73	475	0
Administrative Serv 101-27200	2,883	2,539	35	90	29	190	0
Information Services	5,391	3,169	202	109	771	1,140	0
Financial System MUNIS	14,936	0	0	0	0	95	14,841
Purchasing 101-23300	1,980	1,503	22	60	15	380	0
Treasurer 101-25300	11,074	10,318	134	118	29	475	0
Buildings & Grounds	12,024	9,462	505	166	466	1,425	0
Corporation Counsel	2,873	2,159	63	103	73	475	0
Personnel 101-27000	6,069	4,866	90	128	320	665	0
Riso Print/Postage 101-29800	1,678	1,494	9	36	44	95	0
Recreation & Fac 101-75110	2,063	1,720	38	71	44	190	0
Park Maintenance	2,764	2,450	64	60	0	190	0
Risk Management	560	50	0	20	15	475	0
Retiree Insurance 101-87800	603	402	0	11	0	190	0
Building Authority 101-27900	192	72	0	25	0	95	0
Cir Ct 101-13100	9,162	8,660	379	123	0	0	0
SSSPP 101-13101	1,416	1,363	22	31	0	0	0
ADC 101-13131	1,643	1,585	22	36	0	0	0
CC Pro 101-13300	620	589	0	31	0	0	0
Distrt 101-13600	5,242	4,641	460	141	0	0	0
DC Pro 101-13700	2,305	2,087	150	68	0	0	0
DC OWI 101-13701	1,904	1,851	17	36	0	0	0
F.O.C. ALL	12,365	11,449	644	257	15	0	0
Jury 101-14700	2,948	2,807	59	82	0	0	0
Pro Ct 101-14800	7,851	7,402	321	128	0	0	0
Guardn 101-14802	327	321	0	6	0	0	0
Safe H 101-14805	307	276	0	31	0	0	0
Co Exe 101-17100	2,393	2,164	38	74	117	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Accounting 101-19100

Receiving Department	Total	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj.
Clerk 101-21500	6,922	6,446	74	155	247	0	0
Equal 101-25700	2,542	2,268	75	68	131	0	0
Elect 101-26200	342	204	0	36	102	0	0
Canvas 101-26201	326	317	0	9	0	0	0
P.A. 101-267XX	12,378	11,359	524	306	189	0	0
R.O.D. 101-26800	9,183	8,995	119	69	0	0	0
Crmdef 101-27300	534	534	0	0	0	0	0
Idg Ay 101-27301	2,227	2,209	0	18	0	0	0
Pub Df 101-27302	3,155	2,839	111	74	131	0	0
Drain 101-27500	2,957	2,657	171	114	15	0	0
Survey 101-27801	3,818	3,717	5	81	15	0	0
MH Fac 101-27903	14	5	0	9	0	0	0
Ct Fac 101-27906	11	9	0	2	0	0	0
Arena 101-27908	11	9	0	2	0	0	0
Zielin 101-27909	14	5	0	9	0	0	0
Bangor 101-27910	14	5	0	9	0	0	0
Fisher 101-27911	44	18	0	11	15	0	0
Hickor 101-27912	23	14	0	9	0	0	0
Mcnall 101-27919	9	0	0	9	0	0	0
GROVE 101-27920	76	50	0	11	15	0	0
Almnt1 101-27921	38	27	0	11	0	0	0
Almnt2 101-27922	48	37	0	11	0	0	0
Soil 101-28000	360	358	0	2	0	0	0
MSU Ex 101-28300	1,949	1,851	25	58	15	0	0
Envron 101-28700	2,078	1,856	36	69	117	0	0
GIS 101-28800	1,760	1,553	15	90	102	0	0
Sherif 101-30100	22,150	20,232	1,302	282	334	0	0
CC War 101-31100	1,492	1,399	25	68	0	0	0
Baynet 101-31200	1,320	1,259	25	36	0	0	0
2nd Rd 101-31500	4,947	4,269	443	118	117	0	0
2nd Rd 101-31503	1,759	1,602	94	63	0	0	0
2nd Rd 101-31504	1,375	1,294	25	56	0	0	0
2nd Rd 101-31505	1,635	1,526	49	60	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Accounting 101-19100

Receiving Department	Total	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj.
2nd Rd 101-31506	1,850	1,720	50	65	15	0	0
2nd Rd 101-31507	1,378	1,309	25	44	0	0	0
2nd Rd 101-31516	1,436	1,353	25	58	0	0	0
Rd Gt 101-31600	2,045	1,856	75	114	0	0	0
TWP Rd 101-31700	1,019	919	6	94	0	0	0
Drv Sf 101-31902	217	199	0	18	0	0	0
YAE 101-31903	511	493	0	18	0	0	0
Train 101-32100	31	22	0	9	0	0	0
Mar Gt 101-33100	504	439	13	52	0	0	0
Snow 101-33200	244	222	2	20	0	0	0
DARE 101-33502	2	0	0	2	0	0	0
Correc 101-35100	490	461	0	29	0	0	0
CCP 101-36400	59	54	0	5	0	0	0
O.E.S. 101-42600	2,171	1,883	25	103	160	0	0
Animal 101-43000	6,568	6,202	161	132	73	0	0
Pere M 101-58000	154	145	0	9	0	0	0
Med Ex 101-64800	1,450	1,399	0	36	15	0	0
B Hlth 101-64900	20	18	0	2	0	0	0
Amulan 101-65100	7	5	0	2	0	0	0
Job Tr 101-66801	93	91	0	2	0	0	0
T Plan 101-72101	2,649	2,164	30	121	334	0	0
Parks 101-75100	716	638	37	41	0	0	0
Soft B 101-75108	956	905	15	36	0	0	0
Center 101-75700	4,973	4,731	70	114	58	0	0
Pool 101-75800	813	702	42	54	15	0	0
Market 101-75900	7	5	0	2	0	0	0
Fair 101-76000	1,983	1,924	3	41	15	0	0
Civic 101-7620X	22,047	21,373	223	232	219	0	0
P Park 101-76300	5,249	4,989	55	103	102	0	0
Airpt 101-89500	93	91	0	2	0	0	0
Road 201-44900	865	865	0	0	0	0	0
Health 221-60100	48,366	44,014	864	1,654	1,834	0	0
Bioter 221-605XX	2,142	1,910	30	144	58	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Accounting 101-19100

Receiving Department	Total	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj.
Gypsy 238-28600	2,424	2,223	36	107	58	0	0
Mosq C 240-62000	6,522	5,632	352	145	393	0	0
R.O.D. 256-26800	700	584	0	43	73	0	0
911 CD 261-32500	11,193	8,633	630	213	1,717	0	0
Pistol 263-21500	654	621	0	33	0	0	0
CFO Tr 264-36201	383	358	0	25	0	0	0
Drug 265-30100	141	99	0	27	15	0	0
BANET 2651-31200	1,972	1,901	0	71	0	0	0
Law Lb 269-14500	394	367	0	27	0	0	0
Libray 271-79000	785	624	0	161	0	0	0
Com Cr 274-36400	2,282	2,100	44	109	29	0	0
D.O.A. 276-67200	40,270	37,236	952	1,399	683	0	0
Hom Re 277-69000	1,372	1,159	3	65	145	0	0
Soc Sv 290-67000	181	150	0	31	0	0	0
Juvenl 292-66200	2,864	2,820	0	44	0	0	0
J Detn 292-66203	7,159	6,311	504	155	189	0	0
CC-DSS 292-66300	140	131	0	9	0	0	0
In-Hom 292-66400	2,126	2,046	12	68	0	0	0
Y&F SS 292-66401	2,112	1,997	55	60	0	0	0
Drug C 292-66402	1,899	1,838	12	49	0	0	0
Juv Co 292-75104	2,091	1,947	50	79	15	0	0
Juv Gn 292-75105	2,522	2,391	50	81	0	0	0
CC/SS 2921-67000	6	0	0	6	0	0	0
SolSal 293-68900	3,169	2,970	0	82	117	0	0
V Trus 294-68300	712	679	0	33	0	0	0
Hist 297-80300	129	113	0	16	0	0	0
Water 365-90902	127	113	0	14	0	0	0
Court 369-27906	129	123	0	6	0	0	0
Libray 369-27913	147	136	0	11	0	0	0
Water 465-90402	1,059	181	0	20	0	0	858
Course 509-75600	8,172	4,138	81	92	87	0	3,774
Snack 509-75601	184	168	0	16	0	0	0
Club H 509-75602	7,568	7,361	91	101	15	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Accounting 101-19100

Receiving Department	Total	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj.
M.C.F. 512-70200	5,144	5,021	0	123	0	0	0
Delq T 516-25300	5,259	5,139	42	63	15	0	0
Tax F 518-25400	6,774	6,660	0	114	0	0	0
Cmsary 595-35100	1,268	1,250	0	18	0	0	0
House 535-67100	5,787	5,509	101	177	0	0	0
Insur 677-87200	2,997	2,902	5	90	0	0	0
Claim 6771-87200	1,643	1,589	0	54	0	0	0
Retire 731-27400	39,048	7,257	38	237	29	0	31,487
VEBA 736-27400	2,159	742	0	44	0	0	1,373
Correc 764-35100	114	109	0	5	0	0	0
Drain 801-27500	4,731	4,563	0	168	0	0	0
H Drn 8011-27500	814	774	0	25	15	0	0
P Drn 8012-27500	306	286	0	20	0	0	0
B Drn 8014-27500	2,529	2,431	0	98	0	0	0
Debt 851-90500	1,500	1,444	0	56	0	0	0
Other	14	0	0	14	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	513,593	417,573	11,583	12,401	10,203	9,500	52,333



**BAY COUNTY, MICHIGAN
PAYROLL DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Bay County Payroll Department is responsible for a variety of payroll related central service activities. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Payroll - This function distributes the cost of processing the payroll and related withholdings and filings for all County employees. Costs of this service are distributed to all County departments.

The basis of allocation is the average number of employees by department. Each employee received essentially the same type and level of service.

Retirement - This activity identifies the cost of processing retirement benefits to retired employees of the County and maintaining the General Ledger for the Retirement Fund. The costs included in this activity have been allocated directly to the Retirement Fund.

Health and Life Insurance - Also another area of significant effort is the accounting of employee health and life insurance benefits. Related costs of this service are allocated to all departments based on the health and life insurance postings to each.

Self-Insurance Fund - The final area of service is the accounting associated with the Self-Insurance Fund. As a portion of the Payroll Department's responsibilities, staff members are required to maintain the various accounts of this

**BAY COUNTY, MICHIGAN
PAYROLL DEPARTMENT
NATURE AND EXTENT OF SERVICES**

fund, which accounts for a variety of employee fringe benefits. Related costs are distributed directly to the Self-Insurance Fund.

Health Care Fund – This function identifies the costs associated directly with the Health Care Claims Fund. This cost has been allocated directly to the benefiting fund.

Insurance – this activity identifies costs associated with the 401K & 457 retirement programs for Component Unit. The basis of allocation is the dollar amount of expenses by benefiting agency.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Payroll 101-20200

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	165,041			165,041
Building Depreciation	508	1	509	
County Commission 101-10100	392		392	
Accounting 101-19100	2,367	430	2,797	
Payroll 101-20200		585	585	
Budget 101-21200		797	797	
Administrative Serv 101-27200		220	220	
Information Services 101-22800		2,600	2,600	
Financial System MUNIS		897	897	
Treasurer 101-25300		346	346	
Buildings & Grounds 101-26500		9,731	9,731	
Personnel 101-27000		15,991	15,991	
Riso Print/Postage 101-29800		363	363	
Risk Management 101-85100		1,293	1,293	
Retiree Insurance 101-87800		8,766	8,766	
Total Allocated Additions:	3,267	42,020	45,287	45,287
Misc Reimb	(415)			
401K Savings Plan	617			
Total Departmental Cost Adjustments:	202			202
Total To Be Allocated:	168,510	42,020		210,530



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Payroll 101-20200

	Total	General & Admin	Payroll	Retirement	Health/Life
Wages & Benefits					
SALARIES & WAGES	114,673	23,885	68,036	2,402	5,905
FRINGE BENEFITS	41,017	8,544	24,336	857	2,112
Other Expense & Cost					
Supplies	3,990	831	2,368	83	205
Professional Serv	100	21	59	2	5
Telephone	291	61	172	6	15
Memberships	200	42	119	4	10
Travel	1,872	390	1,111	39	96
Equipment Rental	1,245	259	739	26	64
Other Services	400	83	238	8	21
Insurance	1,253	0	940	0	0
Departmental Totals					
Total Expenditures	165,041	34,116	98,118	3,427	8,433
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Reimb	(415)	0	(415)	0	0
401K Savings Plan	617	0	446	0	0
Functional Cost					
Functional Cost	165,243	34,116	98,149	3,427	8,433
Allocation Step 1					
Inbound- All Others	3,267	680	1,939	68	168
Reallocate Admin Costs		(34,796)	14,197	14,329	1,232
1st Allocation	168,510	0	114,285	17,824	9,833
Allocation Step 2					
Inbound- All Others	42,020	8,752	24,931	880	2,164
Reallocate Admin Costs		(8,752)	3,571	3,604	310
2nd Allocation	42,020	0	28,502	4,484	2,474



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Payroll 101-20200

	Total	General & Admin	Payroll	Retirement	Health/Life
Total For 0050 Payroll					
Total Allocated	210,530	0	142,787	22,308	12,307



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Payroll 101-20200

	Self Insurance	Health Care	Insurance
Wages & Benefits			
SALARIES & WAGES	4,137	10,308	0
FRINGE BENEFITS	1,481	3,687	0
Other Expense & Cost			
Supplies	144	359	0
Professional Serv	4	9	0
Telephone	11	26	0
Memberships	7	18	0
Travel	68	168	0
Equipment Rental	45	112	0
Other Services	14	36	0
Insurance	0	0	313
Departmental Totals			
Total Expenditures	5,911	14,723	313
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Misc Reimb	0	0	0
401K Savings Plan	0	0	171
Functional Cost	5,911	14,723	484
Allocation Step 1			
Inbound- All Others	118	294	0
Reallocate Admin Costs	2,888	2,150	0
1st Allocation	8,917	17,167	484
Allocation Step 2			
Inbound- All Others	1,516	3,777	0
Reallocate Admin Costs	726	541	0
2nd Allocation	2,242	4,318	0



Bay County, Michigan
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Schedule .3 - Costs Allocated By Activity
For Department Payroll 101-20200

	Self Insurance	Health Care	Insurance
Total For 0050 Payroll			
Total Allocated	11,159	21,485	484



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	7.95	1.7144	1,959		1,959		1,959
Accounting 101-19100	5.64	1.2162	1,390		1,390		1,390
Payroll 101-20200	2.13	0.4593	525		525		525
Budget 101-21200	2.05	0.4421	505		505	130	635
Administrative Serv 101-27200	1.39	0.2997	343		343	88	431
Information Services 101-22800	8.05	1.7359	1,984		1,984	512	2,496
Purchasing 101-23300	0.89	0.1919	219		219	57	276
Treasurer 101-25300	5.33	1.1494	1,314		1,314	339	1,653
Buildings & Grounds 101-26500	20.12	4.3387	4,959		4,959	1,280	6,239
Corporation Counsel 101-26600	2.49	0.5370	614		614	158	772
Personnel 101-27000	3.59	0.7742	885		885	228	1,113
Riso Print/Postage 101-29800	0.32	0.0690	79		79	20	99
Recreation & Fac 101-75110	1.50	0.3235	370		370	95	465
Park Maintenance 101-75112	2.54	0.5477	626		626	162	788
Cir Ct 101-13100	15.10	3.2562	3,721		3,721	961	4,682
SSSPP 101-13101	0.87	0.1876	214		214	55	269
ADC 101-13131	0.87	0.1876	214		214	55	269
Distrt 101-13600	18.31	3.9484	4,512		4,512	1,165	5,677
DC Pro 101-13700	5.96	1.2852	1,469		1,469	379	1,848
DC OWI 101-13701	0.70	0.1510	173		173	45	218
F.O.C. ALL	25.63	5.5269	6,316		6,316	1,631	7,947
Jury 101-14700	2.33	0.5024	574		574	148	722
Pro Ct 101-14800	12.77	2.7538	3,147		3,147	812	3,959
Co Exe 101-17100	1.53	0.3299	377		377	97	474
Clerk 101-21500	2.96	0.6383	729		729	188	917
Equal 101-25700	3.00	0.6469	739		739	191	930
P.A. 101-267XX	20.86	4.4983	5,141		5,141	1,327	6,468
R.O.D. 101-26800	4.76	1.0265	1,173		1,173	303	1,476
Crmdef 101-27300	0.01	0.0022	2		2	1	3
Pub Df 101-27302	4.42	0.9531	1,089		1,089	281	1,370



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drain 101-27500	6.80	1.4664	1,676		1,676	433	2,109
Survey 101-27801	0.20	0.0431	49		49	13	62
MSU Ex 101-28300	1.00	0.2156	246		246	64	310
Environ 101-28700	1.42	0.3062	350		350	90	440
GIS 101-28800	0.60	0.1294	148		148	38	186
Sherif 101-30100	51.72	11.1534	12,753		12,753	3,291	16,044
CC War 101-31100	1.00	0.2156	246		246	64	310
Baynet 101-31200	1.00	0.2156	246		246	64	310
2nd Rd 101-31500	17.64	3.8039	4,347		4,347	1,122	5,469
2nd Rd 101-31503	3.74	0.8065	922		922	238	1,160
2nd Rd 101-31504	1.00	0.2156	246		246	64	310
2nd Rd 101-31505	1.96	0.4227	483		483	125	608
2nd Rd 101-31506	2.00	0.4313	493		493	127	620
2nd Rd 101-31507	1.00	0.2156	246		246	64	310
2nd Rd 101-31516	1.00	0.2156	246		246	64	310
Rd Gt 101-31600	3.00	0.6469	739		739	191	930
TWP Rd 101-31700	0.24	0.0518	59		59	15	74
Mar Gt 101-33100	0.52	0.1121	128		128	33	161
Snow 101-33200	0.08	0.0173	20		20	5	25
O.E.S. 101-42600	1.00	0.2156	246		246	64	310
Animal 101-43000	6.42	1.3844	1,582		1,582	408	1,990
T Plan 101-72101	1.20	0.2588	296		296	76	372
Parks 101-75100	1.49	0.3213	367		367	95	462
Soft B 101-75108	0.59	0.1272	145		145	38	183
Center 101-75700	2.79	0.6016	688		688	177	865
Pool 101-75800	1.69	0.3644	416		416	108	524
Fair 101-76000	0.11	0.0237	27		27	7	34
Civic 101-7620X	8.89	1.9171	2,191		2,191	566	2,757
P Park 101-76300	2.21	0.4766	545		545	141	686
Health 221-60100	34.39	7.4160	8,475		8,475	2,188	10,663



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bioter 221-605XX	1.17	0.2523	288		288	74	362
Gypsy 238-28600	1.43	0.3084	352		352	91	443
Mosq C 240-62000	14.04	3.0276	3,460		3,460	893	4,353
911 CD 261-32500	25.11	5.4148	6,188		6,188	1,597	7,785
Com Cr 274-36400	1.75	0.3774	431		431	111	542
D.O.A. 276-67200	37.89	8.1707	9,338		9,338	2,411	11,749
Hom Re 277-69000	0.11	0.0237	27		27	7	34
J Detn 292-66203	20.05	4.3236	4,941		4,941	1,276	6,217
In-Hom 292-66400	0.50	0.1078	123		123	32	155
Y&F SS 292-66401	2.21	0.4766	545		545	141	686
Drug C 292-66402	0.50	0.1078	123		123	32	155
Juv Co 292-75104	2.00	0.4313	493		493	127	620
Juv Gn 292-75105	2.00	0.4313	493		493	127	620
Course 509-75600	3.23	0.6965	796		796	205	1,001
Club H 509-75602	3.62	0.7806	892		892	230	1,122
Delq T 516-25300	1.65	0.3558	407		407	105	512
House 535-67100	4.00	0.8626	986		986	254	1,240
Insum 677-87200	0.20	0.0431	49		49	13	62
Retire 731-27400	1.50	0.3235	370		370	95	465
SubTotal	463.73	100.0000	114,285		114,285	28,502	142,787
TOTAL	463.73	100.0000	114,285		114,285	28,502	142,787

Allocation Basis: Average number of FTE's by benefiting department

Allocation Source: Payroll summary



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Retirement

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Retire 731-27400	100	100.0000	17,824		17,824	4,484	22,308
SubTotal	100	100.0000	17,824		17,824	4,484	22,308
TOTAL	100	100.0000	17,824		17,824	4,484	22,308

Allocation Basis: Direct allocaiton to Retirement fund

Allocation Source: Payroll department director



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Health/Life

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	12,480.60	0.3401	33		33		33
Accounting 101-19100	54,169.49	1.4761	145		145		145
Payroll 101-20200	22,307.52	0.6079	60		60		60
Budget 101-21200	26,615.09	0.7252	71		71	18	89
Administrative Serv 101-27200	18,193.24	0.4958	49		49	13	62
Information Services 101-22800	73,955.32	2.0152	198		198	51	249
Purchasing 101-23300	10,405.93	0.2836	28		28	7	35
Treasurer 101-25300	44,573.58	1.2146	119		119	31	150
Buildings & Grounds 101-26500	171,902.23	4.6842	461		461	119	580
Corporation Counsel 101-26600	31,013.08	0.8451	83		83	21	104
Personnel 101-27000	38,569.14	1.0510	103		103	27	130
Riso Print/Postage 101-29800	3,184.69	0.0868	9		9	2	11
Recreation & Fac 101-75110	19,262.62	0.5249	52		52	13	65
Park Maintenance 101-75112	19,141.66	0.5216	51		51	13	64
Cir Ct 101-13100	133,634.31	3.6414	358		358	92	450
SSSPP 101-13101	14,831.04	0.4041	40		40	10	50
ADC 101-13131	2,066.12	0.0563	6		6	1	7
Distrt 101-13600	182,311.03	4.9679	488		488	126	614
DC Pro 101-13700	67,804.78	1.8476	182		182	47	229
DC OWI 101-13701	940.29	0.0256	3		3	1	4
F.O.C. ALL	268,909.90	7.3276	721		721	186	907
Jury 101-14700	19,596.12	0.5340	53		53	14	67
Pro Ct 101-14800	97,778.86	2.6644	262		262	68	330
Co Exe 101-17100	4,139.77	0.1128	11		11	3	14
Clerk 101-21500	27,878.51	0.7597	75		75	19	94
Equal 101-25700	29,705.28	0.8094	80		80	21	101
P.A. 101-267XX	217,645.14	5.9307	583		583	150	733
R.O.D. 101-26800	29,029.92	0.7910	78		78	20	98
Pub Df 101-27302	14,664.41	0.3996	39		39	10	49
Drain 101-27500	73,178.54	1.9941	196		196	51	247



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Health/Life

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Survey 101-27801	17.14	0.0005					
MSU Ex 101-28300	14,787.84	0.4030	40		40	10	50
Envron 101-28700	19,311.13	0.5262	52		52	13	65
GIS 101-28800	7,682.46	0.2093	21		21	5	26
Sherif 101-30100	433,519.43	11.8132	1,156		1,156	301	1,457
CC War 101-31100	14,831.04	0.4041	40		40	10	50
Baynet 101-31200	5,688.85	0.1550	15		15	4	19
2nd Rd 101-31500	149,526.29	4.0745	401		401	103	504
2nd Rd 101-31503	36,925.06	1.0062	99		99	26	125
2nd Rd 101-31504	14,831.04	0.4041	40		40	10	50
2nd Rd 101-31505	27,754.03	0.7563	74		74	19	93
2nd Rd 101-31506	6,082.72	0.1658	16		16	4	20
2nd Rd 101-31507	108.00	0.0029					
2nd Rd 101-31516	14,831.04	0.4041	40		40	10	50
Rd Gt 101-31600	28,996.30	0.7901	78		78	20	98
TWP Rd 101-31700	5,305.60	0.1446	14		14	4	18
Drv Sf 101-31902	1,811.62	0.0494	5		5	1	6
O.E.S. 101-42600	14,809.44	0.4035	40		40	10	50
Animal 101-43000	46,581.84	1.2693	125		125	32	157
T Plan 101-72101	15,698.69	0.4278	42		42	11	53
Soft B 101-75108	618.74	0.0169	2		2		2
Center 101-75700	19,755.38	0.5383	53		53	14	67
Fair 101-76000	9.52	0.0003					
Civic 101-7620X	22,805.90	0.6214	61		61	16	77
P Park 101-76300	14,787.84	0.4030	40		40	10	50
Health 221-60100	302,410.51	8.2405	810		810	209	1,019
Bioter 221-605XX	18,200.94	0.4960	49		49	13	62
Gypsy 238-28600	6,732.98	0.1835	18		18	5	23
Mosq C 240-62000	40,257.54	1.0970	108		108	28	136
911 CD 261-32500	252,512.90	6.8808	677		677	174	851



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Health/Life

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CFO Tr 264-36201	1,432.92	0.0390	4		4	1	5
Com Cr 274-36400	4,994.16	0.1361	13		13	3	16
D.O.A. 276-67200	146,129.48	3.9819	392		392	101	493
Hom Re 277-69000	1,459.07	0.0398	4		4	1	5
J Detn 292-66203	97,896.89	2.6676	262		262	68	330
In-Hom 292-66400	7,432.12	0.2025	20		20	5	25
Y&F SS 292-66401	28,059.64	0.7646	75		75	19	94
Drug C 292-66402	7,377.32	0.2010	20		20	5	25
Juv Co 292-75104	19,803.60	0.5396	53		53	14	67
Juv Gn 292-75105	14,895.84	0.4059	40		40	10	50
Course 509-75600	5,015.76	0.1367	13		13	3	16
Club H 509-75602	9,626.14	0.2623	26		26	7	33
Delq T 516-25300	14,001.47	0.3815	38		38	10	48
House 535-67100	29,748.48	0.8106	80		80	21	101
Insurn 677-87200	2,965.81	0.0808	8		8	2	10
Retire 731-27400	11,898.53	0.3242	32		32	8	40
SubTotal	3,669,817.25	100.0000	9,833		9,833	2,474	12,307
TOTAL	3,669,817.25	100.0000	9,833		9,833	2,474	12,307

Allocation Basis: Dollar amount of health & life insurance by department

Allocation Source: Detail general ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Self Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insum 677-87200	100	100.0000	8,917		8,917	2,242	11,159
SubTotal	100	100.0000	8,917		8,917	2,242	11,159
TOTAL	100	100.0000	8,917		8,917	2,242	11,159

Allocation Basis: Direct allocation to Insurance fund

Allocation Source: Payroll department director



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Health Care

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Claim 6771-87200	100	100.0000	17,167		17,167	4,318	21,485
SubTotal	100	100.0000	17,167		17,167	4,318	21,485
TOTAL	100	100.0000	17,167		17,167	4,318	21,485

Allocation Basis: Direct allocation to Health Care Fund

Allocation Source: Payroll department time summary



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Payroll 101-20200

Activity - Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Road 201-44900	58	11.9835	58		58		58
Libray 271-79000	253	52.2727	253		253		253
M.C.F. 512-70200	173	35.7438	173		173		173
SubTotal	484	100.0000	484		484		484
TOTAL	484	100.0000	484		484		484

Allocation Basis: Dollar amount of insurance by department

Allocation Source: Insurance allocation summary

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Payroll 101-20200

Receiving Department	Total	Payroll	Retirement	Health/Life	Self Insurance	Health Care	Insurance
County Commission	1,992	1,959	0	33	0	0	0
Accounting 101-19100	1,535	1,390	0	145	0	0	0
Payroll 101-20200	585	525	0	60	0	0	0
Budget 101-21200	724	635	0	89	0	0	0
Administrative Serv 101-27200	493	431	0	62	0	0	0
Information Services	2,745	2,496	0	249	0	0	0
Purchasing 101-23300	311	276	0	35	0	0	0
Treasurer 101-25300	1,803	1,653	0	150	0	0	0
Buildings & Grounds	6,819	6,239	0	580	0	0	0
Corporation Counsel	876	772	0	104	0	0	0
Personnel 101-27000	1,243	1,113	0	130	0	0	0
Riso Print/Postage 101-29800	110	99	0	11	0	0	0
Recreation & Fac 101-75110	530	465	0	65	0	0	0
Park Maintenance	852	788	0	64	0	0	0
Cir Ct 101-13100	5,132	4,682	0	450	0	0	0
SSSPP 101-13101	319	269	0	50	0	0	0
ADC 101-13131	276	269	0	7	0	0	0
Distrt 101-13600	6,291	5,677	0	614	0	0	0
DC Pro 101-13700	2,077	1,848	0	229	0	0	0
DC OWI 101-13701	222	218	0	4	0	0	0
F.O.C. ALL	8,854	7,947	0	907	0	0	0
Jury 101-14700	789	722	0	67	0	0	0
Pro Ct 101-14800	4,289	3,959	0	330	0	0	0
Co Exe 101-17100	488	474	0	14	0	0	0
Clerk 101-21500	1,011	917	0	94	0	0	0
Equal 101-25700	1,031	930	0	101	0	0	0
P.A. 101-267XX	7,201	6,468	0	733	0	0	0
R.O.D. 101-26800	1,574	1,476	0	98	0	0	0
Crmdef 101-27300	3	3	0	0	0	0	0
Pub Df 101-27302	1,419	1,370	0	49	0	0	0
Drain 101-27500	2,356	2,109	0	247	0	0	0
Survey 101-27801	62	62	0	0	0	0	0
MSU Ex 101-28300	360	310	0	50	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Payroll 101-20200

Receiving Department	Total	Payroll	Retirement	Health/Life	Self Insurance	Health Care	Insurance
Envron 101-28700	505	440	0	65	0	0	0
GIS 101-28800	212	186	0	26	0	0	0
Sherif 101-30100	17,501	16,044	0	1,457	0	0	0
CC War 101-31100	360	310	0	50	0	0	0
Baynet 101-31200	329	310	0	19	0	0	0
2nd Rd 101-31500	5,973	5,469	0	504	0	0	0
2nd Rd 101-31503	1,285	1,160	0	125	0	0	0
2nd Rd 101-31504	360	310	0	50	0	0	0
2nd Rd 101-31505	701	608	0	93	0	0	0
2nd Rd 101-31506	640	620	0	20	0	0	0
2nd Rd 101-31507	310	310	0	0	0	0	0
2nd Rd 101-31516	360	310	0	50	0	0	0
Rd Gt 101-31600	1,028	930	0	98	0	0	0
TWP Rd 101-31700	92	74	0	18	0	0	0
Drv Sf 101-31902	6	0	0	6	0	0	0
Mar Gt 101-33100	161	161	0	0	0	0	0
Snow 101-33200	25	25	0	0	0	0	0
O.E.S. 101-42600	360	310	0	50	0	0	0
Animal 101-43000	2,147	1,990	0	157	0	0	0
T Plan 101-72101	425	372	0	53	0	0	0
Parks 101-75100	462	462	0	0	0	0	0
Soft B 101-75108	185	183	0	2	0	0	0
Center 101-75700	932	865	0	67	0	0	0
Pool 101-75800	524	524	0	0	0	0	0
Fair 101-76000	34	34	0	0	0	0	0
Civic 101-7620X	2,834	2,757	0	77	0	0	0
P Park 101-76300	736	686	0	50	0	0	0
Road 201-44900	58	0	0	0	0	0	58
Health 221-60100	11,682	10,663	0	1,019	0	0	0
Bioter 221-605XX	424	362	0	62	0	0	0
Gypsy 238-28600	466	443	0	23	0	0	0
Mosq C 240-62000	4,489	4,353	0	136	0	0	0
911 CD 261-32500	8,636	7,785	0	851	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Payroll 101-20200

Receiving Department	Total	Payroll	Retirement	Health/Life	Self Insurance	Health Care	Insurance
CFO Tr 264-36201	5	0	0	5	0	0	0
Libray 271-79000	253	0	0	0	0	0	253
Com Cr 274-36400	558	542	0	16	0	0	0
D.O.A. 276-67200	12,242	11,749	0	493	0	0	0
Hom Re 277-69000	39	34	0	5	0	0	0
J Detn 292-66203	6,547	6,217	0	330	0	0	0
In-Hom 292-66400	180	155	0	25	0	0	0
Y&F SS 292-66401	780	686	0	94	0	0	0
Drug C 292-66402	180	155	0	25	0	0	0
Juv Co 292-75104	687	620	0	67	0	0	0
Juv Gn 292-75105	670	620	0	50	0	0	0
Course 509-75600	1,017	1,001	0	16	0	0	0
Club H 509-75602	1,155	1,122	0	33	0	0	0
M.C.F. 512-70200	173	0	0	0	0	0	173
Delq T 516-25300	560	512	0	48	0	0	0
House 535-67100	1,341	1,240	0	101	0	0	0
Insur 677-87200	11,231	62	0	10	11,159	0	0
Claim 6771-87200	21,485	0	0	0	0	21,485	0
Retire 731-27400	22,813	465	22,308	40	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	210,530	142,787	22,308	12,307	11,159	21,485	484



**BAY COUNTY, MICHIGAN
BUDGET DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Budget Department is responsible for a variety of budgetary and accounting services. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Budget - This function distributes the costs of development, preparation, presentation, and execution of the annual County budget. Related costs are distributed to all County departments.

The basis of allocation is the number of original budget line-item and budget adjustments by department.

Accounts Payable - This function is responsible for allocating costs associated with posting accounts payable transactions. The basis of allocation is the number of payable transactions by department.

General Accounting - This function is responsible for distributing the cost of assisting the Accounting Department in preparing and reviewing accounting transactions for all County departments. Related costs are distributed to all County departments. The basis of allocation is the number of accounting transactions posted by department.

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

**BAY COUNTY, MICHIGAN
BUDGET DEPARTMENT
NATURE AND EXTENT OF SERVICES**

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Budget 101-21200

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	160,830			160,830
Building Depreciation	480	1	481	
County Commission 101-10100	342		342	
Accounting 101-19100	2,174	387	2,561	
Payroll 101-20200	576	148	724	
Budget 101-21200		633	633	
Administrative Serv 101-27200		212	212	
Information Services 101-22800		8,418	8,418	
Financial System MUNIS		801	801	
Purchasing 101-23300		530	530	
Treasurer 101-25300		236	236	
Buildings & Grounds 101-26500		9,191	9,191	
Personnel 101-27000		1,736	1,736	
Riso Print/Postage 101-29800		74	74	
Risk Management 101-85100		1,234	1,234	
Retiree Insurance 101-87800		10,358	10,358	
Total Allocated Additions:	3,572	33,959	37,531	37,531
Total To Be Allocated:	164,402	33,959		198,361



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Budget 101-21200

	Total	General & Admin	Budgeting	Accts Payable	Accounting
Wages & Benefits					
SALARIES & WAGES	111,138	6,318	29,905	54,879	20,036
FRINGE BENEFITS	45,410	2,579	12,220	22,424	8,187
Other Expense & Cost					
Supplies	1,684	96	453	831	304
Memberships	110	6	30	54	20
Telephone	361	21	97	178	65
Travel	125	7	34	61	23
Equipment Rental	1,673	95	450	826	302
Other Services	329	19	89	162	59
Departmental Totals					
Total Expenditures	160,830	9,141	43,278	79,415	28,996
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	160,830	9,141	43,278	79,415	28,996
Allocation Step 1					
Inbound- All Others	3,572	203	961	1,764	644
Reallocate Admin Costs		(9,344)	2,666	4,892	1,786
1st Allocation	164,402	0	46,905	86,071	31,426
Allocation Step 2					
Inbound- All Others	33,959	1,931	9,138	16,768	6,122
Reallocate Admin Costs		(1,931)	551	1,011	369
2nd Allocation	33,959	0	9,689	17,779	6,491
Total For 0060 Budget					
Total Allocated	198,361	0	56,594	103,850	37,917



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	76	1.3662	641		641		641
Accounting 101-19100	39	0.7011	329		329		329
Payroll 101-20200	43	0.7730	363		363		363
Budget 101-21200	30	0.5393	253		253		253
Administrative Serv 101-27200	40	0.7190	337		337	72	409
Information Services 101-22800	49	0.8808	413		413	88	501
Purchasing 101-23300	27	0.4854	228		228	49	277
Treasurer 101-25300	53	0.9527	447		447	96	543
Buildings & Grounds 101-26500	74	1.3302	624		624	133	757
Corporation Counsel 101-26600	46	0.8269	388		388	83	471
Personnel 101-27000	57	1.0246	481		481	103	584
Riso Print/Postage 101-29800	16	0.2876	135		135	29	164
Recreation & Fac 101-75110	32	0.5752	270		270	58	328
Park Maintenance 101-75112	27	0.4854	228		228	49	277
Risk Management 101-85100	9	0.1618	76		76	16	92
Retiree Insurance 101-87800	5	0.0899	42		42	9	51
Building Authority 101-27900	11	0.1977	93		93	20	113
Cir Ct 101-13100	55	0.9887	464		464	99	563
SSSPP 101-13101	14	0.2517	118		118	25	143
ADC 101-13131	16	0.2876	135		135	29	164
CC Pro 101-13300	14	0.2517	118		118	25	143
Distrt 101-13600	63	1.1325	531		531	114	645
DC Pro 101-13700	30	0.5393	253		253	54	307
DC OWI 101-13701	16	0.2876	135		135	29	164
F.O.C. ALL	115	2.0672	970		970	207	1,177
Jury 101-14700	37	0.6651	312		312	67	379
Pro Ct 101-14800	57	1.0246	481		481	103	584
Guardn 101-14802	3	0.0539	25		25	5	30
Safe H 101-14805	14	0.2517	118		118	25	143
Co Exe 101-17100	33	0.5932	278		278	59	337

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk 101-21500	69	1.2403	582		582	124	706
Equal 101-25700	30	0.5393	253		253	54	307
Elect 101-26200	16	0.2876	135		135	29	164
Canvas 101-26201	4	0.0719	34		34	7	41
P.A. 101-267XX	137	2.4627	1,155		1,155	247	1,402
R.O.D. 101-26800	31	0.5573	261		261	56	317
Idg Ay 101-27301	8	0.1438	67		67	14	81
Pub Df 101-27302	33	0.5932	278		278	59	337
Drain 101-27500	51	0.9168	430		430	92	522
Survey 101-27801	36	0.6471	304		304	65	369
MH Fac 101-27903	4	0.0719	34		34	7	41
Ct Fac 101-27906	1	0.0180	8		8	2	10
Arena 101-27908	1	0.0180	8		8	2	10
Zielin 101-27909	4	0.0719	34		34	7	41
Bangor 101-27910	4	0.0719	34		34	7	41
Fisher 101-27911	5	0.0899	42		42	9	51
Hickor 101-27912	4	0.0719	34		34	7	41
Mcnall 101-27919	4	0.0719	34		34	7	41
GROVE 101-27920	5	0.0899	42		42	9	51
Almnt1 101-27921	5	0.0899	42		42	9	51
Almnt2 101-27922	5	0.0899	42		42	9	51
Soil 101-28000	1	0.0180	8		8	2	10
MSU Ex 101-28300	26	0.4674	219		219	47	266
Envron 101-28700	31	0.5573	261		261	56	317
GIS 101-28800	40	0.7190	337		337	72	409
Sherif 101-30100	126	2.2650	1,062		1,062	227	1,289
CC War 101-31100	30	0.5393	253		253	54	307
Baynet 101-31200	16	0.2876	135		135	29	164
2nd Rd 101-31500	53	0.9527	447		447	96	543
2nd Rd 101-31503	28	0.5033	236		236	50	286



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2nd Rd 101-31504	25	0.4494	211		211	45	256
2nd Rd 101-31505	27	0.4854	228		228	49	277
2nd Rd 101-31506	29	0.5213	245		245	52	297
2nd Rd 101-31507	20	0.3595	169		169	36	205
2nd Rd 101-31516	26	0.4674	219		219	47	266
Rd Gt 101-31600	51	0.9168	430		430	92	522
TWP Rd 101-31700	42	0.7550	354		354	76	430
Drv Sf 101-31902	8	0.1438	67		67	14	81
YAE 101-31903	8	0.1438	67		67	14	81
Train 101-32100	4	0.0719	34		34	7	41
Mar Gt 101-33100	23	0.4134	194		194	41	235
Snow 101-33200	9	0.1618	76		76	16	92
DARE 101-33502	1	0.0180	8		8	2	10
Correc 101-35100	13	0.2337	110		110	23	133
CCP 101-36400	2	0.0360	17		17	4	21
O.E.S. 101-42600	46	0.8269	388		388	83	471
Animal 101-43000	59	1.0606	497		497	106	603
Pere M 101-58000	4	0.0719	34		34	7	41
Med Ex 101-64800	16	0.2876	135		135	29	164
B Hlth 101-64900	1	0.0180	8		8	2	10
Amulan 101-65100	1	0.0180	8		8	2	10
Job Tr 101-66801	1	0.0180	8		8	2	10
T Plan 101-72101	54	0.9707	455		455	97	552
Parks 101-75100	18	0.3236	152		152	32	184
Soft B 101-75108	16	0.2876	135		135	29	164
Center 101-75700	51	0.9168	430		430	92	522
Pool 101-75800	24	0.4314	202		202	43	245
Market 101-75900	1	0.0180	8		8	2	10
Fair 101-76000	18	0.3236	152		152	32	184
Civic 101-7620X	104	1.8695	877		877	187	1,064



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
P Park 101-76300	46	0.8269	388		388	83	471
Airpt 101-89500	1	0.0180	8		8	2	10
Health 221-60100	739	13.2839	6,230		6,230	1,337	7,567
Bioter 221-605XX	64	1.1505	540		540	115	655
Gypsy 238-28600	48	0.8628	405		405	87	492
Mosq C 240-62000	65	1.1684	548		548	117	665
R.O.D. 256-26800	19	0.3415	160		160	34	194
911 CD 261-32500	95	1.7077	801		801	171	972
Pistol 263-21500	15	0.2696	126		126	27	153
CFO Tr 264-36201	11	0.1977	93		93	20	113
Drug 265-30100	12	0.2157	101		101	22	123
BANET 2651-31200	32	0.5752	270		270	58	328
Law Lb 269-14500	12	0.2157	101		101	22	123
Libray 271-79000	72	1.2943	607		607	130	737
Com Cr 274-36400	49	0.8808	413		413	88	501
D.O.A. 276-67200	625	11.2349	5,270		5,270	1,127	6,397
Hom Re 277-69000	29	0.5213	245		245	52	297
Soc Sv 290-67000	14	0.2517	118		118	25	143
Juvenl 292-66200	20	0.3595	169		169	36	205
J Detn 292-66203	69	1.2403	582		582	124	706
CC-DSS 292-66300	4	0.0719	34		34	7	41
In-Hom 292-66400	30	0.5393	253		253	54	307
Y&F SS 292-66401	27	0.4854	228		228	49	277
Drug C 292-66402	22	0.3955	185		185	40	225
Juv Co 292-75104	35	0.6292	295		295	63	358
Juv Gn 292-75105	36	0.6471	304		304	65	369
CC/SS 2921-67000	3	0.0539	25		25	5	30
SolSal 293-68900	37	0.6651	312		312	67	379
V Trus 294-68300	15	0.2696	126		126	27	153
Hist 297-80300	7	0.1258	59		59	13	72



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water 365-90902	6	0.1079	51		51	11	62
Court 369-27906	3	0.0539	25		25	5	30
Libray 369-27913	5	0.0899	42		42	9	51
Water 465-90402	9	0.1618	76		76	16	92
Course 509-75600	41	0.7370	346		346	74	420
Snack 509-75601	7	0.1258	59		59	13	72
Club H 509-75602	45	0.8089	379		379	81	460
M.C.F. 512-70200	55	0.9887	464		464	99	563
Delq T 516-25300	28	0.5033	236		236	50	286
Tax F 518-25400	51	0.9168	430		430	92	522
Cmsary 595-35100	8	0.1438	67		67	14	81
House 535-67100	79	1.4201	666		666	142	808
Insum 677-87200	40	0.7190	337		337	72	409
Claim 6771-87200	24	0.4314	202		202	43	245
Retire 731-27400	106	1.9054	894		894	191	1,085
VEBA 736-27400	20	0.3595	169		169	36	205
Correc 764-35100	2	0.0360	17		17	4	21
Drain 801-27500	75	1.3482	632		632	135	767
H Drn 8011-27500	11	0.1977	93		93	20	113
P Drn 8012-27500	9	0.1618	76		76	16	92
B Drn 8014-27500	44	0.7909	371		371	79	450
Debt 851-90500	25	0.4494	211		211	45	256
Other	6	0.1079	51		51	11	62
SubTotal	5,563	100.0000	46,905		46,905	9,689	56,594
TOTAL	5,563	100.0000	46,905		46,905	9,689	56,594

Allocation Basis: Number of budget transactions by department

Allocation Source: Transaction history detail



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	95	0.4039	348		348		348
Accounting 101-19100	94	0.3997	344		344		344
Payroll 101-20200	74	0.3146	271		271		271
Budget 101-21200	65	0.2764	238		238		238
Administrative Serv 101-27200	75	0.3189	274		274	57	331
Information Services 101-22800	292	1.2415	1,069		1,069	224	1,293
Purchasing 101-23300	43	0.1828	157		157	33	190
Treasurer 101-25300	126	0.5357	461		461	97	558
Buildings & Grounds 101-26500	1,469	6.2457	5,376		5,376	1,126	6,502
Corporation Counsel 101-26600	114	0.4847	417		417	87	504
Personnel 101-27000	413	1.7560	1,511		1,511	317	1,828
Riso Print/Postage 101-29800	40	0.1701	146		146	31	177
Recreation & Fac 101-75110	40	0.1701	146		146	31	177
Park Maintenance 101-75112	235	0.9992	860		860	180	1,040
Risk Management 101-85100	9	0.0383	33		33	7	40
Retiree Insurance 101-87800	6	0.0255	22		22	5	27
Building Authority 101-27900	12	0.0510	44		44	9	53
Cir Ct 101-13100	406	1.7262	1,486		1,486	311	1,797
SSSPP 101-13101	15	0.0638	55		55	11	66
ADC 101-13131	22	0.0935	81		81	17	98
CC Pro 101-13300	76	0.3231	278		278	58	336
Distrt 101-13600	337	1.4328	1,233		1,233	258	1,491
DC Pro 101-13700	103	0.4379	377		377	79	456
DC OWI 101-13701	25	0.1063	91		91	19	110
F.O.C. ALL	379	1.6114	1,387		1,387	291	1,678
Jury 101-14700	127	0.5400	465		465	97	562
Pro Ct 101-14800	301	1.2798	1,102		1,102	231	1,333
Guardn 101-14802	14	0.0595	51		51	11	62
Safe H 101-14805	48	0.2041	176		176	37	213
Co Exe 101-17100	116	0.4932	424		424	89	513



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk 101-21500	193	0.8206	706		706	148	854
Equal 101-25700	102	0.4337	373		373	78	451
Elect 101-26200	30	0.1276	110		110	23	133
Canvas 101-26201	68	0.2891	249		249	52	301
P.A. 101-267XX	616	2.6190	2,254		2,254	472	2,726
R.O.D. 101-26800	57	0.2423	209		209	44	253
Idg Ay 101-27301	486	2.0663	1,779		1,779	373	2,152
Pub Df 101-27302	142	0.6037	520		520	109	629
Drain 101-27500	100	0.4252	366		366	77	443
Survey 101-27801	41	0.1743	150		150	31	181
MH Fac 101-27903	1	0.0043	4		4	1	5
Zielin 101-27909	1	0.0043	4		4	1	5
Bangor 101-27910	1	0.0043	4		4	1	5
Fisher 101-27911	4	0.0170	15		15	3	18
Hickor 101-27912	3	0.0128	11		11	2	13
GROVE 101-27920	11	0.0468	40		40	8	48
Almnt1 101-27921	6	0.0255	22		22	5	27
Almnt2 101-27922	8	0.0340	29		29	6	35
MSU Ex 101-28300	125	0.5315	457		457	96	553
Envron 101-28700	68	0.2891	249		249	52	301
GIS 101-28800	56	0.2381	205		205	43	248
Sherif 101-30100	1,803	7.6658	6,598		6,598	1,382	7,980
CC War 101-31100	32	0.1361	117		117	25	142
2nd Rd 101-31500	355	1.5094	1,299		1,299	272	1,571
2nd Rd 101-31503	40	0.1701	146		146	31	177
2nd Rd 101-31504	25	0.1063	91		91	19	110
2nd Rd 101-31505	25	0.1063	91		91	19	110
2nd Rd 101-31506	39	0.1658	143		143	30	173
2nd Rd 101-31507	5	0.0213	18		18	4	22
2nd Rd 101-31516	19	0.0808	70		70	15	85



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Rd Gt 101-31600	35	0.1488	128		128	27	155
Train 101-32100	1	0.0043	4		4	1	5
Mar Gt 101-33100	45	0.1913	165		165	34	199
Snow 101-33200	9	0.0383	33		33	7	40
Correc 101-35100	66	0.2806	242		242	51	293
O.E.S. 101-42600	96	0.4082	351		351	74	425
Animal 101-43000	453	1.9260	1,658		1,658	347	2,005
Pere M 101-58000	22	0.0935	81		81	17	98
Med Ex 101-64800	73	0.3104	267		267	56	323
B Hlth 101-64900	4	0.0170	15		15	3	18
Amulan 101-65100	1	0.0043	4		4	1	5
Job Tr 101-66801	20	0.0850	73		73	15	88
T Plan 101-72101	108	0.4592	395		395	83	478
Parks 101-75100	56	0.2381	205		205	43	248
Soft B 101-75108	44	0.1871	161		161	34	195
Center 101-75700	266	1.1310	973		973	204	1,177
Pool 101-75800	58	0.2466	212		212	44	256
Fair 101-76000	219	0.9311	801		801	168	969
Civic 101-7620X	1,038	4.4133	3,799		3,799	796	4,595
P Park 101-76300	270	1.1480	988		988	207	1,195
Airpt 101-89500	20	0.0850	73		73	15	88
Health 221-60100	1,651	7.0196	6,042		6,042	1,266	7,308
Bioter 221-605XX	63	0.2679	231		231	48	279
Gypsy 238-28600	73	0.3104	267		267	56	323
Mosq C 240-62000	672	2.8571	2,459		2,459	515	2,974
R.O.D. 256-26800	67	0.2849	245		245	51	296
911 CD 261-32500	1,123	4.7747	4,110		4,110	861	4,971
CFO Tr 264-36201	7	0.0298	26		26	5	31
Drug 265-30100	5	0.0213	18		18	4	22
Law Lb 269-14500	53	0.2253	194		194	41	235



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Libray 271-79000	13	0.0553	48		48	10	58
Com Cr 274-36400	109	0.4634	399		399	84	483
D.O.A. 276-67200	3,234	13.7491	11,832		11,832	2,475	14,307
Hom Re 277-69000	41	0.1743	150		150	31	181
Soc Sv 290-67000	31	0.1318	113		113	24	137
Juvenl 292-66200	385	1.6369	1,409		1,409	295	1,704
J Detn 292-66203	499	2.1216	1,826		1,826	383	2,209
In-Hom 292-66400	68	0.2891	249		249	52	301
Y&F SS 292-66401	13	0.0553	48		48	10	58
Drug C 292-66402	48	0.2041	176		176	37	213
Juv Co 292-75104	31	0.1318	113		113	24	137
Juv Gn 292-75105	94	0.3997	344		344	72	416
SolSal 293-68900	573	2.4362	2,097		2,097	439	2,536
V Trus 294-68300	138	0.5867	505		505	106	611
Course 509-75600	323	1.3733	1,182		1,182	248	1,430
Snack 509-75601	36	0.1531	132		132	28	160
Club H 509-75602	239	1.0162	875		875	183	1,058
M.C.F. 512-70200	14	0.0595	51		51	11	62
Delq T 516-25300	29	0.1233	106		106	22	128
Tax F 518-25400	91	0.3869	333		333	70	403
House 535-67100	9	0.0383	33		33	7	40
Insum 677-87200	8	0.0340	29		29	6	35
Claim 6771-87200	140	0.5952	512		512	107	619
Retire 731-27400	203	0.8631	743		743	156	899
VEBA 736-27400	13	0.0553	48		48	10	58
Drain 801-27500	270	1.1480	988		988	207	1,195
H Drn 8011-27500	144	0.6122	527		527	110	637
P Drn 8012-27500	23	0.0978	84		84	18	102
B Drn 8014-27500	450	1.9133	1,647		1,647	345	1,992
SubTotal	23,520	100.0000	86,071		86,071	17,779	103,850



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	23,520	100.0000	86,071		86,071	17,779	103,850

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Transaction history detail

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	341	0.3690	116		116		116
Accounting 101-19100	542	0.5866	184		184		184
Payroll 101-20200	480	0.5195	163		163		163
Budget 101-21200	418	0.4524	142		142		142
Administrative Serv 101-27200	561	0.6071	191		191	40	231
Information Services 101-22800	700	0.7576	238		238	50	288
Purchasing 101-23300	332	0.3593	113		113	24	137
Treasurer 101-25300	2,279	2.4664	775		775	163	938
Buildings & Grounds 101-26500	2,090	2.2619	711		711	150	861
Corporation Counsel 101-26600	477	0.5162	162		162	34	196
Personnel 101-27000	1,075	1.1634	366		366	77	443
Riso Print/Postage 101-29800	330	0.3571	112		112	24	136
Recreation & Fac 101-75110	380	0.4113	129		129	27	156
Park Maintenance 101-75112	541	0.5855	184		184	39	223
Risk Management 101-85100	11	0.0119	4		4	1	5
Retiree Insurance 101-87800	89	0.0963	30		30	6	36
Building Authority 101-27900	16	0.0173	5		5	1	6
Cir Ct 101-13100	1,913	2.0703	651		651	137	788
SSSPP 101-13101	301	0.3258	102		102	22	124
ADC 101-13131	350	0.3788	119		119	25	144
CC Pro 101-13300	130	0.1407	44		44	9	53
Distrt 101-13600	1,025	1.1093	349		349	73	422
DC Pro 101-13700	461	0.4989	157		157	33	190
DC OWI 101-13701	409	0.4426	139		139	29	168
F.O.C. ALL	2,529	2.7370	860		860	181	1,041
Jury 101-14700	620	0.6710	211		211	44	255
Pro Ct 101-14800	1,635	1.7695	556		556	117	673
Guardn 101-14802	71	0.0768	24		24	5	29
Safe H 101-14805	61	0.0660	21		21	4	25
Co Exe 101-17100	478	0.5173	163		163	34	197

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk 101-21500	1,424	1.5411	484		484	102	586
Equal 101-25700	501	0.5422	170		170	36	206
Elect 101-26200	45	0.0487	15		15	3	18
Canvas 101-26201	70	0.0758	24		24	5	29
P.A. 101-267XX	2,509	2.7153	853		853	180	1,033
R.O.D. 101-26800	1,987	2.1504	676		676	142	818
Crmdef 101-27300	118	0.1277	40		40	8	48
ldg Ay 101-27301	488	0.5281	166		166	35	201
Pub Df 101-27302	627	0.6786	213		213	45	258
Drain 101-27500	587	0.6353	200		200	42	242
Survey 101-27801	821	0.8885	279		279	59	338
MH Fac 101-27903	1	0.0011					
Ct Fac 101-27906	2	0.0022	1		1		1
Arena 101-27908	2	0.0022	1		1		1
Zielin 101-27909	1	0.0011					
Bangor 101-27910	1	0.0011					
Fisher 101-27911	4	0.0043	1		1		1
Hickor 101-27912	3	0.0032	1		1		1
GROVE 101-27920	11	0.0119	4		4	1	5
Almnt1 101-27921	6	0.0065	2		2		2
Almnt2 101-27922	8	0.0087	3		3	1	4
Soil 101-28000	79	0.0855	27		27	6	33
MSU Ex 101-28300	409	0.4426	139		139	29	168
Envron 101-28700	410	0.4437	139		139	29	168
GIS 101-28800	343	0.3712	117		117	25	142
Sherif 101-30100	4,469	4.8365	1,520		1,520	320	1,840
CC War 101-31100	309	0.3344	105		105	22	127
Baynet 101-31200	278	0.3009	95		95	20	115
2nd Rd 101-31500	943	1.0206	321		321	68	389
2nd Rd 101-31503	354	0.3831	120		120	25	145



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2nd Rd 101-31504	286	0.3095	97		97	20	117
2nd Rd 101-31505	337	0.3647	115		115	24	139
2nd Rd 101-31506	380	0.4113	129		129	27	156
2nd Rd 101-31507	289	0.3128	98		98	21	119
2nd Rd 101-31516	299	0.3236	102		102	21	123
Rd Gt 101-31600	410	0.4437	139		139	29	168
TWP Rd 101-31700	203	0.2197	69		69	15	84
Drv Sf 101-31902	44	0.0476	15		15	3	18
YAE 101-31903	109	0.1180	37		37	8	45
Train 101-32100	5	0.0054	2		2		2
Mar Gt 101-33100	97	0.1050	33		33	7	40
Snow 101-33200	49	0.0530	17		17	4	21
Correc 101-35100	102	0.1104	35		35	7	42
CCP 101-36400	12	0.0130	4		4	1	5
O.E.S. 101-42600	416	0.4502	141		141	30	171
Animal 101-43000	1,370	1.4827	466		466	98	564
Pere M 101-58000	32	0.0346	11		11	2	13
Med Ex 101-64800	309	0.3344	105		105	22	127
B Hlth 101-64900	4	0.0043	1		1		1
Amulan 101-65100	1	0.0011					
Job Tr 101-66801	20	0.0216	7		7	1	8
T Plan 101-72101	478	0.5173	163		163	34	197
Parks 101-75100	141	0.1526	48		48	10	58
Soft B 101-75108	200	0.2164	68		68	14	82
Center 101-75700	1,045	1.1309	355		355	75	430
Pool 101-75800	155	0.1677	53		53	11	64
Market 101-75900	1	0.0011					
Fair 101-76000	425	0.4600	145		145	30	175
Civic 101-7620X	4,721	5.1093	1,606		1,606	338	1,944
P Park 101-76300	1,102	1.1926	375		375	79	454



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Airpt 101-89500	20	0.0216	7		7	1	8
Road 201-44900	191	0.2067	65		65	14	79
Health 221-60100	9,723	10.5226	3,306		3,306	703	4,009
Bioter 221-605XX	422	0.4567	144		144	30	174
Gypsy 238-28600	491	0.5314	167		167	35	202
Mosq C 240-62000	1,244	1.3463	423		423	89	512
R.O.D. 256-26800	129	0.1396	44		44	9	53
911 CD 261-32500	1,907	2.0638	649		649	137	786
Pistol 263-21500	137	0.1483	47		47	10	57
CFO Tr 264-36201	79	0.0855	27		27	6	33
Drug 265-30100	22	0.0238	7		7	2	9
BANET 2651-31200	420	0.4545	143		143	30	173
Law Lb 269-14500	81	0.0877	28		28	6	34
Libray 271-79000	138	0.1493	47		47	10	57
Com Cr 274-36400	464	0.5022	158		158	33	191
D.O.A. 276-67200	8,225	8.9014	2,797		2,797	589	3,386
Hom Re 277-69000	256	0.2771	87		87	18	105
Soc Sv 290-67000	33	0.0357	11		11	2	13
Juvenl 292-66200	623	0.6742	212		212	45	257
J Detn 292-66203	1,394	1.5086	474		474	100	574
CC-DSS 292-66300	29	0.0314	10		10	2	12
In-Hom 292-66400	452	0.4892	154		154	32	186
Y&F SS 292-66401	441	0.4773	150		150	32	182
Drug C 292-66402	406	0.4394	138		138	29	167
Juv Co 292-75104	430	0.4654	146		146	31	177
Juv Gn 292-75105	528	0.5714	180		180	38	218
SolSal 293-68900	656	0.7099	223		223	47	270
V Trus 294-68300	150	0.1623	51		51	11	62
Hist 297-80300	25	0.0271	9		9	2	11
Water 365-90902	25	0.0271	9		9	2	11



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Budget 101-21200

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Court 369-27906	27	0.0292	9		9	2	11
Libray 369-27913	30	0.0325	10		10	2	12
Water 465-90402	40	0.0433	14		14	3	17
Course 509-75600	914	0.9892	311		311	65	376
Snack 509-75601	37	0.0400	13		13	3	16
Club H 509-75602	1,626	1.7597	553		553	116	669
M.C.F. 512-70200	1,109	1.2002	377		377	79	456
Delq T 516-25300	1,135	1.2283	386		386	81	467
Tax F 518-25400	1,471	1.5920	500		500	105	605
Cmsary 595-35100	276	0.2987	94		94	20	114
House 535-67100	1,217	1.3171	414		414	87	501
Insum 677-87200	641	0.6937	218		218	46	264
Claim 6771-87200	351	0.3799	119		119	25	144
Retire 731-27400	1,603	1.7348	545		545	115	660
VEBA 736-27400	164	0.1775	56		56	12	68
Correc 764-35100	24	0.0260	8		8	2	10
Drain 801-27500	1,008	1.0909	343		343	72	415
H Drn 8011-27500	171	0.1851	58		58	12	70
P Drn 8012-27500	63	0.0682	21		21	5	26
B Drn 8014-27500	537	0.5812	183		183	38	221
Debt 851-90500	319	0.3452	108		108	23	131
SubTotal	92,401	100.0000	31,426		31,426	6,491	37,917
TOTAL	92,401	100.0000	31,426		31,426	6,491	37,917

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Transaction history detail

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Budget 101-21200

Receiving Department	Total	Budgeting	Accts Payable	Accounting
County Commission	1,105	641	348	116
Accounting 101-19100	857	329	344	184
Payroll 101-20200	797	363	271	163
Budget 101-21200	633	253	238	142
Administrative Serv 101-27200	971	409	331	231
Information Services	2,082	501	1,293	288
Purchasing 101-23300	604	277	190	137
Treasurer 101-25300	2,039	543	558	938
Buildings & Grounds	8,120	757	6,502	861
Corporation Counsel	1,171	471	504	196
Personnel 101-27000	2,855	584	1,828	443
Riso Print/Postage 101-29800	477	164	177	136
Recreation & Fac 101-75110	661	328	177	156
Park Maintenance	1,540	277	1,040	223
Risk Management	137	92	40	5
Retiree Insurance 101-87800	114	51	27	36
Building Authority 101-27900	172	113	53	6
Cir Ct 101-13100	3,148	563	1,797	788
SSSPP 101-13101	333	143	66	124
ADC 101-13131	406	164	98	144
CC Pro 101-13300	532	143	336	53
Distrt 101-13600	2,558	645	1,491	422
DC Pro 101-13700	953	307	456	190
DC OWI 101-13701	442	164	110	168
F.O.C. ALL	3,896	1,177	1,678	1,041
Jury 101-14700	1,196	379	562	255
Pro Ct 101-14800	2,590	584	1,333	673
Guardn 101-14802	121	30	62	29
Safe H 101-14805	381	143	213	25
Co Exe 101-17100	1,047	337	513	197
Clerk 101-21500	2,146	706	854	586
Equal 101-25700	964	307	451	206
Elect 101-26200	315	164	133	18



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Budget 101-21200

Receiving Department	Total	Budgeting	Accts Payable	Accounting
Canvas 101-26201	371	41	301	29
P.A. 101-267XX	5,161	1,402	2,726	1,033
R.O.D. 101-26800	1,388	317	253	818
Crmdef 101-27300	48	0	0	48
Idg Ay 101-27301	2,434	81	2,152	201
Pub Df 101-27302	1,224	337	629	258
Drain 101-27500	1,207	522	443	242
Survey 101-27801	888	369	181	338
MH Fac 101-27903	46	41	5	0
Ct Fac 101-27906	11	10	0	1
Arena 101-27908	11	10	0	1
Zielin 101-27909	46	41	5	0
Bangor 101-27910	46	41	5	0
Fisher 101-27911	70	51	18	1
Hickor 101-27912	55	41	13	1
Mcnall 101-27919	41	41	0	0
GROVE 101-27920	104	51	48	5
Almnt1 101-27921	80	51	27	2
Almnt2 101-27922	90	51	35	4
Soil 101-28000	43	10	0	33
MSU Ex 101-28300	987	266	553	168
Envron 101-28700	786	317	301	168
GIS 101-28800	799	409	248	142
Sherif 101-30100	11,109	1,289	7,980	1,840
CC War 101-31100	576	307	142	127
Baynet 101-31200	279	164	0	115
2nd Rd 101-31500	2,503	543	1,571	389
2nd Rd 101-31503	608	286	177	145
2nd Rd 101-31504	483	256	110	117
2nd Rd 101-31505	526	277	110	139
2nd Rd 101-31506	626	297	173	156
2nd Rd 101-31507	346	205	22	119
2nd Rd 101-31516	474	266	85	123



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Budget 101-21200

Receiving Department	Total	Budgeting	Accts Payable	Accounting
Rd Gt 101-31600	845	522	155	168
TWP Rd 101-31700	514	430	0	84
Drv Sf 101-31902	99	81	0	18
YAE 101-31903	126	81	0	45
Train 101-32100	48	41	5	2
Mar Gt 101-33100	474	235	199	40
Snow 101-33200	153	92	40	21
DARE 101-33502	10	10	0	0
Correc 101-35100	468	133	293	42
CCP 101-36400	26	21	0	5
O.E.S. 101-42600	1,067	471	425	171
Animal 101-43000	3,172	603	2,005	564
Pere M 101-58000	152	41	98	13
Med Ex 101-64800	614	164	323	127
B Hlth 101-64900	29	10	18	1
Amulan 101-65100	15	10	5	0
Job Tr 101-66801	106	10	88	8
T Plan 101-72101	1,227	552	478	197
Parks 101-75100	490	184	248	58
Soft B 101-75108	441	164	195	82
Center 101-75700	2,129	522	1,177	430
Pool 101-75800	565	245	256	64
Market 101-75900	10	10	0	0
Fair 101-76000	1,328	184	969	175
Civic 101-7620X	7,603	1,064	4,595	1,944
P Park 101-76300	2,120	471	1,195	454
Airpt 101-89500	106	10	88	8
Road 201-44900	79	0	0	79
Health 221-60100	18,884	7,567	7,308	4,009
Bioter 221-605XX	1,108	655	279	174
Gypsy 238-28600	1,017	492	323	202
Mosq C 240-62000	4,151	665	2,974	512
R.O.D. 256-26800	543	194	296	53



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Budget 101-21200

Receiving Department	Total	Budgeting	Accts Payable	Accounting
911 CD 261-32500	6,729	972	4,971	786
Pistol 263-21500	210	153	0	57
CFO Tr 264-36201	177	113	31	33
Drug 265-30100	154	123	22	9
BANET 2651-31200	501	328	0	173
Law Lb 269-14500	392	123	235	34
Libray 271-79000	852	737	58	57
Com Cr 274-36400	1,175	501	483	191
D.O.A. 276-67200	24,090	6,397	14,307	3,386
Hom Re 277-69000	583	297	181	105
Soc Sv 290-67000	293	143	137	13
Juvenl 292-66200	2,166	205	1,704	257
J Detn 292-66203	3,489	706	2,209	574
CC-DSS 292-66300	53	41	0	12
In-Hom 292-66400	794	307	301	186
Y&F SS 292-66401	517	277	58	182
Drug C 292-66402	605	225	213	167
Juv Co 292-75104	672	358	137	177
Juv Gn 292-75105	1,003	369	416	218
CC/SS 2921-67000	30	30	0	0
SolSal 293-68900	3,185	379	2,536	270
V Trus 294-68300	826	153	611	62
Hist 297-80300	83	72	0	11
Water 365-90902	73	62	0	11
Court 369-27906	41	30	0	11
Libray 369-27913	63	51	0	12
Water 465-90402	109	92	0	17
Course 509-75600	2,226	420	1,430	376
Snack 509-75601	248	72	160	16
Club H 509-75602	2,187	460	1,058	669
M.C.F. 512-70200	1,081	563	62	456
Delq T 516-25300	881	286	128	467
Tax F 518-25400	1,530	522	403	605



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Budget 101-21200

Receiving Department	Total	Budgeting	Accts Payable	Accounting
Cmsary 595-35100	195	81	0	114
House 535-67100	1,349	808	40	501
Insur 677-87200	708	409	35	264
Claim 6771-87200	1,008	245	619	144
Retire 731-27400	2,644	1,085	899	660
VEBA 736-27400	331	205	58	68
Correc 764-35100	31	21	0	10
Drain 801-27500	2,377	767	1,195	415
H Drn 8011-27500	820	113	637	70
P Drn 8012-27500	220	92	102	26
B Drn 8014-27500	2,663	450	1,992	221
Debt 851-90500	387	256	0	131
Other	62	62	0	0
Direct Billed	0	0	0	0
Total	198,361	56,594	103,850	37,917



**BAY COUNTY, MICHIGAN
ADMINISTRATIVE SERVICES
NATURE AND EXTENT OF SERVICES**

The Administrative Services Department is responsible for providing administrative support to select County departments and assisting the County Executive in carrying out the duties and responsibilities associated with the Office of the County Executive. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Administrative Services - The costs included in this activity relates to providing administrative support and acting as a liaison and coordination of FOIA request for all county departments. The basis of allocation is the number of FTE's by benefiting department.

Support Services – this activity includes the costs of providing administrative and management support for specific departments that are managed directly by the Administrative Services staff. This basis of allocation is the dollar amount of assigned wages by supervised department.

Vendor Services – this activity includes vendor related services included in the Administrative Services department that specifically relate to the Information Services department. The costs identified in this activity have been allocated directly to the Information Services department for redistribution.

General Government – This activity includes the costs that are considered General Government for purposes of this cost allocation plan and has not been allocated.

**BAY COUNTY, MICHIGAN
ADMINISTRATIVE SERVICES
NATURE AND EXTENT OF SERVICES**

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Administrative Serv 101-27200

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	158,342			158,342
Building Depreciation	211	1	212	
County Commission 101-10100	458		458	
Accounting 101-19100	2,385	498	2,883	
Payroll 101-20200	392	101	493	
Budget 101-21200	802	169	971	
Administrative Serv 101-27200		144	144	
Information Services 101-22800		4,745	4,745	
Financial System MUNIS		823	823	
Purchasing 101-23300		212	212	
Treasurer 101-25300		685	685	
Buildings & Grounds 101-26500		4,051	4,051	
Corporation Counsel 101-26600		8,540	8,540	
Personnel 101-27000		933	933	
Riso Print/Postage 101-29800		90	90	
Risk Management 101-85100		705	705	
Retiree Insurance 101-87800		7,128	7,128	
Total Allocated Additions:	4,248	28,825	33,073	33,073
Misc Reimb	(1,771)			
Total Departmental Cost Adjustments:	(1,771)			(1,771)
Total To Be Allocated:	160,819	28,825		189,644



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Administrative Serv 101-27200

	Total	General & Admin	Admin Services	Support Service	Vendor Services
Wages & Benefits					
SALARIES & WAGES	76,699	0	32,657	44,042	0
FRINGE BENEFITS	30,653	0	13,052	17,601	0
Other Expense & Cost					
Supplies	2,827	0	1,204	1,623	0
Contract Services	4,365	0	0	0	4,365
Professional Serv	600	0	0	0	0
Shredding	75	0	32	43	0
Memberships	504	0	215	289	0
Telephone	288	0	123	165	0
Travel	1,133	0	482	651	0
Community Education	41,000	0	0	0	0
Equipment Rental	198	0	84	114	0
Departmental Totals					
Total Expenditures	158,342	0	47,849	64,528	4,365
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Reimb	(1,771)	0	(1,771)	0	0
Functional Cost	156,571	0	46,078	64,528	4,365
Allocation Step 1					
Inbound- All Others	4,248	0	1,809	2,439	0
Unallocated Costs	(41,600)	0	0	0	0
1st Allocation	119,219	0	47,887	66,967	4,365
Allocation Step 2					
Inbound- All Others	28,825	0	12,273	16,552	0
2nd Allocation	28,825	0	12,273	16,552	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Administrative Serv 101-27200

	Total	General & Admin	Admin Services	Support Service	Vendor Services
Total For 0070 Administrative Serv					
Total Allocated	148,044	0	60,160	83,519	4,365



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Administrative Serv 101-27200

	General Gov't
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Contract Services	0
Professional Serv	600
Shredding	0
Memberships	0
Telephone	0
Travel	0
Community Education	41,000
Equipment Rental	0
Departmental Totals	
Total Expenditures	41,600
Deductions	
Total Deductions	0
Cost Adjustments	
Misc Reimb	0
Functional Cost	41,600
Allocation Step 1	
Inbound- All Others	0
Unallocated Costs	(41,600)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Administrative Serv 101-27200

General Gov't

Total For 0070 Administrative Serv

Total Allocated

0

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Administrative Serv 101-27200

Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	7.95	1.7144	821		821		821
Accounting 101-19100	5.64	1.2162	582		582		582
Payroll 101-20200	2.13	0.4593	220		220		220
Budget 101-21200	2.05	0.4421	212		212		212
Administrative Serv 101-27200	1.39	0.2997	144		144		144
Information Services 101-22800	8.05	1.7359	831		831	222	1,053
Purchasing 101-23300	0.89	0.1919	92		92	25	117
Treasurer 101-25300	5.33	1.1494	550		550	147	697
Buildings & Grounds 101-26500	20.12	4.3387	2,078		2,078	555	2,633
Corporation Counsel 101-26600	2.49	0.5370	257		257	69	326
Personnel 101-27000	3.59	0.7742	371		371	99	470
Riso Print/Postage 101-29800	0.32	0.0690	33		33	9	42
Recreation & Fac 101-75110	1.50	0.3235	155		155	41	196
Park Maintenance 101-75112	2.54	0.5477	262		262	70	332
Cir Ct 101-13100	15.10	3.2562	1,559		1,559	417	1,976
SSSPP 101-13101	0.87	0.1876	90		90	24	114
ADC 101-13131	0.87	0.1876	90		90	24	114
Distrt 101-13600	18.31	3.9484	1,891		1,891	505	2,396
DC Pro 101-13700	5.96	1.2852	615		615	165	780
DC OWI 101-13701	0.70	0.1510	72		72	19	91
F.O.C. ALL	25.63	5.5269	2,647		2,647	708	3,355
Jury 101-14700	2.33	0.5024	241		241	64	305
Pro Ct 101-14800	12.77	2.7538	1,319		1,319	353	1,672
Co Exe 101-17100	1.53	0.3299	158		158	42	200
Clerk 101-21500	2.96	0.6383	306		306	82	388
Equal 101-25700	3.00	0.6469	310		310	83	393
P.A. 101-267XX	20.86	4.4983	2,154		2,154	576	2,730
R.O.D. 101-26800	4.76	1.0265	492		492	131	623
Crmdef 101-27300	0.01	0.0022	1		1		1
Pub Df 101-27302	4.42	0.9531	456		456	122	578



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Administrative Serv 101-27200

Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drain 101-27500	6.80	1.4664	702		702	188	890
Survey 101-27801	0.20	0.0431	21		21	6	27
MSU Ex 101-28300	1.00	0.2156	103		103	28	131
Envron 101-28700	1.42	0.3062	147		147	39	186
GIS 101-28800	0.60	0.1294	62		62	17	79
Sherif 101-30100	51.72	11.1534	5,338		5,338	1,427	6,765
CC War 101-31100	1.00	0.2156	103		103	28	131
Baynet 101-31200	1.00	0.2156	103		103	28	131
2nd Rd 101-31500	17.64	3.8039	1,822		1,822	487	2,309
2nd Rd 101-31503	3.74	0.8065	386		386	103	489
2nd Rd 101-31504	1.00	0.2156	103		103	28	131
2nd Rd 101-31505	1.96	0.4227	202		202	54	256
2nd Rd 101-31506	2.00	0.4313	207		207	55	262
2nd Rd 101-31507	1.00	0.2156	103		103	28	131
2nd Rd 101-31516	1.00	0.2156	103		103	28	131
Rd Gt 101-31600	3.00	0.6469	310		310	83	393
TWP Rd 101-31700	0.24	0.0518	25		25	7	32
Mar Gt 101-33100	0.52	0.1121	54		54	14	68
Snow 101-33200	0.08	0.0173	8		8	2	10
O.E.S. 101-42600	1.00	0.2156	103		103	28	131
Animal 101-43000	6.42	1.3844	663		663	177	840
T Plan 101-72101	1.20	0.2588	124		124	33	157
Parks 101-75100	1.49	0.3213	154		154	41	195
Soft B 101-75108	0.59	0.1272	61		61	16	77
Center 101-75700	2.79	0.6016	288		288	77	365
Pool 101-75800	1.69	0.3644	175		175	47	222
Fair 101-76000	0.11	0.0237	11		11	3	14
Civic 101-7620X	8.89	1.9171	918		918	245	1,163
P Park 101-76300	2.21	0.4766	228		228	61	289
Health 221-60100	34.39	7.4160	3,551		3,551	949	4,500



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Administrative Serv 101-27200

Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bioter 221-605XX	1.17	0.2523	121		121	32	153
Gypsy 238-28600	1.43	0.3084	148		148	39	187
Mosq C 240-62000	14.04	3.0276	1,450		1,450	388	1,838
911 CD 261-32500	25.11	5.4148	2,593		2,593	693	3,286
Com Cr 274-36400	1.75	0.3774	181		181	48	229
D.O.A. 276-67200	37.89	8.1707	3,913		3,913	1,046	4,959
Hom Re 277-69000	0.11	0.0237	11		11	3	14
J Detn 292-66203	20.05	4.3236	2,070		2,070	554	2,624
In-Hom 292-66400	0.50	0.1078	52		52	14	66
Y&F SS 292-66401	2.21	0.4766	228		228	61	289
Drug C 292-66402	0.50	0.1078	52		52	14	66
Juv Co 292-75104	2.00	0.4313	207		207	55	262
Juv Gn 292-75105	2.00	0.4313	207		207	55	262
Course 509-75600	3.23	0.6965	334		334	89	423
Club H 509-75602	3.62	0.7806	374		374	100	474
Delq T 516-25300	1.65	0.3558	170		170	46	216
House 535-67100	4.00	0.8626	413		413	110	523
Insum 677-87200	0.20	0.0431	21		21	6	27
Retire 731-27400	1.50	0.3235	155		155	41	196
SubTotal	463.73	100.0000	47,887		47,887	12,273	60,160
TOTAL	463.73	100.0000	47,887		47,887	12,273	60,160

Allocation Basis: Average number of FTE's by benefiting department

Allocation Source: Payroll Summary



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Administrative Serv 101-27200

Activity - Support Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Corporation Counsel 101-26600	6,170	14.0094	9,382		9,382	2,319	11,701
Recreation & Fac 101-75110	3,935	8.9347	5,983		5,983	1,479	7,462
Risk Management 101-85100	6,170	14.0094	9,382		9,382	2,319	11,701
Co Exe 101-17100	12,341	28.0208	18,764		18,764	4,637	23,401
Animal 101-43000	6,170	14.0094	9,382		9,382	2,319	11,701
V Trus 294-68300	9,256	21.0163	14,074		14,074	3,479	17,553
SubTotal	44,042	100.0000	66,967		66,967	16,552	83,519
TOTAL	44,042	100.0000	66,967		66,967	16,552	83,519

Allocation Basis: Dollar amount of wages by department

Allocation Source: Administrative Services



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Administrative Serv 101-27200

Activity - Vendor Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Services 101-22800	100	100.0000	4,365		4,365		4,365
SubTotal	100	100.0000	4,365		4,365		4,365
TOTAL	100	100.0000	4,365		4,365		4,365

Allocation Basis: Direct allocation to Information Systems

Allocation Source: Administrative Services director



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Administrative Serv 101-27200

Receiving Department	Total	Admin Services	Support Service	Vendor Services
County Commission	821	821	0	0
Accounting 101-19100	582	582	0	0
Payroll 101-20200	220	220	0	0
Budget 101-21200	212	212	0	0
Administrative Serv 101-27200	144	144	0	0
Information Services	5,418	1,053	0	4,365
Purchasing 101-23300	117	117	0	0
Treasurer 101-25300	697	697	0	0
Buildings & Grounds	2,633	2,633	0	0
Corporation Counsel	12,027	326	11,701	0
Personnel 101-27000	470	470	0	0
Riso Print/Postage 101-29800	42	42	0	0
Recreation & Fac 101-75110	7,658	196	7,462	0
Park Maintenance	332	332	0	0
Risk Management	11,701	0	11,701	0
Cir Ct 101-13100	1,976	1,976	0	0
SSSPP 101-13101	114	114	0	0
ADC 101-13131	114	114	0	0
Distrt 101-13600	2,396	2,396	0	0
DC Pro 101-13700	780	780	0	0
DC OWI 101-13701	91	91	0	0
F.O.C. ALL	3,355	3,355	0	0
Jury 101-14700	305	305	0	0
Pro Ct 101-14800	1,672	1,672	0	0
Co Exe 101-17100	23,601	200	23,401	0
Clerk 101-21500	388	388	0	0
Equal 101-25700	393	393	0	0
P.A. 101-267XX	2,730	2,730	0	0
R.O.D. 101-26800	623	623	0	0
Crmdef 101-27300	1	1	0	0
Pub Df 101-27302	578	578	0	0
Drain 101-27500	890	890	0	0
Survey 101-27801	27	27	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Administrative Serv 101-27200

Receiving Department	Total	Admin Services	Support Service	Vendor Services
MSU Ex 101-28300	131	131	0	0
Envron 101-28700	186	186	0	0
GIS 101-28800	79	79	0	0
Sherif 101-30100	6,765	6,765	0	0
CC War 101-31100	131	131	0	0
Baynet 101-31200	131	131	0	0
2nd Rd 101-31500	2,309	2,309	0	0
2nd Rd 101-31503	489	489	0	0
2nd Rd 101-31504	131	131	0	0
2nd Rd 101-31505	256	256	0	0
2nd Rd 101-31506	262	262	0	0
2nd Rd 101-31507	131	131	0	0
2nd Rd 101-31516	131	131	0	0
Rd Gt 101-31600	393	393	0	0
TWP Rd 101-31700	32	32	0	0
Mar Gt 101-33100	68	68	0	0
Snow 101-33200	10	10	0	0
O.E.S. 101-42600	131	131	0	0
Animal 101-43000	12,541	840	11,701	0
T Plan 101-72101	157	157	0	0
Parks 101-75100	195	195	0	0
Soft B 101-75108	77	77	0	0
Center 101-75700	365	365	0	0
Pool 101-75800	222	222	0	0
Fair 101-76000	14	14	0	0
Civic 101-7620X	1,163	1,163	0	0
P Park 101-76300	289	289	0	0
Health 221-60100	4,500	4,500	0	0
Bioter 221-605XX	153	153	0	0
Gypsy 238-28600	187	187	0	0
Mosq C 240-62000	1,838	1,838	0	0
911 CD 261-32500	3,286	3,286	0	0
Com Cr 274-36400	229	229	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Administrative Serv 101-27200

Receiving Department	Total	Admin Services	Support Service	Vendor Services
D.O.A. 276-67200	4,959	4,959	0	0
Hom Re 277-69000	14	14	0	0
J Detn 292-66203	2,624	2,624	0	0
In-Hom 292-66400	66	66	0	0
Y&F SS 292-66401	289	289	0	0
Drug C 292-66402	66	66	0	0
Juv Co 292-75104	262	262	0	0
Juv Gn 292-75105	262	262	0	0
V Trus 294-68300	17,553	0	17,553	0
Course 509-75600	423	423	0	0
Club H 509-75602	474	474	0	0
Delq T 516-25300	216	216	0	0
House 535-67100	523	523	0	0
Insur 677-87200	27	27	0	0
Retire 731-27400	196	196	0	0
Direct Billed	0	0	0	0
Total	148,044	60,160	83,519	4,365



**BAY COUNTY, MICHIGAN
INFORMATION SERVICES DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Bay County Information Services Department provides automated data services for several County departments, including, departments which receive State and Federal funds. Information Services serves as a tool to store, retrieve, and interact large volumes of data quickly and efficiently. This service provides users with a cost savings in labor and record retention expenses. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities identified below.

Technical Support – the costs identified in this activity include responding to helpdesk calls associated with desktop computers, laptops, printer and other peripheral devices. This activity has been allocated to the various user departments based on the number of work orders issued by benefiting department.

Network / Server Support – this activity includes time associated with general network and server support that benefits all computers connected to the network including State owned computers. The basis of allocation is the number of PC's by department.

MUNIS Support – this activity accounts for the costs associated with implementing and maintaining the new MUNIS financial reporting system. The cost included in this activity has been allocated the MUNIS System schedule for redistribution.

**BAY COUNTY, MICHIGAN
INFORMATION SERVICES DEPARTMENT
NATURE AND EXTENT OF SERVICES**

Specific Services – this activity includes repair and maintenance costs for non routine services unique to specific departments. The basis of allocation is the dollar amount of costs by benefiting department.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Information Services 101-22800

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,472,206			1,472,206
Software Capital	(259,893)			
Hardware Capital	(125,186)			
Total Deductions:	(385,079)			(385,079)
Building Depreciation	1,852	5	1,857	
Equipment Depreciation	84,029	294	84,323	
County Commission 101-10100	572		572	
Accounting 101-19100	4,603	788	5,391	
Payroll 101-20200	2,182	563	2,745	
Budget 101-21200	1,720	362	2,082	
Administrative Serv 101-27200	5,196	222	5,418	
Information Services 101-22800		52,114	52,114	
Financial System MUNIS		2,374	2,374	
Purchasing 101-23300		5,617	5,617	
Treasurer 101-25300		1,067	1,067	
Buildings & Grounds 101-26500		35,477	35,477	
Corporation Counsel 101-26600		3,928	3,928	
Personnel 101-27000		6,316	6,316	
Riso Print/Postage 101-29800		(16)	(16)	
Risk Management 101-85100		5,334	5,334	
Retiree Insurance 101-87800		29,418	29,418	
Total Allocated Additions:	100,154	143,863	244,017	244,017
Misc Reimb	(21)			
Total Departmental Cost Adjustments:	(21)			(21)
Total To Be Allocated:	1,187,260	143,863		1,331,123



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Information Services 101-22800

	Total	General & Admin	Tech Support	Network/Server	MUNIS System
Wages & Benefits					
SALARIES & WAGES	395,195	0	333,409	38,676	23,110
FRINGE BENEFITS	140,952	0	118,907	13,799	8,246
Other Expense & Cost					
Office Supplies	2,339	0	1,973	229	137
Computer Supplies	3,388	0	1,694	1,694	0
Professional Serv	400	0	338	39	23
Professional Serv	266	0	266	0	0
Contract Services	62,046	0	0	53,758	8,288
Internet Services	9,125	0	0	9,125	0
Memberships	150	0	126	15	9
Telephone	7,154	0	6,035	700	419
Travel	1,119	0	944	110	65
Other Expense	885	0	746	87	52
Computer R & M	225,472	0	508	72,502	130,332
Equipment Rental	1,571	0	1,325	154	92
Training	5,798	0	4,891	568	339
Software	65,533	697	0	63,754	0
Hardware Expendable	54,743	14,078	0	6,792	0
*Software Capital	259,893	259,893	0	0	0
Software Non Cap	47,868	0	0	47,868	0
Hardware Non Cap	63,123	0	0	63,123	0
*Hardware Capital	125,186	125,186	0	0	0
Departmental Totals					
Total Expenditures	1,472,206	399,854	471,162	372,993	171,112
Deductions					
Total Deductions	(385,079)	(385,079)	0	0	0
Cost Adjustments					
Misc Reimb	(21)	(21)	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Information Services 101-22800

	Total	General & Admin	Tech Support	Network/Server	MUNIS System
Functional Cost	1,087,106	14,754	471,162	372,993	171,112
Allocation Step 1					
Inbound- 0020 Equipment Depreciation	84,029	0	0	84,029	0
Inbound- 0070 Administrative Serv 101-27200:	4,365	0	0	4,365	0
Inbound- All Others	11,760	0	9,921	1,151	688
Reallocate Admin Costs		(14,754)	12,447	1,444	863
1st Allocation	1,187,260	0	493,530	463,982	172,663
Allocation Step 2					
Inbound- 0020 Equipment Depreciation	294	0	0	294	0
Inbound- All Others	143,569	0	121,123	14,050	8,396
2nd Allocation	143,863	0	121,123	14,344	8,396
Total For 0080 Information					
Total Allocated	1,331,123	0	614,653	478,326	181,059



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Information Services 101-22800

	Specific Serv
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Office Supplies	0
Computer Supplies	0
Professional Serv	0
Professional Serv	0
Contract Services	0
Internet Services	0
Memberships	0
Telephone	0
Travel	0
Other Expense	0
Computer R & M	22,130
Equipment Rental	0
Training	0
Software	1,082
Hardware Expendable	33,873
*Software Capital	0
Software Non Cap	0
Hardware Non Cap	0
*Hardware Capital	0
Departmental Totals	
Total Expenditures	57,085
Deductions	
Total Deductions	0
Cost Adjustments	
Misc Reimb	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Information Services 101-22800

Specific Serv

Functional Cost	57,085
<u>Allocation Step 1</u>	
Inbound- 0020 Equipment Depreciation	0
Inbound- 0070 Administrative Serv 101-27200:	0
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	57,085
<u>Allocation Step 2</u>	
Inbound- 0020 Equipment Depreciation	0
Inbound- All Others	0
2nd Allocation	0
<u>Total For 0080 Information</u>	
Total Allocated	57,085



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Information Services 101-22800

Activity - Tech Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	21	0.6520	3,218		3,218		3,218
Accounting 101-19100	86	2.6700	13,177		13,177		13,177
Payroll 101-20200	6	0.1863	919		919		919
Budget 101-21200	33	1.0245	5,056		5,056		5,056
Administrative Serv 101-27200	20	0.6209	3,064		3,064		3,064
Purchasing 101-23300	8	0.2484	1,226		1,226	317	1,543
Treasurer 101-25300	126	3.9118	19,306		19,306	4,996	24,302
Buildings & Grounds 101-26500	37	1.1487	5,669		5,669	1,467	7,136
Corporation Counsel 101-26600	21	0.6520	3,218		3,218	833	4,051
Personnel 101-27000	118	3.6635	18,080		18,080	4,678	22,758
Recreation & Fac 101-75110	22	0.6830	3,371		3,371	872	4,243
Cir Ct 101-13100	152	4.7190	23,290		23,290	6,026	29,316
SSSPP 101-13101	1	0.0310	153		153	40	193
CC Pro 101-13300	26	0.8072	3,984		3,984	1,031	5,015
Distr 101-13600	166	5.1537	25,435		25,435	6,581	32,016
DC Pro 101-13700	48	1.4902	7,355		7,355	1,903	9,258
DC OWI 101-13701	6	0.1863	919		919	238	1,157
F.O.C. Direct DP	96	2.9804	14,709		14,709	3,806	18,515
Pro Ct 101-14800	114	3.5393	17,467		17,467	4,520	21,987
Co Exe 101-17100	38	1.1798	5,822		5,822	1,507	7,329
Clerk 101-21500	42	1.3039	6,435		6,435	1,665	8,100
Equal 101-25700	40	1.2419	6,129		6,129	1,586	7,715
P.A. DP General	166	5.1537	25,435		25,435	6,581	32,016
Pub Df 101-27302	27	0.8382	4,137		4,137	1,070	5,207
Drain 101-27500	30	0.9314	4,597		4,597	1,189	5,786
Survey 101-27801	3	0.0931	460		460	119	579
MSU Ex 101-28300	31	0.9624	4,750		4,750	1,229	5,979
Envron 101-28700	19	0.5899	2,911		2,911	753	3,664
GIS 101-28800	8	0.2484	1,226		1,226	317	1,543
Sherif 101-30100	329	10.2139	50,412		50,412	13,048	63,460



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Information Services 101-22800

Activity - Tech Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC War 101-31100	6	0.1863	919		919	238	1,157
Baynet 101-31200	6	0.1863	919		919	238	1,157
2nd Rd 101-31500	107	3.3220	16,395		16,395	4,242	20,637
2nd Rd 101-31503	12	0.3726	1,839		1,839	476	2,315
2nd Rd 101-31504	4	0.1242	613		613	159	772
2nd Rd 101-31505	19	0.5899	2,911		2,911	753	3,664
2nd Rd 101-31506	13	0.4036	1,992		1,992	515	2,507
2nd Rd 101-31507	2	0.0621	306		306	79	385
2nd Rd 101-31516	4	0.1242	613		613	159	772
Rd Gt 101-31600	25	0.7762	3,831		3,831	991	4,822
O.E.S. 101-42600	10	0.3105	1,532		1,532	396	1,928
Animal 101-43000	20	0.6209	3,064		3,064	793	3,857
T Plan 101-72101	16	0.4967	2,452		2,452	634	3,086
Center 101-75700	12	0.3726	1,839		1,839	476	2,315
Civic 101-7620X	28	0.8693	4,290		4,290	1,110	5,400
Health 221-60100	329	10.2142	50,410		50,410	13,044	63,454
Bioter 221-605XX	10	0.3105	1,532		1,532	396	1,928
Gypsy 238-28600	19	0.5899	2,911		2,911	753	3,664
Mosq C 240-62000	48	1.4902	7,355		7,355	1,903	9,258
R.O.D. 256-26800	64	1.9870	9,806		9,806	2,537	12,343
911 CD 261-32500	164	5.0916	25,129	-18,736	6,393	6,502	12,895
Com Cr 274-36400	15	0.4657	2,298		2,298	595	2,893
D.O.A. 276-67200	93	2.8873	14,250		14,250	3,687	17,937
Hom Re 277-69000	1	0.0310	153		153	40	193
J Detn 292-66203	44	1.3660	6,742		6,742	1,744	8,486
SolSal 293-68900	10	0.3105	1,532		1,532	396	1,928
Course 509-75600	5	0.1552	766		766	198	964
Club H 509-75602	6	0.1863	919		919	238	1,157
House 535-67100	21	0.6520	3,218		3,218	833	4,051
Retire 731-27400	18	0.5588	2,758		2,758	714	3,472



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Information Services 101-22800

Activity - Tech Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other	250	7.7616	38,306		38,306	9,912	48,218
SubTotal	3,221	100.0000	493,530	-18,736	474,794	121,123	595,917
Direct Billed				18,736	18,736		18,736
TOTAL	3,221	100.0000	493,530		493,530	121,123	614,653

Allocation Basis: Number of work orders by department

Allocation Source: Work Order Summary

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Information Services 101-22800

Activity - Network/Server

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	3	0.5435	2,522		2,522		2,522
Accounting 101-19100	9	1.6304	7,565		7,565		7,565
Payroll 101-20200	2	0.3623	1,681		1,681		1,681
Budget 101-21200	4	0.7246	3,362		3,362		3,362
Administrative Serv 101-27200	2	0.3623	1,681		1,681		1,681
Information Services 101-22800	62	11.2319	52,114		52,114		52,114
Purchasing 101-23300	1	0.1812	841		841	31	872
Treasurer 101-25300	7	1.2681	5,884		5,884	214	6,098
Buildings & Grounds 101-26500	13	2.3551	10,927		10,927	397	11,324
Corporation Counsel 101-26600	2	0.3623	1,681		1,681	61	1,742
Personnel 101-27000	8	1.4493	6,724		6,724	244	6,968
Recreation & Fac 101-75110	1	0.1812	841		841	31	872
Park Maintenance 101-75112	1	0.1812	841		841	31	872
Cir Ct 101-13100	22	3.9855	18,492		18,492	671	19,163
SSSPP 101-13101	1	0.1812	841		841	31	872
Distr 101-13600	31	5.6159	26,057		26,057	946	27,003
DC Pro 101-13700	9	1.6304	7,565		7,565	275	7,840
F.O.C. Direct DP	28	5.0725	23,535		23,535	855	24,390
Jury 101-14700	4	0.7246	3,362		3,362	122	3,484
Pro Ct 101-14800	15	2.7174	12,608		12,608	458	13,066
Co Exe 101-17100	4	0.7246	3,362		3,362	122	3,484
Clerk 101-21500	5	0.9058	4,203		4,203	153	4,356
Equal 101-25700	4	0.7246	3,362		3,362	122	3,484
P.A. DP General	29	5.2536	24,376		24,376	885	25,261
Pub Df 101-27302	5	0.9058	4,203		4,203	153	4,356
Drain 101-27500	6	1.0870	5,043		5,043	183	5,226
MSU Ex 101-28300	9	1.6304	7,565		7,565	275	7,840
Envron 101-28700	2	0.3623	1,681		1,681	61	1,742
GIS 101-28800	1	0.1812	841		841	31	872
Sherif 101-30100	34	6.1594	28,579		28,579	1,038	29,617



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Information Services 101-22800

Activity - Network/Server

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC War 101-31100	2	0.3623	1,681		1,681	61	1,742
Baynet 101-31200	1	0.1812	841		841	31	872
2nd Rd 101-31500	26	4.7101	21,854		21,854	793	22,647
2nd Rd 101-31503	4	0.7246	3,362		3,362	122	3,484
2nd Rd 101-31505	5	0.9058	4,203		4,203	153	4,356
2nd Rd 101-31506	5	0.9058	4,203		4,203	153	4,356
2nd Rd 101-31507	2	0.3623	1,681		1,681	61	1,742
2nd Rd 101-31516	2	0.3623	1,681		1,681	61	1,742
Rd Gt 101-31600	5	0.9058	4,203		4,203	153	4,356
O.E.S. 101-42600	5	0.9058	4,203		4,203	153	4,356
Animal 101-43000	6	1.0870	5,043		5,043	183	5,226
T Plan 101-72101	2	0.3623	1,681		1,681	61	1,742
Center 101-75700	1	0.1812	841		841	31	872
Civic 101-7620X	2	0.3623	1,681		1,681	61	1,742
Health 221-60100	65	11.7753	54,632		54,632	1,976	56,608
Bioter 221-605XX	1	0.1812	841		841	31	872
Gypsy 238-28600	2	0.3623	1,681		1,681	61	1,742
Mosq C 240-62000	7	1.2681	5,884		5,884	214	6,098
R.O.D. 256-26800	10	1.8116	8,405		8,405	305	8,710
911 CD 261-32500	34	6.1594	28,579		28,579	1,038	29,617
Com Cr 274-36400	2	0.3623	1,681		1,681	61	1,742
D.O.A. 276-67200	22	3.9855	18,492		18,492	671	19,163
J Detn 292-66203	6	1.0870	5,043		5,043	183	5,226
Y&F SS 292-66401	2	0.3623	1,681		1,681	61	1,742
V Trus 294-68300	1	0.1812	841		841	31	872
Club H 509-75602	1	0.1812	841		841	31	872
House 535-67100	6	1.0870	5,043		5,043	183	5,226
Retire 731-27400	1	0.1812	841		841	31	872
SubTotal	552	100.0000	463,982		463,982	14,344	478,326
TOTAL	552	100.0000	463,982		463,982	14,344	478,326



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Information Services 101-22800

Allocation Basis: Number of devices by department

Allocation Source: Workstation inventory

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Information Services 101-22800

Activity - MUNIS System

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Financial System MUNIS	100	100.0000	172,663		172,663	8,396	181,059
SubTotal	100	100.0000	172,663		172,663	8,396	181,059
TOTAL	100	100.0000	172,663		172,663	8,396	181,059

Allocation Basis: Direct allocation to Info Serv MUNIS

Allocation Source: Information Services



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Information Services 101-22800

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	286.29	0.5015	286		286		286
Purchasing 101-23300	379.27	0.6644	379		379		379
Treasurer 101-25300	1,109.98	1.9444	1,110		1,110		1,110
Corporation Counsel 101-26600	702.56	1.2307	703		703		703
Personnel 101-27000	574.64	1.0066	575		575		575
Cir Ct 101-13100	3,381.00	5.9227	3,381		3,381		3,381
Distr 101-13600	5,517.91	9.6661	5,518		5,518		5,518
F.O.C. Direct DP	409.65	0.7176	410		410		410
Pro Ct 101-14800	4,952.00	8.6748	4,952		4,952		4,952
Co Exe 101-17100	3,024.82	5.2988	3,025		3,025		3,025
Equal 101-25700	8,236.33	14.4282	8,236		8,236		8,236
Elect 101-26200	2,293.50	4.0177	2,293		2,293		2,293
P.A. DP General	13,112.30	22.9698	13,112		13,112		13,112
Pub Df 101-27302	124.47	0.2180	124		124		124
Sherif 101-30100	9,364.69	16.4048	9,365		9,365		9,365
Animal 101-43000	892.00	1.5626	892		892		892
Mosq C 240-62000	2,648.51	4.6396	2,649		2,649		2,649
V Trus 294-68300	75.20	0.1317	75		75		75
SubTotal	57,085.12	100.0000	57,085		57,085		57,085
TOTAL	57,085.12	100.0000	57,085		57,085		57,085

Allocation Basis: Dollar amount of services by department

Allocation Source: Paid invoices



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Information Services 101-22800

Receiving Department	Total	Tech Support	Network/Server	MUNIS System	Specific Serv
County Commission	6,026	3,218	2,522	0	286
Accounting 101-19100	20,742	13,177	7,565	0	0
Payroll 101-20200	2,600	919	1,681	0	0
Budget 101-21200	8,418	5,056	3,362	0	0
Administrative Serv 101-27200	4,745	3,064	1,681	0	0
Information Services	52,114	0	52,114	0	0
Financial System MUNIS	181,059	0	0	181,059	0
Purchasing 101-23300	2,794	1,543	872	0	379
Treasurer 101-25300	31,510	24,302	6,098	0	1,110
Buildings & Grounds	18,460	7,136	11,324	0	0
Corporation Counsel	6,496	4,051	1,742	0	703
Personnel 101-27000	30,301	22,758	6,968	0	575
Recreation & Fac 101-75110	5,115	4,243	872	0	0
Park Maintenance	872	0	872	0	0
Cir Ct 101-13100	51,860	29,316	19,163	0	3,381
SSSPP 101-13101	1,065	193	872	0	0
CC Pro 101-13300	5,015	5,015	0	0	0
Distrt 101-13600	64,537	32,016	27,003	0	5,518
DC Pro 101-13700	17,098	9,258	7,840	0	0
DC OWI 101-13701	1,157	1,157	0	0	0
F.O.C. Direct DP	43,315	18,515	24,390	0	410
Jury 101-14700	3,484	0	3,484	0	0
Pro Ct 101-14800	40,005	21,987	13,066	0	4,952
Co Exe 101-17100	13,838	7,329	3,484	0	3,025
Clerk 101-21500	12,456	8,100	4,356	0	0
Equal 101-25700	19,435	7,715	3,484	0	8,236
Elect 101-26200	2,293	0	0	0	2,293
P.A. DP General	70,389	32,016	25,261	0	13,112
Pub Df 101-27302	9,687	5,207	4,356	0	124
Drain 101-27500	11,012	5,786	5,226	0	0
Survey 101-27801	579	579	0	0	0
MSU Ex 101-28300	13,819	5,979	7,840	0	0
Envron 101-28700	5,406	3,664	1,742	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Information Services 101-22800

Receiving Department	Total	Tech Support	Network/Server	MUNIS System	Specific Serv
GIS 101-28800	2,415	1,543	872	0	0
Sherif 101-30100	102,442	63,460	29,617	0	9,365
CC War 101-31100	2,899	1,157	1,742	0	0
Baynet 101-31200	2,029	1,157	872	0	0
2nd Rd 101-31500	43,284	20,637	22,647	0	0
2nd Rd 101-31503	5,799	2,315	3,484	0	0
2nd Rd 101-31504	772	772	0	0	0
2nd Rd 101-31505	8,020	3,664	4,356	0	0
2nd Rd 101-31506	6,863	2,507	4,356	0	0
2nd Rd 101-31507	2,127	385	1,742	0	0
2nd Rd 101-31516	2,514	772	1,742	0	0
Rd Gt 101-31600	9,178	4,822	4,356	0	0
O.E.S. 101-42600	6,284	1,928	4,356	0	0
Animal 101-43000	9,975	3,857	5,226	0	892
T Plan 101-72101	4,828	3,086	1,742	0	0
Center 101-75700	3,187	2,315	872	0	0
Civic 101-7620X	7,142	5,400	1,742	0	0
Health 221-60100	120,062	63,454	56,608	0	0
Bioter 221-605XX	2,800	1,928	872	0	0
Gypsy 238-28600	5,406	3,664	1,742	0	0
Mosq C 240-62000	18,005	9,258	6,098	0	2,649
R.O.D. 256-26800	21,053	12,343	8,710	0	0
911 CD 261-32500	42,512	12,895	29,617	0	0
Com Cr 274-36400	4,635	2,893	1,742	0	0
D.O.A. 276-67200	37,100	17,937	19,163	0	0
Hom Re 277-69000	193	193	0	0	0
J Detn 292-66203	13,712	8,486	5,226	0	0
Y&F SS 292-66401	1,742	0	1,742	0	0
SolSal 293-68900	1,928	1,928	0	0	0
V Trus 294-68300	947	0	872	0	75
Course 509-75600	964	964	0	0	0
Club H 509-75602	2,029	1,157	872	0	0
House 535-67100	9,277	4,051	5,226	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Information Services 101-22800

Receiving Department	Total	Tech Support	Network/Server	MUNIS System	Specific Serv
Retire 731-27400	4,344	3,472	872	0	0
Other	48,218	48,218	0	0	0
Direct Billed	18,736	18,736	0	0	0
Total	1,331,123	614,653	478,326	181,059	57,085



**BAY COUNTY, MICHIGAN
MUNIS FINANCIAL SYSTEM
NATURE AND EXTENT OF SERVICES**

This schedule has been created to make a clear distinction of the costs incurred by the Information Systems associated with the new MUNIS financial system. Incoming costs have been categorized into the areas of usage.

Accounting – Related incoming costs are distributed to all County departments based on the total number of accounting transactions posted by benefiting department.

Payroll - Related incoming costs are distributed to all County departments based on the number of FTE employees.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Financial System MUNIS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Accounting 101-19100	12,216	2,720	14,936	
Information Services 101-22800	172,663	8,396	181,059	
Total Allocated Additions:	<u>184,879</u>	<u>11,116</u>	<u>195,995</u>	195,995
Total To Be Allocated:	<u><u>184,879</u></u>	<u><u>11,116</u></u>		<u><u>195,995</u></u>



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Financial System MUNIS

	Total	General & Admin	Accounting	Payroll
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound- All Others	184,879	0	92,439	92,440
1st Allocation	184,879	0	92,439	92,440
Allocation Step 2				
Inbound- All Others	11,116	0	5,558	5,558
2nd Allocation	11,116	0	5,558	5,558
Total For 0085 Financial System				
Total Allocated	195,995	0	97,997	97,998



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	431	0.4082	377		377		377
Accounting 101-19100	604	0.5720	529		529		529
Payroll 101-20200	539	0.5105	472		472		472
Budget 101-21200	448	0.4243	392		392		392
Administrative Serv 101-27200	624	0.5910	546		546		546
Information Services 101-22800	878	0.8316	769		769		769
Purchasing 101-23300	363	0.3438	318		318	20	338
Treasurer 101-25300	2,337	2.2134	2,046		2,046	127	2,173
Buildings & Grounds 101-26500	2,250	2.1310	1,970		1,970	123	2,093
Corporation Counsel 101-26600	547	0.5181	479		479	30	509
Personnel 101-27000	1,201	1.1375	1,051		1,051	65	1,116
Riso Print/Postage 101-29800	353	0.3343	309		309	19	328
Recreation & Fac 101-75110	422	0.3997	369		369	23	392
Park Maintenance 101-75112	568	0.5380	497		497	31	528
Risk Management 101-85100	24	0.0227	21		21	1	22
Retiree Insurance 101-87800	94	0.0890	82		82	5	87
Building Authority 101-27900	71	0.0672	62		62	4	66
Cir Ct 101-13100	1,968	1.8639	1,723		1,723	107	1,830
SSSPP 101-13101	315	0.2983	276		276	17	293
ADC 101-13131	366	0.3466	320		320	20	340
CC Pro 101-13300	144	0.1364	126		126	8	134
Distrt 101-13600	1,088	1.0304	953		953	59	1,012
DC Pro 101-13700	491	0.4650	430		430	27	457
DC OWI 101-13701	431	0.4082	377		377	23	400
F.O.C. ALL	2,664	2.5231	2,332		2,332	145	2,477
Jury 101-14700	658	0.6232	576		576	36	612
Pro Ct 101-14800	1,692	1.6025	1,481		1,481	92	1,573
Guardn 101-14802	74	0.0701	65		65	4	69
Safe H 101-14805	78	0.0739	68		68	4	72
Co Exe 101-17100	545	0.5162	477		477	30	507



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk 101-21500	1,573	1.4898	1,377		1,377	86	1,463
Equal 101-25700	763	0.7226	668		668	42	710
Elect 101-26200	77	0.0729	67		67	4	71
Canvas 101-26201	74	0.0701	65		65	4	69
P.A. 101-267XX	2,732	2.5875	2,392		2,392	149	2,541
R.O.D. 101-26800	2,018	1.9112	1,767		1,767	110	1,877
Crmdef 101-27300	118	0.1118	103		103	6	109
ldg Ay 101-27301	496	0.4698	434		434	27	461
Pub Df 101-27302	698	0.6611	611		611	38	649
Drain 101-27500	742	0.7027	650		650	40	690
Survey 101-27801	859	0.8136	752		752	47	799
MH Fac 101-27903	5	0.0047	4		4		4
Ct Fac 101-27906	3	0.0028	3		3		3
Arena 101-27908	3	0.0028	3		3		3
Zielin 101-27909	5	0.0047	4		4		4
Bangor 101-27910	5	0.0047	4		4		4
Fisher 101-27911	11	0.0104	10		10	1	11
Hickor 101-27912	7	0.0066	6		6		6
Mcnall 101-27919	4	0.0038	4		4		4
GROVE 101-27920	21	0.0199	18		18	1	19
Almnt1 101-27921	11	0.0104	10		10	1	11
Almnt2 101-27922	13	0.0123	11		11	1	12
Soil 101-28000	80	0.0758	70		70	4	74
MSU Ex 101-28300	437	0.4139	383		383	24	407
Envron 101-28700	469	0.4442	411		411	26	437
GIS 101-28800	417	0.3949	365		365	23	388
Sherif 101-30100	5,894	5.5822	5,160		5,160	321	5,481
CC War 101-31100	339	0.3211	297		297	18	315
Baynet 101-31200	299	0.2832	262		262	16	278
2nd Rd 101-31500	1,012	0.9585	886		886	55	941



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2nd Rd 101-31503	395	0.3741	346		346	22	368
2nd Rd 101-31504	324	0.3069	284		284	18	302
2nd Rd 101-31505	377	0.3571	330		330	21	351
2nd Rd 101-31506	425	0.4025	372		372	23	395
2nd Rd 101-31507	321	0.3040	281		281	17	298
2nd Rd 101-31516	337	0.3192	295		295	18	313
Rd Gt 101-31600	461	0.4366	404		404	25	429
TWP Rd 101-31700	294	0.2784	257		257	16	273
Drv Sf 101-31902	53	0.0502	46		46	3	49
YAE 101-31903	118	0.1118	103		103	6	109
Train 101-32100	9	0.0085	8		8		8
Mar Gt 101-33100	120	0.1137	105		105	7	112
Snow 101-33200	58	0.0549	51		51	3	54
DARE 101-33502	1	0.0009	1		1		1
Correc 101-35100	115	0.1089	101		101	6	107
CCP 101-36400	14	0.0133	12		12	1	13
O.E.S. 101-42600	502	0.4754	439		439	27	466
Animal 101-43000	1,461	1.3837	1,279		1,279	80	1,359
Pere M 101-58000	37	0.0350	32		32	2	34
Med Ex 101-64800	332	0.3144	291		291	18	309
B Hlth 101-64900	5	0.0047	4		4		4
Amulan 101-65100	2	0.0019	2		2		2
Job Tr 101-66801	21	0.0199	18		18	1	19
T Plan 101-72101	657	0.6222	575		575	36	611
Parks 101-75100	159	0.1506	139		139	9	148
Soft B 101-75108	216	0.2046	189		189	12	201
Center 101-75700	1,113	1.0541	974		974	61	1,035
Pool 101-75800	182	0.1724	159		159	10	169
Market 101-75900	2	0.0019	2		2		2
Fair 101-76000	536	0.5076	469		469	29	498



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Civic 101-7620X	4,935	4.6739	4,321		4,321	269	4,590
P Park 101-76300	1,166	1.1043	1,021		1,021	63	1,084
Airpt 101-89500	21	0.0199	18		18	1	19
Road 201-44900	191	0.1809	167		167	10	177
Health 221-60100	11,067	10.4814	9,694		9,694	604	10,298
Bioter 221-605XX	500	0.4735	438		438	27	465
Gypsy 238-28600	552	0.5228	483		483	30	513
Mosq C 240-62000	1,429	1.3534	1,251		1,251	78	1,329
R.O.D. 256-26800	159	0.1506	139		139	9	148
911 CD 261-32500	2,495	2.3630	2,184		2,184	136	2,320
Pistol 263-21500	152	0.1440	133		133	8	141
CFO Tr 264-36201	90	0.0852	79		79	5	84
Drug 265-30100	39	0.0369	34		34	2	36
BANET 2651-31200	452	0.4281	396		396	25	421
Law Lb 269-14500	93	0.0881	81		81	5	86
Libray 271-79000	210	0.1989	184		184	11	195
Com Cr 274-36400	543	0.5143	475		475	30	505
D.O.A. 276-67200	10,354	9.8062	9,065		9,065	564	9,629
Hom Re 277-69000	328	0.3106	287		287	18	305
Soc Sv 290-67000	47	0.0445	41		41	3	44
Juvenl 292-66200	643	0.6090	563		563	35	598
J Detn 292-66203	1,594	1.5097	1,396		1,396	87	1,483
CC-DSS 292-66300	33	0.0313	29		29	2	31
In-Hom 292-66400	486	0.4603	425		425	26	451
Y&F SS 292-66401	468	0.4432	410		410	25	435
Drug C 292-66402	432	0.4091	378		378	24	402
Juv Co 292-75104	467	0.4423	409		409	25	434
Juv Gn 292-75105	564	0.5342	494		494	31	525
CC/SS 2921-67000	3	0.0028	3		3		3
SolSal 293-68900	711	0.6734	622		622	39	661



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
V Trus 294-68300	165	0.1563	144		144	9	153
Hist 297-80300	32	0.0303	28		28	2	30
Water 365-90902	31	0.0294	27		27	2	29
Court 369-27906	30	0.0284	26		26	2	28
Libray 369-27913	35	0.0331	31		31	2	33
Water 465-90402	49	0.0464	43		43	3	46
Course 509-75600	969	0.9177	848		848	53	901
Snack 509-75601	44	0.0417	39		39	2	41
Club H 509-75602	1,673	1.5845	1,465		1,465	91	1,556
M.C.F. 512-70200	1,164	1.1024	1,019		1,019	63	1,082
Delq T 516-25300	1,165	1.1034	1,020		1,020	63	1,083
Tax F 518-25400	1,522	1.4415	1,332		1,332	83	1,415
Cmsary 595-35100	284	0.2690	249		249	15	264
House 535-67100	1,296	1.2274	1,135		1,135	71	1,206
Insurm 677-87200	681	0.6450	596		596	37	633
Claim 6771-87200	375	0.3552	328		328	20	348
Retire 731-27400	1,715	1.6243	1,501		1,501	93	1,594
VEBA 736-27400	184	0.1743	161		161	10	171
Correc 764-35100	26	0.0246	23		23	1	24
Drain 801-27500	1,614	1.5286	1,413		1,413	88	1,501
H Drn 8011-27500	397	0.3760	348		348	22	370
P Drn 8012-27500	109	0.1032	95		95	6	101
B Drn 8014-27500	1,352	1.2805	1,184		1,184	74	1,258
Debt 851-90500	344	0.3258	301		301	19	320
Other	6	0.0057	5		5		5
SubTotal	105,586	100.0000	92,439		92,439	5,558	97,997
TOTAL	105,586	100.0000	92,439		92,439	5,558	97,997



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Allocation Basis: Number of accounting transactions by department

Allocation Source: Transaction history detail

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	7.95	1.7144	1,585		1,585		1,585
Accounting 101-19100	5.64	1.2162	1,124		1,124		1,124
Payroll 101-20200	2.13	0.4593	425		425		425
Budget 101-21200	2.05	0.4421	409		409		409
Administrative Serv 101-27200	1.39	0.2997	277		277		277
Information Services 101-22800	8.05	1.7359	1,605		1,605		1,605
Purchasing 101-23300	0.89	0.1919	177		177	11	188
Treasurer 101-25300	5.33	1.1494	1,062		1,062	68	1,130
Buildings & Grounds 101-26500	20.12	4.3387	4,011		4,011	256	4,267
Corporation Counsel 101-26600	2.49	0.5370	496		496	32	528
Personnel 101-27000	3.59	0.7742	716		716	46	762
Riso Print/Postage 101-29800	0.32	0.0690	64		64	4	68
Recreation & Fac 101-75110	1.50	0.3235	299		299	19	318
Park Maintenance 101-75112	2.54	0.5477	506		506	32	538
Cir Ct 101-13100	15.10	3.2562	3,010		3,010	192	3,202
SSSPP 101-13101	0.87	0.1876	173		173	11	184
ADC 101-13131	0.87	0.1876	173		173	11	184
Distrt 101-13600	18.31	3.9484	3,650		3,650	233	3,883
DC Pro 101-13700	5.96	1.2852	1,188		1,188	76	1,264
DC OWI 101-13701	0.70	0.1510	140		140	9	149
F.O.C. ALL	25.63	5.5269	5,109		5,109	326	5,435
Jury 101-14700	2.33	0.5024	464		464	30	494
Pro Ct 101-14800	12.77	2.7538	2,546		2,546	163	2,709
Co Exe 101-17100	1.53	0.3299	305		305	19	324
Clerk 101-21500	2.96	0.6383	590		590	38	628
Equal 101-25700	3.00	0.6469	598		598	38	636
P.A. 101-267XX	20.86	4.4983	4,158		4,158	266	4,424
R.O.D. 101-26800	4.76	1.0265	949		949	61	1,010
Crmdef 101-27300	0.01	0.0022	2		2		2
Pub Df 101-27302	4.42	0.9531	881		881	56	937



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drain 101-27500	6.80	1.4664	1,356		1,356	87	1,443
Survey 101-27801	0.20	0.0431	40		40	3	43
MSU Ex 101-28300	1.00	0.2156	199		199	13	212
Environ 101-28700	1.42	0.3062	283		283	18	301
GIS 101-28800	0.60	0.1294	120		120	8	128
Sherif 101-30100	51.72	11.1534	10,308		10,308	657	10,965
CC War 101-31100	1.00	0.2156	199		199	13	212
Baynet 101-31200	1.00	0.2156	199		199	13	212
2nd Rd 101-31500	17.64	3.8039	3,516		3,516	225	3,741
2nd Rd 101-31503	3.74	0.8065	746		746	48	794
2nd Rd 101-31504	1.00	0.2156	199		199	13	212
2nd Rd 101-31505	1.96	0.4227	391		391	25	416
2nd Rd 101-31506	2.00	0.4313	399		399	25	424
2nd Rd 101-31507	1.00	0.2156	199		199	13	212
2nd Rd 101-31516	1.00	0.2156	199		199	13	212
Rd Gt 101-31600	3.00	0.6469	598		598	38	636
TWP Rd 101-31700	0.24	0.0518	48		48	3	51
Mar Gt 101-33100	0.52	0.1121	104		104	7	111
Snow 101-33200	0.08	0.0173	16		16	1	17
O.E.S. 101-42600	1.00	0.2156	199		199	13	212
Animal 101-43000	6.42	1.3844	1,280		1,280	82	1,362
T Plan 101-72101	1.20	0.2588	239		239	15	254
Parks 101-75100	1.49	0.3213	297		297	19	316
Soft B 101-75108	0.59	0.1272	118		118	8	126
Center 101-75700	2.79	0.6016	556		556	36	592
Pool 101-75800	1.69	0.3644	337		337	22	359
Fair 101-76000	0.11	0.0237	22		22	1	23
Civic 101-7620X	8.89	1.9171	1,772		1,772	113	1,885
P Park 101-76300	2.21	0.4766	441		441	28	469
Health 221-60100	34.39	7.4160	6,855		6,855	438	7,293



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Financial System MUNIS

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bioter 221-605XX	1.17	0.2523	233		233	15	248
Gypsy 238-28600	1.43	0.3084	285		285	18	303
Mosq C 240-62000	14.04	3.0276	2,799		2,799	179	2,978
911 CD 261-32500	25.11	5.4148	5,005		5,005	320	5,325
Com Cr 274-36400	1.75	0.3774	349		349	22	371
D.O.A. 276-67200	37.89	8.1707	7,553		7,553	482	8,035
Hom Re 277-69000	0.11	0.0237	22		22	1	23
J Detn 292-66203	20.05	4.3236	3,997		3,997	255	4,252
In-Hom 292-66400	0.50	0.1078	100		100	6	106
Y&F SS 292-66401	2.21	0.4766	441		441	28	469
Drug C 292-66402	0.50	0.1078	100		100	6	106
Juv Co 292-75104	2.00	0.4313	399		399	25	424
Juv Gn 292-75105	2.00	0.4313	399		399	25	424
Course 509-75600	3.23	0.6965	644		644	41	685
Club H 509-75602	3.62	0.7806	722		722	46	768
Delq T 516-25300	1.65	0.3558	329		329	21	350
House 535-67100	4.00	0.8626	797		797	51	848
Insum 677-87200	0.20	0.0431	40		40	3	43
Retire 731-27400	1.50	0.3235	299		299	19	318
SubTotal	463.73	100.0000	92,440		92,440	5,558	97,998
TOTAL	463.73	100.0000	92,440		92,440	5,558	97,998

Allocation Basis: Average number of FTE's by benefiting department

Allocation Source: Detail general ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Financial System MUNIS

Receiving Department	Total	Accounting	Payroll
County Commission	1,962	377	1,585
Accounting 101-19100	1,653	529	1,124
Payroll 101-20200	897	472	425
Budget 101-21200	801	392	409
Administrative Serv 101-27200	823	546	277
Information Services	2,374	769	1,605
Purchasing 101-23300	526	338	188
Treasurer 101-25300	3,303	2,173	1,130
Buildings & Grounds	6,360	2,093	4,267
Corporation Counsel	1,037	509	528
Personnel 101-27000	1,878	1,116	762
Riso Print/Postage 101-29800	396	328	68
Recreation & Fac 101-75110	710	392	318
Park Maintenance	1,066	528	538
Risk Management	22	22	0
Retiree Insurance 101-87800	87	87	0
Building Authority 101-27900	66	66	0
Cir Ct 101-13100	5,032	1,830	3,202
SSSPP 101-13101	477	293	184
ADC 101-13131	524	340	184
CC Pro 101-13300	134	134	0
Distrt 101-13600	4,895	1,012	3,883
DC Pro 101-13700	1,721	457	1,264
DC OWI 101-13701	549	400	149
F.O.C. ALL	7,912	2,477	5,435
Jury 101-14700	1,106	612	494
Pro Ct 101-14800	4,282	1,573	2,709
Guardn 101-14802	69	69	0
Safe H 101-14805	72	72	0
Co Exe 101-17100	831	507	324
Clerk 101-21500	2,091	1,463	628
Equal 101-25700	1,346	710	636
Elect 101-26200	71	71	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Financial System MUNIS

Receiving Department	Total	Accounting	Payroll
Canvas 101-26201	69	69	0
P.A. 101-267XX	6,965	2,541	4,424
R.O.D. 101-26800	2,887	1,877	1,010
Crmdef 101-27300	111	109	2
Idg Ay 101-27301	461	461	0
Pub Df 101-27302	1,586	649	937
Drain 101-27500	2,133	690	1,443
Survey 101-27801	842	799	43
MH Fac 101-27903	4	4	0
Ct Fac 101-27906	3	3	0
Arena 101-27908	3	3	0
Zielin 101-27909	4	4	0
Bangor 101-27910	4	4	0
Fisher 101-27911	11	11	0
Hickor 101-27912	6	6	0
Mcnall 101-27919	4	4	0
GROVE 101-27920	19	19	0
Almnt1 101-27921	11	11	0
Almnt2 101-27922	12	12	0
Soil 101-28000	74	74	0
MSU Ex 101-28300	619	407	212
Envron 101-28700	738	437	301
GIS 101-28800	516	388	128
Sherif 101-30100	16,446	5,481	10,965
CC War 101-31100	527	315	212
Baynet 101-31200	490	278	212
2nd Rd 101-31500	4,682	941	3,741
2nd Rd 101-31503	1,162	368	794
2nd Rd 101-31504	514	302	212
2nd Rd 101-31505	767	351	416
2nd Rd 101-31506	819	395	424
2nd Rd 101-31507	510	298	212
2nd Rd 101-31516	525	313	212



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Financial System MUNIS

Receiving Department	Total	Accounting	Payroll
Rd Gt 101-31600	1,065	429	636
TWP Rd 101-31700	324	273	51
Drv Sf 101-31902	49	49	0
YAE 101-31903	109	109	0
Train 101-32100	8	8	0
Mar Gt 101-33100	223	112	111
Snow 101-33200	71	54	17
DARE 101-33502	1	1	0
Correc 101-35100	107	107	0
CCP 101-36400	13	13	0
O.E.S. 101-42600	678	466	212
Animal 101-43000	2,721	1,359	1,362
Pere M 101-58000	34	34	0
Med Ex 101-64800	309	309	0
B Hlth 101-64900	4	4	0
Amulan 101-65100	2	2	0
Job Tr 101-66801	19	19	0
T Plan 101-72101	865	611	254
Parks 101-75100	464	148	316
Soft B 101-75108	327	201	126
Center 101-75700	1,627	1,035	592
Pool 101-75800	528	169	359
Market 101-75900	2	2	0
Fair 101-76000	521	498	23
Civic 101-7620X	6,475	4,590	1,885
P Park 101-76300	1,553	1,084	469
Airpt 101-89500	19	19	0
Road 201-44900	177	177	0
Health 221-60100	17,591	10,298	7,293
Bioter 221-605XX	713	465	248
Gypsy 238-28600	816	513	303
Mosq C 240-62000	4,307	1,329	2,978
R.O.D. 256-26800	148	148	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Financial System MUNIS

Receiving Department	Total	Accounting	Payroll
911 CD 261-32500	7,645	2,320	5,325
Pistol 263-21500	141	141	0
CFO Tr 264-36201	84	84	0
Drug 265-30100	36	36	0
BANET 2651-31200	421	421	0
Law Lb 269-14500	86	86	0
Libray 271-79000	195	195	0
Com Cr 274-36400	876	505	371
D.O.A. 276-67200	17,664	9,629	8,035
Hom Re 277-69000	328	305	23
Soc Sv 290-67000	44	44	0
Juvenl 292-66200	598	598	0
J Detn 292-66203	5,735	1,483	4,252
CC-DSS 292-66300	31	31	0
In-Hom 292-66400	557	451	106
Y&F SS 292-66401	904	435	469
Drug C 292-66402	508	402	106
Juv Co 292-75104	858	434	424
Juv Gn 292-75105	949	525	424
CC/SS 2921-67000	3	3	0
SolSal 293-68900	661	661	0
V Trus 294-68300	153	153	0
Hist 297-80300	30	30	0
Water 365-90902	29	29	0
Court 369-27906	28	28	0
Libray 369-27913	33	33	0
Water 465-90402	46	46	0
Course 509-75600	1,586	901	685
Snack 509-75601	41	41	0
Club H 509-75602	2,324	1,556	768
M.C.F. 512-70200	1,082	1,082	0
Delq T 516-25300	1,433	1,083	350
Tax F 518-25400	1,415	1,415	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Financial System MUNIS

Receiving Department	Total	Accounting	Payroll
Cmsary 595-35100	264	264	0
House 535-67100	2,054	1,206	848
Insur 677-87200	676	633	43
Claim 6771-87200	348	348	0
Retire 731-27400	1,912	1,594	318
VEBA 736-27400	171	171	0
Correc 764-35100	24	24	0
Drain 801-27500	1,501	1,501	0
H Drn 8011-27500	370	370	0
P Drn 8012-27500	101	101	0
B Drn 8014-27500	1,258	1,258	0
Debt 851-90500	320	320	0
Other	5	5	0
Direct Billed	0	0	0
Total	195,995	97,997	97,998



**BAY COUNTY, MICHIGAN
PURCHASING DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Purchasing Department is responsible for reviewing and processing purchase order request for all county departments and managing special purchase request needs of individual departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

General Purchasing - The Purchasing Department is responsible for providing procurement services to all County departments. By centralizing this service, County departments and grant programs are relieved from the need to seek out vendors; and goods are acquired at the most economical prices possible. Related costs are distributed to all County departments. The basis of allocation is the number of purchase orders processed by department.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Purchasing 101-23300

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	68,668			68,668
Building Depreciation	208	1	209	
County Commission 101-10100	271		271	
Accounting 101-19100	1,684	296	1,980	
Payroll 101-20200	247	64	311	
Budget 101-21200	498	106	604	
Administrative Serv 101-27200	92	25	117	
Information Services 101-22800	2,446	348	2,794	
Financial System MUNIS	495	31	526	
Purchasing 101-23300		106	106	
Treasurer 101-25300		156	156	
Buildings & Grounds 101-26500		3,985	3,985	
Corporation Counsel 101-26600		9,248	9,248	
Personnel 101-27000		754	754	
Riso Print/Postage 101-29800		336	336	
Risk Management 101-85100		536	536	
Retiree Insurance 101-87800		4,062	4,062	
Total Allocated Additions:	5,941	20,054	25,995	25,995
Total To Be Allocated:	74,609	20,054		94,663



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-23300

	Total	General & Admin	Purchasing
Wages & Benefits			
SALARIES & WAGES	41,836	0	41,836
FRINGE BENEFITS	17,612	0	17,612
Other Expense & Cost			
Supplies	432	0	432
Memberships	3,670	0	3,670
Telephone	62	0	62
Travel	422	0	422
Advertising	3,725	0	3,725
Equipment Rental	824	0	824
Training	85	0	85
Departmental Totals			
Total Expenditures	68,668	0	68,668
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	68,668	0	68,668
Allocation Step 1			
Inbound- All Others	5,941	0	5,941
1st Allocation	74,609	0	74,609
Allocation Step 2			
Inbound- All Others	20,054	0	20,054
2nd Allocation	20,054	0	20,054
Total For 0090 Purchasing			
Total Allocated	94,663	0	94,663



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-23300

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	5	0.7102	530		530		530
Accounting 101-19100	8	1.1364	848		848		848
Budget 101-21200	5	0.7102	530		530		530
Administrative Serv 101-27200	2	0.2841	212		212		212
Information Services 101-22800	53	7.5284	5,617		5,617		5,617
Purchasing 101-23300	1	0.1420	106		106		106
Treasurer 101-25300	2	0.2841	212		212	64	276
Buildings & Grounds 101-26500	32	4.5455	3,391		3,391	1,019	4,410
Corporation Counsel 101-26600	5	0.7102	530		530	159	689
Personnel 101-27000	22	3.1250	2,332		2,332	700	3,032
Riso Print/Postage 101-29800	3	0.4261	318		318	95	413
Recreation & Fac 101-75110	3	0.4261	318		318	95	413
Risk Management 101-85100	1	0.1420	106		106	32	138
F.O.C. ALL	1	0.1420	106		106	32	138
Co Exe 101-17100	8	1.1364	848		848	255	1,103
Clerk 101-21500	17	2.4148	1,802		1,802	541	2,343
Equal 101-25700	9	1.2784	954		954	286	1,240
Elect 101-26200	7	0.9943	742		742	223	965
P.A. 101-267XX	13	1.8466	1,378		1,378	414	1,792
Pub Df 101-27302	9	1.2784	954		954	286	1,240
Drain 101-27500	1	0.1420	106		106	32	138
Survey 101-27801	1	0.1420	106		106	32	138
Fisher 101-27911	1	0.1420	106		106	32	138
GROVE 101-27920	1	0.1420	106		106	32	138
MSU Ex 101-28300	1	0.1420	106		106	32	138
Envron 101-28700	8	1.1364	848		848	255	1,103
GIS 101-28800	7	0.9943	742		742	223	965
Sherif 101-30100	23	3.2670	2,438		2,438	732	3,170
2nd Rd 101-31500	8	1.1364	848		848	255	1,103
2nd Rd 101-31506	1	0.1420	106		106	32	138



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-23300

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
O.E.S. 101-42600	11	1.5625	1,166		1,166	350	1,516
Animal 101-43000	5	0.7102	530		530	159	689
Med Ex 101-64800	1	0.1420	106		106	32	138
T Plan 101-72101	23	3.2670	2,438		2,438	732	3,170
Center 101-75700	4	0.5682	424		424	127	551
Pool 101-75800	1	0.1420	106		106	32	138
Fair 101-76000	1	0.1420	106		106	32	138
Civic 101-7620X	15	2.1307	1,590		1,590	477	2,067
P Park 101-76300	7	0.9943	742		742	223	965
Health 221-60100	127	18.0405	13,454		13,454	4,042	17,496
Bioter 221-605XX	4	0.5682	424		424	127	551
Gypsy 238-28600	4	0.5682	424		424	127	551
Mosq C 240-62000	27	3.8352	2,861		2,861	859	3,720
R.O.D. 256-26800	5	0.7102	530		530	159	689
911 CD 261-32500	118	16.7614	12,505		12,505	3,756	16,261
Drug 265-30100	1	0.1420	106		106	32	138
Com Cr 274-36400	2	0.2841	212		212	64	276
D.O.A. 276-67200	47	6.6761	4,981		4,981	1,496	6,477
Hom Re 277-69000	10	1.4205	1,060		1,060	318	1,378
J Detn 292-66203	13	1.8466	1,378		1,378	414	1,792
Juv Co 292-75104	1	0.1420	106		106	32	138
SolSal 293-68900	8	1.1364	848		848	255	1,103
Course 509-75600	6	0.8523	636		636	191	827
Club H 509-75602	1	0.1420	106		106	32	138
Delq T 516-25300	1	0.1420	106		106	32	138
Retire 731-27400	2	0.2841	212		212	64	276
H Drn 8011-27500	1	0.1420	106		106	32	138
SubTotal	704	100.0000	74,609		74,609	20,054	94,663
TOTAL	704	100.0000	74,609		74,609	20,054	94,663



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-23300

Allocation Basis: Number of purchase orders issued by department

Allocation Source: Transaction history detail

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Purchasing 101-23300

Receiving Department	Total	Purchasing
County Commission	530	530
Accounting 101-19100	848	848
Budget 101-21200	530	530
Administrative Serv 101-27200	212	212
Information Services	5,617	5,617
Purchasing 101-23300	106	106
Treasurer 101-25300	276	276
Buildings & Grounds	4,410	4,410
Corporation Counsel	689	689
Personnel 101-27000	3,032	3,032
Riso Print/Postage 101-29800	413	413
Recreation & Fac 101-75110	413	413
Risk Management	138	138
F.O.C. ALL	138	138
Co Exe 101-17100	1,103	1,103
Clerk 101-21500	2,343	2,343
Equal 101-25700	1,240	1,240
Elect 101-26200	965	965
P.A. 101-267XX	1,792	1,792
Pub Df 101-27302	1,240	1,240
Drain 101-27500	138	138
Survey 101-27801	138	138
Fisher 101-27911	138	138
GROVE 101-27920	138	138
MSU Ex 101-28300	138	138
Envron 101-28700	1,103	1,103
GIS 101-28800	965	965
Sherif 101-30100	3,170	3,170
2nd Rd 101-31500	1,103	1,103
2nd Rd 101-31506	138	138
O.E.S. 101-42600	1,516	1,516
Animal 101-43000	689	689
Med Ex 101-64800	138	138



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Purchasing 101-23300

Receiving Department	Total	Purchasing
T Plan 101-72101	3,170	3,170
Center 101-75700	551	551
Pool 101-75800	138	138
Fair 101-76000	138	138
Civic 101-7620X	2,067	2,067
P Park 101-76300	965	965
Health 221-60100	17,496	17,496
Bioter 221-605XX	551	551
Gypsy 238-28600	551	551
Mosq C 240-62000	3,720	3,720
R.O.D. 256-26800	689	689
911 CD 261-32500	16,261	16,261
Drug 265-30100	138	138
Com Cr 274-36400	276	276
D.O.A. 276-67200	6,477	6,477
Hom Re 277-69000	1,378	1,378
J Detn 292-66203	1,792	1,792
Juv Co 292-75104	138	138
SolSal 293-68900	1,103	1,103
Course 509-75600	827	827
Club H 509-75602	138	138
Delq T 516-25300	138	138
Retire 731-27400	276	276
H Drn 8011-27500	138	138
Direct Billed	0	0
Total	94,663	94,663



**BAY COUNTY, MICHIGAN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES**

The Bay County Treasurer is responsible collections of delinquent taxes, receipting all money due to the County and the investment of County funds. Those activities that are considered central service in nature have been allocated as described below. The remaining costs are considered general government and have not been allocated. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Revenue Collection – The Treasure’s Office is responsible for posting all revenue to the proper accounts and providing internal control over cash assets. The basis of allocation used is the number of receipts posted by activity, by department.

Bank Reconciliation – This function identifies the costs associated with preparing the bank reconciliation in order to insure all cash transactions were properly recorded. The basis of allocation is the number of accounts payables, receipts, and wire transfer transactions by benefiting department.

The costs identified within the General Government function are considered general government and are not considered recoverable. This includes the responsibility of investing County funds and the handling of property taxes.

**BAY COUNTY, MICHIGAN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES**

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Treasurer 101-25300

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	383,264			383,264
Termination Payout	(6,649)			
Total Deductions:	(6,649)			(6,649)
Building Depreciation	714	2	716	
County Commission 101-10100	1,862		1,862	
Accounting 101-19100	9,115	1,959	11,074	
Payroll 101-20200	1,433	370	1,803	
Budget 101-21200	1,683	356	2,039	
Administrative Serv 101-27200	550	147	697	
Information Services 101-22800	26,300	5,210	31,510	
Financial System MUNIS	3,108	195	3,303	
Purchasing 101-23300	212	64	276	
Treasurer 101-25300		8,401	8,401	
Buildings & Grounds 101-26500		13,679	13,679	
Corporation Counsel 101-26600		3,910	3,910	
Personnel 101-27000		5,494	5,494	
Riso Print/Postage 101-29800		1,628	1,628	
Risk Management 101-85100		2,589	2,589	
Retiree Insurance 101-87800		17,311	17,311	
Total Allocated Additions:	44,977	61,315	106,292	106,292
Total To Be Allocated:	421,592	61,315		482,907



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer 101-25300

	Total	General & Admin	Cash Receipts	Bank Reconcil	General Gov't
Wages & Benefits					
SALARIES & WAGES	261,086	42,474	28,703	93,701	96,208
FRINGE BENEFITS	86,422	14,061	9,498	31,017	31,846
Other Expense & Cost					
*Termination Payout	6,649	6,649	0	0	0
Supplies	2,441	397	268	876	900
Postage	5,027	0	0	0	5,027
Licenses	1,046	0	0	0	1,046
Memberships	225	37	25	81	82
Contract Services	240	39	26	86	89
Animal Licenses	6,881	0	0	0	6,881
Telephone	1,529	249	168	549	563
Travel	1,052	171	116	378	387
Repair & Maint	8,792	1,430	966	3,155	3,241
Equipment Rental	1,874	305	206	673	690
Departmental Totals					
Total Expenditures	383,264	65,812	39,976	130,516	146,960
Deductions					
Total Deductions	(6,649)	(6,649)	0	0	0
Functional Cost					
	376,615	59,163	39,976	130,516	146,960
Allocation Step 1					
Inbound- 0080 Information Services	1,110	0	0	0	1,110
Inbound- All Others	43,867	43,867	0	0	0
Reallocate Admin Costs		(103,030)	9,953	32,485	60,592
Unallocated Costs	(208,662)	0	0	0	(208,662)
1st Allocation	212,930	0	49,929	163,001	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer 101-25300

	Total	General & Admin	Cash Receipts	Bank Reconcil	General Gov't
Allocation Step 2					
Inbound- 0100 Treasurer 101-25300	8,401	0	0	0	8,401
Inbound- All Others	52,914	52,914	0	0	0
Reallocate Admin Costs		(52,914)	5,111	16,684	31,119
Unallocated Costs	(39,520)	0	0	0	(39,520)
2nd Allocation	21,795	0	5,111	16,684	0
Total For 0100 Treasurer					
Total Allocated	234,725	0	55,040	179,685	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-25300

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Accounting 101-19100	1	0.0047	2		2		2
Payroll 101-20200	13	0.0610	30		30		30
Administrative Serv 101-27200	69	0.3236	162		162		162
Information Services 101-22800	1	0.0047	2		2		2
Treasurer 101-25300	1,329	6.2327	3,112		3,112		3,112
Buildings & Grounds 101-26500	62	0.2908	145		145	16	161
Corporation Counsel 101-26600	10	0.0469	23		23	3	26
Personnel 101-27000	1	0.0047	2		2		2
Riso Print/Postage 101-29800	1	0.0047	2		2		2
Park Maintenance 101-75112	1	0.0047	2		2		2
Risk Management 101-85100	1	0.0047	2		2		2
Cir Ct 101-13100	981	4.6007	2,297		2,297	252	2,549
CC Pro 101-13300	14	0.0657	33		33	4	37
Distrt 101-13600	169	0.7926	396		396	43	439
DC OWI 101-13701	18	0.0844	42		42	5	47
F.O.C. ALL	904	4.2396	2,117		2,117	232	2,349
Jury 101-14700	119	0.5581	279		279	31	310
Pro Ct 101-14800	794	3.7237	1,859		1,859	204	2,063
Guardn 101-14802	57	0.2673	133		133	15	148
Clerk 101-21500	874	4.0989	2,047		2,047	224	2,271
Equal 101-25700	3	0.0141	7		7	1	8
Elect 101-26200	1	0.0047	2		2		2
P.A. 101-267XX	244	1.1443	571		571	63	634
R.O.D. 101-26800	1,495	7.0112	3,501		3,501	384	3,885
Idg Ay 101-27301	1	0.0047	2		2		2
Pub Df 101-27302	1	0.0047	2		2		2
Drain 101-27500	2	0.0094	5		5	1	6
Survey 101-27801	492	2.3074	1,152		1,152	126	1,278
Soil 101-28000	79	0.3705	185		185	20	205
Environ 101-28700	2	0.0094	5		5	1	6



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-25300

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GIS 101-28800	2	0.0094	5		5	1	6
Sherif 101-30100	1,525	7.1519	3,571		3,571	391	3,962
CC War 101-31100	1	0.0047	2		2		2
2nd Rd 101-31500	8	0.0375	19		19	2	21
TWP Rd 101-31700	1	0.0047	2		2		2
Mar Gt 101-33100	1	0.0047	2		2		2
Correc 101-35100	11	0.0516	26		26	3	29
Animal 101-43000	448	2.1010	1,049		1,049	115	1,164
Pere M 101-58000	9	0.0422	21		21	2	23
Med Ex 101-64800	204	0.9567	478		478	52	530
T Plan 101-72101	13	0.0610	30		30	3	33
Parks 101-75100	45	0.2110	105		105	12	117
Center 101-75700	391	1.8337	916		916	100	1,016
Pool 101-75800	70	0.3283	164		164	18	182
Fair 101-76000	33	0.1548	77		77	8	85
Civic 101-7620X	2,772	12.9994	6,496		6,496	709	7,205
P Park 101-76300	506	2.3730	1,185		1,185	130	1,315
Road 201-44900	65	0.3048	152		152	17	169
Health 221-60100	1,668	7.8225	3,906		3,906	428	4,334
Bioter 221-605XX	6	0.0281	14		14	2	16
Mosq C 240-62000	10	0.0469	23		23	3	26
911 CD 261-32500	31	0.1454	73		73	8	81
Pistol 263-21500	131	0.6144	307		307	34	341
Drug 265-30100	3	0.0141	7		7	1	8
BANET 2651-31200	86	0.4033	201		201	22	223
Com Cr 274-36400	13	0.0610	30		30	3	33
D.O.A. 276-67200	821	3.8503	1,922		1,922	211	2,133
Hom Re 277-69000	24	0.1126	56		56	6	62
Soc Sv 290-67000	2	0.0094	5		5	1	6
Juvenl 292-66200	174	0.8160	407		407	45	452

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-25300

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
J Detn 292-66203	177	0.8301	414		414	45	459
In-Hom 292-66400	2	0.0094	5		5	1	6
Juv Co 292-75104	1	0.0047	2		2		2
SolSal 293-68900	2	0.0094	5		5	1	6
V Trus 294-68300	12	0.0563	28		28	3	31
Course 509-75600	244	1.1443	571		571	63	634
Club H 509-75602	1,028	4.8211	2,407		2,407	264	2,671
M.C.F. 512-70200	829	3.8878	1,941		1,941	213	2,154
Delq T 516-25300	619	2.9030	1,449		1,449	159	1,608
Tax F 518-25400	1,175	5.5105	2,751		2,751	302	3,053
Cmsary 595-35100	208	0.9755	487		487	53	540
House 535-67100	96	0.4502	225		225	25	250
Insum 677-87200	2	0.0094	5		5	1	6
Correc 764-35100	10	0.0469	23		23	3	26
Drain 801-27500	87	0.4080	204		204	22	226
H Drn 8011-27500	4	0.0188	9		9	1	10
P Drn 8012-27500	1	0.0047	2		2		2
B Drn 8014-27500	8	0.0375	19		19	2	21
Debt 851-90500	5	0.0234	12		12	1	13
SubTotal	21,323	100.0000	49,929		49,929	5,111	55,040
TOTAL	21,323	100.0000	49,929		49,929	5,111	55,040

Allocation Basis: Number of cash receipt transactions by department

Allocation Source: Transaction history detail



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-25300

Activity - Bank Reconcil

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	95	0.2119	345		345		345
Accounting 101-19100	95	0.2119	345		345		345
Payroll 101-20200	87	0.1940	316		316		316
Budget 101-21200	65	0.1450	236		236		236
Administrative Serv 101-27200	144	0.3211	523		523		523
Information Services 101-22800	293	0.6534	1,065		1,065		1,065
Purchasing 101-23300	43	0.0959	156		156		156
Treasurer 101-25300	1,455	3.2447	5,289		5,289		5,289
Buildings & Grounds 101-26500	1,531	3.4141	5,565		5,565	600	6,165
Corporation Counsel 101-26600	124	0.2765	451		451	49	500
Personnel 101-27000	414	0.9232	1,505		1,505	162	1,667
Riso Print/Postage 101-29800	41	0.0914	149		149	16	165
Recreation & Fac 101-75110	40	0.0892	145		145	16	161
Park Maintenance 101-75112	236	0.5263	858		858	93	951
Risk Management 101-85100	10	0.0223	36		36	4	40
Retiree Insurance 101-87800	6	0.0134	22		22	2	24
Building Authority 101-27900	12	0.0268	44		44	5	49
Cir Ct 101-13100	1,387	3.0930	5,042		5,042	544	5,586
SSSPP 101-13101	15	0.0335	55		55	6	61
ADC 101-13131	22	0.0491	80		80	9	89
CC Pro 101-13300	90	0.2007	327		327	35	362
Distrt 101-13600	506	1.1284	1,839		1,839	198	2,037
DC Pro 101-13700	103	0.2297	374		374	40	414
DC OWI 101-13701	43	0.0959	156		156	17	173
F.O.C. ALL	1,283	2.8611	4,664		4,664	503	5,167
Jury 101-14700	246	0.5486	894		894	96	990
Pro Ct 101-14800	1,095	2.4419	3,980		3,980	429	4,409
Guardn 101-14802	71	0.1583	258		258	28	286
Safe H 101-14805	48	0.1070	174		174	19	193
Co Exe 101-17100	116	0.2587	422		422	45	467



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-25300

Activity - Bank Reconcil

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk 101-21500	1,067	2.3794	3,878		3,878	418	4,296
Equal 101-25700	105	0.2342	382		382	41	423
Elect 101-26200	31	0.0691	113		113	12	125
Canvas 101-26201	68	0.1516	247		247	27	274
P.A. 101-267XX	860	1.9178	3,126		3,126	337	3,463
R.O.D. 101-26800	1,552	3.4610	5,641		5,641	608	6,249
Idg Ay 101-27301	487	1.0860	1,770		1,770	191	1,961
Pub Df 101-27302	143	0.3189	520		520	56	576
Drain 101-27500	102	0.2275	371		371	40	411
Survey 101-27801	533	1.1886	1,937		1,937	209	2,146
MH Fac 101-27903	1	0.0022	4		4		4
Zielin 101-27909	1	0.0022	4		4		4
Bangor 101-27910	1	0.0022	4		4		4
Fisher 101-27911	4	0.0089	15		15	2	17
Hickor 101-27912	3	0.0067	11		11	1	12
GROVE 101-27920	11	0.0245	40		40	4	44
Almnt1 101-27921	6	0.0134	22		22	2	24
Almnt2 101-27922	8	0.0178	29		29	3	32
Soil 101-28000	79	0.1762	287		287	31	318
MSU Ex 101-28300	125	0.2788	454		454	49	503
Environ 101-28700	70	0.1561	254		254	27	281
GIS 101-28800	58	0.1293	211		211	23	234
Sherif 101-30100	3,328	7.4214	12,097		12,097	1,304	13,401
CC War 101-31100	33	0.0736	120		120	13	133
2nd Rd 101-31500	363	0.8095	1,319		1,319	142	1,461
2nd Rd 101-31503	40	0.0892	145		145	16	161
2nd Rd 101-31504	25	0.0558	91		91	10	101
2nd Rd 101-31505	25	0.0558	91		91	10	101
2nd Rd 101-31506	39	0.0870	142		142	15	157
2nd Rd 101-31507	5	0.0112	18		18	2	20



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-25300

Activity - Bank Reconcil

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2nd Rd 101-31516	19	0.0424	69		69	7	76
Rd Gt 101-31600	35	0.0781	127		127	14	141
TWP Rd 101-31700	1	0.0022	4		4		4
Train 101-32100	1	0.0022	4		4		4
Mar Gt 101-33100	46	0.1026	167		167	18	185
Snow 101-33200	9	0.0201	33		33	4	37
Correc 101-35100	77	0.1717	280		280	30	310
O.E.S. 101-42600	96	0.2141	349		349	38	387
Animal 101-43000	901	2.0092	3,275		3,275	353	3,628
Pere M 101-58000	31	0.0691	113		113	12	125
Med Ex 101-64800	277	0.6177	1,007		1,007	109	1,116
B Hlth 101-64900	4	0.0089	15		15	2	17
Amulan 101-65100	1	0.0022	4		4		4
Job Tr 101-66801	20	0.0446	73		73	8	81
T Plan 101-72101	121	0.2698	440		440	47	487
Parks 101-75100	101	0.2252	367		367	40	407
Soft B 101-75108	44	0.0981	160		160	17	177
Center 101-75700	657	1.4651	2,388		2,388	258	2,646
Pool 101-75800	128	0.2854	465		465	50	515
Fair 101-76000	252	0.5620	916		916	99	1,015
Civic 101-7620X	3,810	8.4963	13,849		13,849	1,493	15,342
P Park 101-76300	776	1.7305	2,821		2,821	304	3,125
Airpt 101-89500	20	0.0446	73		73	8	81
Road 201-44900	65	0.1450	236		236	25	261
Health 221-60100	3,319	7.4014	12,064		12,064	1,301	13,365
Bioter 221-605XX	69	0.1539	251		251	27	278
Gypsy 238-28600	73	0.1628	265		265	29	294
Mosq C 240-62000	682	1.5209	2,479		2,479	267	2,746
R.O.D. 256-26800	67	0.1494	244		244	26	270
911 CD 261-32500	1,154	2.5734	4,195		4,195	452	4,647



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-25300

Activity - Bank Reconcil

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pistol 263-21500	131	0.2921	476		476	51	527
CFO Tr 264-36201	7	0.0156	25		25	3	28
Drug 265-30100	8	0.0178	29		29	3	32
BANET 2651-31200	86	0.1918	313		313	34	347
Law Lb 269-14500	53	0.1182	193		193	21	214
Libray 271-79000	13	0.0290	47		47	5	52
Com Cr 274-36400	122	0.2721	443		443	48	491
D.O.A. 276-67200	4,055	9.0422	14,743		14,743	1,592	16,335
Hom Re 277-69000	65	0.1450	236		236	25	261
Soc Sv 290-67000	33	0.0736	120		120	13	133
Juvenl 292-66200	559	1.2466	2,032		2,032	219	2,251
J Detn 292-66203	676	1.5075	2,457		2,457	265	2,722
In-Hom 292-66400	70	0.1561	254		254	27	281
Y&F SS 292-66401	13	0.0290	47		47	5	52
Drug C 292-66402	48	0.1070	174		174	19	193
Juv Co 292-75104	32	0.0714	116		116	13	129
Juv Gn 292-75105	94	0.2096	342		342	37	379
SolSal 293-68900	575	1.2823	2,090		2,090	225	2,315
V Trus 294-68300	150	0.3345	545		545	59	604
Course 509-75600	567	1.2644	2,061		2,061	222	2,283
Snack 509-75601	36	0.0803	131		131	14	145
Club H 509-75602	1,267	2.8254	4,605		4,605	497	5,102
M.C.F. 512-70200	843	1.8799	3,064		3,064	330	3,394
Delq T 516-25300	648	1.4450	2,355		2,355	254	2,609
Tax F 518-25400	1,266	2.8232	4,602		4,602	496	5,098
Cmsary 595-35100	208	0.4638	756		756	82	838
House 535-67100	105	0.2342	382		382	41	423
Insum 677-87200	10	0.0223	36		36	4	40
Claim 6771-87200	140	0.3122	509		509	55	564
Retire 731-27400	203	0.4527	738		738	80	818



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-25300

Activity - Bank Reconcil

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VEBA 736-27400	13	0.0290	47		47	5	52
Correc 764-35100	10	0.0223	36		36	4	40
Drain 801-27500	357	0.7961	1,298		1,298	140	1,438
H Drn 8011-27500	148	0.3300	538		538	58	596
P Drn 8012-27500	24	0.0535	87		87	9	96
B Drn 8014-27500	458	1.0213	1,665		1,665	180	1,845
Debt 851-90500	5	0.0112	18		18	2	20
SubTotal	44,843	100.0000	163,001		163,001	16,684	179,685
TOTAL	44,843	100.0000	163,001		163,001	16,684	179,685

Allocation Basis: Number of banking transactions by department

Allocation Source: Transaction history detail



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer 101-25300

Receiving Department	Total	Cash Receipts	Bank Reconcil
County Commission	345	0	345
Accounting 101-19100	347	2	345
Payroll 101-20200	346	30	316
Budget 101-21200	236	0	236
Administrative Serv 101-27200	685	162	523
Information Services	1,067	2	1,065
Purchasing 101-23300	156	0	156
Treasurer 101-25300	8,401	3,112	5,289
Buildings & Grounds	6,326	161	6,165
Corporation Counsel	526	26	500
Personnel 101-27000	1,669	2	1,667
Riso Print/Postage 101-29800	167	2	165
Recreation & Fac 101-75110	161	0	161
Park Maintenance	953	2	951
Risk Management	42	2	40
Retiree Insurance 101-87800	24	0	24
Building Authority 101-27900	49	0	49
Cir Ct 101-13100	8,135	2,549	5,586
SSSPP 101-13101	61	0	61
ADC 101-13131	89	0	89
CC Pro 101-13300	399	37	362
Distrt 101-13600	2,476	439	2,037
DC Pro 101-13700	414	0	414
DC OWI 101-13701	220	47	173
F.O.C. ALL	7,516	2,349	5,167
Jury 101-14700	1,300	310	990
Pro Ct 101-14800	6,472	2,063	4,409
Guardn 101-14802	434	148	286
Safe H 101-14805	193	0	193
Co Exe 101-17100	467	0	467
Clerk 101-21500	6,567	2,271	4,296
Equal 101-25700	431	8	423
Elect 101-26200	127	2	125



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer 101-25300

Receiving Department	Total	Cash Receipts	Bank Reconcil
Canvas 101-26201	274	0	274
P.A. 101-267XX	4,097	634	3,463
R.O.D. 101-26800	10,134	3,885	6,249
Idg Ay 101-27301	1,963	2	1,961
Pub Df 101-27302	578	2	576
Drain 101-27500	417	6	411
Survey 101-27801	3,424	1,278	2,146
MH Fac 101-27903	4	0	4
Zielin 101-27909	4	0	4
Bangor 101-27910	4	0	4
Fisher 101-27911	17	0	17
Hickor 101-27912	12	0	12
GROVE 101-27920	44	0	44
Almnt1 101-27921	24	0	24
Almnt2 101-27922	32	0	32
Soil 101-28000	523	205	318
MSU Ex 101-28300	503	0	503
Envron 101-28700	287	6	281
GIS 101-28800	240	6	234
Sherif 101-30100	17,363	3,962	13,401
CC War 101-31100	135	2	133
2nd Rd 101-31500	1,482	21	1,461
2nd Rd 101-31503	161	0	161
2nd Rd 101-31504	101	0	101
2nd Rd 101-31505	101	0	101
2nd Rd 101-31506	157	0	157
2nd Rd 101-31507	20	0	20
2nd Rd 101-31516	76	0	76
Rd Gt 101-31600	141	0	141
TWP Rd 101-31700	6	2	4
Train 101-32100	4	0	4
Mar Gt 101-33100	187	2	185
Snow 101-33200	37	0	37



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer 101-25300

Receiving Department	Total	Cash Receipts	Bank Reconcil
Correc 101-35100	339	29	310
O.E.S. 101-42600	387	0	387
Animal 101-43000	4,792	1,164	3,628
Pere M 101-58000	148	23	125
Med Ex 101-64800	1,646	530	1,116
B Hlth 101-64900	17	0	17
Amulan 101-65100	4	0	4
Job Tr 101-66801	81	0	81
T Plan 101-72101	520	33	487
Parks 101-75100	524	117	407
Soft B 101-75108	177	0	177
Center 101-75700	3,662	1,016	2,646
Pool 101-75800	697	182	515
Fair 101-76000	1,100	85	1,015
Civic 101-7620X	22,547	7,205	15,342
P Park 101-76300	4,440	1,315	3,125
Airpt 101-89500	81	0	81
Road 201-44900	430	169	261
Health 221-60100	17,699	4,334	13,365
Bioter 221-605XX	294	16	278
Gypsy 238-28600	294	0	294
Mosq C 240-62000	2,772	26	2,746
R.O.D. 256-26800	270	0	270
911 CD 261-32500	4,728	81	4,647
Pistol 263-21500	868	341	527
CFO Tr 264-36201	28	0	28
Drug 265-30100	40	8	32
BANET 2651-31200	570	223	347
Law Lb 269-14500	214	0	214
Libray 271-79000	52	0	52
Com Cr 274-36400	524	33	491
D.O.A. 276-67200	18,468	2,133	16,335
Hom Re 277-69000	323	62	261



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer 101-25300

Receiving Department	Total	Cash Receipts	Bank Reconcil
Soc Sv 290-67000	139	6	133
Juvenl 292-66200	2,703	452	2,251
J Detn 292-66203	3,181	459	2,722
In-Hom 292-66400	287	6	281
Y&F SS 292-66401	52	0	52
Drug C 292-66402	193	0	193
Juv Co 292-75104	131	2	129
Juv Gn 292-75105	379	0	379
SolSal 293-68900	2,321	6	2,315
V Trus 294-68300	635	31	604
Course 509-75600	2,917	634	2,283
Snack 509-75601	145	0	145
Club H 509-75602	7,773	2,671	5,102
M.C.F. 512-70200	5,548	2,154	3,394
Delq T 516-25300	4,217	1,608	2,609
Tax F 518-25400	8,151	3,053	5,098
Cmsary 595-35100	1,378	540	838
House 535-67100	673	250	423
Insurm 677-87200	46	6	40
Claim 6771-87200	564	0	564
Retire 731-27400	818	0	818
VEBA 736-27400	52	0	52
Correc 764-35100	66	26	40
Drain 801-27500	1,664	226	1,438
H Drn 8011-27500	606	10	596
P Drn 8012-27500	98	2	96
B Drn 8014-27500	1,866	21	1,845
Debt 851-90500	33	13	20

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer 101-25300

Receiving Department	Total	Cash Receipts	Bank Reconcil
Direct Billed	0	0	0
Total	<u>234,725</u>	<u>55,040</u>	<u>179,685</u>



**BAY COUNTY, MICHIGAN
COURTHOUSE AND GROUNDS
NATURE AND EXTENT OF SERVICES**

The Courthouse and Grounds Department is responsible for the operation and maintenance of County real estate and buildings. Costs of the department are related to providing office space for County departments and grant programs. The department performs the necessary maintenance and repairs to keep all office space in an efficient operating condition. These costs include grounds maintenance, custodial supplies, building maintenance and other costs related to operating County facilities. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

County Building - Related costs are allocated based on usable square footage by occupant department. All areas received essentially the same type and level of service.

Health Facility – This function identifies the costs associated with the Health Departments located at the Health/Court Facility, which was formerly the Washington Park Plaza. Related costs are allocated based on useable footage by occupant department. All areas received essentially the same type and level of service.

Court Facility - This function identifies the building costs associated with the court portion of the Health/Court Facility. The basis of allocation is the usable square footage by occupant department.

**BAY COUNTY, MICHIGAN
COURTHOUSE AND GROUNDS
NATURE AND EXTENT OF SERVICES**

Law Enforcement Center - Related costs are allocated based on usable footage by occupant department. All areas received essentially the same type and level of service.

Community Center - Related costs are allocated solely to the Community Center.

Pinconning Park - The plan allocates related costs directly to the Pinconning Park Department.

Park Maintenance – This function identifies the administrative support related to the Park Maintenance department.

Fairgrounds - This function identifies the costs of maintaining the Fairgrounds.

Central Dispatch – This function identifies the costs of maintaining the Central Dispatch building and the Bangor Center. The basis of allocation is the assigned square footage by occupant department.

Maintenance Other Buildings - This function identifies the cost of maintaining specific departments located in facilities not identified elsewhere. The basis of allocation is the dollar amount of wages assigned by department.

Administration Other Buildings – This function identifies the cost of providing administrative support to those locations where the maintenance is charged directly to the benefiting department.

Direct Supplies – This function identifies the cost of supplies and services that are directly associated with specific department(s). This activity has been allocated based on the dollar amount of expenses by benefiting department.

**BAY COUNTY, MICHIGAN
COURTHOUSE AND GROUNDS
NATURE AND EXTENT OF SERVICES**

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Buildings & Grounds 101-26500

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,692,163			1,692,163
Utility Misc	(1,024)			
Bldg Additions	(96,154)			
Vehicle	(50,062)			
Capital Equipment	(9,995)			
Total Deductions:	(157,235)			(157,235)
Building Depreciation	623	2	625	
Equipment Depreciation	21,584	75	21,659	
County Commission 101-10100	1,708		1,708	
Accounting 101-19100	10,062	1,962	12,024	
Payroll 101-20200	5,420	1,399	6,819	
Budget 101-21200	6,711	1,409	8,120	
Administrative Serv 101-27200	2,078	555	2,633	
Information Services 101-22800	16,596	1,864	18,460	
Financial System MUNIS	5,981	379	6,360	
Purchasing 101-23300	3,391	1,019	4,410	
Treasurer 101-25300	5,710	616	6,326	
Buildings & Grounds 101-26500		11,938	11,938	
Corporation Counsel 101-26600		9,646	9,646	
Personnel 101-27000		18,143	18,143	
Riso Print/Postage 101-29800		2	2	
Recreation & Fac 101-75110		48,350	48,350	
Park Maintenance 101-75112		4,877	4,877	
Risk Management 101-85100		16,286	16,286	
Retiree Insurance 101-87800		66,620	66,620	
Total Allocated Additions:	79,864	185,142	265,006	265,006
Misc Reimbursement	(18,816)			
Court Security	157,932			



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Buildings & Grounds 101-26500

Total Departmental Cost Adjustments:	<u>139,116</u>		<u>139,116</u>
Total To Be Allocated:	<u>1,753,908</u>	<u>185,142</u>	<u>1,939,050</u>

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Buildings & Grounds 101-26500

	Total	General & Admin	County Building	Health Facility	Courts Facility
Wages & Benefits					
SALARIES & WAGES	736,408	115,202	148,818	52,712	152,184
FRINGE BENEFITS	292,963	45,819	59,208	20,976	60,527
Other Expense & Cost					
Office Supplies	607	607	0	0	0
Operating Supplies	21,913	3,427	4,429	1,569	4,527
Custodial Supplies	26,374	0	9,215	3,262	9,424
Grounds Maint Supp.	15,890	0	4,330	1,533	4,427
Contract Services	14,491	1,240	5,274	806	3,199
Inspection Services	21,717	(192)	10,647	666	130
Garbage Removal	3,828	0	1,588	563	1,624
Other Services	12,884	2,015	2,604	922	2,662
Telephone	4,606	720	931	330	952
Utilities	293,389	0	86,043	52,043	150,253
*Utility Misc	1,024	1,024	0	0	0
Repair & Maint	29,517	4,616	5,965	2,113	6,099
Building R&M	14,748	0	7,869	478	4,538
Building Repair	1,907	0	562	199	574
Grounds Maint	1,832	0	499	177	510
Equipment Rental	3,334	521	674	239	688
Building Impv	28,518	0	28,518	0	0
Expendable Equip	6,102	954	1,233	437	1,262
Expendable Equip	3,900	0	0	0	0
*Bldg Additions	96,154	96,154	0	0	0
*Vehicle	50,062	50,062	0	0	0
*Capital Equipment	9,995	9,995	0	0	0
Departmental Totals					
Total Expenditures	1,692,163	332,164	378,407	139,025	403,580
Deductions					
Total Deductions	(157,235)	(157,235)	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Buildings & Grounds 101-26500

	Total	General & Admin	County Building	Health Facility	Courts Facility
Cost Adjustments					
Misc Reimbursement	(18,816)	(18,816)	0	0	0
Court Security	157,932	0	0	0	157,932
Functional Cost	1,674,044	156,113	378,407	139,025	561,512
Allocation Step 1					
Inbound- All Others	79,864	12,494	16,139	5,717	16,505
Reallocate Admin Costs		(168,607)	29,152	10,319	29,827
1st Allocation	1,753,908	0	423,698	155,061	607,844
Allocation Step 2					
Inbound- 0160 Park Maintenance	2,311	0	365	960	0
Inbound- 0160 Park Maintenance	2,566	0	1,080	382	1,104
Inbound- All Others	180,265	28,200	36,429	12,903	37,253
Reallocate Admin Costs		(28,200)	4,876	1,726	4,989
2nd Allocation	185,142	0	42,750	15,971	43,346
Total For 0110 Buildings &					
Total Allocated	1,939,050	0	466,448	171,032	651,190



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Buildings & Grounds 101-26500

	Law Enf Center	Comm Center	Pinny Park	Parks Maint	Fairgrounds
Wages & Benefits					
SALARIES & WAGES	151,688	20,620	2,875	0	15,144
FRINGE BENEFITS	60,350	8,203	1,143	0	6,035
Other Expense & Cost					
Office Supplies	0	0	0	0	0
Operating Supplies	4,514	614	85	0	451
Custodial Supplies	0	4,164	0	0	0
Grounds Maint Supp.	4,414	0	0	0	0
Contract Services	2,054	660	699	107	145
Inspection Services	10,466	0	0	0	0
Garbage Removal	0	0	0	0	0
Other Services	2,654	361	50	0	265
Telephone	949	129	18	0	95
Utilities	0	0	0	142	0
*Utility Misc	0	0	0	0	0
Repair & Maint	6,081	826	115	0	608
Building R&M	169	447	0	0	156
Building Repair	572	0	0	0	0
Grounds Maint	509	0	0	0	0
Equipment Rental	687	93	13	0	69
Building Impv	0	0	0	0	0
Expendable Equip	1,257	171	24	0	126
Expendable Equip	0	0	0	0	3,900
*Bldg Additions	0	0	0	0	0
*Vehicle	0	0	0	0	0
*Capital Equipment	0	0	0	0	0
Departmental Totals					
Total Expenditures	246,364	36,288	5,022	249	26,994
Deductions					
Total Deductions	0	0	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Buildings & Grounds 101-26500

	Law Enf Center	Comm Center	Pinny Park	Parks Maint	Fairgrounds
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Court Security	0	0	0	0	0
Functional Cost	246,364	36,288	5,022	249	26,994
Allocation Step 1					
Inbound- All Others	16,451	2,236	312	0	1,642
Reallocate Admin Costs	29,709	14,416	11,516	16,186	3,524
1st Allocation	292,524	52,940	16,850	16,435	32,160
Allocation Step 2					
Inbound- 0160 Park Maintenance	986	0	0	0	0
Inbound- 0160 Park Maintenance	0	0	0	0	0
Inbound- All Others	37,132	5,048	704	0	3,707
Reallocate Admin Costs	4,969	2,411	1,926	2,707	589
2nd Allocation	43,087	7,459	2,630	2,707	4,296
Total For 0110 Buildings &					
Total Allocated	335,611	60,399	19,480	19,142	36,456



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Buildings & Grounds 101-26500

	Central Disp.	Juvenile Detent	Civic Arena	Maint Other Bld	Admin Other Bld
Wages & Benefits					
SALARIES & WAGES	4,971	24,674	12,590	34,930	0
FRINGE BENEFITS	1,992	9,814	5,010	13,886	0
Other Expense & Cost					
Office Supplies	0	0	0	0	0
Operating Supplies	149	734	375	1,039	0
Custodial Supplies	309	0	0	0	0
Grounds Maint Supp.	145	1,041	0	0	0
Contract Services	17	0	0	0	0
Inspection Services	0	0	0	0	0
Garbage Removal	53	0	0	0	0
Other Services	88	432	220	611	0
Telephone	31	154	79	218	0
Utilities	4,908	0	0	0	0
*Utility Misc	0	0	0	0	0
Repair & Maint	201	989	505	1,399	0
Building R&M	8	0	132	0	0
Building Repair	0	0	0	0	0
Grounds Maint	17	120	0	0	0
Equipment Rental	23	112	57	158	0
Building Impv	0	0	0	0	0
Expendable Equip	41	204	104	289	0
Expendable Equip	0	0	0	0	0
*Bldg Additions	0	0	0	0	0
*Vehicle	0	0	0	0	0
*Capital Equipment	0	0	0	0	0
Departmental Totals					
Total Expenditures	12,953	38,274	19,072	52,530	0
Deductions					
Total Deductions	0	0	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Buildings & Grounds 101-26500

	Central Disp.	Juvenile Detent	Civic Arena	Maint Other Bld	Admin Other Bld
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Court Security	0	0	0	0	0
Functional Cost	12,953	38,274	19,072	52,530	0
Allocation Step 1					
Inbound- All Others	539	2,676	1,365	3,788	0
Reallocate Admin Costs	978	6,997	6,727	6,845	2,411
1st Allocation	14,470	47,947	27,164	63,163	2,411
Allocation Step 2					
Inbound- 0160 Park Maintenance	0	0	0	0	0
Inbound- 0160 Park Maintenance	0	0	0	0	0
Inbound- All Others	1,217	6,040	3,082	8,550	0
Reallocate Admin Costs	164	1,170	1,125	1,145	403
2nd Allocation	1,381	7,210	4,207	9,695	403
Total For 0110 Buildings &					
Total Allocated	15,851	55,157	31,371	72,858	2,814



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Buildings & Grounds 101-26500

	Direct Supplies
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Office Supplies	0
Operating Supplies	0
Custodial Supplies	0
Grounds Maint Supp.	0
Contract Services	290
Inspection Services	0
Garbage Removal	0
Other Services	0
Telephone	0
Utilities	0
*Utility Misc	0
Repair & Maint	0
Building R&M	951
Building Repair	0
Grounds Maint	0
Equipment Rental	0
Building Impv	0
Expendable Equip	0
Expendable Equip	0
*Bldg Additions	0
*Vehicle	0
*Capital Equipment	0
Departmental Totals	
Total Expenditures	1,241
Deductions	
Total Deductions	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Buildings & Grounds 101-26500

	Direct Supplies
Cost Adjustments	
Misc Reimbursement	0
Court Security	0
Functional Cost	1,241
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	1,241
Allocation Step 2	
Inbound- 0160 Park Maintenance	0
Inbound- 0160 Park Maintenance	0
Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0
Total For 0110 Buildings &	
Total Allocated	1,241



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - County Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	4,594	10.0962	42,777		42,777		42,777
Accounting 101-19100	2,715	5.9668	25,281		25,281		25,281
Payroll 101-20200	1,045	2.2966	9,731		9,731		9,731
Budget 101-21200	987	2.1691	9,191		9,191		9,191
Administrative Serv 101-27200	435	0.9560	4,051		4,051		4,051
Information Services 101-22800	3,810	8.3733	35,477		35,477		35,477
Purchasing 101-23300	428	0.9406	3,985		3,985		3,985
Treasurer 101-25300	1,469	3.2284	13,679		13,679		13,679
Buildings & Grounds 101-26500	1,282	2.8175	11,938		11,938		11,938
Corporation Counsel 101-26600	392	0.8615	3,650		3,650	583	4,233
Personnel 101-27000	1,929	4.2394	17,962		17,962	2,870	20,832
Riso Print/Postage 101-29800	838	1.8417	7,803		7,803	1,247	9,050
Co Exe 101-17100	2,505	5.5053	23,326		23,326	3,727	27,053
Clerk 101-21500	4,028	8.8524	37,507		37,507	5,992	43,499
Equal 101-25700	2,162	4.7514	20,132		20,132	3,216	23,348
R.O.D. 101-26800	1,869	4.1075	17,403		17,403	2,780	20,183
Drain 101-27500	1,912	4.2020	17,804		17,804	2,844	20,648
Survey 101-27801	56	0.1231	521		521	83	604
MSU Ex 101-28300	2,492	5.4767	23,205		23,205	3,707	26,912
Envron 101-28700	601	1.3208	5,596		5,596	894	6,490
GIS 101-28800	254	0.5582	2,365		2,365	378	2,743
T Plan 101-72101	508	1.1164	4,730		4,730	756	5,486
Gypsy 238-28600	605	1.3296	5,634		5,634	900	6,534
D.O.A. 276-67200	4,322	9.4985	40,245		40,245	6,429	46,674
V Trus 294-68300	637	1.3999	5,932		5,932	948	6,880
Insum 677-87200	98	0.2154	913		913	146	1,059
Retire 731-27400	736	1.6175	6,853		6,853	1,095	7,948
Other	2,793	6.1382	26,007		26,007	4,155	30,162
SubTotal	45,502	100.0000	423,698		423,698	42,750	466,448
TOTAL	45,502	100.0000	423,698		423,698	42,750	466,448



**Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500**

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Health Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health 221-60100	16,024	98.3792	152,548		152,548	15,712	168,260
Bioter 221-605XX	264	1.6208	2,513		2,513	259	2,772
SubTotal	16,288	100.0000	155,061		155,061	15,971	171,032
TOTAL	16,288	100.0000	155,061		155,061	15,971	171,032

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Courts Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Cir Ct 101-13100	11,550	24.5614	149,297		149,297	10,645	159,942
CC Pro 101-13300	2,900	6.1669	37,485		37,485	2,673	40,158
Distrt 101-13600	10,193	21.6757	131,754		131,754	9,396	141,150
DC Pro 101-13700	1,538	3.2706	19,880		19,880	1,418	21,298
F.O.C. ALL	4,500	9.5694	58,167		58,167	4,148	62,315
Law Lb 101-14500	731	1.5545	9,449		9,449	674	10,123
Pro Ct 101-14800	7,181	15.2706	92,821		92,821	6,619	99,440
P.A. 101-267XX	6,140	13.0569	79,365		79,365	5,660	85,025
Pub Df 101-27302	1,308	2.7815	16,907		16,907	1,206	18,113
Com Cr 274-36400	112	0.2382	1,448		1,448	103	1,551
Other	872	1.8543	11,271	-7,884	3,387	804	4,191
SubTotal	47,025	100.0000	607,844	-7,884	599,960	43,346	643,306
Direct Billed				7,884	7,884		7,884
TOTAL	47,025	100.0000	607,844		607,844	43,346	651,190

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Law Enf Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sherif 101-30100	57,414	83.6439	244,679		244,679	36,039	280,718
Cmsary 595-35100	288	0.4196	1,227		1,227	181	1,408
Bay City Police	10,939	15.9365	46,618	-36,000	10,618	6,867	17,485
SubTotal	68,641	100.0000	292,524	-36,000	256,524	43,087	299,611
Direct Billed				36,000	36,000		36,000
TOTAL	68,641	100.0000	292,524		292,524	43,087	335,611

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Comm Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Center 101-75700	26,800	100.0000	52,940		52,940	7,459	60,399
SubTotal	26,800	100.0000	52,940		52,940	7,459	60,399
TOTAL	26,800	100.0000	52,940		52,940	7,459	60,399

Allocation Basis: Direct allocation to Community Center

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Pinny Park

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
P Park 101-76300	100	100.0000	16,850		16,850	2,630	19,480
SubTotal	100	100.0000	16,850		16,850	2,630	19,480
TOTAL	100	100.0000	16,850		16,850	2,630	19,480

Allocation Basis: Direct allocation to Pinconning Park

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Parks Maint

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Park Maintenance 101-75112	100	100.0000	16,435		16,435	2,707	19,142
SubTotal	100	100.0000	16,435		16,435	2,707	19,142
TOTAL	100	100.0000	16,435		16,435	2,707	19,142

Allocation Basis: Direct allocation to the Parks Maintenance Department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Fairgrounds

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fair 101-76000	100	100.0000	32,160		32,160	4,296	36,456
SubTotal	100	100.0000	32,160		32,160	4,296	36,456
TOTAL	100	100.0000	32,160		32,160	4,296	36,456

Allocation Basis: Direct allocation to Fairgrounds

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Central Disp.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
O.E.S. 101-42600	162	10.5469	1,526		1,526	146	1,672
911 CD 261-32500	1,374	89.4531	12,944		12,944	1,235	14,179
SubTotal	1,536	100.0000	14,470		14,470	1,381	15,851
TOTAL	1,536	100.0000	14,470		14,470	1,381	15,851

Allocation Basis: Assigned square footage by benefiting department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Juvenile Detent

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
J Detn 292-66203	100	100.0000	47,947		47,947	7,210	55,157
SubTotal	100	100.0000	47,947		47,947	7,210	55,157
TOTAL	100	100.0000	47,947		47,947	7,210	55,157

Allocation Basis: Direct allocation to Juvenile Detention

Allocation Source: Employee time allocation



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Civic Arena

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Civic 101-7620X	100	100.0000	27,164		27,164	4,207	31,371
SubTotal	100	100.0000	27,164		27,164	4,207	31,371
TOTAL	100	100.0000	27,164		27,164	4,207	31,371

Allocation Basis: Direct allocation to Civic Arena

Allocation Source: Employee time allocation

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Maint Other Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal 101-43000	11,104	31.7893	20,080		20,080	3,082	23,162
Parks 101-75100	3,169	9.0724	5,730		5,730	880	6,610
Mosq C 240-62000	9,623	27.5494	17,401		17,401	2,671	20,072
D.O.A. 276-67200	6,205	17.7641	11,220		11,220	1,722	12,942
Other	4,829	13.8248	8,732		8,732	1,340	10,072
SubTotal	34,930	100.0000	63,163		63,163	9,695	72,858
TOTAL	34,930	100.0000	63,163		63,163	9,695	72,858

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: Time & effort summary reports

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Admin Other Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Soft B 101-75108	12,351	100.0000	2,411		2,411	403	2,814
SubTotal	12,351	100.0000	2,411		2,411	403	2,814
TOTAL	12,351	100.0000	2,411		2,411	403	2,814

Allocation Basis: Dollar amount of assigned wages by supervised dept.

Allocation Source: General ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Buildings & Grounds 101-26500

Activity - Direct Supplies

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal 101-43000	290	23.3683	290		290		290
Market 101-75900	213	17.1636	213		213		213
D.O.A. 276-67200	738	59.4681	738		738		738
SubTotal	1,241	100.0000	1,241		1,241		1,241
TOTAL	1,241	100.0000	1,241		1,241		1,241

Allocation Basis: Dollar amount of services by benefiting location

Allocation Source: Paid invoices



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Buildings & Grounds 101-26500

Receiving Department	Total	County Building	Health Facility	Courts Facility	Law Enf Center	Comm Center	Pinny Park
County Commission	42,777	42,777	0	0	0	0	0
Accounting 101-19100	25,281	25,281	0	0	0	0	0
Payroll 101-20200	9,731	9,731	0	0	0	0	0
Budget 101-21200	9,191	9,191	0	0	0	0	0
Administrative Serv 101-27200	4,051	4,051	0	0	0	0	0
Information Services	35,477	35,477	0	0	0	0	0
Purchasing 101-23300	3,985	3,985	0	0	0	0	0
Treasurer 101-25300	13,679	13,679	0	0	0	0	0
Buildings & Grounds	11,938	11,938	0	0	0	0	0
Corporation Counsel	4,233	4,233	0	0	0	0	0
Personnel 101-27000	20,832	20,832	0	0	0	0	0
Riso Print/Postage 101-29800	9,050	9,050	0	0	0	0	0
Park Maintenance	19,142	0	0	0	0	0	0
Cir Ct 101-13100	159,942	0	0	159,942	0	0	0
CC Pro 101-13300	40,158	0	0	40,158	0	0	0
Distrt 101-13600	141,150	0	0	141,150	0	0	0
DC Pro 101-13700	21,298	0	0	21,298	0	0	0
F.O.C. ALL	62,315	0	0	62,315	0	0	0
Law Lb 101-14500	10,123	0	0	10,123	0	0	0
Pro Ct 101-14800	99,440	0	0	99,440	0	0	0
Co Exe 101-17100	27,053	27,053	0	0	0	0	0
Clerk 101-21500	43,499	43,499	0	0	0	0	0
Equal 101-25700	23,348	23,348	0	0	0	0	0
P.A. 101-267XX	85,025	0	0	85,025	0	0	0
R.O.D. 101-26800	20,183	20,183	0	0	0	0	0
Pub Df 101-27302	18,113	0	0	18,113	0	0	0
Drain 101-27500	20,648	20,648	0	0	0	0	0
Survey 101-27801	604	604	0	0	0	0	0
MSU Ex 101-28300	26,912	26,912	0	0	0	0	0
Envron 101-28700	6,490	6,490	0	0	0	0	0
GIS 101-28800	2,743	2,743	0	0	0	0	0
Sherif 101-30100	280,718	0	0	0	280,718	0	0
O.E.S. 101-42600	1,672	0	0	0	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Buildings & Grounds 101-26500

Receiving Department	Total	County Building	Health Facility	Courts Facility	Law Enf Center	Comm Center	Pinny Park
Animal 101-43000	23,452	0	0	0	0	0	0
T Plan 101-72101	5,486	5,486	0	0	0	0	0
Parks 101-75100	6,610	0	0	0	0	0	0
Soft B 101-75108	2,814	0	0	0	0	0	0
Center 101-75700	60,399	0	0	0	0	60,399	0
Market 101-75900	213	0	0	0	0	0	0
Fair 101-76000	36,456	0	0	0	0	0	0
Civic 101-7620X	31,371	0	0	0	0	0	0
P Park 101-76300	19,480	0	0	0	0	0	19,480
Health 221-60100	168,260	0	168,260	0	0	0	0
Biote 221-605XX	2,772	0	2,772	0	0	0	0
Gypsy 238-28600	6,534	6,534	0	0	0	0	0
Mosq C 240-62000	20,072	0	0	0	0	0	0
911 CD 261-32500	14,179	0	0	0	0	0	0
Com Cr 274-36400	1,551	0	0	1,551	0	0	0
D.O.A. 276-67200	60,354	46,674	0	0	0	0	0
J Detn 292-66203	55,157	0	0	0	0	0	0
V Trus 294-68300	6,880	6,880	0	0	0	0	0
Cmsary 595-35100	1,408	0	0	0	1,408	0	0
Insur 677-87200	1,059	1,059	0	0	0	0	0
Retire 731-27400	7,948	7,948	0	0	0	0	0
Bay City Police	17,485	0	0	0	17,485	0	0
Other	44,425	30,162	0	4,191	0	0	0
Direct Billed	43,884	0	0	7,884	36,000	0	0
Total	1,939,050	466,448	171,032	651,190	335,611	60,399	19,480



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Buildings & Grounds 101-26500

Receiving Department	Parks Maint	Fairgrounds	Central Disp.	Juvenile Detent	Civic Arena	Maint Other Bld	Admin Other Bld
County Commission	0	0	0	0	0	0	0
Accounting 101-19100	0	0	0	0	0	0	0
Payroll 101-20200	0	0	0	0	0	0	0
Budget 101-21200	0	0	0	0	0	0	0
Administrative Serv 101-27200	0	0	0	0	0	0	0
Information Services	0	0	0	0	0	0	0
Purchasing 101-23300	0	0	0	0	0	0	0
Treasurer 101-25300	0	0	0	0	0	0	0
Buildings & Grounds	0	0	0	0	0	0	0
Corporation Counsel	0	0	0	0	0	0	0
Personnel 101-27000	0	0	0	0	0	0	0
Riso Print/Postage 101-29800	0	0	0	0	0	0	0
Park Maintenance	19,142	0	0	0	0	0	0
Cir Ct 101-13100	0	0	0	0	0	0	0
CC Pro 101-13300	0	0	0	0	0	0	0
Distrt 101-13600	0	0	0	0	0	0	0
DC Pro 101-13700	0	0	0	0	0	0	0
F.O.C. ALL	0	0	0	0	0	0	0
Law Lb 101-14500	0	0	0	0	0	0	0
Pro Ct 101-14800	0	0	0	0	0	0	0
Co Exe 101-17100	0	0	0	0	0	0	0
Clerk 101-21500	0	0	0	0	0	0	0
Equal 101-25700	0	0	0	0	0	0	0
P.A. 101-267XX	0	0	0	0	0	0	0
R.O.D. 101-26800	0	0	0	0	0	0	0
Pub Df 101-27302	0	0	0	0	0	0	0
Drain 101-27500	0	0	0	0	0	0	0
Survey 101-27801	0	0	0	0	0	0	0
MSU Ex 101-28300	0	0	0	0	0	0	0
Envron 101-28700	0	0	0	0	0	0	0
GIS 101-28800	0	0	0	0	0	0	0
Sherif 101-30100	0	0	0	0	0	0	0
O.E.S. 101-42600	0	0	1,672	0	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Buildings & Grounds 101-26500

Receiving Department	Parks Maint	Fairgrounds	Central Disp.	Juvenile Detent	Civic Arena	Maint Other Bld	Admin Other Bld
Animal 101-43000	0	0	0	0	0	23,162	0
T Plan 101-72101	0	0	0	0	0	0	0
Parks 101-75100	0	0	0	0	0	6,610	0
Soft B 101-75108	0	0	0	0	0	0	2,814
Center 101-75700	0	0	0	0	0	0	0
Market 101-75900	0	0	0	0	0	0	0
Fair 101-76000	0	36,456	0	0	0	0	0
Civic 101-7620X	0	0	0	0	31,371	0	0
P Park 101-76300	0	0	0	0	0	0	0
Health 221-60100	0	0	0	0	0	0	0
Bioter 221-605XX	0	0	0	0	0	0	0
Gypsy 238-28600	0	0	0	0	0	0	0
Mosq C 240-62000	0	0	0	0	0	20,072	0
911 CD 261-32500	0	0	14,179	0	0	0	0
Com Cr 274-36400	0	0	0	0	0	0	0
D.O.A. 276-67200	0	0	0	0	0	12,942	0
J Detn 292-66203	0	0	0	55,157	0	0	0
V Trus 294-68300	0	0	0	0	0	0	0
Cmsary 595-35100	0	0	0	0	0	0	0
Insur 677-87200	0	0	0	0	0	0	0
Retire 731-27400	0	0	0	0	0	0	0
Bay City Police	0	0	0	0	0	0	0
Other	0	0	0	0	0	10,072	0
Direct Billed	0	0	0	0	0	0	0
Total	19,142	36,456	15,851	55,157	31,371	72,858	2,814



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Buildings & Grounds 101-26500

Receiving Department	Direct Supplies
County Commission	0
Accounting 101-19100	0
Payroll 101-20200	0
Budget 101-21200	0
Administrative Serv 101-27200	0
Information Services	0
Purchasing 101-23300	0
Treasurer 101-25300	0
Buildings & Grounds	0
Corporation Counsel	0
Personnel 101-27000	0
Riso Print/Postage 101-29800	0
Park Maintenance	0
Cir Ct 101-13100	0
CC Pro 101-13300	0
Distrt 101-13600	0
DC Pro 101-13700	0
F.O.C. ALL	0
Law Lb 101-14500	0
Pro Ct 101-14800	0
Co Exe 101-17100	0
Clerk 101-21500	0
Equal 101-25700	0
P.A. 101-267XX	0
R.O.D. 101-26800	0
Pub Df 101-27302	0
Drain 101-27500	0
Survey 101-27801	0
MSU Ex 101-28300	0
Envron 101-28700	0
GIS 101-28800	0
Sherif 101-30100	0
O.E.S. 101-42600	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Buildings & Grounds 101-26500

Receiving Department	Direct Supplies
Animal 101-43000	290
T Plan 101-72101	0
Parks 101-75100	0
Soft B 101-75108	0
Center 101-75700	0
Market 101-75900	213
Fair 101-76000	0
Civic 101-7620X	0
P Park 101-76300	0
Health 221-60100	0
Bioter 221-605XX	0
Gypsy 238-28600	0
Mosq C 240-62000	0
911 CD 261-32500	0
Com Cr 274-36400	0
D.O.A. 276-67200	738
J Detn 292-66203	0
V Trus 294-68300	0
Cmsary 595-35100	0
Insur 677-87200	0
Retire 731-27400	0
Bay City Police	0
Other	0
Direct Billed	0
Total	1,241



**BAY COUNTY, MICHIGAN
CORPORATE COUNSEL
NATURE AND EXTENT OF SERVICES**

Corporate Counsel is responsible for providing a variety of legal services to all County departments by the County's staff attorney. Corporate Counsel services include contract review, advice as to legal consequences, and preparation of formal opinions. All of the Counsel services occur regularly in the normal operations of the County. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Civil Counsel - This activity identifies the costs of provided legal research and advice for County departments necessary in the normal course of conducting business. Costs are distributed to County departments based on the dollar amount of assigned legal services wages by benefiting department.

Legal Fees – This activity includes outside legal fees specific to other county departments. The basis of allocation is the dollar amount of legal fees by benefiting department.

General Government - Costs associated with general government activities have been accounted for in this function and no distribution has been made.

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

**BAY COUNTY, MICHIGAN
CORPORATE COUNSEL
NATURE AND EXTENT OF SERVICES**

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Corporation Counsel 101-26600

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	241,392			241,392
Building Depreciation	191	1	192	
County Commission 101-10100	390		390	
Accounting 101-19100	2,429	444	2,873	
Payroll 101-20200	697	179	876	
Budget 101-21200	967	204	1,171	
Administrative Serv 101-27200	9,639	2,388	12,027	
Information Services 101-22800	5,602	894	6,496	
Financial System MUNIS	975	62	1,037	
Purchasing 101-23300	530	159	689	
Treasurer 101-25300	474	52	526	
Buildings & Grounds 101-26500	3,650	583	4,233	
Personnel 101-27000		1,643	1,643	
Riso Print/Postage 101-29800		36	36	
Risk Management 101-85100		1,043	1,043	
Retiree Insurance 101-87800		12,325	12,325	
Total Allocated Additions:	25,544	20,013	45,557	45,557
Total To Be Allocated:	266,936	20,013		286,949



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Corporation Counsel 101-26600

	Total	General & Admin	Civil Counsel	Legal Fees	General Gov't
Wages & Benefits					
SALARIES & WAGES	157,174	0	157,174	0	0
FRINGE BENEFITS	58,008	0	58,008	0	0
Other Expense & Cost					
Supplies	2,684	0	2,684	0	0
Legal Fees	10,145	0	69	4,168	5,908
Filing Fees	70	0	0	0	70
Cable Services	6,222	0	6,222	0	0
Memberships	2,570	0	2,570	0	0
Telephone	666	0	666	0	0
Travel	2,128	0	2,128	0	0
Equipment Rental	951	0	951	0	0
Expendable Equip	760	0	760	0	0
Other Services	14	0	14	0	0
Departmental Totals					
Total Expenditures	241,392	0	231,246	4,168	5,978
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	241,392	0	231,246	4,168	5,978
Allocation Step 1					
Inbound- All Others	25,544	0	25,544	0	0
Unallocated Costs	(5,978)	0	0	0	(5,978)
1st Allocation	260,958	0	256,790	4,168	0
Allocation Step 2					
Inbound- All Others	20,013	0	20,013	0	0
2nd Allocation	20,013	0	20,013	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Corporation Counsel 101-26600

	Total	General & Admin	Civil Counsel	Legal Fees	General Gov't
Total For 0120 Corporation					
Total Allocated	280,971	0	276,803	4,168	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Corporation Counsel 101-26600

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	7,097.67	5.3047	13,622		13,622		13,622
Accounting 101-19100	3,745.61	2.7994	7,189		7,189		7,189
Administrative Serv 101-27200	4,449.76	3.3257	8,540		8,540		8,540
Information Services 101-22800	2,046.67	1.5297	3,928		3,928		3,928
Purchasing 101-23300	4,818.61	3.6014	9,248		9,248		9,248
Treasurer 101-25300	2,037.45	1.5228	3,910		3,910		3,910
Buildings & Grounds 101-26500	5,026.25	3.7566	9,646		9,646		9,646
Personnel 101-27000	10,226.86	7.6435	19,628		19,628	1,957	21,585
Recreation & Fac 101-75110	2,604.84	1.9468	4,999		4,999	498	5,497
Cir Ct 101-13100	930.83	0.6957	1,786		1,786	178	1,964
Distrt 101-13600	1,129.55	0.8442	2,168		2,168	216	2,384
F.O.C. ALL	211.03	0.1577	405		405	40	445
Co Exe 101-17100	4,123.27	3.0817	7,913		7,913	789	8,702
Clerk 101-21500	1,652.03	1.2347	3,171		3,171	316	3,487
Equal 101-25700	605.47	0.4525	1,162		1,162	116	1,278
P.A. 101-267XX	1,957.96	1.4634	3,758		3,758	375	4,133
R.O.D. 101-26800	2,777.46	2.0758	5,331		5,331	532	5,863
Drain 101-27500	1,588.39	1.1871	3,048		3,048	304	3,352
Envron 101-28700	2,275.44	1.7006	4,367		4,367	435	4,802
GIS 101-28800	424.62	0.3174	815		815	81	896
Sherif 101-30100	25,087.20	18.7499	48,148		48,148	4,803	52,951
O.E.S. 101-42600	1,591.34	1.1894	3,054		3,054	305	3,359
Animal 101-43000	1,329.30	0.9935	2,551		2,551	254	2,805
T Plan 101-72101	1,062.16	0.7938	2,039		2,039	203	2,242
Health 221-60100	9,117.13	6.8140	17,498		17,498	1,745	19,243
Mosq C 240-62000	770.97	0.5762	1,480		1,480	148	1,628
911 CD 261-32500	2,474.05	1.8491	4,748		4,748	473	5,221
Com Cr 274-36400	601.31	0.4494	1,154		1,154	115	1,269
D.O.A. 276-67200	2,884.96	2.1562	5,537		5,537	552	6,089
Hom Re 277-69000	1,252.11	0.9358	2,403		2,403	240	2,643



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Corporation Counsel 101-26600

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
J Detn 292-66203	1,443.79	1.0791	2,771		2,771	276	3,047
House 535-67100	8,539.95	6.3827	16,390		16,390	1,634	18,024
Retire 731-27400	17,914.96	13.3895	34,383		34,383	3,428	37,811
SubTotal	133,799.00	100.0000	256,790		256,790	20,013	276,803
TOTAL	133,799.00	100.0000	256,790		256,790	20,013	276,803

Allocation Basis: Dollar amount of staff attorney wages by department

Allocation Source: Employee time summary



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Corporation Counsel 101-26600

Activity - Legal Fees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Personnel 101-27000	3,479	83.4693	3,479		3,479		3,479
Clerk 101-21500	689	16.5307	689		689		689
SubTotal	4,168	100.0000	4,168		4,168		4,168
TOTAL	4,168	100.0000	4,168		4,168		4,168

Allocation Basis: Dollar amount of legal fees by department

Allocation Source: Paid invoices



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Corporation Counsel 101-26600

Receiving Department	Total	Civil Counsel	Legal Fees
County Commission	13,622	13,622	0
Accounting 101-19100	7,189	7,189	0
Administrative Serv 101-27200	8,540	8,540	0
Information Services	3,928	3,928	0
Purchasing 101-23300	9,248	9,248	0
Treasurer 101-25300	3,910	3,910	0
Buildings & Grounds	9,646	9,646	0
Personnel 101-27000	25,064	21,585	3,479
Recreation & Fac 101-75110	5,497	5,497	0
Cir Ct 101-13100	1,964	1,964	0
Distrt 101-13600	2,384	2,384	0
F.O.C. ALL	445	445	0
Co Exe 101-17100	8,702	8,702	0
Clerk 101-21500	4,176	3,487	689
Equal 101-25700	1,278	1,278	0
P.A. 101-267XX	4,133	4,133	0
R.O.D. 101-26800	5,863	5,863	0
Drain 101-27500	3,352	3,352	0
Envron 101-28700	4,802	4,802	0
GIS 101-28800	896	896	0
Sherif 101-30100	52,951	52,951	0
O.E.S. 101-42600	3,359	3,359	0
Animal 101-43000	2,805	2,805	0
T Plan 101-72101	2,242	2,242	0
Health 221-60100	19,243	19,243	0
Mosq C 240-62000	1,628	1,628	0
911 CD 261-32500	5,221	5,221	0
Com Cr 274-36400	1,269	1,269	0
D.O.A. 276-67200	6,089	6,089	0
Hom Re 277-69000	2,643	2,643	0
J Detn 292-66203	3,047	3,047	0
House 535-67100	18,024	18,024	0
Retire 731-27400	37,811	37,811	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Corporation Counsel 101-26600

Receiving Department	Total	Civil Counsel	Legal Fees
Direct Billed	0	0	0
Total	280,971	276,803	4,168



**BAY COUNTY, MICHIGAN
PERSONNEL
NATURE AND EXTENT OF SERVICES**

This department is responsible for the overall administration of County personnel management. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Personnel Management - This function is responsible for advertising, recruiting, and receiving applications from potential candidates for County jobs, preparing year-end analysis, and is the designated office for equal employment opportunity for the County. In addition, this department is responsible for designing, reviewing, and maintaining various employee fringes benefit programs.

All services performed by the personnel management function benefit all County departments. Federal and State programs are benefited because County employees are hired to work in these programs. Costs of personnel management have been distributed to all County departments. The basis of allocation is the average number of FTE employees per department.

Labor Relations - This function is responsible for acting as chief negotiator between County employees bargaining units and the County. Costs are allocated based on the number of union employees assigned by department.

Payroll Administration – this activity includes the costs associated with managing the services provided by the Payroll Department. The costs identified in this activity are allocated directly to the Payroll Department for redistribution.

**BAY COUNTY, MICHIGAN
PERSONNEL
NATURE AND EXTENT OF SERVICES**

Retirement - This activity identifies the cost of processing retirement benefits to retired employees of the County and maintaining the General Ledger for the Retirement Fund. The costs included in this activity have been allocated directly to the Retirement Fund.

Temporary Services – This activity identifies the cost of providing temporary employees by a temp agency that are assigned to specific departments as needed. The basis of allocation is the dollar amount of services by benefiting department.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Personnel 101-27000

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	281,437			281,437
Termination Payout	(13,929)			
Total Deductions:	(13,929)			(13,929)
Building Depreciation	937	3	940	
County Commission 101-10100	878		878	
Accounting 101-19100	5,069	1,000	6,069	
Payroll 101-20200	988	255	1,243	
Budget 101-21200	2,358	497	2,855	
Administrative Serv 101-27200	371	99	470	
Information Services 101-22800	25,379	4,922	30,301	
Financial System MUNIS	1,767	111	1,878	
Purchasing 101-23300	2,332	700	3,032	
Treasurer 101-25300	1,507	162	1,669	
Buildings & Grounds 101-26500	17,962	2,870	20,832	
Corporation Counsel 101-26600	23,107	1,957	25,064	
Personnel 101-27000		2,439	2,439	
Riso Print/Postage 101-29800		2,070	2,070	
Risk Management 101-85100		2,274	2,274	
Retiree Insurance 101-87800		15,211	15,211	
Total Allocated Additions:	82,655	34,570	117,225	117,225
Wellness Program	85,828			
Wellness Reimb	(15,852)			
Misc Reimbursement	(51)			
Total Departmental Cost Adjustments:	69,925			69,925
Total To Be Allocated:	420,088	34,570		454,658



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Personnel 101-27000

	Total	General & Admin	Human Resources	Labor Relations	Payroll Admin
Wages & Benefits					
SALARIES & WAGES	151,156	0	91,637	41,584	9,826
FRINGE BENEFITS	50,806	0	30,804	13,977	3,302
Other Expense & Cost					
*Termination Payout	13,929	13,929	0	0	0
Supplies	4,641	0	2,813	1,277	302
Professional Serv	22,740	0	1,523	0	0
Professional Serv	508	0	308	140	33
Contractual	1,013	0	0	0	0
Legal Fees	8,393	0	651	0	0
Memberships	1,916	0	1,161	527	125
Health Services	5,067	0	5,067	0	0
Telephone	341	0	207	94	22
Travel	6,082	0	3,688	1,673	395
Advertising	1,359	0	1,359	0	0
Education & Train	10,116	0	10,116	0	0
Equipment Rental	1,119	0	678	308	73
Furniture	2,251	0	1,365	619	146
Departmental Totals					
Total Expenditures	281,437	13,929	151,377	60,199	14,224
Deductions					
Total Deductions	(13,929)	(13,929)	0	0	0
Cost Adjustments					
Wellness Program	85,828	0	85,828	0	0
Wellness Reimb	(15,852)	0	(15,852)	0	0
Misc Reimbursement	(51)	0	(51)	0	0
Functional Cost	337,433	0	221,302	60,199	14,224



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Personnel 101-27000

	Total	General & Admin	Human Resources	Labor Relations	Payroll Admin
Allocation Step 1					
Inbound- 0120 Corporation Counsel	3,479	0	3,479	0	0
Inbound- All Others	79,176	0	54,948	22,486	0
1st Allocation	420,088	0	279,729	82,685	14,224
Allocation Step 2					
Inbound- All Others	34,570	0	23,991	9,818	0
2nd Allocation	34,570	0	23,991	9,818	0
Total For 0130 Personnel					
Total Allocated	454,658	0	303,720	92,503	14,224



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Personnel 101-27000

	Retirement	Temp Services
Wages & Benefits		
SALARIES & WAGES	8,109	0
FRINGE BENEFITS	2,723	0
Other Expense & Cost		
*Termination Payout	0	0
Supplies	249	0
Professional Serv	0	21,217
Professional Serv	27	0
Contractual	0	1,013
Legal Fees	7,742	0
Memberships	103	0
Health Services	0	0
Telephone	18	0
Travel	326	0
Advertising	0	0
Education & Train	0	0
Equipment Rental	60	0
Furniture	121	0
Departmental Totals		
Total Expenditures	19,478	22,230
Deductions		
Total Deductions	0	0
Cost Adjustments		
Wellness Program	0	0
Wellness Reimb	0	0
Misc Reimbursement	0	0
 Functional Cost	 19,478	 22,230



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Personnel 101-27000

	Retirement	Temp Services
Allocation Step 1		
Inbound- 0120 Corporation Counsel	0	0
Inbound- All Others	1,742	0
1st Allocation	21,220	22,230
Allocation Step 2		
Inbound- All Others	761	0
2nd Allocation	761	0
Total For 0130 Personnel		
Total Allocated	21,981	22,230



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	7.95	1.7144	4,796		4,796		4,796
Accounting 101-19100	5.64	1.2162	3,402		3,402		3,402
Payroll 101-20200	2.13	0.4593	1,285		1,285		1,285
Budget 101-21200	2.05	0.4421	1,237		1,237		1,237
Administrative Serv 101-27200	1.39	0.2997	838		838		838
Information Services 101-22800	8.05	1.7359	4,856		4,856		4,856
Purchasing 101-23300	0.89	0.1919	537		537		537
Treasurer 101-25300	5.33	1.1494	3,215		3,215		3,215
Buildings & Grounds 101-26500	20.12	4.3387	12,137		12,137		12,137
Corporation Counsel 101-26600	2.49	0.5370	1,502		1,502		1,502
Personnel 101-27000	3.59	0.7742	2,166		2,166		2,166
Riso Print/Postage 101-29800	0.32	0.0690	193		193	19	212
Recreation & Fac 101-75110	1.50	0.3235	905		905	89	994
Park Maintenance 101-75112	2.54	0.5477	1,532		1,532	151	1,683
Cir Ct 101-13100	15.10	3.2562	9,109		9,109	896	10,005
SSSPP 101-13101	0.87	0.1876	525		525	52	577
ADC 101-13131	0.87	0.1876	525		525	52	577
Distrt 101-13600	18.31	3.9484	11,045		11,045	1,087	12,132
DC Pro 101-13700	5.96	1.2852	3,595		3,595	354	3,949
DC OWI 101-13701	0.70	0.1510	422		422	42	464
F.O.C. ALL	25.63	5.5269	15,460		15,460	1,522	16,982
Jury 101-14700	2.33	0.5024	1,405		1,405	138	1,543
Pro Ct 101-14800	12.77	2.7538	7,703		7,703	758	8,461
Co Exe 101-17100	1.53	0.3299	923		923	91	1,014
Clerk 101-21500	2.96	0.6383	1,786		1,786	176	1,962
Equal 101-25700	3.00	0.6469	1,810		1,810	178	1,988
P.A. 101-267XX	20.86	4.4983	12,583		12,583	1,238	13,821
R.O.D. 101-26800	4.76	1.0265	2,871		2,871	283	3,154
Crmdef 101-27300	0.01	0.0022	6		6	1	7
Pub Df 101-27302	4.42	0.9531	2,666		2,666	262	2,928



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drain 101-27500	6.80	1.4664	4,102		4,102	404	4,506
Survey 101-27801	0.20	0.0431	121		121	12	133
MSU Ex 101-28300	1.00	0.2156	603		603	59	662
Envron 101-28700	1.42	0.3062	857		857	84	941
GIS 101-28800	0.60	0.1294	362		362	36	398
Sherif 101-30100	51.72	11.1534	31,196		31,196	3,071	34,267
CC War 101-31100	1.00	0.2156	603		603	59	662
Baynet 101-31200	1.00	0.2156	603		603	59	662
2nd Rd 101-31500	17.64	3.8039	10,641		10,641	1,047	11,688
2nd Rd 101-31503	3.74	0.8065	2,256		2,256	222	2,478
2nd Rd 101-31504	1.00	0.2156	603		603	59	662
2nd Rd 101-31505	1.96	0.4227	1,182		1,182	116	1,298
2nd Rd 101-31506	2.00	0.4313	1,206		1,206	119	1,325
2nd Rd 101-31507	1.00	0.2156	603		603	59	662
2nd Rd 101-31516	1.00	0.2156	603		603	59	662
Rd Gt 101-31600	3.00	0.6469	1,810		1,810	178	1,988
TWP Rd 101-31700	0.24	0.0518	145		145	14	159
Mar Gt 101-33100	0.52	0.1121	314		314	31	345
Snow 101-33200	0.08	0.0173	48		48	5	53
O.E.S. 101-42600	1.00	0.2156	603		603	59	662
Animal 101-43000	6.42	1.3844	3,873		3,873	381	4,254
T Plan 101-72101	1.20	0.2588	724		724	71	795
Parks 101-75100	1.49	0.3213	899		899	88	987
Soft B 101-75108	0.59	0.1272	356		356	35	391
Center 101-75700	2.79	0.6016	1,683		1,683	166	1,849
Pool 101-75800	1.69	0.3644	1,019		1,019	100	1,119
Fair 101-76000	0.11	0.0237	66		66	7	73
Civic 101-7620X	8.89	1.9171	5,363		5,363	528	5,891
P Park 101-76300	2.21	0.4766	1,333		1,333	131	1,464
Health 221-60100	34.39	7.4160	20,745		20,745	2,042	22,787



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bioter 221-605XX	1.17	0.2523	706		706	69	775
Gypsy 238-28600	1.43	0.3084	863		863	85	948
Mosq C 240-62000	14.04	3.0276	8,469		8,469	834	9,303
911 CD 261-32500	25.11	5.4148	15,147		15,147	1,491	16,638
Com Cr 274-36400	1.75	0.3774	1,056		1,056	104	1,160
D.O.A. 276-67200	37.89	8.1707	22,856		22,856	2,249	25,105
Hom Re 277-69000	0.11	0.0237	66		66	7	73
J Detn 292-66203	20.05	4.3236	12,094		12,094	1,190	13,284
In-Hom 292-66400	0.50	0.1078	302		302	30	332
Y&F SS 292-66401	2.21	0.4766	1,333		1,333	131	1,464
Drug C 292-66402	0.50	0.1078	302		302	30	332
Juv Co 292-75104	2.00	0.4313	1,206		1,206	119	1,325
Juv Gn 292-75105	2.00	0.4313	1,206		1,206	119	1,325
Course 509-75600	3.23	0.6965	1,948		1,948	192	2,140
Club H 509-75602	3.62	0.7806	2,184		2,184	215	2,399
Delq T 516-25300	1.65	0.3558	995		995	98	1,093
House 535-67100	4.00	0.8626	2,413		2,413	237	2,650
Insum 677-87200	0.20	0.0431	121		121	12	133
Retire 731-27400	1.50	0.3235	905		905	89	994
SubTotal	463.73	100.0000	279,729		279,729	23,991	303,720
TOTAL	463.73	100.0000	279,729		279,729	23,991	303,720

Allocation Basis: Average number of FTE's by benefiting department

Allocation Source: Detail general ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Accounting 101-19100	4.43	1.3037	1,078		1,078		1,078
Payroll 101-20200	1.98	0.5827	482		482		482
Budget 101-21200	2.05	0.6033	499		499		499
Administrative Serv 101-27200	0.39	0.1148	95		95		95
Information Services 101-22800	6.00	1.7657	1,460		1,460		1,460
Purchasing 101-23300	0.89	0.2619	217		217		217
Treasurer 101-25300	2.43	0.7151	591		591		591
Buildings & Grounds 101-26500	17.78	5.2325	4,326		4,326		4,326
Corporation Counsel 101-26600	0.58	0.1707	141		141		141
Personnel 101-27000	1.12	0.3296	273		273		273
Riso Print/Postage 101-29800	0.32	0.0942	78		78	10	88
Recreation & Fac 101-75110	0.50	0.1471	122		122	16	138
Park Maintenance 101-75112	1.91	0.5621	465		465	62	527
Cir Ct 101-13100	5.48	1.6127	1,333		1,333	178	1,511
Distrt 101-13600	10.98	3.2313	2,672		2,672	357	3,029
DC Pro 101-13700	2.81	0.8270	684		684	91	775
F.O.C. ALL	19.35	5.6945	4,709		4,709	629	5,338
Pro Ct 101-14800	8.00	2.3543	1,947		1,947	260	2,207
Co Exe 101-17100	0.53	0.1560	129		129	17	146
Clerk 101-21500	0.82	0.2413	200		200	27	227
Equal 101-25700	2.00	0.5886	487		487	65	552
P.A. 101-267XX	11.93	3.5109	2,903		2,903	388	3,291
R.O.D. 101-26800	2.39	0.7034	582		582	78	660
Pub Df 101-27302	1.57	0.4620	382		382	51	433
Drain 101-27500	5.80	1.7069	1,411		1,411	188	1,599
Survey 101-27801	0.20	0.0589	49		49	6	55
MSU Ex 101-28300	1.00	0.2943	243		243	32	275
Envron 101-28700	0.58	0.1707	141		141	19	160
GIS 101-28800	0.36	0.1059	88		88	12	100
Sherif 101-30100	42.29	12.4457	10,289		10,289	1,378	11,667



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC War 101-31100	1.00	0.2943	243		243	32	275
Baynet 101-31200	1.00	0.2943	243		243	32	275
2nd Rd 101-31500	17.59	5.1766	4,280		4,280	572	4,852
2nd Rd 101-31503	3.74	1.1006	910		910	122	1,032
2nd Rd 101-31504	1.00	0.2943	243		243	32	275
2nd Rd 101-31505	1.96	0.5768	477		477	64	541
2nd Rd 101-31506	2.00	0.5886	487		487	65	552
2nd Rd 101-31507	1.00	0.2943	243		243	32	275
2nd Rd 101-31516	1.00	0.2943	243		243	32	275
Rd Gt 101-31600	3.00	0.8829	730		730	97	827
TWP Rd 101-31700	0.24	0.0706	58		58	8	66
Mar Gt 101-33100	0.01	0.0029	2		2		2
O.E.S. 101-42600	1.00	0.2943	243		243	32	275
Animal 101-43000	6.42	1.8893	1,562		1,562	209	1,771
T Plan 101-72101	0.73	0.2148	178		178	24	202
Soft B 101-75108	0.34	0.1001	83		83	11	94
Center 101-75700	2.69	0.7916	655		655	87	742
Fair 101-76000	0.11	0.0324	27		27	4	31
Civic 101-7620X	3.95	1.1624	961		961	128	1,089
P Park 101-76300	1.00	0.2943	243		243	32	275
Health 221-60100	32.12	9.4526	7,816		7,816	1,044	8,860
Bioter 221-605XX	1.17	0.3443	285		285	38	323
Gypsy 238-28600	1.00	0.2943	243		243	32	275
Mosq C 240-62000	9.26	2.7251	2,253		2,253	301	2,554
911 CD 261-32500	20.30	5.9741	4,940		4,940	660	5,600
Com Cr 274-36400	1.00	0.2943	243		243	32	275
D.O.A. 276-67200	34.80	10.2413	8,468		8,468	1,131	9,599
Hom Re 277-69000	0.11	0.0324	27		27	4	31
J Detn 292-66203	18.61	5.4768	4,528		4,528	605	5,133
In-Hom 292-66400	0.50	0.1471	122		122	16	138



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Y&F SS 292-66401	2.00	0.5886	487		487	65	552
Drug C 292-66402	0.50	0.1471	122		122	16	138
Juv Co 292-75104	2.00	0.5886	487		487	65	552
Juv Gn 292-75105	2.00	0.5886	487		487	65	552
Course 509-75600	1.48	0.4356	360		360	48	408
Club H 509-75602	0.65	0.1913	158		158	21	179
Delq T 516-25300	1.59	0.4679	387		387	52	439
House 535-67100	3.00	0.8829	730		730	97	827
Insum 677-87200	0.01	0.0029	2		2		2
Retire 731-27400	1.45	0.4267	353		353	47	400
SubTotal	339.80	100.0000	82,685		82,685	9,818	92,503
TOTAL	339.80	100.0000	82,685		82,685	9,818	92,503

Allocation Basis: Average number of union FTE's by benefiting department

Allocation Source: Detail general ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Payroll Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Payroll 101-20200	100	100.0000	14,224		14,224		14,224
SubTotal	100	100.0000	14,224		14,224		14,224
TOTAL	100	100.0000	14,224		14,224		14,224

Allocation Basis: Direct allocation to Payroll

Allocation Source: Employee time summary

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Retirement

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Retire 731-27400	100	100.0000	21,220		21,220	761	21,981
SubTotal	100	100.0000	21,220		21,220	761	21,981
TOTAL	100	100.0000	21,220		21,220	761	21,981

Allocation Basis: Direct allocation to Retirement system

Allocation Source: Human Resources



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Personnel 101-27000

Activity - Temp Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Treasurer 101-25300	1,688	7.5933	1,688		1,688		1,688
Buildings & Grounds 101-26500	1,680	7.5574	1,680		1,680		1,680
Clerk 101-21500	12,284	55.2586	12,284		12,284		12,284
P.A. 101-267XX	3,120	14.0351	3,120		3,120		3,120
Health 221-60100	2,610	11.7409	2,610		2,610		2,610
D.O.A. 276-67200	848	3.8147	848		848		848
SubTotal	22,230	100.0000	22,230		22,230		22,230
TOTAL	22,230	100.0000	22,230		22,230		22,230

Allocation Basis: Dollar amount of temp services by benefiting department

Allocation Source: Paid invoices



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Personnel 101-27000

Receiving Department	Total	Human Resources	Labor Relations	Payroll Admin	Retirement	Temp Services
County Commission	4,796	4,796	0	0	0	0
Accounting 101-19100	4,480	3,402	1,078	0	0	0
Payroll 101-20200	15,991	1,285	482	14,224	0	0
Budget 101-21200	1,736	1,237	499	0	0	0
Administrative Serv 101-27200	933	838	95	0	0	0
Information Services	6,316	4,856	1,460	0	0	0
Purchasing 101-23300	754	537	217	0	0	0
Treasurer 101-25300	5,494	3,215	591	0	0	1,688
Buildings & Grounds	18,143	12,137	4,326	0	0	1,680
Corporation Counsel	1,643	1,502	141	0	0	0
Personnel 101-27000	2,439	2,166	273	0	0	0
Riso Print/Postage 101-29800	300	212	88	0	0	0
Recreation & Fac 101-75110	1,132	994	138	0	0	0
Park Maintenance	2,210	1,683	527	0	0	0
Cir Ct 101-13100	11,516	10,005	1,511	0	0	0
SSSPP 101-13101	577	577	0	0	0	0
ADC 101-13131	577	577	0	0	0	0
Distrt 101-13600	15,161	12,132	3,029	0	0	0
DC Pro 101-13700	4,724	3,949	775	0	0	0
DC OWI 101-13701	464	464	0	0	0	0
F.O.C. ALL	22,320	16,982	5,338	0	0	0
Jury 101-14700	1,543	1,543	0	0	0	0
Pro Ct 101-14800	10,668	8,461	2,207	0	0	0
Co Exe 101-17100	1,160	1,014	146	0	0	0
Clerk 101-21500	14,473	1,962	227	0	0	12,284
Equal 101-25700	2,540	1,988	552	0	0	0
P.A. 101-267XX	20,232	13,821	3,291	0	0	3,120
R.O.D. 101-26800	3,814	3,154	660	0	0	0
Crmdef 101-27300	7	7	0	0	0	0
Pub Df 101-27302	3,361	2,928	433	0	0	0
Drain 101-27500	6,105	4,506	1,599	0	0	0
Survey 101-27801	188	133	55	0	0	0
MSU Ex 101-28300	937	662	275	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Personnel 101-27000

Receiving Department	Total	Human Resources	Labor Relations	Payroll Admin	Retirement	Temp Services
Environ 101-28700	1,101	941	160	0	0	0
GIS 101-28800	498	398	100	0	0	0
Sherif 101-30100	45,934	34,267	11,667	0	0	0
CC War 101-31100	937	662	275	0	0	0
Baynet 101-31200	937	662	275	0	0	0
2nd Rd 101-31500	16,540	11,688	4,852	0	0	0
2nd Rd 101-31503	3,510	2,478	1,032	0	0	0
2nd Rd 101-31504	937	662	275	0	0	0
2nd Rd 101-31505	1,839	1,298	541	0	0	0
2nd Rd 101-31506	1,877	1,325	552	0	0	0
2nd Rd 101-31507	937	662	275	0	0	0
2nd Rd 101-31516	937	662	275	0	0	0
Rd Gt 101-31600	2,815	1,988	827	0	0	0
TWP Rd 101-31700	225	159	66	0	0	0
Mar Gt 101-33100	347	345	2	0	0	0
Snow 101-33200	53	53	0	0	0	0
O.E.S. 101-42600	937	662	275	0	0	0
Animal 101-43000	6,025	4,254	1,771	0	0	0
T Plan 101-72101	997	795	202	0	0	0
Parks 101-75100	987	987	0	0	0	0
Soft B 101-75108	485	391	94	0	0	0
Center 101-75700	2,591	1,849	742	0	0	0
Pool 101-75800	1,119	1,119	0	0	0	0
Fair 101-76000	104	73	31	0	0	0
Civic 101-7620X	6,980	5,891	1,089	0	0	0
P Park 101-76300	1,739	1,464	275	0	0	0
Health 221-60100	34,257	22,787	8,860	0	0	2,610
Bioter 221-605XX	1,098	775	323	0	0	0
Gypsy 238-28600	1,223	948	275	0	0	0
Mosq C 240-62000	11,857	9,303	2,554	0	0	0
911 CD 261-32500	22,238	16,638	5,600	0	0	0
Com Cr 274-36400	1,435	1,160	275	0	0	0
D.O.A. 276-67200	35,552	25,105	9,599	0	0	848



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Personnel 101-27000

Receiving Department	Total	Human Resources	Labor Relations	Payroll Admin	Retirement	Temp Services
Hom Re 277-69000	104	73	31	0	0	0
J Detn 292-66203	18,417	13,284	5,133	0	0	0
In-Hom 292-66400	470	332	138	0	0	0
Y&F SS 292-66401	2,016	1,464	552	0	0	0
Drug C 292-66402	470	332	138	0	0	0
Juv Co 292-75104	1,877	1,325	552	0	0	0
Juv Gn 292-75105	1,877	1,325	552	0	0	0
Course 509-75600	2,548	2,140	408	0	0	0
Club H 509-75602	2,578	2,399	179	0	0	0
Delq T 516-25300	1,532	1,093	439	0	0	0
House 535-67100	3,477	2,650	827	0	0	0
Insur 677-87200	135	133	2	0	0	0
Retire 731-27400	23,375	994	400	0	21,981	0
Direct Billed	0	0	0	0	0	0
Total	454,658	303,720	92,503	14,224	21,981	22,230



**BAY COUNTY, MICHIGAN
RISOGRAPH PRINTING/POSTAGE DEPARTMENT
NATURE AND EXTENT OF SERVICES**

In FY 2002, the Central Stores Fund was eliminated. Some of the printing supplies that used to be accounted for in the Central Stores Fund are now accounted for in the General Fund. The costs in this schedule have been allocated as follows:

Printing Supplies – This activity includes supply costs associated with printing services. The basis of allocation is the number of print jobs by department.

Mail Services - This activity includes the costs of providing Mail Service. The basis of allocation is the dollar amount of postage charges by department.

OfficeMax – this activity includes the reimbursement associated with OfficeMax purchases. The basis of allocation is the dollar amount of OfficeMax purchases by benefiting department.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Riso Print/Postage 101-29800

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	40,439			40,439
Equipment	(15,474)			
Total Deductions:	(15,474)			(15,474)
Building Depreciation	407	1	408	
Equipment Depreciation	387	1	388	
County Commission 101-10100	270		270	
Accounting 101-19100	1,385	293	1,678	
Payroll 101-20200	88	22	110	
Budget 101-21200	393	84	477	
Administrative Serv 101-27200	33	9	42	
Financial System MUNIS	373	23	396	
Purchasing 101-23300	318	95	413	
Treasurer 101-25300	151	16	167	
Buildings & Grounds 101-26500	7,803	1,247	9,050	
Personnel 101-27000	271	29	300	
Recreation & Fac 101-75110		11,303	11,303	
Risk Management 101-85100		579	579	
Retiree Insurance 101-87800		1,222	1,222	
Total Allocated Additions:	11,879	14,924	26,803	26,803
Reimbursement	(2,263)			
Total Departmental Cost Adjustments:	(2,263)			(2,263)
Total To Be Allocated:	34,581	14,924		49,505



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Riso Print/Postage 101-29800

	Total	General & Admin	Printing Serv.	Mail Service	OfficeMax
Wages & Benefits					
SALARIES & WAGES	10,920	0	0	10,920	0
FRINGE BENEFITS	4,976	0	0	4,976	0
Other Expense & Cost					
Printing Supplies	4,918	0	4,918	0	0
Operating Supplies	233	0	0	233	0
Repair & Maint	2,193	0	2,193	0	0
Equipment Rental	1,649	0	385	1,264	0
Telephone	75	0	0	75	0
Miscellaneous	1	0	0	1	0
*Equipment	15,474	15,474	0	0	0
Departmental Totals					
Total Expenditures	40,439	15,474	7,496	17,469	0
Deductions					
Total Deductions	(15,474)	(15,474)	0	0	0
Cost Adjustments					
Reimbursement	(2,263)	0	0	0	(2,263)
Functional Cost	22,702	0	7,496	17,469	(2,263)
Allocation Step 1					
Inbound- 0010 Building Depreciation	407	0	0	407	0
Inbound- 0110 Buildings & Grounds	7,803	0	0	7,803	0
Inbound- 0130 Personnel 101-27000	271	0	0	271	0
Inbound- All Others	3,398	0	1,699	1,699	0
1st Allocation	34,581	0	9,195	27,649	(2,263)
Allocation Step 2					
Inbound- 0010 Building Depreciation	1	0	0	1	0
Inbound- 0110 Buildings & Grounds	1,247	0	0	1,247	0
Inbound- 0130 Personnel 101-27000	29	0	0	29	0
Inbound- 0180 Retiree Insurance 101-87800	1,222	0	0	1,222	0
Inbound- All Others	12,425	0	6,212	6,213	0
2nd Allocation	14,924	0	6,212	8,712	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Riso Print/Postage 101-29800

	Total	General & Admin	Printing Serv.	Mail Service	OfficeMax
Total For 0150 Riso Print/Postage					
Total Allocated	49,505	0	15,407	36,361	(2,263)



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Riso Print/Postage 101-29800

Activity - Printing Serv.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	400	0.1331	12		12		12
Accounting 101-19100	157	0.0522	5		5		5
Payroll 101-20200	1,007	0.3351	31		31		31
Administrative Serv 101-27200	345	0.1148	11		11		11
Purchasing 101-23300	11,095	3.6918	339		339		339
Treasurer 101-25300	5,851	1.9469	179		179		179
Buildings & Grounds 101-26500	2	0.0007					
Corporation Counsel 101-26600	153	0.0509	5		5		5
Personnel 101-27000	61,754	20.5484	1,889		1,889		1,889
F.O.C. ALL	8,939	2.9744	273		273	253	526
Co Exe 101-17100	637	0.2120	19		19	18	37
P.A. 101-267XX	15,053	5.0088	461		461	425	886
Drain 101-27500	9,475	3.1528	290		290	268	558
Sherif 101-30100	6,697	2.2284	205		205	189	394
Animal 101-43000	9,061	3.0150	277		277	256	533
Parks 101-75100	2,509	0.8349	77		77	71	148
Civic 101-7620X	3,918	1.3037	120		120	111	231
P Park 101-76300	304	0.1012	9		9	9	18
Health 221-60100	19,252	6.4060	589		589	544	1,133
Com Cr 274-36400	2,249	0.7483	69		69	64	133
D.O.A. 276-67200	141,471	47.0741	4,329		4,329	3,998	8,327
Retire 731-27400	200	0.0665	6		6	6	12
SubTotal	300,529	100.0000	9,195		9,195	6,212	15,407
TOTAL	300,529	100.0000	9,195		9,195	6,212	15,407

Allocation Basis: Number of prints by department

Allocation Source: Account data meter



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Riso Print/Postage 101-29800

Activity - Mail Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	36.00	0.0403	11		11		11
Accounting 101-19100	968.35	1.0836	300		300		300
Payroll 101-20200	1,146.14	1.2825	355		355		355
Budget 101-21200	288.67	0.3230	89		89		89
Administrative Serv 101-27200	308.03	0.3447	95		95		95
Information Services 101-22800	2.45	0.0027	1		1		1
Purchasing 101-23300	7.27	0.0081	2		2		2
Treasurer 101-25300	4,762.75	5.3295	1,474		1,474		1,474
Buildings & Grounds 101-26500	6.82	0.0076	2		2		2
Corporation Counsel 101-26600	155.78	0.1743	48		48		48
Personnel 101-27000	769.21	0.8607	238		238		238
Recreation & Fac 101-75110	94.78	0.1061	29		29	10	39
Cir Ct 101-13100	5,331.50	5.9659	1,650		1,650	574	2,224
CC Pro 101-13300	773.03	0.8650	239		239	83	322
Distrt 101-13600	14,336.81	16.0429	4,437		4,437	1,548	5,985
DC Pro 101-13700	844.84	0.9454	261		261	91	352
DC OWI 101-13701	66.44	0.0743	21		21	7	28
F.O.C. ALL	13,696.20	15.3260	4,237		4,237	1,475	5,712
Jury 101-14700	5,852.43	6.5488	1,811		1,811	630	2,441
Pro Ct 101-14800	4,255.24	4.7616	1,317		1,317	458	1,775
Co Exe 101-17100	101.13	0.1132	31		31	11	42
Clerk 101-21500	1,466.31	1.6408	454		454	158	612
Equal 101-25700	314.55	0.3520	97		97	34	131
Elect 101-26200	829.19	0.9279	257		257	89	346
P.A. 101-267XX	9,422.35	10.5436	2,915		2,915	1,014	3,929
R.O.D. 101-26800	1,002.97	1.1223	310		310	108	418
Pub Df 101-27302	941.69	1.0537	291		291	101	392
Drain 101-27500	1,349.54	1.5101	418		418	145	563
MSU Ex 101-28300	197.30	0.2208	61		61	21	82
Environ 101-28700	227.34	0.2544	70		70	24	94



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Riso Print/Postage 101-29800

Activity - Mail Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GIS 101-28800	1.20	0.0013					
Sherif 101-30100	1,367.38	1.5301	423		423	147	570
Mar Gt 101-33100	11.20	0.0125	3		3	1	4
O.E.S. 101-42600	523.87	0.5862	162		162	56	218
Animal 101-43000	77.11	0.0863	24		24	8	32
Med Ex 101-64800	197.13	0.2206	61		61	21	82
T Plan 101-72101	12.40	0.0139	4		4	1	5
Civic 101-7620X	34.43	0.0385	11		11	4	15
Health 221-60100	7,016.07	7.8510	2,171		2,171	755	2,926
Gypsy 238-28600	0.71	0.0008					
Mosq C 240-62000	563.87	0.6310	174		174	61	235
911 CD 261-32500	83.64	0.0936	26		26	9	35
Com Cr 274-36400	1.46	0.0016					
D.O.A. 276-67200	3,802.76	4.2553	1,177		1,177	409	1,586
J Detn 292-66203	62.21	0.0696	19		19	7	26
SolSal 293-68900	223.05	0.2496	69		69	24	93
Club H 509-75602	172.54	0.1931	53		53	19	72
Delq T 516-25300	5,131.16	5.7417	1,588		1,588	552	2,140
House 535-67100	98.00	0.1097	30		30	11	41
Retire 731-27400	426.19	0.4769	132		132	46	178
VEBA 736-27400	4.34	0.0049	1		1		1
SubTotal	89,365.83	100.0000	27,649		27,649	8,712	36,361
TOTAL	89,365.83	100.0000	27,649		27,649	8,712	36,361

Allocation Basis: Dollar amount of postage charges by department

Allocation Source: Detail transaction history



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Riso Print/Postage 101-29800

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	646.31	0.5520	-12		-12		-12
Accounting 101-19100	1,783.60	1.5233	-34		-34		-34
Payroll 101-20200	1,175.78	1.0042	-23		-23		-23
Budget 101-21200	758.35	0.6477	-15		-15		-15
Administrative Serv 101-27200	818.08	0.6987	-16		-16		-16
Information Services 101-22800	856.90	0.7319	-17		-17		-17
Purchasing 101-23300	261.80	0.2236	-5		-5		-5
Treasurer 101-25300	1,302.71	1.1126	-25		-25		-25
Corporation Counsel 101-26600	876.83	0.7489	-17		-17		-17
Personnel 101-27000	2,937.33	2.5087	-57		-57		-57
Recreation & Fac 101-75110	491.28	0.4196	-9		-9		-9
Cir Ct 101-13100	5,985.97	5.1125	-116		-116		-116
ADC 101-13131	92.96	0.0794	-2		-2		-2
CC Pro 101-13300	2,007.91	1.7149	-39		-39		-39
Distrt 101-13600	7,846.25	6.7013	-152		-152		-152
DC Pro 101-13700	1,453.19	1.2411	-28		-28		-28
DC OWI 101-13701	82.99	0.0709	-2		-2		-2
F.O.C. ALL	8,755.62	7.4780	-169		-169		-169
Jury 101-14700	531.72	0.4541	-10		-10		-10
Pro Ct 101-14800	3,424.39	2.9247	-66		-66		-66
Co Exe 101-17100	343.70	0.2935	-7		-7		-7
Clerk 101-21500	4,857.99	4.1491	-94		-94		-94
Equal 101-25700	2,235.47	1.9093	-43		-43		-43
P.A. 101-267XX	18,951.36	16.1857	-366		-366		-366
R.O.D. 101-26800	520.90	0.4449	-10		-10		-10
Pub Df 101-27302	2,107.97	1.8004	-41		-41		-41
Drain 101-27500	954.23	0.8150	-18		-18		-18
MSU Ex 101-28300	2,542.27	2.1713	-49		-49		-49
Envron 101-28700	476.18	0.4067	-9		-9		-9
GIS 101-28800	354.34	0.3026	-7		-7		-7



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Riso Print/Postage 101-29800

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sherif 101-30100	11,271.56	9.6268	-218		-218		-218
O.E.S. 101-42600	33.68	0.0288	-1		-1		-1
Animal 101-43000	1,336.51	1.1415	-26		-26		-26
T Plan 101-72101	149.87	0.1280	-3		-3		-3
Parks 101-75100	227.34	0.1942	-4		-4		-4
Center 101-75700	53.11	0.0454	-1		-1		-1
Pool 101-75800	59.93	0.0512	-1		-1		-1
Civic 101-7620X	1,499.05	1.2803	-29		-29		-29
Health 221-60100	9,151.56	7.8162	-177		-177		-177
Bioter 221-605XX	1,128.53	0.9639	-22		-22		-22
Gypsy 238-28600	287.76	0.2458	-6		-6		-6
Mosq C 240-62000	1,732.42	1.4796	-33		-33		-33
911 CD 261-32500	4,342.09	3.7085	-84		-84		-84
Com Cr 274-36400	324.67	0.2773	-6		-6		-6
D.O.A. 276-67200	7,003.15	5.9812	-135		-135		-135
J Detn 292-66203	1,505.68	1.2860	-29		-29		-29
Juv Gn 292-75105	161.64	0.1381	-3		-3		-3
SolSal 293-68900	93.50	0.0799	-2		-2		-2
Club H 509-75602	913.98	0.7806	-18		-18		-18
Retire 731-27400	374.75	0.3201	-7		-7		-7
SubTotal	117,085.16	100.0000	-2,263		-2,263		-2,263
TOTAL	117,085.16	100.0000	-2,263		-2,263		-2,263

Allocation Basis: Dollar amount of OfficeMax charges by department

Allocation Source: General ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Riso Print/Postage 101-29800

Receiving Department	Total	Printing Serv.	Mail Service	OfficeMax
County Commission	11	12	11	(12)
Accounting 101-19100	271	5	300	(34)
Payroll 101-20200	363	31	355	(23)
Budget 101-21200	74	0	89	(15)
Administrative Serv 101-27200	90	11	95	(16)
Information Services	(16)	0	1	(17)
Purchasing 101-23300	336	339	2	(5)
Treasurer 101-25300	1,628	179	1,474	(25)
Buildings & Grounds	2	0	2	0
Corporation Counsel	36	5	48	(17)
Personnel 101-27000	2,070	1,889	238	(57)
Recreation & Fac 101-75110	30	0	39	(9)
Cir Ct 101-13100	2,108	0	2,224	(116)
ADC 101-13131	(2)	0	0	(2)
CC Pro 101-13300	283	0	322	(39)
Distrt 101-13600	5,833	0	5,985	(152)
DC Pro 101-13700	324	0	352	(28)
DC OWI 101-13701	26	0	28	(2)
F.O.C. ALL	6,069	526	5,712	(169)
Jury 101-14700	2,431	0	2,441	(10)
Pro Ct 101-14800	1,709	0	1,775	(66)
Co Exe 101-17100	72	37	42	(7)
Clerk 101-21500	518	0	612	(94)
Equal 101-25700	88	0	131	(43)
Elect 101-26200	346	0	346	0
P.A. 101-267XX	4,449	886	3,929	(366)
R.O.D. 101-26800	408	0	418	(10)
Pub Df 101-27302	351	0	392	(41)
Drain 101-27500	1,103	558	563	(18)
MSU Ex 101-28300	33	0	82	(49)
Envron 101-28700	85	0	94	(9)
GIS 101-28800	(7)	0	0	(7)
Sherif 101-30100	746	394	570	(218)



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Riso Print/Postage 101-29800

Receiving Department	Total	Printing Serv.	Mail Service	OfficeMax
Mar Gt 101-33100	4	0	4	0
O.E.S. 101-42600	217	0	218	(1)
Animal 101-43000	539	533	32	(26)
Med Ex 101-64800	82	0	82	0
T Plan 101-72101	2	0	5	(3)
Parks 101-75100	144	148	0	(4)
Center 101-75700	(1)	0	0	(1)
Pool 101-75800	(1)	0	0	(1)
Civic 101-7620X	217	231	15	(29)
P Park 101-76300	18	18	0	0
Health 221-60100	3,882	1,133	2,926	(177)
Bioter 221-605XX	(22)	0	0	(22)
Gypsy 238-28600	(6)	0	0	(6)
Mosq C 240-62000	202	0	235	(33)
911 CD 261-32500	(49)	0	35	(84)
Com Cr 274-36400	127	133	0	(6)
D.O.A. 276-67200	9,778	8,327	1,586	(135)
J Detn 292-66203	(3)	0	26	(29)
Juv Gn 292-75105	(3)	0	0	(3)
SolSal 293-68900	91	0	93	(2)
Club H 509-75602	54	0	72	(18)
Delq T 516-25300	2,140	0	2,140	0
House 535-67100	41	0	41	0
Retire 731-27400	183	12	178	(7)
VEBA 736-27400	1	0	1	0
Direct Billed	0	0	0	0
Total	49,505	15,407	36,361	(2,263)



**BAY COUNTY, MICHIGAN
RECREATION AND FACILITIES
NATURE AND EXTENT OF SERVICES**

The Recreation and Facilities Department initiates, and coordinates recreational activities for Bay County while making special efforts to design programs which may enhance the development of youth in the community. It also maintains the county facilities and grounds. The costs of this department have been allocated as follows:

Admin Support – this activity identifies the cost of providing administrative and management oversight of several departments that organizational report to the Recreation and Facilities Director. The basis of allocation is the number of supervisory hours by benefiting department.

Contract Services – this activity includes the cost of contracted vendor services that are for the benefit of specific department. The basis of allocation is the dollar amount of services by benefiting department.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Recreation & Fac 101-75110

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	127,430			127,430
County Commission 101-10100	310		310	
Accounting 101-19100	1,717	346	2,063	
Payroll 101-20200	422	108	530	
Budget 101-21200	545	116	661	
Administrative Serv 101-27200	6,138	1,520	7,658	
Information Services 101-22800	4,212	903	5,115	
Financial System MUNIS	668	42	710	
Purchasing 101-23300	318	95	413	
Treasurer 101-25300	145	16	161	
Corporation Counsel 101-26600	4,999	498	5,497	
Personnel 101-27000	1,027	105	1,132	
Riso Print/Postage 101-29800	20	10	30	
Risk Management 101-85100		495	495	
Retiree Insurance 101-87800		7,583	7,583	
Total Allocated Additions:	20,521	11,837	32,358	32,358
Total To Be Allocated:	147,951	11,837		159,788



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Recreation & Fac 101-75110

	Total	General & Admin	Admin Support	Contract Serv
Wages & Benefits				
SALARIES & WAGES	86,787	0	86,787	0
FRINGE BENEFITS	34,197	0	34,197	0
Other Expense & Cost				
Supplies	1,437	0	1,437	0
Contract Serv	2,687	0	25	2,662
Dues	532	0	532	0
Printing	25	0	25	0
Travel	1,657	0	1,657	0
Equipment Rental	108	0	108	0
Departmental Totals				
Total Expenditures	127,430	0	124,768	2,662
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	127,430	0	124,768	2,662
Allocation Step 1				
Inbound- All Others	20,521	0	20,521	0
1st Allocation	147,951	0	145,289	2,662
Allocation Step 2				
Inbound- All Others	11,837	0	11,837	0
2nd Allocation	11,837	0	11,837	0
Total For 0155 Recreation & Fac				
Total Allocated	159,788	0	157,126	2,662



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Recreation & Fac 101-75110

Activity - Admin Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings & Grounds 101-26500	616.00	33.2793	48,350		48,350		48,350
Riso Print/Postage 101-29800	144.00	7.7796	11,303		11,303		11,303
Parks 101-75100	186.00	10.0486	14,600		14,600	2,018	16,618
Center 101-75700	205.00	11.0751	16,091		16,091	2,223	18,314
Pool 101-75800	62.00	3.3495	4,867		4,867	673	5,540
Market 101-75900	123.00	6.6451	9,655		9,655	1,335	10,990
Fair 101-76000	21.00	1.1345	1,648		1,648	228	1,876
Civic 101-7620X	185.00	9.9946	14,521		14,521	2,007	16,528
P Park 101-76300	103.00	5.5646	8,085		8,085	1,118	9,203
Course 509-75600	185.00	9.9946	14,521		14,521	2,007	16,528
Other	21.00	1.1345	1,648		1,648	228	1,876
SubTotal	1,851.00	100.0000	145,289		145,289	11,837	157,126
TOTAL	1,851.00	100.0000	145,289		145,289	11,837	157,126

Allocation Basis: Number of hours by department

Allocation Source: Facilities & Recreation



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Recreation & Fac 101-75110

Activity - Contract Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pool 101-75800	125.00	4.6957	125		125		125
Market 101-75900	1,750.00	65.7401	1,750		1,750		1,750
Course 509-75600	787.00	29.5642	787		787		787
SubTotal	2,662.00	100.0000	2,662		2,662		2,662
TOTAL	2,662.00	100.0000	2,662		2,662		2,662

Allocation Basis: Dollar amount of vendor services by department

Allocation Source: Paid invoices



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Recreation & Fac 101-75110

Receiving Department	Total	Admin Support	Contract Serv
Buildings & Grounds	48,350	48,350	0
Riso Print/Postage 101-29800	11,303	11,303	0
Parks 101-75100	16,618	16,618	0
Center 101-75700	18,314	18,314	0
Pool 101-75800	5,665	5,540	125
Market 101-75900	12,740	10,990	1,750
Fair 101-76000	1,876	1,876	0
Civic 101-7620X	16,528	16,528	0
P Park 101-76300	9,203	9,203	0
Course 509-75600	17,315	16,528	787
Other	1,876	1,876	0
Direct Billed	0	0	0
Total	159,788	157,126	2,662



**BAY COUNTY, MICHIGAN
PARKS AND RECREATION MAINTENANCE
NATURE AND EXTENT OF SERVICES**

During 1992 County Management decided to create a general fund department to track maintenance and upkeep costs for County Parks. The Parks and Recreation Maintenance Department is responsible for maintaining all County Parks and are responsible for snow removal and winter salting of county parking lots. The costs related to maintaining parks have been allocated directly to the Parks Department. The cost of providing snow removal has been allocated equally to each benefiting location. In addition, the parks maintenance staff periodically provide support to the Building & Grounds department. The costs associated with this service have been allocated to the benefiting department based on the dollar amount of assigned wages by benefiting location. In those cases where there are multiple occupants of a facility, the costs are allocated to the Building & Grounds Department and redistributed based on the number of square feet assigned to each occupant.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Park Maintenance 101-75112

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	129,043			129,043
Equipment Depreciation	2,847	10	2,857	
County Commission 101-10100	442		442	
Accounting 101-19100	2,288	476	2,764	
Payroll 101-20200	677	175	852	
Budget 101-21200	1,272	268	1,540	
Administrative Serv 101-27200	262	70	332	
Information Services 101-22800	841	31	872	
Financial System MUNIS	1,003	63	1,066	
Treasurer 101-25300	860	93	953	
Buildings & Grounds 101-26500	16,435	2,707	19,142	
Personnel 101-27000	1,997	213	2,210	
Risk Management 101-85100		838	838	
Retiree Insurance 101-87800		7,426	7,426	
Total Allocated Additions:	28,924	12,370	41,294	41,294
Total To Be Allocated:	157,967	12,370		170,337



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Park Maintenance 101-75112

	Total	General & Admin	Grounds Maint	Parking Lot	Parks/Fairgrnds
Wages & Benefits					
SALARIES & WAGES	82,623	0	12,253	2,770	67,600
FRINGE BENEFITS	32,947	0	4,886	1,104	26,957
Other Expense & Cost					
Supplies	1,017	0	151	34	832
Gas, Oil	1,112	0	165	37	910
Telephone	458	0	68	15	375
Utilities	4,124	0	0	0	4,124
Equipment Repair	3,649	0	541	122	2,986
Vehicle Repair	1,733	0	257	58	1,418
Building Repair	726	0	0	0	726
Grounds Maintenance	(44)	0	(7)	(1)	(36)
Rentals	698	0	104	23	571
Departmental Totals					
Total Expenditures	129,043	0	18,418	4,162	106,463
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	129,043	0	18,418	4,162	106,463
Allocation Step 1					
Inbound- All Others	28,924	0	4,289	970	23,665
Unallocated Costs	(130,128)	0	0	0	(130,128)
1st Allocation	27,839	0	22,707	5,132	0
Allocation Step 2					
Inbound- All Others	12,370	0	1,834	415	10,121
Unallocated Costs	(10,121)	0	0	0	(10,121)
2nd Allocation	2,249	0	1,834	415	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Park Maintenance 101-75112

	Total	General & Admin	Grounds Maint	Parking Lot	Parks/Fairgrnds
Total For 0160 Park Maintenance					
Total Allocated	30,088	0	24,541	5,547	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Park Maintenance 101-75112

Activity - Grounds Maint

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings & Grounds 101-26500	1,247	10.1771	2,311		2,311		2,311
Animal 101-43000	54	0.4407	100		100	9	109
Parks 101-75100	2,761	22.5333	5,117		5,117	460	5,577
Center 101-75700	719	5.8680	1,332		1,332	120	1,452
Civic 101-7620X	2,334	19.0484	4,325		4,325	389	4,714
P Park 101-76300	3,211	26.2057	5,951		5,951	535	6,486
Juvenl 292-66200	215	1.7547	398		398	36	434
Course 509-75600	1,712	13.9721	3,173		3,173	285	3,458
SubTotal	12,253	100.0000	22,707		22,707	1,834	24,541
TOTAL	12,253	100.0000	22,707		22,707	1,834	24,541

Allocation Basis: Dollar amount of assigned wages by location

Allocation Source: Employee time analysis



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Park Maintenance 101-75112

Activity - Parking Lot

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings & Grounds 101-26500	0.50	50.0000	2,566		2,566		2,566
Pere M 101-58000	0.50	50.0000	2,566		2,566	415	2,981
SubTotal	1.00	100.0000	5,132		5,132	415	5,547
TOTAL	1.00	100.0000	5,132		5,132	415	5,547

Allocation Basis: Equal distribution between serviced lots

Allocation Source: Facilities



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Park Maintenance 101-75112

Receiving Department	Total	Grounds Maint	Parking Lot
Buildings & Grounds	4,877	2,311	2,566
Animal 101-43000	109	109	0
Pere M 101-58000	2,981	0	2,981
Parks 101-75100	5,577	5,577	0
Center 101-75700	1,452	1,452	0
Civic 101-7620X	4,714	4,714	0
P Park 101-76300	6,486	6,486	0
Juvenl 292-66200	434	434	0
Course 509-75600	3,458	3,458	0
Direct Billed	0	0	0
Total	30,088	24,541	5,547



**BAY COUNTY, MICHIGAN
RISK MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The Risk Management Department has been established to provide the maximum amount of insurance coverage under the current budget. The areas of coverage to protect the County from liability due to accidents or theft include:

General Liability - Was acquired to provide coverage against bodily injury, property damage and employee errors and omissions. The basis of allocation is the average number of employees by department excluding the Health Department.

Police Professional – This coverage includes a specific premium for the additional risk associated with Sheriff related activities. The basis of allocation is the number of Sheriff Department employees by program.

Vehicles - Insurance coverage has been acquired to provide protection from loss or damage of county vehicles. The basis of allocation is the insured total value of vehicles by department.

Property - Coverage was acquired to provide protection against loss of real and personal property at various locations. The basis of allocation is the dollar amount of property value by facility. Those facilities with multiple occupants have had related costs allocated on area assigned by department.

Health Liability – This activity identifies a special premium for liability coverage associated with the Health Department. The costs included in this activity have been allocated directly to the Health Department.

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

**BAY COUNTY, MICHIGAN
RISK MANAGEMENT
NATURE AND EXTENT OF SERVICES**

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Risk Management 101-85100

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	652,922			652,922
Insurance Adjust	35,585			
Total Deductions:	35,585			35,585
County Commission 101-10100	9		9	
Accounting 101-19100	544	16	560	
Budget 101-21200	113	24	137	
Administrative Serv 101-27200	9,382	2,319	11,701	
Financial System MUNIS	21	1	22	
Purchasing 101-23300	106	32	138	
Treasurer 101-25300	38	4	42	
Total Allocated Additions:	10,213	2,396	12,609	12,609
Refund	(129,037)			
Refund	(39,099)			
Total Departmental Cost Adjustments:	(168,136)			(168,136)
Total To Be Allocated:	530,584	2,396		532,980



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Risk Management 101-85100

	Total	General & Admin	General Liab.	Police Prof	Vehicle Ins.
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Operating Expense	544	0	544	0	0
Insurance-Auto	85,744	0	0	0	85,744
Insurance-Liab.	442,012	0	188,349	237,210	0
Insurance-Property	159,913	0	0	0	0
Claims	294	0	0	0	294
*Insurance Adjust	(35,585)	(35,585)	0	0	0
Departmental Totals					
Total Expenditures	652,922	(35,585)	188,893	237,210	86,038
Deductions					
Total Deductions	35,585	35,585	0	0	0
Cost Adjustments					
Refund	(129,037)	0	(46,051)	(57,998)	(20,965)
Refund	(39,099)	0	0	0	0
Functional Cost	520,371	0	142,842	179,212	65,073
Allocation Step 1					
Inbound- All Others	10,213	0	10,213	0	0
1st Allocation	530,584	0	153,055	179,212	65,073
Allocation Step 2					
Inbound- All Others	2,396	0	2,396	0	0
2nd Allocation	2,396	0	2,396	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Risk Management 101-85100

	Total	General & Admin	General Liab.	Police Prof	Vehicle Ins.
Total For 0170 Risk Management					
Total Allocated	532,980	0	155,451	179,212	65,073



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Risk Management 101-85100

	Property Other	County Building	Wash Park Annex	Court Facility	Law Enf. Center
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Operating Expense	0	0	0	0	0
Insurance-Auto	0	0	0	0	0
Insurance-Liab.	0	0	0	0	0
Insurance-Property	54,675	34,013	2,495	28,912	37,787
Claims	0	0	0	0	0
*Insurance Adjust	0	0	0	0	0
Departmental Totals					
Total Expenditures	54,675	34,013	2,495	28,912	37,787
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Refund	0	0	0	0	0
Refund	(13,368)	(8,316)	(610)	(7,069)	(9,239)
Functional Cost	41,307	25,697	1,885	21,843	28,548
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
1st Allocation	41,307	25,697	1,885	21,843	28,548
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Risk Management 101-85100

	Property Other	County Building	Wash Park Annex	Court Facility	Law Enf. Center
Total For 0170 Risk Management					
Total Allocated	41,307	25,697	1,885	21,843	28,548



Bay County, Michigan
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Schedule .3 - Costs Allocated By Activity
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	Central Disp.	Health Liab.
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Operating Expense	0	0
Insurance-Auto	0	0
Insurance-Liab.	0	16,453
Insurance-Property	2,031	0
Claims	0	0
*Insurance Adjust	0	0
Departmental Totals		
Total Expenditures	2,031	16,453
Deductions		
Total Deductions	0	0
Cost Adjustments		
Refund	0	(4,023)
Refund	(497)	0
Functional Cost	1,534	12,430
Allocation Step 1		
Inbound- All Others	0	0
1st Allocation	1,534	12,430
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Risk Management 101-85100

	Central Disp.	Health Liab.
Total For 0170 Risk Management		
Total Allocated	1,534	12,430



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - General Liab.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	7.95	1.7144	2,624		2,624		2,624
Accounting 101-19100	5.64	1.2162	1,861		1,861		1,861
Payroll 101-20200	2.13	0.4593	703		703		703
Budget 101-21200	2.05	0.4421	677		677		677
Administrative Serv 101-27200	1.39	0.2997	459		459		459
Information Services 101-22800	8.05	1.7359	2,657		2,657		2,657
Purchasing 101-23300	0.89	0.1919	294		294		294
Treasurer 101-25300	5.33	1.1494	1,759		1,759		1,759
Buildings & Grounds 101-26500	20.12	4.3387	6,641		6,641		6,641
Corporation Counsel 101-26600	2.49	0.5370	822		822		822
Personnel 101-27000	3.59	0.7742	1,185		1,185		1,185
Riso Print/Postage 101-29800	0.32	0.0690	106		106		106
Recreation & Fac 101-75110	1.50	0.3235	495		495		495
Park Maintenance 101-75112	2.54	0.5477	838		838		838
Cir Ct 101-13100	15.10	3.2562	4,984		4,984	91	5,075
SSSPP 101-13101	0.87	0.1876	287		287	5	292
ADC 101-13131	0.87	0.1876	287		287	5	292
Distrt 101-13600	18.31	3.9484	6,043		6,043	110	6,153
DC Pro 101-13700	5.96	1.2852	1,967		1,967	36	2,003
DC OWI 101-13701	0.70	0.1510	231		231	4	235
F.O.C. ALL	25.63	5.5269	8,459		8,459	154	8,613
Jury 101-14700	2.33	0.5024	769		769	14	783
Pro Ct 101-14800	12.77	2.7538	4,215		4,215	77	4,292
Co Exe 101-17100	1.53	0.3299	505		505	9	514
Clerk 101-21500	2.96	0.6383	977		977	18	995
Equal 101-25700	3.00	0.6469	990		990	18	1,008
P.A. 101-267XX	20.86	4.4983	6,885		6,885	125	7,010
R.O.D. 101-26800	4.76	1.0265	1,571		1,571	29	1,600
Crmdef 101-27300	0.01	0.0022	3		3		3
Pub Df 101-27302	4.42	0.9531	1,459		1,459	26	1,485

Bay County, Michigan
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Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - General Liab.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drain 101-27500	6.80	1.4664	2,244		2,244	41	2,285
Survey 101-27801	0.20	0.0431	66		66	1	67
MSU Ex 101-28300	1.00	0.2156	330		330	6	336
Environ 101-28700	1.42	0.3062	469		469	9	478
GIS 101-28800	0.60	0.1294	198		198	4	202
Sherif 101-30100	51.72	11.1534	17,071		17,071	309	17,380
CC War 101-31100	1.00	0.2156	330		330	6	336
Baynet 101-31200	1.00	0.2156	330		330	6	336
2nd Rd 101-31500	17.64	3.8039	5,822		5,822	106	5,928
2nd Rd 101-31503	3.74	0.8065	1,234		1,234	22	1,256
2nd Rd 101-31504	1.00	0.2156	330		330	6	336
2nd Rd 101-31505	1.96	0.4227	647		647	12	659
2nd Rd 101-31506	2.00	0.4313	660		660	12	672
2nd Rd 101-31507	1.00	0.2156	330		330	6	336
2nd Rd 101-31516	1.00	0.2156	330		330	6	336
Rd Gt 101-31600	3.00	0.6469	990		990	18	1,008
TWP Rd 101-31700	0.24	0.0518	79		79	1	80
Mar Gt 101-33100	0.52	0.1121	172		172	3	175
Snow 101-33200	0.08	0.0173	26		26		26
O.E.S. 101-42600	1.00	0.2156	330		330	6	336
Animal 101-43000	6.42	1.3844	2,119		2,119	38	2,157
T Plan 101-72101	1.20	0.2588	396		396	7	403
Parks 101-75100	1.49	0.3213	492		492	9	501
Soft B 101-75108	0.59	0.1272	195		195	4	199
Center 101-75700	2.79	0.6016	921		921	17	938
Pool 101-75800	1.69	0.3644	558		558	10	568
Fair 101-76000	0.11	0.0237	36		36	1	37
Civic 101-7620X	8.89	1.9171	2,934		2,934	53	2,987
P Park 101-76300	2.21	0.4766	729		729	13	742
Health 221-60100	34.39	7.4160	11,350	-33,703	-22,353	206	-22,147



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - General Liab.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bioter 221-605XX	1.17	0.2523	386	-1,882	-1,496	7	-1,489
Gypsy 238-28600	1.43	0.3084	472		472	9	481
Mosq C 240-62000	14.04	3.0276	4,634		4,634	84	4,718
911 CD 261-32500	25.11	5.4148	8,288		8,288	151	8,439
Com Cr 274-36400	1.75	0.3774	578		578	10	588
D.O.A. 276-67200	37.89	8.1707	12,506		12,506	227	12,733
Hom Re 277-69000	0.11	0.0237	36		36	1	37
J Detn 292-66203	20.05	4.3236	6,618		6,618	120	6,738
In-Hom 292-66400	0.50	0.1078	165		165	3	168
Y&F SS 292-66401	2.21	0.4766	729		729	13	742
Drug C 292-66402	0.50	0.1078	165		165	3	168
Juv Co 292-75104	2.00	0.4313	660		660	12	672
Juv Gn 292-75105	2.00	0.4313	660		660	12	672
Course 509-75600	3.23	0.6965	1,066		1,066	19	1,085
Club H 509-75602	3.62	0.7806	1,195		1,195	22	1,217
Delq T 516-25300	1.65	0.3558	545		545	10	555
House 535-67100	4.00	0.8626	1,320		1,320	24	1,344
Insum 677-87200	0.20	0.0431	66		66	1	67
Retire 731-27400	1.50	0.3235	495		495	9	504
SubTotal	463.73	100.0000	153,055	-35,585	117,470	2,396	119,866
Direct Billed				35,585	35,585		35,585
TOTAL	463.73	100.0000	153,055		153,055	2,396	155,451

Allocation Basis: Average number of FTE's by benefiting department

Allocation Source: Employee wage detail



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - Police Prof

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sherif 101-30100	51.72	59.0073	105,747		105,747		105,747
CC War 101-31100	1.00	1.1409	2,045		2,045		2,045
Baynet 101-31200	1.00	1.1409	2,045		2,045		2,045
2nd Rd 101-31500	17.64	20.1255	36,067		36,067		36,067
2nd Rd 101-31503	3.74	4.2670	7,647		7,647		7,647
2nd Rd 101-31504	1.00	1.1409	2,045		2,045		2,045
2nd Rd 101-31505	1.96	2.2362	4,007		4,007		4,007
2nd Rd 101-31506	2.00	2.2818	4,089		4,089		4,089
2nd Rd 101-31507	1.00	1.1409	2,045		2,045		2,045
2nd Rd 101-31516	1.00	1.1409	2,045		2,045		2,045
Rd Gt 101-31600	3.00	3.4227	6,134		6,134		6,134
TWP Rd 101-31700	0.24	0.2738	491		491		491
Mar Gt 101-33100	0.52	0.5933	1,063		1,063		1,063
Snow 101-33200	0.08	0.0913	164		164		164
Com Cr 274-36400	1.75	1.9966	3,578		3,578		3,578
SubTotal	87.65	100.0000	179,212		179,212		179,212
TOTAL	87.65	100.0000	179,212		179,212		179,212

Allocation Basis: Number of Sheriff Department employees

Allocation Source: Employee wage detail



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - Vehicle Ins.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Services 101-22800	1	0.8065	525		525		525
Buildings & Grounds 101-26500	17	13.7097	8,921		8,921		8,921
Co Exe 101-17100	1	0.8065	525		525		525
Drain 101-27500	5	4.0323	2,624		2,624		2,624
Sherif 101-30100	11	8.8710	5,773		5,773		5,773
2nd Rd 101-31500	14	11.2903	7,347		7,347		7,347
2nd Rd 101-31503	4	3.2258	2,099		2,099		2,099
2nd Rd 101-31504	1	0.8065	525		525		525
2nd Rd 101-31505	2	1.6129	1,050		1,050		1,050
2nd Rd 101-31506	2	1.6129	1,050		1,050		1,050
Rd Gt 101-31600	2	1.6129	1,050		1,050		1,050
O.E.S. 101-42600	1	0.8065	525		525		525
Animal 101-43000	5	4.0323	2,624		2,624		2,624
Parks 101-75100	1	0.8065	525		525		525
Civic 101-7620X	2	1.6129	1,050		1,050		1,050
Health 221-60100	3	2.4194	1,574		1,574		1,574
Gypsy 238-28600	1	0.8065	525		525		525
Mosq C 240-62000	32	25.8059	16,790		16,790		16,790
D.O.A. 276-67200	13	10.4839	6,822		6,822		6,822
SolSal 293-68900	2	1.6129	1,050		1,050		1,050
Course 509-75600	1	0.8065	525		525		525
Drain 801-27500	3	2.4194	1,574		1,574		1,574
SubTotal	124	100.0000	65,073		65,073		65,073
TOTAL	124	100.0000	65,073		65,073		65,073

Allocation Basis: Number of assigned vehicles by department

Allocation Source: Vehicle fixed asset inventory



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - Property Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MH Fac 101-27903	287,686	0.9068	375		375		375
Zielin 101-27909	481,882	1.5189	627		627		627
Bangor 101-27910	369,389	1.1643	481		481		481
Fisher 101-27911	448,347	1.4132	584		584		584
Hickor 101-27912	488,182	1.5388	636		636		636
Mcnall 101-27919	448,856	1.4148	584		584		584
GROVE 101-27920	267,870	0.8443	349		349		349
Almnt1 101-27921	473,448	1.4923	616		616		616
Almnt2 101-27922	473,448	1.4923	616		616		616
Animal 101-43000	1,172,384	3.6954	1,526		1,526		1,526
Parks 101-75100	471,912	1.4875	614		614		614
Center 101-75700	4,276,447	13.4794	5,568		5,568		5,568
Market 101-75900	260,757	0.8219	340		340		340
Fair 101-76000	2,180,847	6.8741	2,839		2,839		2,839
Civic 101-7620X	11,499,744	36.2473	14,973		14,973		14,973
P Park 101-76300	335,651	1.0580	437		437		437
Mosq C 240-62000	1,891,533	5.9621	2,463		2,463		2,463
J Detn 292-66203	4,338,671	13.6755	5,649		5,649		5,649
Course 509-75600	822,321	2.5920	1,071		1,071		1,071
Snack 509-75601	18,634	0.0587	24		24		24
Club H 509-75602	91,175	0.2874	119		119		119
B Drn 8014-27500	626,572	1.9750	816		816		816
SubTotal	31,725,756	100.0000	41,307		41,307		41,307
TOTAL	31,725,756	100.0000	41,307		41,307		41,307

Allocation Basis: Insured property values by assigned building/department

Allocation Source: Statement of values



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - County Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	4,594	10.0962	2,594		2,594		2,594
Accounting 101-19100	2,715	5.9668	1,533		1,533		1,533
Payroll 101-20200	1,045	2.2966	590		590		590
Budget 101-21200	987	2.1691	557		557		557
Administrative Serv 101-27200	435	0.9560	246		246		246
Information Services 101-22800	3,810	8.3733	2,152		2,152		2,152
Purchasing 101-23300	428	0.9406	242		242		242
Treasurer 101-25300	1,469	3.2284	830		830		830
Buildings & Grounds 101-26500	1,282	2.8175	724		724		724
Corporation Counsel 101-26600	392	0.8615	221		221		221
Personnel 101-27000	1,929	4.2394	1,089		1,089		1,089
Riso Print/Postage 101-29800	838	1.8417	473		473		473
Co Exe 101-17100	2,505	5.5053	1,415		1,415		1,415
Clerk 101-21500	4,028	8.8524	2,275		2,275		2,275
Equal 101-25700	2,162	4.7514	1,221		1,221		1,221
R.O.D. 101-26800	1,869	4.1075	1,056		1,056		1,056
Drain 101-27500	1,912	4.2020	1,080		1,080		1,080
Survey 101-27801	56	0.1231	32		32		32
MSU Ex 101-28300	2,492	5.4767	1,407		1,407		1,407
Envron 101-28700	601	1.3208	339		339		339
GIS 101-28800	254	0.5582	143		143		143
T Plan 101-72101	508	1.1164	287		287		287
Gypsy 238-28600	605	1.3296	342		342		342
D.O.A. 276-67200	4,322	9.4985	2,441		2,441		2,441
V Trus 294-68300	637	1.3999	360		360		360
Insum 677-87200	98	0.2154	55		55		55
Retire 731-27400	736	1.6175	416		416		416
Other	2,793	6.1382	1,577		1,577		1,577
SubTotal	45,502	100.0000	25,697		25,697		25,697
TOTAL	45,502	100.0000	25,697		25,697		25,697



**Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100**

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - Wash Park Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health 221-60100	16,024	98.3792	1,854		1,854		1,854
Bioter 221-605XX	264	1.6208	31		31		31
SubTotal	16,288	100.0000	1,885		1,885		1,885
TOTAL	16,288	100.0000	1,885		1,885		1,885

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - Court Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Cir Ct 101-13100	11,550	24.5614	5,364		5,364		5,364
CC Pro 101-13300	2,900	6.1669	1,347		1,347		1,347
Distrt 101-13600	10,193	21.6757	4,735		4,735		4,735
DC Pro 101-13700	1,538	3.2706	714		714		714
F.O.C. ALL	4,500	9.5694	2,090		2,090		2,090
Law Lb 101-14500	731	1.5545	340		340		340
Pro Ct 101-14800	7,181	15.2706	3,336		3,336		3,336
P.A. 101-267XX	6,140	13.0569	2,852		2,852		2,852
Pub Df 101-27302	1,308	2.7815	608		608		608
Com Cr 274-36400	112	0.2382	52		52		52
Other	872	1.8543	405		405		405
SubTotal	47,025	100.0000	21,843		21,843		21,843
TOTAL	47,025	100.0000	21,843		21,843		21,843

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - Law Enf. Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sherif 101-30100	57,414	83.6439	23,878		23,878		23,878
Cmsary 595-35100	288	0.4196	120		120		120
Bay City Police	10,939	15.9365	4,550		4,550		4,550
SubTotal	68,641	100.0000	28,548		28,548		28,548
TOTAL	68,641	100.0000	28,548		28,548		28,548

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - Central Disp.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
O.E.S. 101-42600	162	10.5469	162		162		162
911 CD 261-32500	1,374	89.4531	1,372		1,372		1,372
SubTotal	1,536	100.0000	1,534		1,534		1,534
TOTAL	1,536	100.0000	1,534		1,534		1,534

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Risk Management 101-85100

Activity - Health Liab.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health 221-60100	100	100.0000	12,430		12,430		12,430
SubTotal	100	100.0000	12,430		12,430		12,430
TOTAL	100	100.0000	12,430		12,430		12,430

Allocation Basis: Direct allocation to the Health Department

Allocation Source: MMRMA Insurance Summary

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Risk Management 101-85100

Receiving Department	Total	General Liab.	Police Prof	Vehicle Ins.	Property Other	County Building	Wash Park Annex
County Commission	5,218	2,624	0	0	0	2,594	0
Accounting 101-19100	3,394	1,861	0	0	0	1,533	0
Payroll 101-20200	1,293	703	0	0	0	590	0
Budget 101-21200	1,234	677	0	0	0	557	0
Administrative Serv 101-27200	705	459	0	0	0	246	0
Information Services	5,334	2,657	0	525	0	2,152	0
Purchasing 101-23300	536	294	0	0	0	242	0
Treasurer 101-25300	2,589	1,759	0	0	0	830	0
Buildings & Grounds	16,286	6,641	0	8,921	0	724	0
Corporation Counsel	1,043	822	0	0	0	221	0
Personnel 101-27000	2,274	1,185	0	0	0	1,089	0
Riso Print/Postage 101-29800	579	106	0	0	0	473	0
Recreation & Fac 101-75110	495	495	0	0	0	0	0
Park Maintenance	838	838	0	0	0	0	0
Cir Ct 101-13100	10,439	5,075	0	0	0	0	0
SSSPP 101-13101	292	292	0	0	0	0	0
ADC 101-13131	292	292	0	0	0	0	0
CC Pro 101-13300	1,347	0	0	0	0	0	0
Distrt 101-13600	10,888	6,153	0	0	0	0	0
DC Pro 101-13700	2,717	2,003	0	0	0	0	0
DC OWI 101-13701	235	235	0	0	0	0	0
F.O.C. ALL	10,703	8,613	0	0	0	0	0
Law Lb 101-14500	340	0	0	0	0	0	0
Jury 101-14700	783	783	0	0	0	0	0
Pro Ct 101-14800	7,628	4,292	0	0	0	0	0
Co Exe 101-17100	2,454	514	0	525	0	1,415	0
Clerk 101-21500	3,270	995	0	0	0	2,275	0
Equal 101-25700	2,229	1,008	0	0	0	1,221	0
P.A. 101-267XX	9,862	7,010	0	0	0	0	0
R.O.D. 101-26800	2,656	1,600	0	0	0	1,056	0
Crmdef 101-27300	3	3	0	0	0	0	0
Pub Df 101-27302	2,093	1,485	0	0	0	0	0
Drain 101-27500	5,989	2,285	0	2,624	0	1,080	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Risk Management 101-85100

Receiving Department	Total	General Liab.	Police Prof	Vehicle Ins.	Property Other	County Building	Wash Park Annex
Survey 101-27801	99	67	0	0	0	32	0
MH Fac 101-27903	375	0	0	0	375	0	0
Zielin 101-27909	627	0	0	0	627	0	0
Bangor 101-27910	481	0	0	0	481	0	0
Fisher 101-27911	584	0	0	0	584	0	0
Hickor 101-27912	636	0	0	0	636	0	0
Mcnall 101-27919	584	0	0	0	584	0	0
GROVE 101-27920	349	0	0	0	349	0	0
Almnt1 101-27921	616	0	0	0	616	0	0
Almnt2 101-27922	616	0	0	0	616	0	0
MSU Ex 101-28300	1,743	336	0	0	0	1,407	0
Envron 101-28700	817	478	0	0	0	339	0
GIS 101-28800	345	202	0	0	0	143	0
Sherif 101-30100	152,778	17,380	105,747	5,773	0	0	0
CC War 101-31100	2,381	336	2,045	0	0	0	0
Baynet 101-31200	2,381	336	2,045	0	0	0	0
2nd Rd 101-31500	49,342	5,928	36,067	7,347	0	0	0
2nd Rd 101-31503	11,002	1,256	7,647	2,099	0	0	0
2nd Rd 101-31504	2,906	336	2,045	525	0	0	0
2nd Rd 101-31505	5,716	659	4,007	1,050	0	0	0
2nd Rd 101-31506	5,811	672	4,089	1,050	0	0	0
2nd Rd 101-31507	2,381	336	2,045	0	0	0	0
2nd Rd 101-31516	2,381	336	2,045	0	0	0	0
Rd Gt 101-31600	8,192	1,008	6,134	1,050	0	0	0
TWP Rd 101-31700	571	80	491	0	0	0	0
Mar Gt 101-33100	1,238	175	1,063	0	0	0	0
Snow 101-33200	190	26	164	0	0	0	0
O.E.S. 101-42600	1,023	336	0	525	0	0	0
Animal 101-43000	6,307	2,157	0	2,624	1,526	0	0
T Plan 101-72101	690	403	0	0	0	287	0
Parks 101-75100	1,640	501	0	525	614	0	0
Soft B 101-75108	199	199	0	0	0	0	0
Center 101-75700	6,506	938	0	0	5,568	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Risk Management 101-85100

Receiving Department	Total	General Liab.	Police Prof	Vehicle Ins.	Property Other	County Building	Wash Park Annex
Pool 101-75800	568	568	0	0	0	0	0
Market 101-75900	340	0	0	0	340	0	0
Fair 101-76000	2,876	37	0	0	2,839	0	0
Civic 101-7620X	19,010	2,987	0	1,050	14,973	0	0
P Park 101-76300	1,179	742	0	0	437	0	0
Health 221-60100	(6,289)	(22,147)	0	1,574	0	0	1,854
Bioter 221-605XX	(1,458)	(1,489)	0	0	0	0	31
Gypsy 238-28600	1,348	481	0	525	0	342	0
Mosq C 240-62000	23,971	4,718	0	16,790	2,463	0	0
911 CD 261-32500	9,811	8,439	0	0	0	0	0
Com Cr 274-36400	4,218	588	3,578	0	0	0	0
D.O.A. 276-67200	21,996	12,733	0	6,822	0	2,441	0
Hom Re 277-69000	37	37	0	0	0	0	0
J Detn 292-66203	12,387	6,738	0	0	5,649	0	0
In-Hom 292-66400	168	168	0	0	0	0	0
Y&F SS 292-66401	742	742	0	0	0	0	0
Drug C 292-66402	168	168	0	0	0	0	0
Juv Co 292-75104	672	672	0	0	0	0	0
Juv Gn 292-75105	672	672	0	0	0	0	0
SolSal 293-68900	1,050	0	0	1,050	0	0	0
V Trus 294-68300	360	0	0	0	0	360	0
Course 509-75600	2,681	1,085	0	525	1,071	0	0
Snack 509-75601	24	0	0	0	24	0	0
Club H 509-75602	1,336	1,217	0	0	119	0	0
Delq T 516-25300	555	555	0	0	0	0	0
Cmsary 595-35100	120	0	0	0	0	0	0
House 535-67100	1,344	1,344	0	0	0	0	0
Insur 677-87200	122	67	0	0	0	55	0
Retire 731-27400	920	504	0	0	0	416	0
Drain 801-27500	1,574	0	0	1,574	0	0	0
B Drn 8014-27500	816	0	0	0	816	0	0
Bay City Police	4,550	0	0	0	0	0	0
Other	1,982	0	0	0	0	1,577	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Risk Management 101-85100

Receiving Department	Total	General Liab.	Police Prof	Vehicle Ins.	Property Other	County Building	Wash Park Annex
Direct Billed	35,585	35,585	0	0	0	0	0
Total	532,980	155,451	179,212	65,073	41,307	25,697	1,885



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Risk Management 101-85100

Receiving Department	Court Facility	Law Enf. Center	Central Disp.	Health Liab.
County Commission	0	0	0	0
Accounting 101-19100	0	0	0	0
Payroll 101-20200	0	0	0	0
Budget 101-21200	0	0	0	0
Administrative Serv 101-27200	0	0	0	0
Information Services	0	0	0	0
Purchasing 101-23300	0	0	0	0
Treasurer 101-25300	0	0	0	0
Buildings & Grounds	0	0	0	0
Corporation Counsel	0	0	0	0
Personnel 101-27000	0	0	0	0
Riso Print/Postage 101-29800	0	0	0	0
Recreation & Fac 101-75110	0	0	0	0
Park Maintenance	0	0	0	0
Cir Ct 101-13100	5,364	0	0	0
SSSPP 101-13101	0	0	0	0
ADC 101-13131	0	0	0	0
CC Pro 101-13300	1,347	0	0	0
Distrt 101-13600	4,735	0	0	0
DC Pro 101-13700	714	0	0	0
DC OWI 101-13701	0	0	0	0
F.O.C. ALL	2,090	0	0	0
Law Lb 101-14500	340	0	0	0
Jury 101-14700	0	0	0	0
Pro Ct 101-14800	3,336	0	0	0
Co Exe 101-17100	0	0	0	0
Clerk 101-21500	0	0	0	0
Equal 101-25700	0	0	0	0
P.A. 101-267XX	2,852	0	0	0
R.O.D. 101-26800	0	0	0	0
Crmdef 101-27300	0	0	0	0
Pub Df 101-27302	608	0	0	0
Drain 101-27500	0	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Risk Management 101-85100

Receiving Department	Court Facility	Law Enf. Center	Central Disp.	Health Liab.
Survey 101-27801	0	0	0	0
MH Fac 101-27903	0	0	0	0
Zielin 101-27909	0	0	0	0
Bangor 101-27910	0	0	0	0
Fisher 101-27911	0	0	0	0
Hickor 101-27912	0	0	0	0
Mcnall 101-27919	0	0	0	0
GROVE 101-27920	0	0	0	0
Almnt1 101-27921	0	0	0	0
Almnt2 101-27922	0	0	0	0
MSU Ex 101-28300	0	0	0	0
Envron 101-28700	0	0	0	0
GIS 101-28800	0	0	0	0
Sherif 101-30100	0	23,878	0	0
CC War 101-31100	0	0	0	0
Baynet 101-31200	0	0	0	0
2nd Rd 101-31500	0	0	0	0
2nd Rd 101-31503	0	0	0	0
2nd Rd 101-31504	0	0	0	0
2nd Rd 101-31505	0	0	0	0
2nd Rd 101-31506	0	0	0	0
2nd Rd 101-31507	0	0	0	0
2nd Rd 101-31516	0	0	0	0
Rd Gt 101-31600	0	0	0	0
TWP Rd 101-31700	0	0	0	0
Mar Gt 101-33100	0	0	0	0
Snow 101-33200	0	0	0	0
O.E.S. 101-42600	0	0	162	0
Animal 101-43000	0	0	0	0
T Plan 101-72101	0	0	0	0
Parks 101-75100	0	0	0	0
Soft B 101-75108	0	0	0	0
Center 101-75700	0	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Risk Management 101-85100

Receiving Department	Court Facility	Law Enf. Center	Central Disp.	Health Liab.
Pool 101-75800	0	0	0	0
Market 101-75900	0	0	0	0
Fair 101-76000	0	0	0	0
Civic 101-7620X	0	0	0	0
P Park 101-76300	0	0	0	0
Health 221-60100	0	0	0	12,430
Bioter 221-605XX	0	0	0	0
Gypsy 238-28600	0	0	0	0
Mosq C 240-62000	0	0	0	0
911 CD 261-32500	0	0	1,372	0
Com Cr 274-36400	52	0	0	0
D.O.A. 276-67200	0	0	0	0
Hom Re 277-69000	0	0	0	0
J Detn 292-66203	0	0	0	0
In-Hom 292-66400	0	0	0	0
Y&F SS 292-66401	0	0	0	0
Drug C 292-66402	0	0	0	0
Juv Co 292-75104	0	0	0	0
Juv Gn 292-75105	0	0	0	0
SolSal 293-68900	0	0	0	0
V Trus 294-68300	0	0	0	0
Course 509-75600	0	0	0	0
Snack 509-75601	0	0	0	0
Club H 509-75602	0	0	0	0
Delq T 516-25300	0	0	0	0
Cmsary 595-35100	0	120	0	0
House 535-67100	0	0	0	0
Insur 677-87200	0	0	0	0
Retire 731-27400	0	0	0	0
Drain 801-27500	0	0	0	0
B Drn 8014-27500	0	0	0	0
Bay City Police	0	4,550	0	0
Other	405	0	0	0



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Risk Management 101-85100

Receiving Department	Court Facility	Law Enf. Center	Central Disp.	Health Liab.
Direct Billed	0	0	0	0
Total	<u>21,843</u>	<u>28,548</u>	<u>1,534</u>	<u>12,430</u>



**BAY COUNTY, MICHIGAN
RETIREE HEALTH INSURANCE
NATURE AND EXTENT OF SERVICES**

The costs presented within this schedule represent health insurance benefits to retired employees. In addition, an adjustment was included to allocate the costs of sick and vacation payouts for inactive employees. The plan allocates the costs of retiree health and life insurance based on the dollar amount of health and life insurance charges of active employees by benefiting department. The payout's to inactive employees is allocated based on the dollar amount of eligible wages by benefiting department. A credit was provided to each department for the amount of retiree insurance, and sick & vacation payoff actual charged directly to each respective department except for the Friend of the Court (FOC), Prosecuting Attorney and the Central Service departments included in this cost allocation plan. A credit was not provided for amounts charged directly to the FOC and Prosecuting Attorney if the costs were excluded from the grant reimbursement application submitted to the State. The amounts charged directly to each central service department were not allocated throughout this cost plan so a credit was not necessary. The credit for departments that were charged directly for payouts is identified as a cost adjustment on summary schedule A of this cost allocation plan.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Retiree Insurance 101-87800

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,042,812			1,042,812
County Commission 101-10100	73		73	
Accounting 101-19100	527	76	603	
Budget 101-21200	94	20	114	
Financial System MUNIS	82	5	87	
Treasurer 101-25300	22	2	24	
Total Allocated Additions:	798	103	901	901
Reimbursement	(80,847)			
Retiree Hlt Ins Adj	373,184			
Termination Payoff	108,857			
Total Departmental Cost Adjustments:	401,194			401,194
Total To Be Allocated:	1,444,804	103		1,444,907



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Retiree Insurance 101-87800

	Total	General & Admin	Fringe Benefits	Term Payoff
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Retiree Life Ins.	1,216	0	1,216	0
Retiree Health Ins.	1,017,342	0	1,017,342	0
Medicare Part D	24,254	0	24,254	0
Departmental Totals				
Total Expenditures	1,042,812	0	1,042,812	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Reimbursement	(80,847)	0	(80,847)	0
Retiree Hlt Ins Adj	373,184	0	373,184	0
Termination Payoff	108,857	0	0	108,857
Functional Cost	1,444,006	0	1,335,149	108,857
Allocation Step 1				
Inbound- All Others	798	0	798	0
1st Allocation	1,444,804	0	1,335,947	108,857
Allocation Step 2				
Inbound- All Others	103	0	103	0
2nd Allocation	103	0	103	0
Total For 0180 Retiree Insurance				
Total Allocated	1,444,907	0	1,336,050	108,857



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Retiree Insurance 101-87800

Activity - Fringe Benefits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Commission 101-10100	12,480.60	0.3401	4,543		4,543		4,543
Accounting 101-19100	54,169.49	1.4761	19,720		19,720		19,720
Payroll 101-20200	22,307.52	0.6079	8,121		8,121		8,121
Budget 101-21200	26,615.09	0.7252	9,689		9,689		9,689
Administrative Serv 101-27200	18,193.24	0.4958	6,623		6,623		6,623
Information Services 101-22800	73,955.32	2.0152	26,922		26,922		26,922
Purchasing 101-23300	10,405.93	0.2836	3,788		3,788		3,788
Treasurer 101-25300	44,573.58	1.2146	16,226		16,226		16,226
Buildings & Grounds 101-26500	171,902.23	4.6842	62,579		62,579		62,579
Corporation Counsel 101-26600	31,013.08	0.8451	11,290		11,290		11,290
Personnel 101-27000	38,569.14	1.0510	14,041		14,041		14,041
Riso Print/Postage 101-29800	3,184.69	0.0868	1,159		1,159		1,159
Recreation & Fac 101-75110	19,262.62	0.5249	7,012		7,012		7,012
Park Maintenance 101-75112	19,141.66	0.5216	6,968		6,968		6,968
Cir Ct 101-13100	133,634.31	3.6414	48,648		48,648	4	48,652
SSSPP 101-13101	14,831.04	0.4041	5,399		5,399		5,399
ADC 101-13131	2,066.12	0.0563	752		752		752
Distrt 101-13600	182,311.03	4.9679	66,368		66,368	6	66,374
DC Pro 101-13700	67,804.78	1.8476	24,683		24,683	2	24,685
DC OWI 101-13701	940.29	0.0256	342		342		342
F.O.C. ALL	268,909.90	7.3276	97,893		97,893	9	97,902
Jury 101-14700	19,596.12	0.5340	7,134		7,134	1	7,135
Pro Ct 101-14800	97,778.86	2.6644	35,595		35,595	3	35,598
Co Exe 101-17100	4,139.77	0.1128	1,507		1,507		1,507
Clerk 101-21500	27,878.51	0.7597	10,149		10,149	1	10,150
Equal 101-25700	29,705.28	0.8094	10,814		10,814	1	10,815
P.A. 101-267XX	217,645.14	5.9307	79,231		79,231	7	79,238
R.O.D. 101-26800	29,029.92	0.7910	10,568		10,568	1	10,569
Pub Df 101-27302	14,664.41	0.3996	5,338		5,338		5,338
Drain 101-27500	73,178.54	1.9941	26,640		26,640	2	26,642



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Retiree Insurance 101-87800

Activity - Fringe Benefits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Survey 101-27801	17.14	0.0005	6		6		6
MSU Ex 101-28300	14,787.84	0.4030	5,383		5,383		5,383
Envron 101-28700	19,311.13	0.5262	7,030		7,030	1	7,031
GIS 101-28800	7,682.46	0.2093	2,797		2,797		2,797
Sherif 101-30100	433,519.43	11.8132	157,819		157,819	21	157,840
CC War 101-31100	14,831.04	0.4041	5,399		5,399		5,399
Baynet 101-31200	5,688.85	0.1550	2,071		2,071		2,071
2nd Rd 101-31500	149,526.29	4.0745	54,433		54,433	5	54,438
2nd Rd 101-31503	36,925.06	1.0062	13,442		13,442	1	13,443
2nd Rd 101-31504	14,831.04	0.4041	5,399		5,399		5,399
2nd Rd 101-31505	27,754.03	0.7563	10,103		10,103	1	10,104
2nd Rd 101-31506	6,082.72	0.1658	2,214		2,214		2,214
2nd Rd 101-31507	108.00	0.0029	39		39		39
2nd Rd 101-31516	14,831.04	0.4041	5,399		5,399		5,399
Rd Gt 101-31600	28,996.30	0.7901	10,556		10,556	1	10,557
TWP Rd 101-31700	5,305.60	0.1446	1,931		1,931		1,931
Drv Sf 101-31902	1,811.62	0.0494	659		659		659
O.E.S. 101-42600	14,809.44	0.4035	5,391		5,391		5,391
Animal 101-43000	46,581.84	1.2693	16,957		16,957	2	16,959
T Plan 101-72101	15,698.69	0.4278	5,715		5,715	1	5,716
Soft B 101-75108	618.74	0.0169	225		225		225
Center 101-75700	19,755.38	0.5383	7,192		7,192	1	7,193
Fair 101-76000	9.52	0.0003	3		3		3
Civic 101-7620X	22,805.90	0.6214	8,302		8,302	1	8,303
P Park 101-76300	14,787.84	0.4030	5,383		5,383		5,383
Health 221-60100	302,410.51	8.2405	110,088	-173,242	-63,154	10	-63,144
Bioter 221-605XX	18,200.94	0.4960	6,626		6,626	1	6,627
Gypsy 238-28600	6,732.98	0.1835	2,451		2,451		2,451
Mosq C 240-62000	40,257.54	1.0970	14,655		14,655	1	14,656
911 CD 261-32500	252,512.90	6.8808	91,924	-83,295	8,629	8	8,637



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Retiree Insurance 101-87800

Activity - Fringe Benefits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CFO Tr 264-36201	1,432.92	0.0390	522		522		522
Com Cr 274-36400	4,994.16	0.1361	1,818		1,818		1,818
D.O.A. 276-67200	146,129.48	3.9819	53,196	-50,969	2,227	5	2,232
Hom Re 277-69000	1,459.07	0.0398	531		531		531
J Detn 292-66203	97,896.89	2.6676	35,638	-25,307	10,331	3	10,334
In-Hom 292-66400	7,432.12	0.2025	2,706	-8,715	-6,009		-6,009
Y&F SS 292-66401	28,059.64	0.7646	10,215	-5,222	4,993	1	4,994
Drug C 292-66402	7,377.32	0.2010	2,686		2,686		2,686
Juv Co 292-75104	19,803.60	0.5396	7,209		7,209	1	7,210
Juv Gn 292-75105	14,895.84	0.4059	5,423		5,423		5,423
Course 509-75600	5,015.76	0.1367	1,826	-9,105	-7,279		-7,279
Club H 509-75602	9,626.14	0.2623	3,504		3,504		3,504
Delq T 516-25300	14,001.47	0.3815	5,097		5,097		5,097
House 535-67100	29,748.48	0.8106	10,830	-17,329	-6,499	1	-6,498
Insurm 677-87200	2,965.81	0.0808	1,080		1,080		1,080
Retire 731-27400	11,898.53	0.3242	4,332		4,332		4,332
SubTotal	3,669,817.25	100.0000	1,335,947	-373,184	962,763	103	962,866
Direct Billed				373,184	373,184		373,184
TOTAL	3,669,817.25	100.0000	1,335,947		1,335,947	103	1,336,050

Allocation Basis: Dollar amount of health & life insurance by department

Allocation Source: Detail general ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Retiree Insurance 101-87800

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Accounting 101-19100	289,753	1.7525	1,908		1,908		1,908
Payroll 101-20200	97,952	0.5924	645		645		645
Budget 101-21200	101,631	0.6147	669		669		669
Administrative Serv 101-27200	76,699	0.4639	505		505		505
Information Services 101-22800	379,145	2.2931	2,496		2,496		2,496
Purchasing 101-23300	41,689	0.2521	274		274		274
Treasurer 101-25300	164,852	0.9970	1,085		1,085		1,085
Buildings & Grounds 101-26500	613,840	3.7126	4,041		4,041		4,041
Corporation Counsel 101-26600	157,174	0.9506	1,035		1,035		1,035
Personnel 101-27000	177,764	1.0751	1,170		1,170		1,170
Riso Print/Postage 101-29800	9,524	0.0576	63		63		63
Recreation & Fac 101-75110	86,787	0.5249	571		571		571
Park Maintenance 101-75112	69,549	0.4206	458		458		458
Cir Ct 101-13100	543,855	3.2893	3,581		3,581		3,581
SSSPP 101-13101	40,091	0.2425	264		264		264
ADC 101-13131	3,268	0.0198	22		22		22
Distrt 101-13600	623,935	3.7736	4,108		4,108		4,108
DC Pro 101-13700	270,726	1.6374	1,782		1,782		1,782
DC OWI 101-13701	6,290	0.0380	41		41		41
F.O.C. ALL	1,088,252	6.5819	7,165		7,165		7,165
Jury 101-14700	122,598	0.7415	807		807		807
Pro Ct 101-14800	649,687	3.9294	4,277		4,277		4,277
Safe H 101-14805	73	0.0004					
Co Exe 101-17100	16,081	0.0973	106		106		106
Clerk 101-21500	87,862	0.5314	578		578		578
Equal 101-25700	161,528	0.9769	1,063		1,063		1,063
P.A. 101-267XX	1,162,595	7.0315	7,654		7,654		7,654
R.O.D. 101-26800	117,980	0.7136	777		777		777
Pub Df 101-27302	241,572	1.4611	1,590		1,590		1,590
Drain 101-27500	258,873	1.5657	1,704		1,704		1,704



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Retiree Insurance 101-87800

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Survey 101-27801	12,696	0.0768	84		84		84
MSU Ex 101-28300	41,500	0.2510	273		273		273
Envron 101-28700	80,356	0.4860	529		529		529
GIS 101-28800	27,594	0.1669	182		182		182
Sherif 101-30100	2,046,158	12.3753	13,471		13,471		13,471
CC War 101-31100	50,561	0.3058	333		333		333
Baynet 101-31200	47,320	0.2862	312		312		312
2nd Rd 101-31500	958,842	5.7992	6,313		6,313		6,313
2nd Rd 101-31503	176,341	1.0665	1,161		1,161		1,161
2nd Rd 101-31504	51,976	0.3144	342		342		342
2nd Rd 101-31505	100,358	0.6070	661		661		661
2nd Rd 101-31506	105,354	0.6372	694		694		694
2nd Rd 101-31507	53,571	0.3240	353		353		353
2nd Rd 101-31516	55,365	0.3349	365		365		365
Rd Gt 101-31600	157,885	0.9549	1,039		1,039		1,039
TWP Rd 101-31700	21,691	0.1312	143		143		143
O.E.S. 101-42600	45,251	0.2737	298		298		298
Animal 101-43000	165,489	1.0009	1,090		1,090		1,090
T Plan 101-72101	53,273	0.3222	351		351		351
Soft B 101-75108	3,216	0.0195	21		21		21
Center 101-75700	88,323	0.5342	582		582		582
Civic 101-7620X	107,794	0.6520	710		710		710
P Park 101-76300	35,621	0.2154	235		235		235
Health 221-60100	1,299,438	7.8592	8,555		8,555		8,555
Bioter 221-605XX	77,980	0.4716	513		513		513
Gypsy 238-28600	49,662	0.3004	327		327		327
Mosq C 240-62000	302,918	1.8321	1,994		1,994		1,994
911 CD 261-32500	924,754	5.5930	6,088		6,088		6,088
Com Cr 274-36400	39,928	0.2415	263		263		263
D.O.A. 276-67200	769,729	4.6554	5,068		5,068		5,068



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Retiree Insurance 101-87800

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Hom Re 277-69000	5,395	0.0326	36		36		36
J Detn 292-66203	502,028	3.0363	3,305		3,305		3,305
In-Hom 292-66400	25,343	0.1533	167		167		167
Y&F SS 292-66401	108,327	0.6552	713		713		713
Drug C 292-66402	24,957	0.1509	164		164		164
Juv Co 292-75104	89,692	0.5425	591		591		591
Juv Gn 292-75105	87,881	0.5315	579		579		579
Delq T 516-25300	77,856	0.4709	513		513		513
SubTotal	16,534,048	100.0000	108,857		108,857		108,857
TOTAL	16,534,048	100.0000	108,857		108,857		108,857

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: General ledger



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Retiree Insurance 101-87800

Receiving Department	Total	Fringe Benefits	Term Payoff
County Commission	4,543	4,543	0
Accounting 101-19100	21,628	19,720	1,908
Payroll 101-20200	8,766	8,121	645
Budget 101-21200	10,358	9,689	669
Administrative Serv 101-27200	7,128	6,623	505
Information Services	29,418	26,922	2,496
Purchasing 101-23300	4,062	3,788	274
Treasurer 101-25300	17,311	16,226	1,085
Buildings & Grounds	66,620	62,579	4,041
Corporation Counsel	12,325	11,290	1,035
Personnel 101-27000	15,211	14,041	1,170
Riso Print/Postage 101-29800	1,222	1,159	63
Recreation & Fac 101-75110	7,583	7,012	571
Park Maintenance	7,426	6,968	458
Cir Ct 101-13100	52,233	48,652	3,581
SSSPP 101-13101	5,663	5,399	264
ADC 101-13131	774	752	22
Distrt 101-13600	70,482	66,374	4,108
DC Pro 101-13700	26,467	24,685	1,782
DC OWI 101-13701	383	342	41
F.O.C. ALL	105,067	97,902	7,165
Jury 101-14700	7,942	7,135	807
Pro Ct 101-14800	39,875	35,598	4,277
Co Exe 101-17100	1,613	1,507	106
Clerk 101-21500	10,728	10,150	578
Equal 101-25700	11,878	10,815	1,063
P.A. 101-267XX	86,892	79,238	7,654
R.O.D. 101-26800	11,346	10,569	777
Pub Df 101-27302	6,928	5,338	1,590
Drain 101-27500	28,346	26,642	1,704
Survey 101-27801	90	6	84
MSU Ex 101-28300	5,656	5,383	273
Envron 101-28700	7,560	7,031	529

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Retiree Insurance 101-87800

Receiving Department	Total	Fringe Benefits	Term Payoff
GIS 101-28800	2,979	2,797	182
Sherif 101-30100	171,311	157,840	13,471
CC War 101-31100	5,732	5,399	333
Baynet 101-31200	2,383	2,071	312
2nd Rd 101-31500	60,751	54,438	6,313
2nd Rd 101-31503	14,604	13,443	1,161
2nd Rd 101-31504	5,741	5,399	342
2nd Rd 101-31505	10,765	10,104	661
2nd Rd 101-31506	2,908	2,214	694
2nd Rd 101-31507	392	39	353
2nd Rd 101-31516	5,764	5,399	365
Rd Gt 101-31600	11,596	10,557	1,039
TWP Rd 101-31700	2,074	1,931	143
Drv Sf 101-31902	659	659	0
O.E.S. 101-42600	5,689	5,391	298
Animal 101-43000	18,049	16,959	1,090
T Plan 101-72101	6,067	5,716	351
Soft B 101-75108	246	225	21
Center 101-75700	7,775	7,193	582
Fair 101-76000	3	3	0
Civic 101-7620X	9,013	8,303	710
P Park 101-76300	5,618	5,383	235
Health 221-60100	(54,589)	(63,144)	8,555
Bioter 221-605XX	7,140	6,627	513
Gypsy 238-28600	2,778	2,451	327
Mosq C 240-62000	16,650	14,656	1,994
911 CD 261-32500	14,725	8,637	6,088
CFO Tr 264-36201	522	522	0
Com Cr 274-36400	2,081	1,818	263
D.O.A. 276-67200	7,300	2,232	5,068
Hom Re 277-69000	567	531	36
J Detn 292-66203	13,639	10,334	3,305
In-Hom 292-66400	(5,842)	(6,009)	167

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Retiree Insurance 101-87800

Receiving Department	Total	Fringe Benefits	Term Payoff
Y&F SS 292-66401	5,707	4,994	713
Drug C 292-66402	2,850	2,686	164
Juv Co 292-75104	7,801	7,210	591
Juv Gn 292-75105	6,002	5,423	579
Course 509-75600	(7,279)	(7,279)	0
Club H 509-75602	3,504	3,504	0
Delq T 516-25300	5,610	5,097	513
House 535-67100	(6,498)	(6,498)	0
Insur 677-87200	1,080	1,080	0
Retire 731-27400	4,332	4,332	0
Direct Billed	373,184	373,184	0
Total	1,444,907	1,336,050	108,857



**BAY COUNTY, MICHIGAN
BUILDING AUTHORITY
NATURE AND EXTENT OF SERVICES**

This schedule has been created to distribute various line item costs charged to the Building Authority's general activity. Costs included are office supplies, telephone, conferences, equipment, etc. These costs have been distributed to the various projects of the Building Authority based on the number of transactions.

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

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

Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Building Authority 101-27900

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	540			540
County Commission 101-10100	1,225	525	1,750	
Accounting 101-19100	174	18	192	
Budget 101-21200	142	30	172	
Financial System MUNIS	62	4	66	
Treasurer 101-25300	44	5	49	
Total Allocated Additions:	<u>1,647</u>	<u>582</u>	<u>2,229</u>	<u>2,229</u>
Total To Be Allocated:	<u><u>2,187</u></u>	<u><u>582</u></u>		<u><u>2,769</u></u>



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Authority 101-27900

	Total	General & Admin	Building Auth.
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Per Diem	540	0	540
Departmental Totals			
Total Expenditures	540	0	540
Deductions			
Total Deductions	0	0	0
Functional Cost	540	0	540
Allocation Step 1			
Inbound- All Others	1,647	0	1,647
1st Allocation	2,187	0	2,187
Allocation Step 2			
Inbound- All Others	582	0	582
2nd Allocation	582	0	582
Total For 0200 Building Authority			
Total Allocated	2,769	0	2,769



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Authority 101-27900

Activity - Building Auth.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MH Fac 101-27903	5	5.6818	124		124	33	157
Ct Fac 101-27906	3	3.4091	75		75	20	95
Arena 101-27908	3	3.4091	75		75	20	95
Zielin 101-27909	5	5.6818	124		124	33	157
Bangor 101-27910	5	5.6818	124		124	33	157
Fisher 101-27911	11	12.5000	273		273	73	346
Hickor 101-27912	7	7.9545	174		174	46	220
Mcnall 101-27919	4	4.5455	99		99	26	125
GROVE 101-27920	21	23.8637	523		523	139	662
Almnt1 101-27921	11	12.5000	273		273	73	346
Almnt2 101-27922	13	14.7727	323		323	86	409
SubTotal	88	100.0000	2,187		2,187	582	2,769
TOTAL	88	100.0000	2,187		2,187	582	2,769

Allocation Basis: Number of transactions by benefiting project

Allocation Source: Transaction count summary report



Bay County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Authority 101-27900

Receiving Department	Total	Building Auth.
MH Fac 101-27903	157	157
Ct Fac 101-27906	95	95
Arena 101-27908	95	95
Zielin 101-27909	157	157
Bangor 101-27910	157	157
Fisher 101-27911	346	346
Hickor 101-27912	220	220
Mcnall 101-27919	125	125
GROVE 101-27920	662	662
Almnt1 101-27921	346	346
Almnt2 101-27922	409	409
Direct Billed	0	0
Total	2,769	2,769



Supplemental Information

Bay County, Michigan
Indirect Cost Adjustments
Based on Year Ended December 31, 2015

Payments in addition to regular salaries and wages made to workers whose employment is being terminated are allowable to the extent that, in each case, they are required by law, employer-employee agreement, or established written policy. Severance payments (but not accruals) associated with normal turnover are allowable. Such payments shall be allocated to all activities of the governmental unit as an indirect cost. Bay County charges these costs directly to the department where the employee last worked. The costs of termination payments have been allocated in the Retiree Insurance schedule of this cost plan and an adjustment was provided to those departments where the costs were originally charged. Due to the fluctuation in the amount of termination costs charged direct to a department from year to year, the amount charged directly to individual departments was treated as a cost adjustment to prevent the same costs from being charged twice and minimize the impact of the carry forward that would result if the credit was included in the Retiree Insurance schedule. Refer to the Insurance schedule starting on page 349.

Bay County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2015

The following pages provide a description of the Self-Insurance Funds, the type of coverage, balance sheet, income statement, and working capital reserve, which are also included in the 2015 annual financial statements.

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

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

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

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

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

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

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

The following information is provided for information purposes. It will be necessary for the County to monitor the retained earnings for each type of coverage to insure that retained earnings are within acceptable limits.

The fund balance for both Self-Insurance and the Self-Insurance Healthcare Fund are reviewed and determined as part of an actuarial analysis. The analysis determines the appropriate charges and fund balance necessary to maintain these funds to contend with future conditions. A complete copy of the actuarial report is available as a supplement to this document.

INTERNAL SERVICES FUNDS

Internal Service funds account for the financing of goods or services provided to other funds, departments or agencies of the primary government and its component units or to other governmental units on a cost reimbursement basis.

The *Self Insurance Fund* was established by the County to provide its own insurance coverage to its departments or funds for workers' compensation, sickness and accident, and unemployment compensation. It is funded by charges to the various funds covered under the program, with all claims being paid from the fund.

The *Healthcare Self Insurance* was established by the County to provide its own insurance coverage to its departments or funds for employee health care.

BAY COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2015

	Self Insurance	Healthcare Self Insurance	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 991,859	\$ 2,485,825	\$ 3,477,684
Investments	1,169,921	-	1,169,921
Accounts receivable, net of allowance	12	57,468	57,480
Accrued interest receivable	4,299	-	4,299
Due from other funds	5,895	2,632,884	2,638,779
Due from other governmental units	2,218	-	2,218
Prepaid items and other assets	7,577	248,100	255,677
Total current assets	2,181,781	5,424,277	7,606,058
Noncurrent assets:			
Net pension asset	3,868	-	3,868
Total assets	2,185,649	5,424,277	7,609,926
Deferred outflows of resources			
Deferred pension amounts	590	-	590
Liabilities			
Current liabilities:			
Accounts payable	19	-	19
Accrued liabilities	13,073	-	13,073
Due to other funds	2	-	2
Claims, settlements, and judgments	396,449	363,367	759,816
Total current liabilities	409,543	363,367	772,910
Noncurrent liabilities:			
Compensated absences	1,445	-	1,445
Net other postemployment benefit obligation	8,752	-	8,752
Total noncurrent liabilities	10,197	-	10,197
Total liabilities	419,740	363,367	783,107
Deferred inflows of resources			
Deferred pension amounts	131	-	131
Net position			
Restricted for:			
Pension benefits	4,327	-	4,327
Insurance claims	1,762,041	5,060,910	6,822,951
Total net position	\$ 1,766,368	\$ 5,060,910	\$ 6,827,278

BAY COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2015

	Self Insurance	Healthcare Self Insurance	Total
Operating revenues			
Charges for services	\$ 294,776	\$ 6,075,676	\$ 6,370,452
Operating expenses			
Personal services	654,013	5,299,524	5,953,537
Other services	97,702	1,242,585	1,340,287
Total operating expenses	751,715	6,542,109	7,293,824
Operating (loss)	(456,939)	(466,433)	(923,372)
Nonoperating revenues			
Interest income	8,075	-	8,075
Loss before transfers	(448,864)	(466,433)	(915,297)
Transfers out	-	(15,852)	(15,852)
Change in net position	(448,864)	(482,285)	(931,149)
Net position, beginning of year, as restated	2,215,232	5,543,195	7,758,427
Net position, end of year	\$ 1,766,368	\$ 5,060,910	\$ 6,827,278

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2015

	Self Insurance	Healthcare Self Insurance	Total
Cash flows from operating activities			
Cash received from interfund services provided	\$ 294,806	\$ 6,038,525	\$ 6,333,331
Interfund reimbursements	10,163	1,269,312	1,279,475
Cash payments to suppliers for goods and services	(91,814)	(1,208,305)	(1,300,119)
Cash payments to employees and related taxes and insurance	(485,616)	(5,325,772)	(5,811,388)
Net cash provided by (used in) operating activities	<u>(272,461)</u>	<u>773,760</u>	<u>501,299</u>
Cash flows from noncapital financing activities			
Transfers out	-	(15,852)	(15,852)
Cash flows from investing activities			
Proceeds from sale of investments	204,901	-	204,901
Interest received	31,991	-	31,991
Net cash provided by investing activities	<u>236,892</u>	<u>-</u>	<u>236,892</u>
Net increase (decrease) in cash and cash equivalents	(35,569)	757,908	722,339
Cash and cash equivalents, beginning of year	1,027,428	1,727,917	2,755,345
Cash and cash equivalents, end of year	<u>\$ 991,859</u>	<u>\$ 2,485,825</u>	<u>\$ 3,477,684</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (456,939)	\$ (466,433)	\$ (923,372)
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:			
Changes in operating assets and liabilities that provided (used) cash:			
Accounts receivable	30	(37,151)	(37,121)
Due from other funds	13,583	1,269,312	1,282,895
Due from other governmental units	(2,110)	-	(2,110)
Prepaid items and other assets	5,905	34,280	40,185
Accounts payable	(17)	-	(17)
Accrued liabilities	(32,896)	-	(32,896)
Due to other funds	(3,420)	-	(3,420)
Compensated absences	1,118	-	1,118
Net other postemployment benefit obligation	1,480	-	1,480
Claims, settlements, and judgments	201,077	(26,248)	174,829
Change in net pension asset and deferred amounts	(272)	-	(272)
Net cash provided by (used in) operating activities	<u>\$ (272,461)</u>	<u>\$ 773,760</u>	<u>\$ 501,299</u>

Bay County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2015

Income Statement:	Total	Self Insurance	Healthcare Self Insurance
Operating Revenues	\$ 6,370,452	\$ 294,776	\$ 6,075,676
Operating Expenses	(7,293,824)	(751,715)	(6,542,109)
Depreciation	-	-	-
Total Expenses	<u>\$(7,293,824)</u>	<u>\$ (751,715)</u>	<u>\$ (6,542,109)</u>
Net Profit/(Loss)	(923,372)	(456,939)	(466,433)
Non Operating Revenue/(Exp)	8,075	8,075	-
Operating Transfers In/(Out)	<u>(15,852)</u>	<u>-</u>	<u>(15,852)</u>
Net Increase/(Decrease)	\$ (931,149)	\$ (448,864)	\$ (482,285)
Beginning R.E. per CAFR	<u>7,758,427</u>	<u>2,215,232</u>	<u>5,543,195</u>
Ending R.E. per CAFR	<u><u>\$ 6,827,278</u></u>	<u><u>\$ 1,766,368</u></u>	<u><u>\$ 5,060,910</u></u>
<i>A-87 R.E. Adjustments:</i>			
Prior Years Adjustments	(860,280)	(717,499)	(142,781)
Current Year Adjustments	-	-	-
Total Adjustments	<u>(860,280)</u>	<u>(717,499)</u>	<u>(142,781)</u>
A-87 Adjusted R.E.	\$ 5,966,998	\$ 1,048,869	\$ 4,918,129
Sixty Day Operating Expense	<u>(1,215,637)</u>	<u>(125,286)</u>	<u>(1,090,352)</u>
Excess Reserves	<u><u>\$ 4,751,361</u></u>	<u><u>\$ 923,583</u></u>	<u><u>\$ 3,827,778</u></u>
Excess months of WCR		14.7	7.0