

**KALAMAZOO COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2009**

Based on Actual Costs
For The Year Ended
December 31, 2009

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

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Tracie Moored, Director

KALAMAZOO 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, 2009 to establish cost allocations or billings for the fiscal year beginning January 1, 2011, are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 225, "Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87)." 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Signature:

Tracie L. Moored

Name of Official:

Tracie L. Moored

Title:

Director, Finance and Administrative Services

Date:

11-9-10

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments is based on actual expenditures for the fiscal year ended 2009. The plan was prepared by MAXIMUS, Inc.

METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in OMB Circular A-87. 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.

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Commission	Circuit Court	District Court	Friend of Court	FOC-Direct DP	Jury Board	Probate Court
Building Use Charge	3,723	85,821	24,743	21,761	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	13,655	45,849	56,306	39,175	0	0	6,828
Insurance - Property	813	21,013	6,771	4,742	0	0	0
Termination Payoff	1,850	15,929	(2,191)	16,554	0	0	4,303
Finance Department	4,364	122,650	30,509	26,037	0	56	11,317
Building & Grounds	17,891	434,958	202,924	104,412	0	0	26,954
Utilities	5,338	130,265	33,320	31,611	0	0	0
Security	1,475	264,882	139,803	11,258	0	0	18,531
County Administration Dept	7,020	22,537	28,772	20,138	0	0	3,509
Information Systems	4,846	127,236	127,227	0	58,161	0	14,540
Legal Services Department	3,140	10,080	12,868	9,006	0	0	1,569
Human Resources	0	52,108	66,524	46,561	0	0	8,115
Purchasing Department	11	2,235	2,572	660	0	0	724
Treasurer	72	28,985	22,960	7,113	0	0	2,299
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	64,198	1,364,548	753,108	339,028	58,161	56	98,689
Roll Forward	0	0	0	(104,772)	(22,626)	0	0
Cost With Roll Forward	64,198	1,364,548	753,108	234,256	35,535	56	98,689
Adjustments	0	0	0	0	0	0	0
Proposed Costs	64,198	1,364,548	753,108	234,256	35,535	56	98,689



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Adult Probation	Family Coun Serv	Election	Clerk/ROD	Resource Develop	Equalization	Pros Atty
Building Use Charge	18,758	0	0	9,531	596	2,896	25,849
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	409	8,402	804	4,346	18,033
Insurance - Property	4,097	0	0	2,081	130	632	6,885
Termination Payoff	0	0	130	3,485	681	2,332	11,998
Finance Department	1,266	257	1,579	8,322	1,382	3,525	11,330
Building & Grounds	67,852	0	0	45,799	2,862	13,915	136,777
Utilities	26,897	0	0	13,666	854	4,152	35,932
Security	7,435	0	0	3,778	236	1,148	91,673
County Administration Dept	0	0	211	4,319	413	2,234	9,270
Information Systems	1,212	0	0	16,964	1,212	7,270	41,197
Legal Services Department	0	0	94	1,932	185	1,000	4,145
Human Resources	0	0	487	9,987	955	5,165	21,434
Purchasing Department	208	0	515	0	50	16	598
Treasurer	83	1,619	452	21,683	43	174	3,408
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	127,808	1,876	3,877	149,949	10,403	48,805	418,529
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	127,808	1,876	3,877	149,949	10,403	48,805	418,529
Adjustments	0	0	0	0	0	0	0
Proposed Costs	127,808	1,876	3,877	149,949	10,403	48,805	418,529



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Pros Atty C.R.P.	P.A. CRP - DP	Drain Comm	Soil & Erosion	Sheriff	Animal Control	Emergency Mgmt.
Building Use Charge	4,428	0	1,117	248	122,619	7,852	401
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	6,731	0	2,008	1,205	121,065	9,988	1,539
Insurance - Property	927	0	244	54	31,252	0	102
Termination Payoff	2,667	0	1,197	460	(46,401)	1,370	934
Finance Department	11,079	0	2,918	1,857	55,805	10,539	4,816
Building & Grounds	20,789	0	5,368	1,193	516,484	29,295	3,025
Utilities	7,592	0	1,601	355	239,809	11,403	786
Security	9,785	0	443	98	0	0	0
County Administration Dept	3,461	0	1,032	619	50,895	3,221	619
Information Systems	0	9,694	2,423	2,423	84,819	15,752	2,423
Legal Services Department	1,548	0	462	277	22,760	1,440	277
Human Resources	8,000	0	2,387	1,432	117,658	7,446	1,432
Purchasing Department	44	0	239	22	7,005	1,227	956
Treasurer	387	0	204	844	10,091	17,468	321
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	77,438	9,694	21,643	11,087	1,333,861	117,001	17,631
Roll Forward	(8,978)	0	0	0	0	0	0
Cost With Roll Forward	68,460	9,694	21,643	11,087	1,333,861	117,001	17,631
Adjustments	0	0	0	0	0	0	0
Proposed Costs	68,460	9,694	21,643	11,087	1,333,861	117,001	17,631



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Gen Co Pub Impv	Veterans Affairs	Medical Exam	Veterans Burial	Sold/Sail Relief	MSU Extension	Planning
Building Use Charge	0	0	0	0	0	0	2,268
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	1,510	1,274	0	0	3,205	828
Insurance - Property	0	0	0	0	0	0	495
Termination Payoff	0	697	473	0	0	1,210	638
Finance Department	7,745	1,860	5,544	1,518	1,723	5,131	1,790
Building & Grounds	0	0	43	0	0	0	10,902
Utilities	0	0	0	0	0	0	3,252
Security	0	0	0	0	0	0	899
County Administration Dept	0	776	483	0	0	1,647	426
Information Systems	0	2,423	2,423	0	0	23,022	1,212
Legal Services Department	0	347	216	0	0	736	190
Human Resources	0	1,795	1,117	0	0	3,810	983
Purchasing Department	13,546	131	889	7	49	57	127
Treasurer	281	106	567	151	157	358	145
Health & Comm. Serv.	0	18,010	4,987	1,064	1,217	0	0
Nazareth Facility	0	5,462	2,417	0	0	22,135	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	21,572	33,117	20,433	2,740	3,146	61,311	24,155
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	21,572	33,117	20,433	2,740	3,146	61,311	24,155
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,572	33,117	20,433	2,740	3,146	61,311	24,155



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Economic Develop	Employee Benefits	Law Enforce Fund	Technology Fund	Roads	Inmate Trust	Bail Bond
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	182,770	0	0	0
Insurance	0	0	93,363	2,193	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	(9,099)	1,132	0	0	0
Finance Department	28	10,009	36,737	12,991	620	447	6,592
Building & Grounds	0	0	13,071	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	0	47,994	1,127	0	0	0
Information Systems	0	0	27,869	0	0	0	0
Legal Services Department	0	0	21,465	504	0	0	0
Human Resources	0	0	110,966	2,606	0	0	0
Purchasing Department	0	561	6,783	4,365	0	0	0
Treasurer	3	1,815	1,149	411	320	1,625	2,046
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	31	12,385	350,298	208,099	940	2,072	8,638
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	31	12,385	350,298	208,099	940	2,072	8,638
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31	12,385	350,298	208,099	940	2,072	8,638



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Parks	Access & Visitat	Wireless Emerg.	Bench Warrant	Health Admin	H-Education	H-Dental
Building Use Charge	152,747	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	39,444	0	0	0	2,410	611	8,358
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	(1,282)	0	0	0	2,026	347	3,236
Finance Department	36,970	261	162	119	4,127	1,360	9,929
Building & Grounds	115,746	0	0	0	0	0	142
Utilities	171,246	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	10,203	0	0	0	1,239	314	4,125
Information Systems	10,906	0	0	0	4,846	1,212	9,694
Legal Services Department	4,563	0	0	0	554	140	1,845
Human Resources	23,591	0	0	0	2,864	726	9,538
Purchasing Department	8,701	0	0	30	81	0	582
Treasurer	10,177	32	51	10	392	43	3,207
Health & Comm. Serv.	0	0	0	0	15,039	4,238	54,777
Nazareth Facility	2,678	0	0	0	4,199	811	13,974
Clinical Serv Adm & MCHD	0	0	0	0	0	0	32,832
Total Allocated	585,690	293	213	159	37,777	9,802	152,239
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	585,690	293	213	159	37,777	9,802	152,239
Adjustments	0	0	0	0	0	0	0
Proposed Costs	585,690	293	213	159	37,777	9,802	152,239



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	H-Laboratory	H-Vision/Hearing	H-Haz Waste	H-Mat & Child HI	H-Hlt Prom & Dis	H-Child Health	H-Clinical
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	5,310	2,121	2,626	441	884	233	1,960
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	2,460	793	1,070	296	493	102	1,076
Finance Department	9,845	2,350	5,356	970	888	825	5,102
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	2,729	1,090	1,350	227	454	119	1,007
Information Systems	8,481	2,423	2,423	0	3,635	0	7,270
Legal Services Department	1,221	488	603	102	203	54	451
Human Resources	6,311	2,520	3,121	525	1,050	277	2,329
Purchasing Department	1,865	11	220	0	47	138	2,202
Treasurer	13,604	204	1,944	30	15	232	4,863
Health & Comm. Serv.	66,210	15,077	27,263	2,962	5,480	1,450	30,517
Nazareth Facility	26,033	3,416	0	637	1,205	400	9,463
Clinical Serv Adm & MCHD	0	5,409	0	0	0	688	130,791
Total Allocated	144,069	35,902	45,976	6,190	14,354	4,518	197,031
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	144,069	35,902	45,976	6,190	14,354	4,518	197,031
Adjustments	0	0	0	0	0	0	0
Proposed Costs	144,069	35,902	45,976	6,190	14,354	4,518	197,031



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	H-Comm. Disease	H-STD	H-Health Care Ac	H-AIDS Project	H-Grndwtr Protect	H-Env Admin	H-Env FS&F
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	3,775	3,237	804	804	603	3,213	6,362
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	2,106	(12,954)	284	395	299	1,522	3,386
Finance Department	3,752	3,553	1,447	1,765	1,650	2,566	6,662
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	1,941	1,664	413	413	310	1,651	3,270
Information Systems	8,481	6,058	0	2,423	1,212	4,846	9,694
Legal Services Department	868	745	185	185	138	738	1,463
Human Resources	4,488	3,848	955	955	716	3,819	7,562
Purchasing Department	47	48	0	23	28	103	717
Treasurer	1,776	2,343	59	40	78	121	9,603
Health & Comm. Serv.	26,990	24,638	3,882	4,634	3,801	19,051	44,398
Nazareth Facility	7,211	10,626	1,090	1,995	732	4,917	6,318
Clinical Serv Adm & MCHD	94,992	100,625	1,830	14,513	0	0	0
Total Allocated	156,427	144,431	10,949	28,145	9,567	42,547	99,435
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	156,427	144,431	10,949	28,145	9,567	42,547	99,435
Adjustments	0	0	0	0	0	0	0
Proposed Costs	156,427	144,431	10,949	28,145	9,567	42,547	99,435



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	H-Env LW&W	H-Surface Water	Mental Health	Homeless Program	Accomodation Tax	VITA	Male Drug Court
Building Use Charge	0	0	0	0	0	0	803
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	3,598	804	0	1,711	0	0	2,707
Insurance - Property	0	0	0	0	0	0	220
Termination Payoff	1,921	485	0	85	0	0	1,226
Finance Department	4,181	1,901	0	3,499	2,307	149	11,425
Building & Grounds	0	0	0	0	0	0	4,309
Utilities	0	0	0	0	0	0	1,082
Security	0	0	0	0	0	0	2,972
County Administration Dept	1,850	413	0	880	0	0	1,392
Information Systems	7,270	1,212	0	0	0	0	3,635
Legal Services Department	827	185	0	393	0	0	623
Human Resources	4,277	955	0	2,033	0	0	3,217
Purchasing Department	116	32	0	127	2,557	7	167
Treasurer	5,290	77	0	337	2,697	17	992
Health & Comm. Serv.	23,597	6,233	0	9,616	0	1,096	0
Nazareth Facility	4,408	732	85,178	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	57,335	13,029	85,178	18,681	7,561	1,269	34,770
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	57,335	13,029	85,178	18,681	7,561	1,269	34,770
Adjustments	0	0	0	0	0	0	0
Proposed Costs	57,335	13,029	85,178	18,681	7,561	1,269	34,770



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department**

Detail

Central Service Departments	Womens Drug Ct.	WK Kellogg Found	DWI Drug Court	Bioterrorism	MSU Extension Gt	Homeland Sec. Gt.	Hazard Mitigation
Building Use Charge	502	236	0	0	0	627	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,840	804	804	1,221	1,405	7,760	0
Insurance - Property	137	49	0	0	0	160	0
Termination Payoff	776	487	331	623	(3,410)	399	0
Finance Department	10,032	5,932	2,903	6,108	9,293	6,412	2
Building & Grounds	2,693	1,106	0	0	0	2,506	0
Utilities	676	409	0	0	0	1,230	0
Security	1,858	547	0	0	0	0	0
County Administration Dept	945	413	413	627	723	1,582	0
Information Systems	2,423	2,423	0	1,212	1,212	4,846	0
Legal Services Department	423	185	185	280	323	707	0
Human Resources	2,187	955	955	1,451	1,670	3,657	0
Purchasing Department	166	56	131	1,349	23	385	0
Treasurer	924	197	94	224	335	251	2
Health & Comm. Serv.	0	0	0	17,449	0	0	0
Nazareth Facility	0	0	0	3,512	171	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	25,582	13,799	5,816	34,056	11,745	30,522	4
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	25,582	13,799	5,816	34,056	11,745	30,522	4
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,582	13,799	5,816	34,056	11,745	30,522	4



Kalamazoo County, Michigan
Cost Allocation Plan
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Allocated Costs By Department

Detail

Central Service Departments	ROD Automation	MPRI-CASOM	COPS Grant	Drug Law Enforce	Law Library	Victim Advocacy	Crime Victim Rts
Building Use Charge	0	0	0	0	0	167	585
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	804	2,040
Insurance - Property	0	0	0	0	0	46	147
Termination Payoff	0	0	0	0	0	434	1,030
Finance Department	1,712	219	95	388	39	1,530	1,683
Building & Grounds	0	0	0	0	0	898	2,993
Utilities	0	0	0	0	0	225	868
Security	0	0	0	0	0	619	1,873
County Administration Dept	0	0	0	0	0	413	1,049
Information Systems	9,694	0	0	0	0	1,212	1,212
Legal Services Department	0	0	0	0	0	185	469
Human Resources	0	0	0	0	0	955	2,425
Purchasing Department	559	0	0	129	0	0	0
Treasurer	1,798	26	9	60	5	103	49
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	13,763	245	104	577	44	7,591	16,423
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	13,763	245	104	577	44	7,591	16,423
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,763	245	104	577	44	7,591	16,423



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	AAA Admin	AAA Providers	AAA Care Mgmt.	AAA Ombudsman	AAA Unmet Needs	AAA Info Assist.	Single Point
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,832	0	2,868	1,317	0	571	683
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	(469)	0	1,487	661	9	232	284
Finance Department	4,012	3,374	7,088	2,365	521	1,579	1,629
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	941	0	1,474	677	0	293	351
Information Systems	2,423	0	6,058	2,423	0	1,212	0
Legal Services Department	422	0	659	303	0	131	157
Human Resources	2,177	0	3,408	1,565	0	678	811
Purchasing Department	13	0	216	7	27	14	2
Treasurer	1,057	599	626	238	49	74	64
Health & Comm. Serv.	25,291	59,945	33,743	10,612	1,230	4,129	5,203
Nazareth Facility	3,871	0	2,993	1,125	0	637	2,238
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	41,570	63,918	60,620	21,293	1,836	9,550	11,422
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	41,570	63,918	60,620	21,293	1,836	9,550	11,422
Adjustments	0	0	0	0	0	0	0
Proposed Costs	41,570	63,918	60,620	21,293	1,836	9,550	11,422



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department**

Detail

Central Service Departments	Safe Comm. Grant	KCSD Grants	F.I.A.	CC-Juvenile Home	CC-J.H. Bldg Depr	CC-In Home Care	CC-Foster Care
Building Use Charge	0	0	0	0	542,986	1,201	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	0	41,664	0	4,338	0
Insurance - Property	0	0	0	11,979	0	251	0
Termination Payoff	0	0	0	12,720	0	2,331	0
Finance Department	83	426	642	23,186	0	2,364	6,694
Building & Grounds	0	0	0	190,730	0	5,631	0
Utilities	0	0	0	91,656	0	2,079	0
Security	0	0	0	0	0	2,783	0
County Administration Dept	0	0	0	20,901	0	2,230	0
Information Systems	0	0	0	13,329	0	6,058	0
Legal Services Department	0	0	0	9,348	0	998	0
Human Resources	0	0	0	48,328	0	5,156	0
Purchasing Department	0	5	0	20,374	0	108	9
Treasurer	2	43	1,236	2,250	0	86	601
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	85	474	1,878	486,465	542,986	35,614	7,304
Roll Forward	0	0	0	144,638	0	(13,920)	292
Cost With Roll Forward	85	474	1,878	631,103	542,986	21,694	7,596
Adjustments	0	0	0	0	0	0	0
Proposed Costs	85	474	1,878	631,103	542,986	21,694	7,596



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	CC-Home Detention	CC-Intens Learn	CC-Day Treatment	CC-Juve Drug Ct	CC-Restitution	CC-Intake Assess	CC-CASA
Building Use Charge	284	0	21,964	1,223	612	1,398	343
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	804	804	6,314	2,145	1,534	3,414	804
Insurance - Property	59	0	485	256	128	292	72
Termination Payoff	487	230	3,764	1,380	915	2,034	398
Finance Department	1,177	786	4,004	2,326	1,091	2,156	1,093
Building & Grounds	1,331	0	7,682	5,734	2,866	6,552	1,608
Utilities	492	0	3,707	2,117	1,059	2,420	593
Security	658	0	0	2,835	1,417	3,239	795
County Administration Dept	413	413	3,246	1,103	788	1,755	413
Information Systems	1,212	0	12,117	3,635	1,212	4,846	1,212
Legal Services Department	185	185	1,452	493	352	785	185
Human Resources	955	955	7,504	2,549	1,824	4,057	955
Purchasing Department	17	0	199	54	0	17	10
Treasurer	52	29	150	128	40	92	61
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	8,126	3,402	72,588	25,978	13,838	33,057	8,542
Roll Forward	24,043	(2,254)	(18,108)	(3,853)	(1,302)	(4,867)	(1,181)
Cost With Roll Forward	32,169	1,148	54,480	22,125	12,536	28,190	7,361
Adjustments	0	0	0	0	0	0	0
Proposed Costs	32,169	1,148	54,480	22,125	12,536	28,190	7,361



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	CC-Waivers	CC-Welfare	Vet's Trust	Cardiovascular	Healthy Start	Asthma Coalition	Meth Contamination
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	0	169	2,482	16	425
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	87	(526)	7	(196)
Finance Department	46	482	306	1,110	8,138	494	1,285
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	0	0	86	1,276	8	219
Information Systems	0	0	0	0	3,635	0	0
Legal Services Department	0	0	0	39	571	4	98
Human Resources	0	0	0	200	2,950	19	506
Purchasing Department	0	0	0	127	463	0	10
Treasurer	3	271	65	79	438	26	501
Health & Comm. Serv.	0	0	0	3,938	25,375	149	2,861
Nazareth Facility	0	0	0	204	3,686	14	340
Clinical Serv Adm & MCHD	0	0	0	0	19,443	0	0
Total Allocated	49	753	371	6,039	67,931	737	6,049
Roll Forward	0	56	0	0	0	0	0
Cost With Roll Forward	49	809	371	6,039	67,931	737	6,049
Adjustments	0	0	0	0	0	0	0
Proposed Costs	49	809	371	6,039	67,931	737	6,049



Kalamazoo County, Michigan
Cost Allocation Plan
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Allocated Costs By Department

Detail

Central Service Departments	Family Planning	AIDS Coun & Test	Nurse Family	MCIR	Maternal Infant	Infant Mortality	CSHCS
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	1,205	4,386	3,213	0	932	2,321
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	518	2,389	1,525	0	333	1,237
Finance Department	10	2,511	4,615	3,486	3	3,744	2,725
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	619	2,255	1,651	0	479	1,193
Information Systems	0	1,212	8,481	4,846	0	1,212	3,635
Legal Services Department	0	277	1,009	738	0	214	533
Human Resources	0	1,432	5,213	3,819	0	1,107	2,759
Purchasing Department	0	23	139	200	0	200	4
Treasurer	0	99	170	121	14	92	142
Health & Comm. Serv.	0	7,269	28,316	19,117	0	6,768	14,059
Nazareth Facility	0	2,300	4,032	2,818	0	1,194	3,595
Clinical Serv Adm & MCHD	0	22,030	17,749	61,184	0	3,501	8,618
Total Allocated	10	39,495	78,754	102,718	17	19,776	40,821
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	10	39,495	78,754	102,718	17	19,776	40,821
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10	39,495	78,754	102,718	17	19,776	40,821



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Comm Health Asse	BCCCP	IAP	STD Control	Clean Sweep Pest	W.I.C.	CLPPP
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	3,077	1,277	169	0	5,206	579
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	1,264	844	0	0	2,083	340
Finance Department	39	9,998	2,811	694	201	4,203	2,558
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	1,582	656	86	0	2,675	297
Information Systems	0	6,058	2,423	0	0	14,540	1,212
Legal Services Department	0	707	294	39	0	1,197	133
Human Resources	0	3,657	1,518	200	0	6,186	687
Purchasing Department	0	400	190	8	0	355	417
Treasurer	0	706	145	21	32	365	163
Health & Comm. Serv.	0	26,797	8,921	1,132	554	28,883	4,618
Nazareth Facility	0	3,829	1,194	0	0	15,647	980
Clinical Serv Adm & MCHD	0	12,100	32,579	3,878	0	16,360	3,105
Total Allocated	39	70,175	52,852	6,227	787	97,700	15,089
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	39	70,175	52,852	6,227	787	97,700	15,089
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39	70,175	52,852	6,227	787	97,700	15,089



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Marine Safety	Sheriff Rd Pat	Comm Corrections	S Burdick Street	Brownfield Asses	Survey & Remonum	J.T.P.A.
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,167	2,410	8,302	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	1,729	(1,534)	0	0	0	0
Finance Department	1,316	2,084	26,956	18	3,308	1,701	5,860
Building & Grounds	77	0	194	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	256	1,239	3,580	0	0	0	0
Information Systems	0	0	13,329	0	0	0	0
Legal Services Department	115	554	1,601	0	0	0	0
Human Resources	592	2,864	8,277	0	0	0	0
Purchasing Department	0	0	29	0	0	127	0
Treasurer	50	55	2,897	0	114	55	1,232
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	3,573	10,935	63,631	18	3,422	1,883	7,092
Roll Forward	0	0	0	0	0	(848)	0
Cost With Roll Forward	3,573	10,935	63,631	18	3,422	1,035	7,092
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,573	10,935	63,631	18	3,422	1,035	7,092



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Juve Home Bldg P	Prop Tax Foreclosure	Airport	Transport Auth	Central Stores	Retirement	OPEB
Building Use Charge	0	0	0	668	3,309	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	21,475	1,197	3,491	0	0
Insurance - Property	0	0	0	146	723	0	0
Termination Payoff	0	0	5,068	0	1,047	0	0
Finance Department	3,833	1,262	31,720	6,270	11,762	70,889	11,458
Building & Grounds	0	0	54,642	3,212	16,141	0	0
Utilities	0	0	0	958	4,745	0	0
Security	0	0	0	265	1,311	0	0
County Administration Dept	0	0	9,835	615	1,622	0	0
Information Systems	0	0	13,329	2,423	1,212	0	0
Legal Services Department	0	0	8,004	275	725	3,465	0
Human Resources	0	0	22,741	1,423	3,752	0	2,585
Purchasing Department	1,158	0	11,776	0	498	0	0
Treasurer	458	725	7,948	537	933	26	1,839
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	5,449	1,987	186,538	17,989	51,271	74,380	15,882
Roll Forward	0	0	(16,243)	(3,047)	0	10,660	6,166
Cost With Roll Forward	5,449	1,987	170,295	14,942	51,271	85,040	22,048
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,449	1,987	170,295	14,942	51,271	85,040	22,048



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Walk for Warmth	LIHEAP	CDBG Housing	Emerg Needs MPSC	Emerg Needs TANF	Emergency Needs	Emerg Needs LCA
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	56	0	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	20	0	0	0	0	0
Finance Department	971	855	23	919	582	0	424
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	29	0	0	0	0	0
Information Systems	0	0	0	0	0	0	0
Legal Services Department	0	13	0	0	0	0	0
Human Resources	0	67	0	0	0	0	0
Purchasing Department	0	637	0	0	0	0	0
Treasurer	986	60	4	80	93	22	36
Health & Comm. Serv.	476	1,556	608	0	2,584	0	885
Nazareth Facility	0	72	0	0	0	0	0
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	2,433	3,365	635	999	3,259	22	1,345
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,433	3,365	635	999	3,259	22	1,345
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,433	3,365	635	999	3,259	22	1,345



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Weather Disaster Relief	DOE Weatherization	Weather MPSC	Weather ARRA	Weather T&TA ARRA	Community Svcs	Head Start Admin
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	1,173	361	1,317	88	4,498	2,997
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	529	110	707	45	936	1,506
Finance Department	52	7,508	2,239	2,647	456	9,216	4,973
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	602	186	677	46	2,312	1,540
Information Systems	0	2,423	0	2,423	0	12,117	3,635
Legal Services Department	0	269	83	303	20	1,034	689
Human Resources	0	1,393	429	1,565	105	5,347	3,561
Purchasing Department	0	1,161	1,785	478	7	315	403
Treasurer	5	507	159	96	43	458	489
Health & Comm. Serv.	75	22,909	6,164	9,816	660	30,991	23,970
Nazareth Facility	0	1,772	188	2,989	0	7,482	4,849
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	132	40,246	11,704	23,018	1,470	74,706	48,612
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	132	40,246	11,704	23,018	1,470	74,706	48,612
Adjustments	0	0	0	0	0	0	0
Proposed Costs	132	40,246	11,704	23,018	1,470	74,706	48,612



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department**

Detail

Central Service Departments	Head Start Ed.	Head Start Parent	Head Start Health	Head Start Soc.	Head Start Trans	Head Start ARRA	Non Allocated
Building Use Charge	0	0	0	0	0	0	14,096
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	32,187	0	2,908	8,668	17,459	1,510	864
Insurance - Property	0	0	0	0	0	0	3,352
Termination Payoff	11,180	0	1,486	570	3,158	617	0
Finance Department	26,758	606	5,907	7,884	10,252	1,303	5,454
Building & Grounds	0	0	0	0	0	0	42,248
Utilities	0	0	0	0	0	0	19,780
Security	0	0	0	0	0	0	21,956
County Administration Dept	16,546	0	1,495	4,455	5,880	776	0
Information Systems	8,481	0	4,846	13,329	2,423	0	0
Legal Services Department	7,400	0	668	1,993	2,630	347	0
Human Resources	38,255	0	3,456	10,301	13,595	1,795	0
Purchasing Department	2,381	0	817	522	513	0	330
Treasurer	1,293	5	249	256	418	57	4,134
Health & Comm. Serv.	74,594	147	24,455	45,257	22,213	3,555	0
Nazareth Facility	7,613	423	2,675	7,154	1,125	0	5,822
Clinical Serv Adm & MCHD	0	0	0	0	0	0	0
Total Allocated	226,688	1,181	48,962	100,389	79,666	9,960	118,036
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	226,688	1,181	48,962	100,389	79,666	9,960	118,036
Adjustments	0	0	0	0	0	0	0
Proposed Costs	226,688	1,181	48,962	100,389	79,666	9,960	118,036



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	1,076,362	0	0	1,076,362
Equipment Use Charge	182,770	0	0	182,770
Insurance	754,087	0	0	754,087
Insurance - Property	98,740	0	0	98,740
Termination Payoff	83,933	383,933	0	467,866
Finance Department	955,333	2,000	0	957,333
Building & Grounds	2,123,555	50,568	0	2,174,123
Utilities	852,175	0	0	852,175
Security	594,572	0	0	594,572
County Administration Dept	353,713	0	203,511	557,224
Information Systems	877,264	0	0	877,264
Legal Services Department	165,268	0	34,602	199,870
Human Resources	804,178	0	0	804,178
Purchasing Department	110,789	0	0	110,789
Treasurer	226,900	0	534,548	761,448
Health & Comm. Serv.	1,023,501	59,376	0	1,082,877
Nazareth Facility	312,581	0	0	312,581
Clinical Serv Adm & MCHD	582,227	0	0	582,227
Total Allocated	11,177,948	495,877	772,661	12,446,486
Roll Forward	(16,144)	0	0	(16,144)
Cost With Roll Forward	11,161,804	495,877	772,661	12,430,342
Adjustments	0	0	0	0
Proposed Costs	11,161,804	495,877	772,661	12,430,342



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Commission	64,198	0	0	64,198	0	64,198
Circuit Court	1,364,548	0	0	1,364,548	0	1,364,548
District Court	753,108	0	0	753,108	0	753,108
Friend of Court	339,028	443,800	(104,772)	234,256	0	234,256
FOC-Direct DP	58,161	80,787	(22,626)	35,535	0	35,535
Jury Board	56	0	0	56	0	56
Probate Court	98,689	0	0	98,689	0	98,689
Adult Probation	127,808	0	0	127,808	0	127,808
Family Coun Serv	1,876	0	0	1,876	0	1,876
Election	3,877	0	0	3,877	0	3,877
Clerk/ROD	149,949	0	0	149,949	0	149,949
Resource Develop	10,403	0	0	10,403	0	10,403
Equalization	48,805	0	0	48,805	0	48,805
Pros Atty	418,529	0	0	418,529	0	418,529
Pros Atty C.R.P.	77,438	86,416	(8,978)	68,460	0	68,460
P.A. CRP - DP	9,694	0	0	9,694	0	9,694
Drain Comm	21,643	0	0	21,643	0	21,643
Soil & Erosion	11,087	0	0	11,087	0	11,087
Sheriff	1,333,861	0	0	1,333,861	0	1,333,861
Animal Control	117,001	0	0	117,001	0	117,001
Emergency Mgmt.	17,631	0	0	17,631	0	17,631
Gen Co Pub Impv	21,572	0	0	21,572	0	21,572
Veterans Affairs	33,117	0	0	33,117	0	33,117
Medical Exam	20,433	0	0	20,433	0	20,433
Veterans Burial	2,740	0	0	2,740	0	2,740
Sold/Sail Relief	3,146	0	0	3,146	0	3,146
MSU Extension	61,311	0	0	61,311	0	61,311
Planning	24,155	0	0	24,155	0	24,155
Economic Develop	31	0	0	31	0	31
Employee Benefits	12,385	0	0	12,385	0	12,385
Law Enforce Fund	350,298	0	0	350,298	0	350,298
Technology Fund	208,099	0	0	208,099	0	208,099
Roads	940	0	0	940	0	940
Inmate Trust	2,072	0	0	2,072	0	2,072



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bail Bond	8,638	0	0	8,638	0	8,638
Parks	585,690	0	0	585,690	0	585,690
Access & Visitat	293	0	0	293	0	293
Wireless Emerg.	213	0	0	213	0	213
Bench Warrant	159	0	0	159	0	159
Health Admin	37,777	0	0	37,777	0	37,777
H-Education	9,802	0	0	9,802	0	9,802
H-Dental	152,239	0	0	152,239	0	152,239
H-Laboratory	144,069	0	0	144,069	0	144,069
H-Vision/Hearing	35,902	0	0	35,902	0	35,902
H-Haz Waste	45,976	0	0	45,976	0	45,976
H-Mat & Child HI	6,190	0	0	6,190	0	6,190
H-Hlt Prom & Dis	14,354	0	0	14,354	0	14,354
H-Child Health	4,518	0	0	4,518	0	4,518
H-Clinical	197,031	0	0	197,031	0	197,031
H-Comm. Disease	156,427	0	0	156,427	0	156,427
H-STD	144,431	0	0	144,431	0	144,431
H-Health Care Ac	10,949	0	0	10,949	0	10,949
H-AIDS Project	28,145	0	0	28,145	0	28,145
H-Grndwtr Protect	9,567	0	0	9,567	0	9,567
H-Env Admin	42,547	0	0	42,547	0	42,547
H-Env FS&F	99,435	0	0	99,435	0	99,435
H-Env LW&W	57,335	0	0	57,335	0	57,335
H-Surface Water	13,029	0	0	13,029	0	13,029
Mental Health	85,178	0	0	85,178	0	85,178
Homeless Program	18,681	0	0	18,681	0	18,681
Accomodation Tax	7,561	0	0	7,561	0	7,561
VITA	1,269	0	0	1,269	0	1,269
Male Drug Court	34,770	0	0	34,770	0	34,770
Womens Drug Ct.	25,582	0	0	25,582	0	25,582
WK Kellogg Found	13,799	0	0	13,799	0	13,799
DWI Drug Court	5,816	0	0	5,816	0	5,816
Bioterrorism	34,056	0	0	34,056	0	34,056
MSU Extension Gt	11,745	0	0	11,745	0	11,745



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Homeland Sec. Gt.	30,522	0	0	30,522	0	30,522
Hazard Mitigation	4	0	0	4	0	4
ROD Automation	13,763	0	0	13,763	0	13,763
MPRI-CASOM	245	0	0	245	0	245
COPS Grant	104	0	0	104	0	104
Drug Law Enforce	577	0	0	577	0	577
Law Library	44	0	0	44	0	44
Victim Advocacy	7,591	0	0	7,591	0	7,591
Crime Victim Rts	16,423	0	0	16,423	0	16,423
AAA Admin	41,570	0	0	41,570	0	41,570
AAA Providers	63,918	0	0	63,918	0	63,918
AAA Care Mgmt.	60,620	0	0	60,620	0	60,620
AAA Ombudsman	21,293	0	0	21,293	0	21,293
AAA Unmet Needs	1,836	0	0	1,836	0	1,836
AAA Info Assist.	9,550	0	0	9,550	0	9,550
Single Point	11,422	0	0	11,422	0	11,422
Safe Comm. Grant	85	0	0	85	0	85
KCSD Grants	474	0	0	474	0	474
F.I.A.	1,878	0	0	1,878	0	1,878
CC-Juvenile Home	486,465	341,827	144,638	631,103	0	631,103
CC-J.H. Bldg Depr	542,986	0	0	542,986	0	542,986
CC-In Home Care	35,614	49,534	(13,920)	21,694	0	21,694
CC-Foster Care	7,304	7,012	292	7,596	0	7,596
CC-Home Detention	8,126	(15,917)	24,043	32,169	0	32,169
CC-Intens Learn	3,402	5,656	(2,254)	1,148	0	1,148
CC-Day Treatment	72,588	90,696	(18,108)	54,480	0	54,480
CC-Juve Drug Ct	25,978	29,831	(3,853)	22,125	0	22,125
CC-Restitution	13,838	15,140	(1,302)	12,536	0	12,536
CC-Intake Assess	33,057	37,924	(4,867)	28,190	0	28,190
CC-CASA	8,542	9,723	(1,181)	7,361	0	7,361
CC-Waivers	49	0	0	49	0	49
CC-Welfare	753	697	56	809	0	809
Vet's Trust	371	0	0	371	0	371
Cardiovascular	6,039	0	0	6,039	0	6,039



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Healthy Start	67,931	0	0	67,931	0	67,931
Asthma Coalition	737	0	0	737	0	737
Meth Contamination	6,049	0	0	6,049	0	6,049
Family Planning	10	0	0	10	0	10
AIDS Coun & Test	39,495	0	0	39,495	0	39,495
Nurse Family	78,754	0	0	78,754	0	78,754
MCIR	102,718	0	0	102,718	0	102,718
Maternal Infant	17	0	0	17	0	17
Infant Mortality	19,776	0	0	19,776	0	19,776
CSHCS	40,821	0	0	40,821	0	40,821
Comm Health Asse	39	0	0	39	0	39
BCCCP	70,175	0	0	70,175	0	70,175
IAP	52,852	0	0	52,852	0	52,852
STD Control	6,227	0	0	6,227	0	6,227
Clean Sweep Pest	787	0	0	787	0	787
W.I.C.	97,700	0	0	97,700	0	97,700
CLPPP	15,089	0	0	15,089	0	15,089
Marine Safety	3,573	0	0	3,573	0	3,573
Sheriff Rd Pat	10,935	0	0	10,935	0	10,935
Comm Corrections	63,631	0	0	63,631	0	63,631
S Burdick Street	18	0	0	18	0	18
Brownfield Asses	3,422	0	0	3,422	0	3,422
Survey & Remonum	1,883	2,731	(848)	1,035	0	1,035
J.T.P.A.	7,092	0	0	7,092	0	7,092
Juve Home Bldg P	5,449	0	0	5,449	0	5,449
Prop Tax Foreclosure	1,987	0	0	1,987	0	1,987
Airport	186,538	202,781	(16,243)	170,295	0	170,295
Transport Auth	17,989	21,036	(3,047)	14,942	0	14,942
Central Stores	51,271	0	0	51,271	0	51,271
Retirement	74,380	63,720	10,660	85,040	0	85,040
OPEB	15,882	9,716	6,166	22,048	0	22,048
Walk for Warmth	2,433	0	0	2,433	0	2,433
LIHEAP	3,365	0	0	3,365	0	3,365
CDBG Housing	635	0	0	635	0	635



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Emerg Needs MPSC	999	0	0	999	0	999
Emerg Needs TANF	3,259	0	0	3,259	0	3,259
Emergency Needs	22	0	0	22	0	22
Emerg Needs LCA	1,345	0	0	1,345	0	1,345
Weather Disaster Relief	132	0	0	132	0	132
DOE Weatherization	40,246	0	0	40,246	0	40,246
Weather MPSC	11,704	0	0	11,704	0	11,704
Weather ARRA	23,018	0	0	23,018	0	23,018
Weather T&TA ARRA	1,470	0	0	1,470	0	1,470
Community Svcs	74,706	0	0	74,706	0	74,706
Head Start Admin	48,612	0	0	48,612	0	48,612
Head Start Ed.	226,688	0	0	226,688	0	226,688
Head Start Parent	1,181	0	0	1,181	0	1,181
Head Start Health	48,962	0	0	48,962	0	48,962
Head Start Soc.	100,389	0	0	100,389	0	100,389
Head Start Trans	79,666	0	0	79,666	0	79,666
Head Start ARRA	9,960	0	0	9,960	0	9,960
Non Allocated	118,036	0	0	118,036	0	118,036
SubTotal	11,177,948	1,483,110	(16,144)	11,161,804	0	11,161,804
Direct Billed	495,877					495,877
Unallocated	772,661					772,661
Total	12,446,486					12,430,342



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	1,122,188	
Equipment Use Charge	0	497,807	
Insurance	979,482	(4,088)	
Insurance - Property	0	0	
Termination Payoff	0	383,933	
Finance Department	1,050,008	2,000	
Building & Grounds Department	2,169,506	(1,961)	
Utilities	909,793	0	
Security	611,371	0	
County Administration Dept	473,052	0	
Information Systems	901,220	0	
Legal Services Department	175,404	0	
Human Resources	844,810	0	
Purchasing Department	117,491	0	
Treasurer	658,469	0	
Health & Comm. Serv.	982,342	59,376	
Nazareth Facility	0	0	
Clinical Serv Adm & MCHD	514,283	0	
Commission			64,198
Circuit Court			1,364,548
District Court			753,108
Friend of Court			339,028
FOC-Direct DP			58,161
Jury Board			56
Probate Court			98,689
Adult Probation			127,808
Family Coun Serv			1,876
Election			3,877
Clerk/ROD			149,949
Resource Develop			10,403
Equalization			48,805
Pros Atty			418,529
Pros Atty C.R.P.			77,438
P.A. CRP - DP			9,694
Drain Comm			21,643
Soil & Erosion			11,087

All Monetary Values Are \$ Dollars

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Sheriff			1,333,861
Animal Control			117,001
Emergency Mgmt.			17,631
Gen Co Pub Impv			21,572
Veterans Affairs			33,117
Medical Exam			20,433
Veterans Burial			2,740
Sold/Sail Relief			3,146
MSU Extension			61,311
Planning			24,155
Economic Develop			31
Employee Benefits			12,385
Law Enforce Fund			350,298
Technology Fund			208,099
Roads			940
Inmate Trust			2,072
Bail Bond			8,638
Parks			585,690
Access & Visitat			293
Wireless Emerg.			213
Bench Warrant			159
Health Admin			37,777
H-Education			9,802
H-Dental			152,239
H-Laboratory			144,069
H-Vision/Hearing			35,902
H-Haz Waste			45,976
H-Mat & Child HI			6,190
H-Hlt Prom & Dis			14,354
H-Child Health			4,518
H-Clinical			197,031
H-Comm. Disease			156,427
H-STD			144,431
H-Health Care Ac			10,949
H-AIDS Project			28,145
H-Grndwtr Protect			9,567

All Monetary Values Are \$ Dollars

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
H-Env Admin			42,547
H-Env FS&F			99,435
H-Env LW&W			57,335
H-Surface Water			13,029
Mental Health			85,178
Homeless Program			18,681
Accomodation Tax			7,561
VITA			1,269
Male Drug Court			34,770
Womens Drug Ct.			25,582
WK Kellogg Found			13,799
DWI Drug Court			5,816
Bioterrorism			34,056
MSU Extension Gt			11,745
Homeland Sec. Gt.			30,522
Hazard Mitigation			4
ROD Automation			13,763
MPRI-CASOM			245
COPS Grant			104
Drug Law Enforce			577
Law Library			44
Victim Advocacy			7,591
Crime Victim Rts			16,423
AAA Admin			41,570
AAA Providers			63,918
AAA Care Mgmt.			60,620
AAA Ombudsman			21,293
AAA Unmet Needs			1,836
AAA Info Assist.			9,550
Single Point			11,422
Safe Comm. Grant			85
KCSD Grants			474
F.I.A.			1,878
CC-Juvenile Home			486,465
CC-J.H. Bldg Depr			542,986
CC-In Home Care			35,614

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
CC-Foster Care			7,304
CC-Home Detention			8,126
CC-Intens Learn			3,402
CC-Day Treatment			72,588
CC-Juve Drug Ct			25,978
CC-Restitution			13,838
CC-Intake Assess			33,057
CC-CASA			8,542
CC-Waivers			49
CC-Welfare			753
Vet's Trust			371
Cardiovascular			6,039
Healthy Start			67,931
Asthma Coalition			737
Meth Contamination			6,049
Family Planning			10
AIDS Coun & Test			39,495
Nurse Family			78,754
MCIR			102,718
Maternal Infant			17
Infant Mortality			19,776
CSHCS			40,821
Comm Health Asse			39
BCCCP			70,175
IAP			52,852
STD Control			6,227
Clean Sweep Pest			787
W.I.C.			97,700
CLPPP			15,089
Marine Safety			3,573
Sheriff Rd Pat			10,935
Comm Corrections			63,631
S Burdick Street			18
Brownfield Asses			3,422
Survey & Remonum			1,883
J.T.P.A.			7,092

All Monetary Values Are \$ Dollars

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Juve Home Bldg P			5,449	
Prop Tax Foreclosure			1,987	
Airport			186,538	
Transport Auth			17,989	
Central Stores			51,271	
Retirement			74,380	
OPEB			15,882	
Walk for Warmth			2,433	
LIHEAP			3,365	
CDBG Housing			635	
Emerg Needs MPSC			999	
Emerg Needs TANF			3,259	
Emergency Needs			22	
Emerg Needs LCA			1,345	
Weather Disaster Relief			132	
DOE Weatherization			40,246	
Weather MPSC			11,704	
Weather ARRA			23,018	
Weather T&TA ARRA			1,470	
Community Svcs			74,706	
Head Start Admin			48,612	
Head Start Ed.			226,688	
Head Start Parent			1,181	
Head Start Health			48,962	
Head Start Soc.			100,389	
Head Start Trans			79,666	
Head Start ARRA			9,960	
Non Allocated			118,036	
Direct Billed Total			495,877	
Unallocated Total			772,661	
Totals	10,387,231	2,059,255	12,446,486	Deviation 0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
Building Use Charge	(1,122,188)	0	0	0	0	0	0
Equipment Use Charge	0	(497,807)	0	0	0	0	0
Insurance	0	0	(976,084)	0	0	383	0
Insurance - Property	0	0	105,718	(105,718)	0	0	0
Termination Payoff	0	0	0	0	(384,186)	253	0
Finance Department	5,684	73,252	9,165	1,241	(75,715)	(1,133,483)	25,926
Building & Grounds	16,673	222,090	32,652	612	5,086	30,143	(2,575,900)
Utilities	0	0	0	0	0	7,317	0
Security	0	4,182	2,410	0	(20,073)	3,354	0
County Administration Dept	6,039	0	3,855	1,319	2,963	92,457	29,022
Information Systems	4,520	0	7,575	987	5,468	3,619	21,723
Legal Services Department	372	0	1,205	81	1,112	1,621	1,789
Human Resources	4,016	0	5,438	877	(1,242)	5,797	19,298
Purchasing Department	869	0	1,205	190	674	2,115	4,174
Treasurer	7,653	3,054	7,221	1,671	3,643	6,746	36,775
Health & Comm. Serv.	0	12,459	10,193	0	3,867	9,329	0
Nazareth Facility	0	0	28,837	0	760	8,860	263,070
Clinical Serv Adm & MCHD	0	0	6,523	0	(10,223)	4,156	0
Commission	3,723	0	13,655	813	1,850	4,364	17,891
Circuit Court	85,821	0	45,849	21,013	15,929	122,650	434,958
District Court	24,743	0	56,306	6,771	(2,191)	30,509	202,924
Friend of Court	21,761	0	39,175	4,742	16,554	26,037	104,412
FOC-Direct DP	0	0	0	0	0	0	0
Jury Board	0	0	0	0	0	56	0
Probate Court	0	0	6,828	0	4,303	11,317	26,954
Adult Probation	18,758	0	0	4,097	0	1,266	67,852
Family Coun Serv	0	0	0	0	0	257	0
Election	0	0	409	0	130	1,579	0
Clerk/ROD	9,531	0	8,402	2,081	3,485	8,322	45,799
Resource Develop	596	0	804	130	681	1,382	2,862
Equalization	2,896	0	4,346	632	2,332	3,525	13,915
Pros Atty	25,849	0	18,033	6,885	11,998	11,330	136,777
Pros Atty C.R.P.	4,428	0	6,731	927	2,667	11,079	20,789
P.A. CRP - DP	0	0	0	0	0	0	0
Drain Comm	1,117	0	2,008	244	1,197	2,918	5,368



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
Soil & Erosion	248	0	1,205	54	460	1,857	1,193
Sheriff	122,619	0	121,065	31,252	(46,401)	55,805	516,484
Animal Control	7,852	0	9,988	0	1,370	10,539	29,295
Emergency Mgmt.	401	0	1,539	102	934	4,816	3,025
Gen Co Pub Impv	0	0	0	0	0	7,745	0
Veterans Affairs	0	0	1,510	0	697	1,860	0
Medical Exam	0	0	1,274	0	473	5,544	43
Veterans Burial	0	0	0	0	0	1,518	0
Sold/Sail Relief	0	0	0	0	0	1,723	0
MSU Extension	0	0	3,205	0	1,210	5,131	0
Planning	2,268	0	828	495	638	1,790	10,902
Economic Develop	0	0	0	0	0	28	0
Employee Benefits	0	0	0	0	0	10,009	0
Law Enforce Fund	0	0	93,363	0	(9,099)	36,737	13,071
Technology Fund	0	182,770	2,193	0	1,132	12,991	0
Roads	0	0	0	0	0	620	0
Inmate Trust	0	0	0	0	0	447	0
Bail Bond	0	0	0	0	0	6,592	0
Parks	152,747	0	39,444	0	(1,282)	36,970	115,746
Access & Visitat	0	0	0	0	0	261	0
Wireless Emerg.	0	0	0	0	0	162	0
Bench Warrant	0	0	0	0	0	119	0
Health Admin	0	0	2,410	0	2,026	4,127	0
H-Education	0	0	611	0	347	1,360	0
H-Dental	0	0	8,358	0	3,236	9,929	142
H-Laboratory	0	0	5,310	0	2,460	9,845	0
H-Vision/Hearing	0	0	2,121	0	793	2,350	0
H-Haz Waste	0	0	2,626	0	1,070	5,356	0
H-Mat & Child HI	0	0	441	0	296	970	0
H-Hlt Prom & Dis	0	0	884	0	493	888	0
H-Child Health	0	0	233	0	102	825	0
H-Clinical	0	0	1,960	0	1,076	5,102	0
H-Comm. Disease	0	0	3,775	0	2,106	3,752	0
H-STD	0	0	3,237	0	(12,954)	3,553	0
H-Health Care Ac	0	0	804	0	284	1,447	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
H-AIDS Project	0	0	804	0	395	1,765	0
H-Grndwtr Protect	0	0	603	0	299	1,650	0
H-Env Admin	0	0	3,213	0	1,522	2,566	0
H-Env FS&F	0	0	6,362	0	3,386	6,662	0
H-Env LW&W	0	0	3,598	0	1,921	4,181	0
H-Surface Water	0	0	804	0	485	1,901	0
Mental Health	0	0	0	0	0	0	0
Homeless Program	0	0	1,711	0	85	3,499	0
Accomodation Tax	0	0	0	0	0	2,307	0
VITA	0	0	0	0	0	149	0
Male Drug Court	803	0	2,707	220	1,226	11,425	4,309
Womens Drug Ct.	502	0	1,840	137	776	10,032	2,693
WK Kellogg Found	236	0	804	49	487	5,932	1,106
DWI Drug Court	0	0	804	0	331	2,903	0
Bioterrorism	0	0	1,221	0	623	6,108	0
MSU Extension Gt	0	0	1,405	0	(3,410)	9,293	0
Homeland Sec. Gt.	627	0	7,760	160	399	6,412	2,506
Hazard Mitigation	0	0	0	0	0	2	0
ROD Automation	0	0	0	0	0	1,712	0
MPRI-CASOM	0	0	0	0	0	219	0
COPS Grant	0	0	0	0	0	95	0
Drug Law Enforce	0	0	0	0	0	388	0
Law Library	0	0	0	0	0	39	0
Victim Advocacy	167	0	804	46	434	1,530	898
Crime Victim Rts	585	0	2,040	147	1,030	1,683	2,993
AAA Admin	0	0	1,832	0	(469)	4,012	0
AAA Providers	0	0	0	0	0	3,374	0
AAA Care Mgmt.	0	0	2,868	0	1,487	7,088	0
AAA Ombudsman	0	0	1,317	0	661	2,365	0
AAA Unmet Needs	0	0	0	0	9	521	0
AAA Info Assist.	0	0	571	0	232	1,579	0
Single Point	0	0	683	0	284	1,629	0
Safe Comm. Grant	0	0	0	0	0	83	0
KCSD Grants	0	0	0	0	0	426	0
F.I.A.	0	0	0	0	0	642	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
CC-Juvenile Home	0	0	41,664	11,979	12,720	23,186	190,730
CC-J.H. Bldg Depr	542,986	0	0	0	0	0	0
CC-In Home Care	1,201	0	4,338	251	2,331	2,364	5,631
CC-Foster Care	0	0	0	0	0	6,694	0
CC-Home Detention	284	0	804	59	487	1,177	1,331
CC-Intens Learn	0	0	804	0	230	786	0
CC-Day Treatment	21,964	0	6,314	485	3,764	4,004	7,682
CC-Juve Drug Ct	1,223	0	2,145	256	1,380	2,326	5,734
CC-Restitution	612	0	1,534	128	915	1,091	2,866
CC-Intake Assess	1,398	0	3,414	292	2,034	2,156	6,552
CC-CASA	343	0	804	72	398	1,093	1,608
CC-Waivers	0	0	0	0	0	46	0
CC-Welfare	0	0	0	0	0	482	0
Vet's Trust	0	0	0	0	0	306	0
Cardiovascular	0	0	169	0	87	1,110	0
Healthy Start	0	0	2,482	0	(526)	8,138	0
Asthma Coalition	0	0	16	0	7	494	0
Meth Contamination	0	0	425	0	(196)	1,285	0
Family Planning	0	0	0	0	0	10	0
AIDS Coun & Test	0	0	1,205	0	518	2,511	0
Nurse Family	0	0	4,386	0	2,389	4,615	0
MCIR	0	0	3,213	0	1,525	3,486	0
Maternal Infant	0	0	0	0	0	3	0
Infant Mortality	0	0	932	0	333	3,744	0
CSHCS	0	0	2,321	0	1,237	2,725	0
Comm Health Asse	0	0	0	0	0	39	0
BCCCP	0	0	3,077	0	1,264	9,998	0
IAP	0	0	1,277	0	844	2,811	0
STD Control	0	0	169	0	0	694	0
Clean Sweep Pest	0	0	0	0	0	201	0
W.I.C.	0	0	5,206	0	2,083	4,203	0
CLPPP	0	0	579	0	340	2,558	0
Marine Safety	0	0	1,167	0	0	1,316	77
Sheriff Rd Pat	0	0	2,410	0	1,729	2,084	0
Comm Corrections	0	0	8,302	0	(1,534)	26,956	194



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
S Burdick Street	0	0	0	0	0	18	0
Brownfield Asses	0	0	0	0	0	3,308	0
Survey & Remonum	0	0	0	0	0	1,701	0
J.T.P.A.	0	0	0	0	0	5,860	0
Juve Home Bldg P	0	0	0	0	0	3,833	0
Prop Tax Foreclosure	0	0	0	0	0	1,262	0
Airport	0	0	21,475	0	5,068	31,720	54,642
Transport Auth	668	0	1,197	146	0	6,270	3,212
Central Stores	3,309	0	3,491	723	1,047	11,762	16,141
Retirement	0	0	0	0	0	70,889	0
OPEB	0	0	0	0	0	11,458	0
Walk for Warmth	0	0	0	0	0	971	0
LIHEAP	0	0	56	0	20	855	0
CDBG Housing	0	0	0	0	0	23	0
Emerg Needs MPSC	0	0	0	0	0	919	0
Emerg Needs TANF	0	0	0	0	0	582	0
Emergency Needs	0	0	0	0	0	0	0
Emerg Needs LCA	0	0	0	0	0	424	0
Weather Disaster Relief	0	0	0	0	0	52	0
DOE Weatherization	0	0	1,173	0	529	7,508	0
Weather MPSC	0	0	361	0	110	2,239	0
Weather ARRA	0	0	1,317	0	707	2,647	0
Weather T&TA ARRA	0	0	88	0	45	456	0
Community Svcs	0	0	4,498	0	936	9,216	0
Head Start Admin	0	0	2,997	0	1,506	4,973	0
Head Start Ed.	0	0	32,187	0	11,180	26,758	0
Head Start Parent	0	0	0	0	0	606	0
Head Start Health	0	0	2,908	0	1,486	5,907	0
Head Start Soc.	0	0	8,668	0	570	7,884	0
Head Start Trans	0	0	17,459	0	3,158	10,252	0
Head Start ARRA	0	0	1,510	0	617	1,303	0
Non Allocated	14,096	0	864	3,352	0	5,454	42,248
Direct Billings	0	0	0	0	383,933	2,000	50,568
Unallocated	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department							
Total	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	125
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	8,138	2,228	4,536	12,932	2,074	10,780	393
Building & Grounds	23,820	1,099	12,194	16,459	5,576	28,977	10,768
Utilities	(917,786)	0	0	0	0	0	0
Security	0	(607,202)	1,193	1,176	545	2,834	2
County Administration Dept	8,660	2,393	(631,247)	5,878	873	4,535	84
Information Systems	6,482	1,792	3,894	(968,235)	1,714	8,909	219
Legal Services Department	534	148	33,038	2,423	(219,223)	1,417	0
Human Resources	5,758	1,592	2,796	8,481	1,250	(899,484)	198
Purchasing Department	1,246	344	619	1,212	277	1,432	(131,965)
Treasurer	10,973	3,034	3,712	14,540	1,660	8,583	127
Health & Comm. Serv.	0	0	5,240	16,964	2,343	12,115	7,278
Nazareth Facility	0	0	3,448	0	1,542	7,972	1,871
Clinical Serv Adm & MCHD	0	0	3,353	10,906	1,499	7,752	111
Commission	5,338	1,475	7,020	4,846	3,140	0	11
Circuit Court	130,265	264,882	22,537	127,236	10,080	52,108	2,235
District Court	33,320	139,803	28,772	127,227	12,868	66,524	2,572
Friend of Court	31,611	11,258	20,138	0	9,006	46,561	660
FOC-Direct DP	0	0	0	58,161	0	0	0
Jury Board	0	0	0	0	0	0	0
Probate Court	0	18,531	3,509	14,540	1,569	8,115	724
Adult Probation	26,897	7,435	0	1,212	0	0	208
Family Coun Serv	0	0	0	0	0	0	0
Election	0	0	211	0	94	487	515
Clerk/ROD	13,666	3,778	4,319	16,964	1,932	9,987	0
Resource Develop	854	236	413	1,212	185	955	50
Equalization	4,152	1,148	2,234	7,270	1,000	5,165	16
Pros Atty	35,932	91,673	9,270	41,197	4,145	21,434	598
Pros Atty C.R.P.	7,592	9,785	3,461	0	1,548	8,000	44
P.A. CRP - DP	0	0	0	9,694	0	0	0
Drain Comm	1,601	443	1,032	2,423	462	2,387	239



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
Soil & Erosion	355	98	619	2,423	277	1,432	22
Sheriff	239,809	0	50,895	84,819	22,760	117,658	7,005
Animal Control	11,403	0	3,221	15,752	1,440	7,446	1,227
Emergency Mgmt.	786	0	619	2,423	277	1,432	956
Gen Co Pub Impv	0	0	0	0	0	0	13,546
Veterans Affairs	0	0	776	2,423	347	1,795	131
Medical Exam	0	0	483	2,423	216	1,117	889
Veterans Burial	0	0	0	0	0	0	7
Sold/Sail Relief	0	0	0	0	0	0	49
MSU Extension	0	0	1,647	23,022	736	3,810	57
Planning	3,252	899	426	1,212	190	983	127
Economic Develop	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	561
Law Enforce Fund	0	0	47,994	27,869	21,465	110,966	6,783
Technology Fund	0	0	1,127	0	504	2,606	4,365
Roads	0	0	0	0	0	0	0
Inmate Trust	0	0	0	0	0	0	0
Bail Bond	0	0	0	0	0	0	0
Parks	171,246	0	10,203	10,906	4,563	23,591	8,701
Access & Visitat	0	0	0	0	0	0	0
Wireless Emerg.	0	0	0	0	0	0	0
Bench Warrant	0	0	0	0	0	0	30
Health Admin	0	0	1,239	4,846	554	2,864	81
H-Education	0	0	314	1,212	140	726	0
H-Dental	0	0	4,125	9,694	1,845	9,538	582
H-Laboratory	0	0	2,729	8,481	1,221	6,311	1,865
H-Vision/Hearing	0	0	1,090	2,423	488	2,520	11
H-Haz Waste	0	0	1,350	2,423	603	3,121	220
H-Mat & Child HI	0	0	227	0	102	525	0
H-Hlt Prom & Dis	0	0	454	3,635	203	1,050	47
H-Child Health	0	0	119	0	54	277	138
H-Clinical	0	0	1,007	7,270	451	2,329	2,202
H-Comm. Disease	0	0	1,941	8,481	868	4,488	47
H-STD	0	0	1,664	6,058	745	3,848	48
H-Health Care Ac	0	0	413	0	185	955	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
H-AIDS Project	0	0	413	2,423	185	955	23
H-Grndwtr Protect	0	0	310	1,212	138	716	28
H-Env Admin	0	0	1,651	4,846	738	3,819	103
H-Env FS&F	0	0	3,270	9,694	1,463	7,562	717
H-Env LW&W	0	0	1,850	7,270	827	4,277	116
H-Surface Water	0	0	413	1,212	185	955	32
Mental Health	0	0	0	0	0	0	0
Homeless Program	0	0	880	0	393	2,033	127
Accomodation Tax	0	0	0	0	0	0	2,557
VITA	0	0	0	0	0	0	7
Male Drug Court	1,082	2,972	1,392	3,635	623	3,217	167
Womens Drug Ct.	676	1,858	945	2,423	423	2,187	166
WK Kellogg Found	409	547	413	2,423	185	955	56
DWI Drug Court	0	0	413	0	185	955	131
Bioterrorism	0	0	627	1,212	280	1,451	1,349
MSU Extension Gt	0	0	723	1,212	323	1,670	23
Homeland Sec. Gt.	1,230	0	1,582	4,846	707	3,657	385
Hazard Mitigation	0	0	0	0	0	0	0
ROD Automation	0	0	0	9,694	0	0	559
MPRI-CASOM	0	0	0	0	0	0	0
COPS Grant	0	0	0	0	0	0	0
Drug Law Enforce	0	0	0	0	0	0	129
Law Library	0	0	0	0	0	0	0
Victim Advocacy	225	619	413	1,212	185	955	0
Crime Victim Rts	868	1,873	1,049	1,212	469	2,425	0
AAA Admin	0	0	941	2,423	422	2,177	13
AAA Providers	0	0	0	0	0	0	0
AAA Care Mgmt.	0	0	1,474	6,058	659	3,408	216
AAA Ombudsman	0	0	677	2,423	303	1,565	7
AAA Unmet Needs	0	0	0	0	0	0	27
AAA Info Assist.	0	0	293	1,212	131	678	14
Single Point	0	0	351	0	157	811	2
Safe Comm. Grant	0	0	0	0	0	0	0
KCSD Grants	0	0	0	0	0	0	5
F.I.A.	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
CC-Juvenile Home	91,656	0	20,901	13,329	9,348	48,328	20,374
CC-J.H. Bldg Depr	0	0	0	0	0	0	0
CC-In Home Care	2,079	2,783	2,230	6,058	998	5,156	108
CC-Foster Care	0	0	0	0	0	0	9
CC-Home Detention	492	658	413	1,212	185	955	17
CC-Intens Learn	0	0	413	0	185	955	0
CC-Day Treatment	3,707	0	3,246	12,117	1,452	7,504	199
CC-Juve Drug Ct	2,117	2,835	1,103	3,635	493	2,549	54
CC-Restitution	1,059	1,417	788	1,212	352	1,824	0
CC-Intake Assess	2,420	3,239	1,755	4,846	785	4,057	17
CC-CASA	593	795	413	1,212	185	955	10
CC-Waivers	0	0	0	0	0	0	0
CC-Welfare	0	0	0	0	0	0	0
Vet's Trust	0	0	0	0	0	0	0
Cardiovascular	0	0	86	0	39	200	127
Healthy Start	0	0	1,276	3,635	571	2,950	463
Asthma Coalition	0	0	8	0	4	19	0
Meth Contamination	0	0	219	0	98	506	10
Family Planning	0	0	0	0	0	0	0
AIDS Coun & Test	0	0	619	1,212	277	1,432	23
Nurse Family	0	0	2,255	8,481	1,009	5,213	139
MCIR	0	0	1,651	4,846	738	3,819	200
Maternal Infant	0	0	0	0	0	0	0
Infant Mortality	0	0	479	1,212	214	1,107	200
CSHCS	0	0	1,193	3,635	533	2,759	4
Comm Health Asse	0	0	0	0	0	0	0
BCCCP	0	0	1,582	6,058	707	3,657	400
IAP	0	0	656	2,423	294	1,518	190
STD Control	0	0	86	0	39	200	8
Clean Sweep Pest	0	0	0	0	0	0	0
W.I.C.	0	0	2,675	14,540	1,197	6,186	355
CLPPP	0	0	297	1,212	133	687	417
Marine Safety	0	0	256	0	115	592	0
Sheriff Rd Pat	0	0	1,239	0	554	2,864	0
Comm Corrections	0	0	3,580	13,329	1,601	8,277	29



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
S Burdick Street	0	0	0	0	0	0	0
Brownfield Asses	0	0	0	0	0	0	0
Survey & Remonum	0	0	0	0	0	0	127
J.T.P.A.	0	0	0	0	0	0	0
Juve Home Bldg P	0	0	0	0	0	0	1,158
Prop Tax Foreclosure	0	0	0	0	0	0	0
Airport	0	0	9,835	13,329	8,004	22,741	11,776
Transport Auth	958	265	615	2,423	275	1,423	0
Central Stores	4,745	1,311	1,622	1,212	725	3,752	498
Retirement	0	0	0	0	3,465	0	0
OPEB	0	0	0	0	0	2,585	0
Walk for Warmth	0	0	0	0	0	0	0
LIHEAP	0	0	29	0	13	67	637
CDBG Housing	0	0	0	0	0	0	0
Emerg Needs MPSC	0	0	0	0	0	0	0
Emerg Needs TANF	0	0	0	0	0	0	0
Emergency Needs	0	0	0	0	0	0	0
Emerg Needs LCA	0	0	0	0	0	0	0
Weather Disaster Relief	0	0	0	0	0	0	0
DOE Weatherization	0	0	602	2,423	269	1,393	1,161
Weather MPSC	0	0	186	0	83	429	1,785
Weather ARRA	0	0	677	2,423	303	1,565	478
Weather T&TA ARRA	0	0	46	0	20	105	7
Community Svcs	0	0	2,312	12,117	1,034	5,347	315
Head Start Admin	0	0	1,540	3,635	689	3,561	403
Head Start Ed.	0	0	16,546	8,481	7,400	38,255	2,381
Head Start Parent	0	0	0	0	0	0	0
Head Start Health	0	0	1,495	4,846	668	3,456	817
Head Start Soc.	0	0	4,455	13,329	1,993	10,301	522
Head Start Trans	0	0	5,880	2,423	2,630	13,595	513
Head Start ARRA	0	0	776	0	347	1,795	0
Non Allocated	19,780	21,956	0	0	0	0	330
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	203,511	0	34,602	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department							
Total	0	0	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Treasurer 15.5	Health & Comm. Serv. 16.5	Nazareth Facility 17.5	Clinical Serv Adm & 18.5	Total Plan Allocated
Building Use Charge	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0
Insurance	182	0	0	0	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	0	0	0	0
Finance Department	841	0	0	0	0
Building & Grounds	2,206	0	0	0	0
Utilities	676	0	0	0	0
Security	208	0	0	0	0
County Administration Dept	117	0	0	0	0
Information Systems	113	0	0	0	0
Legal Services Department	79	0	0	0	0
Human Resources	415	0	0	0	0
Purchasing Department	117	0	0	0	0
Treasurer	(767,861)	0	0	0	0
Health & Comm. Serv.	556	(1,135,843)	13,781	0	0
Nazareth Facility	791	17,677	(334,828)	0	0
Clinical Serv Adm & MCHD	112	35,289	8,466	(582,227)	0
Commission	72	0	0	0	64,198
Circuit Court	28,985	0	0	0	1,364,548
District Court	22,960	0	0	0	753,108
Friend of Court	7,113	0	0	0	339,028
FOC-Direct DP	0	0	0	0	58,161
Jury Board	0	0	0	0	56
Probate Court	2,299	0	0	0	98,689
Adult Probation	83	0	0	0	127,808
Family Coun Serv	1,619	0	0	0	1,876
Election	452	0	0	0	3,877
Clerk/ROD	21,683	0	0	0	149,949
Resource Develop	43	0	0	0	10,403
Equalization	174	0	0	0	48,805
Pros Atty	3,408	0	0	0	418,529
Pros Atty C.R.P.	387	0	0	0	77,438
P.A. CRP - DP	0	0	0	0	9,694
Drain Comm	204	0	0	0	21,643



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Treasurer 15.5	Health & Comm. Serv. 16.5	Nazareth Facility 17.5	Clinical Serv Adm & 18.5	Total Plan Allocated
Soil & Erosion	844	0	0	0	11,087
Sheriff	10,091	0	0	0	1,333,861
Animal Control	17,468	0	0	0	117,001
Emergency Mgmt.	321	0	0	0	17,631
Gen Co Pub Impv	281	0	0	0	21,572
Veterans Affairs	106	18,010	5,462	0	33,117
Medical Exam	567	4,987	2,417	0	20,433
Veterans Burial	151	1,064	0	0	2,740
Sold/Sail Relief	157	1,217	0	0	3,146
MSU Extension	358	0	22,135	0	61,311
Planning	145	0	0	0	24,155
Economic Develop	3	0	0	0	31
Employee Benefits	1,815	0	0	0	12,385
Law Enforce Fund	1,149	0	0	0	350,298
Technology Fund	411	0	0	0	208,099
Roads	320	0	0	0	940
Inmate Trust	1,625	0	0	0	2,072
Bail Bond	2,046	0	0	0	8,638
Parks	10,177	0	2,678	0	585,690
Access & Visitat	32	0	0	0	293
Wireless Emerg.	51	0	0	0	213
Bench Warrant	10	0	0	0	159
Health Admin	392	15,039	4,199	0	37,777
H-Education	43	4,238	811	0	9,802
H-Dental	3,207	54,777	13,974	32,832	152,239
H-Laboratory	13,604	66,210	26,033	0	144,069
H-Vision/Hearing	204	15,077	3,416	5,409	35,902
H-Haz Waste	1,944	27,263	0	0	45,976
H-Mat & Child HI	30	2,962	637	0	6,190
H-Hlt Prom & Dis	15	5,480	1,205	0	14,354
H-Child Health	232	1,450	400	688	4,518
H-Clinical	4,863	30,517	9,463	130,791	197,031
H-Comm. Disease	1,776	26,990	7,211	94,992	156,427
H-STD	2,343	24,638	10,626	100,625	144,431
H-Health Care Ac	59	3,882	1,090	1,830	10,949



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Treasurer 15.5	Health & Comm. Serv. 16.5	Nazareth Facility 17.5	Clinical Serv Adm & 18.5	Total Plan Allocated
H-AIDS Project	40	4,634	1,995	14,513	28,145
H-Grndwtr Protect	78	3,801	732	0	9,567
H-Env Admin	121	19,051	4,917	0	42,547
H-Env FS&F	9,603	44,398	6,318	0	99,435
H-Env LW&W	5,290	23,597	4,408	0	57,335
H-Surface Water	77	6,233	732	0	13,029
Mental Health	0	0	85,178	0	85,178
Homeless Program	337	9,616	0	0	18,681
Accomodation Tax	2,697	0	0	0	7,561
VITA	17	1,096	0	0	1,269
Male Drug Court	992	0	0	0	34,770
Womens Drug Ct.	924	0	0	0	25,582
WK Kellogg Found	197	0	0	0	13,799
DWI Drug Court	94	0	0	0	5,816
Bioterrorism	224	17,449	3,512	0	34,056
MSU Extension Gt	335	0	171	0	11,745
Homeland Sec. Gt.	251	0	0	0	30,522
Hazard Mitigation	2	0	0	0	4
ROD Automation	1,798	0	0	0	13,763
MPRI-CASOM	26	0	0	0	245
COPS Grant	9	0	0	0	104
Drug Law Enforce	60	0	0	0	577
Law Library	5	0	0	0	44
Victim Advocacy	103	0	0	0	7,591
Crime Victim Rts	49	0	0	0	16,423
AAA Admin	1,057	25,291	3,871	0	41,570
AAA Providers	599	59,945	0	0	63,918
AAA Care Mgmt.	626	33,743	2,993	0	60,620
AAA Ombudsman	238	10,612	1,125	0	21,293
AAA Unmet Needs	49	1,230	0	0	1,836
AAA Info Assist.	74	4,129	637	0	9,550
Single Point	64	5,203	2,238	0	11,422
Safe Comm. Grant	2	0	0	0	85
KCSD Grants	43	0	0	0	474
F.I.A.	1,236	0	0	0	1,878

All Monetary Values Are \$ Dollars

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Treasurer 15.5	Health & Comm. Serv. 16.5	Nazareth Facility 17.5	Clinical Serv Adm & 18.5	Total Plan Allocated
CC-Juvenile Home	2,250	0	0	0	486,465
CC-J.H. Bldg Depr	0	0	0	0	542,986
CC-In Home Care	86	0	0	0	35,614
CC-Foster Care	601	0	0	0	7,304
CC-Home Detention	52	0	0	0	8,126
CC-Intens Learn	29	0	0	0	3,402
CC-Day Treatment	150	0	0	0	72,588
CC-Juve Drug Ct	128	0	0	0	25,978
CC-Restitution	40	0	0	0	13,838
CC-Intake Assess	92	0	0	0	33,057
CC-CASA	61	0	0	0	8,542
CC-Waivers	3	0	0	0	49
CC-Welfare	271	0	0	0	753
Vet's Trust	65	0	0	0	371
Cardiovascular	79	3,938	204	0	6,039
Healthy Start	438	25,375	3,686	19,443	67,931
Asthma Coalition	26	149	14	0	737
Meth Contamination	501	2,861	340	0	6,049
Family Planning	0	0	0	0	10
AIDS Coun & Test	99	7,269	2,300	22,030	39,495
Nurse Family	170	28,316	4,032	17,749	78,754
MCIR	121	19,117	2,818	61,184	102,718
Maternal Infant	14	0	0	0	17
Infant Mortality	92	6,768	1,194	3,501	19,776
CSHCS	142	14,059	3,595	8,618	40,821
Comm Health Asse	0	0	0	0	39
BCCCP	706	26,797	3,829	12,100	70,175
IAP	145	8,921	1,194	32,579	52,852
STD Control	21	1,132	0	3,878	6,227
Clean Sweep Pest	32	554	0	0	787
W.I.C.	365	28,883	15,647	16,360	97,700
CLPPP	163	4,618	980	3,105	15,089
Marine Safety	50	0	0	0	3,573
Sheriff Rd Pat	55	0	0	0	10,935
Comm Corrections	2,897	0	0	0	63,631



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Treasurer 15.5	Health & Comm. Serv. 16.5	Nazareth Facility 17.5	Clinical Serv Adm & 18.5	Total Plan Allocated
S Burdick Street	0	0	0	0	18
Brownfield Asses	114	0	0	0	3,422
Survey & Remonum	55	0	0	0	1,883
J.T.P.A.	1,232	0	0	0	7,092
Juve Home Bldg P	458	0	0	0	5,449
Prop Tax Foreclosure	725	0	0	0	1,987
Airport	7,948	0	0	0	186,538
Transport Auth	537	0	0	0	17,989
Central Stores	933	0	0	0	51,271
Retirement	26	0	0	0	74,380
OPEB	1,839	0	0	0	15,882
Walk for Warmth	986	476	0	0	2,433
LIHEAP	60	1,556	72	0	3,365
CDBG Housing	4	608	0	0	635
Emerg Needs MPSC	80	0	0	0	999
Emerg Needs TANF	93	2,584	0	0	3,259
Emergency Needs	22	0	0	0	22
Emerg Needs LCA	36	885	0	0	1,345
Weather Disaster Relief	5	75	0	0	132
DOE Weatherization	507	22,909	1,772	0	40,246
Weather MPSC	159	6,164	188	0	11,704
Weather ARRA	96	9,816	2,989	0	23,018
Weather T&TA ARRA	43	660	0	0	1,470
Community Svcs	458	30,991	7,482	0	74,706
Head Start Admin	489	23,970	4,849	0	48,612
Head Start Ed.	1,293	74,594	7,613	0	226,688
Head Start Parent	5	147	423	0	1,181
Head Start Health	249	24,455	2,675	0	48,962
Head Start Soc.	256	45,257	7,154	0	100,389
Head Start Trans	418	22,213	1,125	0	79,666
Head Start ARRA	57	3,555	0	0	9,960
Non Allocated	4,134	0	5,822	0	118,036
Direct Billings	0	59,376	0	0	495,877
Unallocated	534,548	0	0	0	772,661

All Monetary Values Are \$ Dollars

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department					
Total	0	0	0	0	12,446,486

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Use Charge		
1.4.1 Courthouse	Assigned square footage by department	Building and Grounds department
1.4.2 Parks & Rec	Assigned square footage by department	Building and Grounds department
1.4.3 Radio Tower	Direct allocation to occupant department	Building and Grounds department
1.4.4 Juvenile Home	Assigned square footage by department	Building and Grounds department
1.4.5 Law Enf Fac	Assigned square footage by department	Building and Grounds department
1.4.6 Lake Lamont	Assigned square footage by department	Building and Grounds department
1.4.7 Gull Rd C.H.	Assigned square footage by department	Building and Grounds department
1.4.8 Admin Bldg	Assigned square footage by department	Building and Grounds department
Equipment Use Charge		
2.4.1 Equip Use Chrg	Dollar amount of equipment use charge by department	Fixed Asset Report - Purchasing
2.4.2 Expendable Impv	Dollar amount of expendable equipment by department	Paid invoices
Insurance		
3.4.1 General Liab	Number of FTE employees by benefiting department	Labor Distribution Summary
3.4.2 Auto Insur.	Number of vehicles assigned by department.	Fixed asset report
3.4.3 Property Insur.	Appraised value by Department/Facility-exclude Airport	Property Appraisals - Finance
3.4.4 Specific Claims	Dollar amount of specific charges by department	Paid Invoices - Finance
Insurance - Property		
4.4.1 Courthouse	Assigned square footage by department	Building and Grounds department
4.4.2 Juvenile Home	Assigned square footage by department	Building and Grounds department
4.4.3 Gull Rd C.H.	Assigned square footage by department	Building and Grounds department
4.4.4 Admin. Building	Assigned square footage by department	Building and Grounds department
4.4.5 Law Enf Center	Assigned square footage by department	Building and Grounds department
Termination Payoff		
5.4.1 Sick & Vac Pay	Dollar amount of wages by department	General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Finance Department		
6.4.1 Acctng Svcs	Number of expenditure transactions processed by dept	Detail expenditure report
6.4.2 Non-HCS Funds	Number of accounting transactions by benefiting dept.	Detail General Ledger
6.4.3 Payroll	Number of FTE employees by benefiting department	Labor Distribution Summary
6.4.4 Retire System	Direct allocation to the Retirement System	Finance Director
6.4.5 Audit Services	Total number of accounting transactions by department	Detail General Ledger
6.4.6 Dept Support	Dollar amount of assigned wages by department	Finance time summary
6.4.7 Grant Accountng	Number of accounting transactions by benefiting dept	Detail General Ledger
Building & Grounds Department		
7.4.1 Admin Bldg	Assigned square footage by department	Building and Grounds department
7.4.2 Gull Rd CH	Assigned square footage by department	Building and Grounds department
7.4.3 Law Enf Fac.	Assigned square footage by department	Building and Grounds department
7.4.4 Court House	Assigned square footage by department	Building and Grounds department
7.4.5 Juvenile Home	Assigned square footage by department	Building and Grounds department
7.4.6 Central Garage	Dollar amount of vehicle charges by dept.	Detail General Ledger
7.4.7 Airport	Assigned square footage by department	Building and Grounds department
7.4.8 Parks	Assigned square footage by department	Building and Grounds department
7.4.9 Lake Lamont	Assigned square footage by department	Building and Grounds department
7.4.10 Nazareth bldg	Direct allocation to Nazareth Facility	Building and Grounds department
7.4.11 Crosstown	Assigned square footage by department	Building lease agreement
7.4.12 Animal Shelter	Direct allocation to Animal Control	Building and Grounds department
Utilities		
8.4.1 Admin Bldg	Assigned square footage by department	Building and Grounds department
8.4.2 Gull Rd CH	Assigned square footage by department	Building and Grounds department
8.4.3 Center Bldg	Assigned square footage by department	Building and Grounds department
8.4.4 Law Enf Bldg	Assigned square footage by department	Building and Grounds department
8.4.5 Court House	Assigned square footage by department	Building and Grounds department
8.4.6 Lake Lamont	Assigned square footage by department	Building and Grounds department
8.4.7 Juvenile Home	Assigned square footage by department	Building & Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Security		
9.4.1 Mi. Ave. CH	Assigned square footage by department	Building and Grounds department
9.4.2 Admin Building	Assigned square footage by department	Building and Grounds department
9.4.3 Gull Rd C.H.	Assigned square footage by department	Building and Grounds department
9.4.4 Crosstown	Assigned square footage by department	Building lease agreement
County Administration Dept		
10.4.1 County Admin	Number of FTE employees by benefiting department	Labor Distribution Summary
10.4.2 Legal Services	Direct allocation to Legal Services Department	County Administrator's Office
Information Systems		
11.4.1 Info Sys Supprt	Number of devices by user department	Information Processing Summary Report
Legal Services Department		
12.4.1 Civil Counsel	Number of FTE employees by benefiting department	Labor Distribution Summary
12.4.2 Retirement Sys	Direct allocation to the Retirement System	Finance Director
12.4.3 Airport	Direct allocation to Airport	Legal Services
Human Resources		
13.4.1 Personnel Admin	Number of FTE employees by depart (except commissioner)	Labor Distribution Summary
13.4.2 OPEB	Direct allocation to OPEB	Human Resources
Purchasing Department		
14.4.1 Purchasing	Purchase orders processed by department	Detail General Ledger
14.4.2 Bids / RFP's	Number of bids and RFP's by department	Bid & RFP Summary
14.4.3 Fixed Assets	Number of fixed asset additions and deletions	Fixed asset additions and deletions report
14.4.4 Building Auth.	Number of managed contracts by project	Project summary report
14.4.5 P-Card	Number of P-Card entries by department	Detail General Ledger
14.4.6 Cell Phones	Dollar amount of cell phone charges by department	Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Treasurer		
15.4.1 Accounting	Number of accounting transactions processed by dept	Detail General Ledger
15.4.2 Cash Rec Post	Cash Receipt transactions posted by department	Detail General Ledger- Finance
Health & Comm. Serv.		
16.4.1 Prog Admin	Number of FTE employees by department	Labor Distribution Summary
16.4.2 Fiscal Svcs 1	Gross program costs by benefiting program	Detail expense report - Health & Community Services
16.4.3 Fiscal Svcs 2	Gross program costs by benefiting program	Detail expense report - Health & Community Services
16.4.4 Fiscal Svcs 3	Gross program costs by benefiting program	Detail expense report - Health & Community Services
16.4.5 Fiscal Svcs 4	Gross program costs by benefiting program	Detail expense report - Health & Community Services
16.4.6 Fiscal Svcs 5	Gross program costs by benefiting program	Detail expense report - Health & Community Services
16.4.7 Contract Admin	Number of contracts by benefiting program	Health & Community Services
16.4.8 HCS Purchasing	Number of transactions by HCS department	Detail expense report - Finance
16.4.9 Billing/Reimb	Dollar amount of assigned wages by program	Reimbursement summary
16.4.10 Health Admin	Direct allocation to Health Administration	Health & Community Services
Nazareth Facility		
17.4.1 Nazareth Fac	Dollar amount of building charges by program	Building charges distribution summary
Clinical Serv Adm & MCHD		
18.4.1 Bureau Support	Dollar amount of expenses by benefiting program	Trial Balance
18.4.2 Prog Mgmt 1	Dollar amount of expenses by benefiting program	Trial Balance
18.4.3 Prog Mgmt 2	Dollar amount of expense by benefiting program	Trial Balance
18.4.4 Prog Mgmt 3	Dollar amount of expense by benefiting program	Trial Balance
18.4.5 Clinical Supt.	Number of Patient Visits by type	Patient visit summary



**County of Kalamazoo, Michigan
Building Use Charge
Nature and Extent of Services**

Building use charges are a portion of total costs for office space needed by Kalamazoo County departments. Use charges are calculated at two percent of original construction or acquisition cost, renovations and eligible interest expense. For the purpose of this cost allocation plan the following facilities are identified within this Schedule:

**Courthouse
Parks & Recreation Facilities
Sheriff Radio Tower
Juvenile Home
Law Enforcement Facility
Lake-Lamont Complex
Gull Road Courthouse
Administration Building**

The building use charge costs for those facilities with multiple departments have been allocated based on usable square footage. In those facilities with a single occupant, the use charge is allocated directly to that 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Building Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Bldg Use Charge	1,122,188			
Total Departmental Cost Adjustments:	1,122,188			1,122,188
Total To Be Allocated:	1,122,188	0		1,122,188



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Total	General & Admin	Courthouse	Parks & Rec	Radio Tower
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					
Bldg Use Charge	1,122,188	0	102,108	152,747	294
Functional Cost	1,122,188	0	102,108	152,747	294
Allocation Step 1					
1st Allocation	1,122,188	0	102,108	152,747	294
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	1,122,188	0	102,108	152,747	294



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Juvenile Home	Law Enf Fac	Lake Lamont	Gull Rd C.H.	Admin Bldg
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					
Bldg Use Charge	564,950	123,353	21,720	52,162	104,854
Functional Cost	564,950	123,353	21,720	52,162	104,854
Allocation Step 1					
1st Allocation	564,950	123,353	21,720	52,162	104,854
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	564,950	123,353	21,720	52,162	104,854



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	28,481	46.6512	47,634		47,634		47,634
District Court	14,794	24.2322	24,743		24,743		24,743
Pros Atty	13,712	22.4599	22,933		22,933		22,933
Male Drug Court	480	0.7862	803		803		803
Womens Drug Ct.	300	0.4914	502		502		502
Victim Advocacy	100	0.1638	167		167		167
Crime Victim Rts	224	0.3669	375		375		375
Non Allocated	2,960	4.8484	4,951		4,951		4,951
SubTotal	61,051	100.0000	102,108		102,108		102,108
TOTAL	61,051	100.0000	102,108		102,108		102,108

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Parks & Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks	33,170	100.0000	152,747		152,747		152,747
SubTotal	33,170	100.0000	152,747		152,747		152,747
TOTAL	33,170	100.0000	152,747		152,747		152,747

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Radio Tower

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	100	100.0000	294		294		294
SubTotal	100	100.0000	294		294		294
TOTAL	100	100.0000	294		294		294

Allocation Basis: Direct allocation to occupant department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Juvenile Home

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-J.H. Bldg Depr	82,447	96.1122	542,986		542,986		542,986
CC-Day Treatment	3,335	3.8878	21,964		21,964		21,964
SubTotal	85,782	100.0000	564,950		564,950		564,950
TOTAL	85,782	100.0000	564,950		564,950		564,950

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Law Enf Fac

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	112,349	99.1668	122,325		122,325		122,325
Emergency Mgmt.	368	0.3248	401		401		401
Homeland Sec. Gt.	576	0.5084	627		627		627
SubTotal	113,293	100.0000	123,353		123,353		123,353
TOTAL	113,293	100.0000	123,353		123,353		123,353

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Lake Lamont

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	10,698	63.8496	13,868		13,868		13,868
Animal Control	6,057	36.1504	7,852		7,852		7,852
SubTotal	16,755	100.0000	21,720		21,720		21,720
TOTAL	16,755	100.0000	21,720		21,720		21,720

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Gull Rd C.H.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	17,486	73.2123	38,187		38,187		38,187
Friend of Court	628	2.6294	1,372		1,372		1,372
Pros Atty	1,335	5.5895	2,916		2,916		2,916
Pros Atty C.R.P.	1,914	8.0137	4,180		4,180		4,180
WK Kellogg Found	108	0.4522	236		236		236
Crime Victim Rts	96	0.4019	210		210		210
CC-In Home Care	550	2.3028	1,201		1,201		1,201
CC-Home Detention	130	0.5443	284		284		284
CC-Juve Drug Ct	560	2.3447	1,223		1,223		1,223
CC-Restitution	280	1.1723	612		612		612
CC-Intake Assess	640	2.6796	1,398		1,398		1,398
CC-CASA	157	0.6573	343		343		343
SubTotal	23,884	100.0000	52,162		52,162		52,162
TOTAL	23,884	100.0000	52,162		52,162		52,162

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Admin Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,435	5.4205	5,684		5,684		5,684
Building & Grounds Department	1,695	2.6747	2,805		2,805		2,805
County Administration Dept	3,650	5.7597	6,039		6,039		6,039
Information Systems	2,732	4.3111	4,520		4,520		4,520
Legal Services Department	225	0.3551	372		372		372
Human Resources	2,427	3.8298	4,016		4,016		4,016
Purchasing Department	525	0.8285	869		869		869
Treasurer	4,625	7.2983	7,653		7,653		7,653
Commission	2,250	3.5505	3,723		3,723		3,723
Friend of Court	12,323	19.4457	20,389		20,389		20,389
Adult Probation	11,337	17.8899	18,758		18,758		18,758
Clerk/ROD	5,760	9.0893	9,531		9,531		9,531
Resource Develop	360	0.5681	596		596		596
Equalization	1,750	2.7615	2,896		2,896		2,896
Pros Atty C.R.P.	150	0.2367	248		248		248
Drain Comm	675	1.0652	1,117		1,117		1,117
Soil & Erosion	150	0.2367	248		248		248
Planning	1,371	2.1635	2,268		2,268		2,268
Transport Auth	404	0.6375	668		668		668
Central Stores	2,000	3.1560	3,309		3,309		3,309
Non Allocated	5,527	8.7217	9,145		9,145		9,145
SubTotal	63,371	100.0000	104,854		104,854		104,854
TOTAL	63,371	100.0000	104,854		104,854		104,854

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	Courthouse	Parks & Rec	Radio Tower	Juvenile Home	Law Enf Fac	Lake Lamont
Finance Department	5,684	0	0	0	0	0	0
Building & Grounds	16,673	0	0	0	0	0	13,868
County Administration Dept	6,039	0	0	0	0	0	0
Information Systems	4,520	0	0	0	0	0	0
Legal Services Department	372	0	0	0	0	0	0
Human Resources	4,016	0	0	0	0	0	0
Purchasing Department	869	0	0	0	0	0	0
Treasurer	7,653	0	0	0	0	0	0
Commission	3,723	0	0	0	0	0	0
Circuit Court	85,821	47,634	0	0	0	0	0
District Court	24,743	24,743	0	0	0	0	0
Friend of Court	21,761	0	0	0	0	0	0
Adult Probation	18,758	0	0	0	0	0	0
Clerk/ROD	9,531	0	0	0	0	0	0
Resource Develop	596	0	0	0	0	0	0
Equalization	2,896	0	0	0	0	0	0
Pros Atty	25,849	22,933	0	0	0	0	0
Pros Atty C.R.P.	4,428	0	0	0	0	0	0
Drain Comm	1,117	0	0	0	0	0	0
Soil & Erosion	248	0	0	0	0	0	0
Sheriff	122,619	0	0	294	0	122,325	0
Animal Control	7,852	0	0	0	0	0	7,852
Emergency Mgmt.	401	0	0	0	0	401	0
Planning	2,268	0	0	0	0	0	0
Parks	152,747	0	152,747	0	0	0	0
Male Drug Court	803	803	0	0	0	0	0
Womens Drug Ct.	502	502	0	0	0	0	0
WK Kellogg Found	236	0	0	0	0	0	0
Homeland Sec. Gt.	627	0	0	0	0	627	0
Victim Advocacy	167	167	0	0	0	0	0
Crime Victim Rts	585	375	0	0	0	0	0
CC-J.H. Bldg Depr	542,986	0	0	0	542,986	0	0
CC-In Home Care	1,201	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	Courthouse	Parks & Rec	Radio Tower	Juvenile Home	Law Enf Fac	Lake Lamont
CC-Home Detention	284	0	0	0	0	0	0
CC-Day Treatment	21,964	0	0	0	21,964	0	0
CC-Juve Drug Ct	1,223	0	0	0	0	0	0
CC-Restitution	612	0	0	0	0	0	0
CC-Intake Assess	1,398	0	0	0	0	0	0
CC-CASA	343	0	0	0	0	0	0
Transport Auth	668	0	0	0	0	0	0
Central Stores	3,309	0	0	0	0	0	0
Non Allocated	14,096	4,951	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,122,188	102,108	152,747	294	564,950	123,353	21,720



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Gull Rd C.H.	Admin Bldg
Finance Department	0	5,684
Building & Grounds	0	2,805
County Administration Dept	0	6,039
Information Systems	0	4,520
Legal Services Department	0	372
Human Resources	0	4,016
Purchasing Department	0	869
Treasurer	0	7,653
Commission	0	3,723
Circuit Court	38,187	0
District Court	0	0
Friend of Court	1,372	20,389
Adult Probation	0	18,758
Clerk/ROD	0	9,531
Resource Develop	0	596
Equalization	0	2,896
Pros Atty	2,916	0
Pros Atty C.R.P.	4,180	248
Drain Comm	0	1,117
Soil & Erosion	0	248
Sheriff	0	0
Animal Control	0	0
Emergency Mgmt.	0	0
Planning	0	2,268
Parks	0	0
Male Drug Court	0	0
Womens Drug Ct.	0	0
WK Kellogg Found	236	0
Homeland Sec. Gt.	0	0
Victim Advocacy	0	0
Crime Victim Rts	210	0
CC-J.H. Bldg Depr	0	0
CC-In Home Care	1,201	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Gull Rd C.H.	Admin Bldg
CC-Home Detention	284	0
CC-Day Treatment	0	0
CC-Juve Drug Ct	1,223	0
CC-Restitution	612	0
CC-Intake Assess	1,398	0
CC-CASA	343	0
Transport Auth	0	668
Central Stores	0	3,309
Non Allocated	0	9,145
Direct Billed	0	0
Total	52,162	104,854



**County of Kalamazoo, Michigan
Equipment Use Charge
Nature and Extent of Services**

This schedule has been created to distribute a use charge to Central Service Departments. The use charge includes both equipment and vehicles. The use charge for capitalized equipment and vehicles was calculated at 15-year useful life. The basis of allocation is the dollar amount of computed use charge by benefiting department.

Items that are expensed through the General County Public Improvement but are not considered capital in nature have been identified as expendable improvements. The basis of allocation is the actual dollar amount of improvements 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Equipment Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Use Charge	125,199			
Expendable Equip	372,608			
Total Departmental Cost Adjustments:	497,807			497,807
Total To Be Allocated:	497,807	0		497,807



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Equipment Use Charge

	Total	General & Admin	Equip Use Chrg	Expendable Impv
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	125,199	0	125,199	0
Expendable Equip	372,608	0	0	372,608
Functional Cost	497,807	0	125,199	372,608
Allocation Step 1				
1st Allocation	497,807	0	125,199	372,608
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 0020 Equipment Use				
Total Allocated	497,807	0	125,199	372,608



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Equipment Use Charge

Activity - Equip Use Chrg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	71,257	56.9149	71,257		71,257		71,257
Building & Grounds Department	25,747	20.5649	25,747		25,747		25,747
Security	3,475	2.7756	3,475		3,475		3,475
Treasurer	3,054	2.4393	3,054		3,054		3,054
Health & Comm. Serv.	3,957	3.1606	3,957		3,957		3,957
Technology Fund	17,709	14.1447	17,709		17,709		17,709
SubTotal	125,199	100.0000	125,199		125,199		125,199
TOTAL	125,199	100.0000	125,199		125,199		125,199

Allocation Basis: Dollar amount of equipment use charge by department

Allocation Source: Fixed Asset Report - Purchasing



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Equipment Use Charge

Activity - Expendable Impv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	1,995	0.5354	1,995		1,995		1,995
Building & Grounds Department	196,343	52.6943	196,343		196,343		196,343
Security	707	0.1897	707		707		707
Health & Comm. Serv.	8,502	2.2818	8,502		8,502		8,502
Technology Fund	165,061	44.2988	165,061		165,061		165,061
SubTotal	372,608	100.0000	372,608		372,608		372,608
TOTAL	372,608	100.0000	372,608		372,608		372,608

Allocation Basis: Dollar amount of expendable equipment by department

Allocation Source: Paid invoices



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Equipment Use Charge

Receiving Department	Total	Equip Use Chrg	Expendable Impv
Finance Department	73,252	71,257	1,995
Building & Grounds	222,090	25,747	196,343
Security	4,182	3,475	707
Treasurer	3,054	3,054	0
Health & Comm. Serv.	12,459	3,957	8,502
Technology Fund	182,770	17,709	165,061
Direct Billed	0	0	0
Total	497,807	125,199	372,608



**County of Kalamazoo, Michigan
Insurance
Nature and Extent of Services**

Kalamazoo County is a member of the Michigan Municipal Risk Management Authority, a self-insurance pool. Coverage under this pool includes property, liability, and auto insurance. Kalamazoo County maintains these and other coverage to protect the County from liability due to losses and thefts. The following coverage's are standard business polices needed by all organizations:

General Liability - This type of insurance was acquired to provide broad coverage against bodily injury, property damage liability, and errors and omissions coverage. Costs have been distributed to all County departments. The basis of allocation is the number of FTE employees assigned by department.

Automobile Insurance - The County acquired auto liability and motor vehicle insurance for all County owned and operated vehicles. The insurance policy provides blanket coverage on all County owned vehicles regardless of intended use or value. The basis of allocation is the number of vehicles assigned by department.

Property Insurance - This type of insurance was acquired to provide blanket protection on all real and business/personal property at various locations throughout the County. Costs associated with this function are distributed to departments based on insured values of each facility. Distribution to buildings which have multiple occupants are allocated to Insurance-Property, Schedule 4.3 Multiple occupant facilities property insurance costs are subsequently allocated to occupant departments based on usable square footage.

**County of Kalamazoo, Michigan
Insurance
Nature and Extent of Services**

Specific Claims/Coverage - Cost of insurance identified within this function directly benefit the departments for which policies were procured. Therefore, distributions of the costs are allocated based upon actual premiums.

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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	979,482			979,482
Tax Bond	(4,088)			
Total Deductions:	<u>(4,088)</u>			(4,088)
Finance Department		383	383	
Purchasing Department		125	125	
Treasurer		182	182	
Total Allocated Additions:		<u>690</u>	<u>690</u>	690
Total To Be Allocated:	<u><u>975,394</u></u>	<u><u>690</u></u>		<u><u>976,084</u></u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	General Liab	Auto Insur.	Property Insur.
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
MMRMA Liab-other	488,211	0	488,211	0	0
MMRMA Auto Liab	55,525	0	0	55,525	0
MMRMA Prop-other	145,385	0	0	0	145,385
MMRMA RR & C	285,327	0	285,327	0	0
Pollution Liab	946	0	0	0	0
*Tax Bond	4,088	4,088	0	0	0
Departmental Totals					
Total Expenditures	979,482	4,088	773,538	55,525	145,385
Deductions					
Total Deductions	(4,088)	(4,088)	0	0	0
Functional Cost					
Functional Cost	975,394	0	773,538	55,525	145,385
Allocation Step 1					
1st Allocation	975,394	0	773,538	55,525	145,385
Allocation Step 2					
Inbound- All Others	690	0	690	0	0
2nd Allocation	690	0	690	0	0
Total For 0030 Insurance					
Total Allocated	976,084	0	774,228	55,525	145,385



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Specific Claims
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
MMRMA Liab-other	0
MMRMA Auto Liab	0
MMRMA Prop-other	0
MMRMA RR & C	0
Pollution Liab	946
*Tax Bond	0
Departmental Totals	
Total Expenditures	946
Deductions	
Total Deductions	0
Functional Cost	946
Allocation Step 1	
1st Allocation	946
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For 0030 Insurance	
Total Allocated	946



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	11.41	1.1838	9,157		9,157	8	9,165
Building & Grounds Department	30.67	3.1820	24,614		24,614	22	24,636
Security	3.00	0.3113	2,408		2,408	2	2,410
County Administration Dept	4.80	0.4980	3,852		3,852	3	3,855
Information Systems	9.43	0.9784	7,568		7,568	7	7,575
Legal Services Department	1.50	0.1556	1,204		1,204	1	1,205
Human Resources	6.77	0.7024	5,433		5,433	5	5,438
Purchasing Department	1.50	0.1556	1,204		1,204	1	1,205
Treasurer	8.99	0.9327	7,215		7,215	6	7,221
Health & Comm. Serv.	12.69	1.3166	10,184		10,184	9	10,193
Nazareth Facility	8.35	0.8663	6,701		6,701	6	6,707
Clinical Serv Adm & MCHD	8.12	0.8425	6,517		6,517	6	6,523
Commission	17.00	1.7638	13,643		13,643	12	13,655
Circuit Court	54.58	5.6627	43,803		43,803	39	43,842
District Court	69.68	7.2293	55,922		55,922	50	55,972
Friend of Court	48.77	5.0599	39,140		39,140	35	39,175
Probate Court	8.50	0.8819	6,822		6,822	6	6,828
Election	0.51	0.0529	409		409		409
Clerk/ROD	10.46	1.0852	8,395		8,395	7	8,402
Resource Develop	1.00	0.1038	803		803	1	804
Equalization	5.41	0.5613	4,342		4,342	4	4,346
Pros Atty	22.45	2.3292	18,017		18,017	16	18,033
Pros Atty C.R.P.	8.38	0.8694	6,725		6,725	6	6,731
Drain Comm	2.50	0.2594	2,006		2,006	2	2,008
Soil & Erosion	1.50	0.1556	1,204		1,204	1	1,205
Sheriff	123.24	12.7849	98,902		98,902	84	98,986
Animal Control	7.80	0.8093	6,260		6,260	6	6,266
Emergency Mgmt.	1.50	0.1556	1,204		1,204	1	1,205
Veterans Affairs	1.88	0.1951	1,509		1,509	1	1,510
Medical Exam	1.17	0.1214	939		939	1	940

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	3.99	0.4140	3,202		3,202	3	3,205
Planning	1.03	0.1069	827		827	1	828
Law Enforce Fund	116.23	12.0589	93,280		93,280	83	93,363
Technology Fund	2.73	0.2832	2,191		2,191	2	2,193
Parks	24.71	2.5637	19,831		19,831	18	19,849
Health Admin	3.00	0.3113	2,408		2,408	2	2,410
H-Education	0.76	0.0789	610		610	1	611
H-Dental	9.99	1.0365	8,017		8,017	7	8,024
H-Laboratory	6.61	0.6858	5,305		5,305	5	5,310
H-Vision/Hearing	2.64	0.2739	2,119		2,119	2	2,121
H-Haz Waste	3.27	0.3393	2,624		2,624	2	2,626
H-Mat & Child HI	0.55	0.0571	441		441		441
H-Hlt Prom & Dis	1.10	0.1141	883		883	1	884
H-Child Health	0.29	0.0301	233		233		233
H-Clinical	2.44	0.2532	1,958		1,958	2	1,960
H-Comm. Disease	4.70	0.4876	3,772		3,772	3	3,775
H-STD	4.03	0.4181	3,234		3,234	3	3,237
H-Health Care Ac	1.00	0.1038	803		803	1	804
H-AIDS Project	1.00	0.1038	803		803	1	804
H-Grndwtr Protect	0.75	0.0778	602		602	1	603
H-Env Admin	4.00	0.4150	3,210		3,210	3	3,213
H-Env FS&F	7.92	0.8217	6,356		6,356	6	6,362
H-Env LW&W	4.48	0.4648	3,595		3,595	3	3,598
H-Surface Water	1.00	0.1038	803		803	1	804
Homeless Program	2.13	0.2210	1,709		1,709	2	1,711
Male Drug Court	3.37	0.3496	2,705		2,705	2	2,707
Womens Drug Ct.	2.29	0.2376	1,838		1,838	2	1,840
WK Kellogg Found	1.00	0.1038	803		803	1	804
DWI Drug Court	1.00	0.1038	803		803	1	804
Bioterrorism	1.52	0.1577	1,220		1,220	1	1,221



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension Gt	1.75	0.1816	1,404		1,404	1	1,405
Homeland Sec. Gt.	3.83	0.3974	3,074		3,074	3	3,077
Victim Advocacy	1.00	0.1038	803		803	1	804
Crime Victim Rts	2.54	0.2635	2,038		2,038	2	2,040
AAA Admin	2.28	0.2366	1,830		1,830	2	1,832
AAA Care Mgmt.	3.57	0.3704	2,865		2,865	3	2,868
AAA Ombudsman	1.64	0.1702	1,316		1,316	1	1,317
AAA Info Assist.	0.71	0.0737	570		570	1	571
Single Point	0.85	0.0882	682		682	1	683
CC-Juvenile Home	50.62	5.2519	40,625		40,625	36	40,661
CC-In Home Care	5.40	0.5603	4,334		4,334	4	4,338
CC-Home Detention	1.00	0.1038	803		803	1	804
CC-Intens Learn	1.00	0.1038	803		803	1	804
CC-Day Treatment	7.86	0.8155	6,308		6,308	6	6,314
CC-Juve Drug Ct	2.67	0.2770	2,143		2,143	2	2,145
CC-Restitution	1.91	0.1982	1,533		1,533	1	1,534
CC-Intake Assess	4.25	0.4409	3,411		3,411	3	3,414
CC-CASA	1.00	0.1038	803		803	1	804
Cardiovascular	0.21	0.0218	169		169		169
Healthy Start	3.09	0.3206	2,480		2,480	2	2,482
Asthma Coalition	0.02	0.0021	16		16		16
Meth Contamination	0.53	0.0550	425		425		425
AIDS Coun & Test	1.50	0.1556	1,204		1,204	1	1,205
Nurse Family	5.46	0.5665	4,382		4,382	4	4,386
MCIR	4.00	0.4150	3,210		3,210	3	3,213
Infant Mortality	1.16	0.1204	931		931	1	932
CSHCS	2.89	0.2998	2,319		2,319	2	2,321
BCCCP	3.83	0.3974	3,074		3,074	3	3,077
IAP	1.59	0.1650	1,276		1,276	1	1,277
STD Control	0.21	0.0218	169		169		169



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
W.I.C.	6.48	0.6723	5,201		5,201	5	5,206
CLPPP	0.72	0.0747	578		578	1	579
Marine Safety	0.62	0.0643	498		498		498
Sheriff Rd Pat	3.00	0.3113	2,408		2,408	2	2,410
Comm Corrections	8.67	0.8995	6,958		6,958	6	6,964
Airport	23.82	2.4713	19,117		19,117	17	19,134
Transport Auth	1.49	0.1546	1,196		1,196	1	1,197
Central Stores	3.93	0.4077	3,154		3,154	3	3,157
LIHEAP	0.07	0.0073	56		56		56
DOE Weatherization	1.46	0.1515	1,172		1,172	1	1,173
Weather MPSC	0.45	0.0467	361		361		361
Weather ARRA	1.64	0.1702	1,316		1,316	1	1,317
Weather T&TA ARRA	0.11	0.0114	88		88		88
Community Svcs	5.60	0.5810	4,494		4,494	4	4,498
Head Start Admin	3.73	0.3870	2,994		2,994	3	2,997
Head Start Ed.	40.07	4.1573	32,158		32,158	29	32,187
Head Start Health	3.62	0.3756	2,905		2,905	3	2,908
Head Start Soc.	10.79	1.1195	8,660		8,660	8	8,668
Head Start Trans	14.24	1.4774	11,428		11,428	10	11,438
Head Start ARRA	1.88	0.1951	1,509		1,509	1	1,510
SubTotal	963.85	100.0000	773,538		773,538	690	774,228
TOTAL	963.85	100.0000	773,538		773,538	690	774,228

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Auto Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	18	10.8434	6,021		6,021		6,021
Nazareth Facility	1	0.6024	334		334		334
Circuit Court	6	3.6145	2,007		2,007		2,007
District Court	1	0.6024	334		334		334
Sheriff	66	39.7591	22,079		22,079		22,079
Animal Control	8	4.8193	2,676		2,676		2,676
Emergency Mgmt.	1	0.6024	334		334		334
Medical Exam	1	0.6024	334		334		334
Parks	14	8.4337	4,683		4,683		4,683
H-Dental	1	0.6024	334		334		334
Homeland Sec. Gt.	14	8.4337	4,683		4,683		4,683
CC-Juvenile Home	3	1.8072	1,003		1,003		1,003
Marine Safety	2	1.2048	669		669		669
Comm Corrections	4	2.4096	1,338		1,338		1,338
Airport	7	4.2169	2,341		2,341		2,341
Central Stores	1	0.6024	334		334		334
Head Start Trans	18	10.8434	6,021		6,021		6,021
SubTotal	166	100.0000	55,525		55,525		55,525
TOTAL	166	100.0000	55,525		55,525		55,525

Allocation Basis: Number of vehicles assigned by department.

Allocation Source: Fixed asset report



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Property Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance - Property	76,362,837	72.7158	105,718		105,718		105,718
Building & Grounds Department	757,949	0.7218	1,049		1,049		1,049
Nazareth Facility	15,743,756	14.9918	21,796		21,796		21,796
Animal Control	755,699	0.7196	1,046		1,046		1,046
Parks	10,770,976	10.2566	14,912		14,912		14,912
Non Allocated	624,237	0.5944	864		864		864
SubTotal	105,015,454	100.0000	145,385		145,385		145,385
TOTAL	105,015,454	100.0000	145,385		145,385		145,385

Allocation Basis: Appraised value by Department/Facility-exclude Airport

Allocation Source: Property Appraisals - Finance

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Specific Claims

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	946.00	100.0000	946		946		946
SubTotal	946.00	100.0000	946		946		946
TOTAL	946.00	100.0000	946		946		946

Allocation Basis: Dollar amount of specific charges by department

Allocation Source: Paid Invoices - Finance



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Auto Insur.	Property Insur.	Specific Claims
Insurance - Property	105,718	0	0	105,718	0
Finance Department	9,165	9,165	0	0	0
Building & Grounds	32,652	24,636	6,021	1,049	946
Security	2,410	2,410	0	0	0
County Administration Dept	3,855	3,855	0	0	0
Information Systems	7,575	7,575	0	0	0
Legal Services Department	1,205	1,205	0	0	0
Human Resources	5,438	5,438	0	0	0
Purchasing Department	1,205	1,205	0	0	0
Treasurer	7,221	7,221	0	0	0
Health & Comm. Serv.	10,193	10,193	0	0	0
Nazareth Facility	28,837	6,707	334	21,796	0
Clinical Serv Adm & MCHD	6,523	6,523	0	0	0
Commission	13,655	13,655	0	0	0
Circuit Court	45,849	43,842	2,007	0	0
District Court	56,306	55,972	334	0	0
Friend of Court	39,175	39,175	0	0	0
Probate Court	6,828	6,828	0	0	0
Election	409	409	0	0	0
Clerk/ROD	8,402	8,402	0	0	0
Resource Develop	804	804	0	0	0
Equalization	4,346	4,346	0	0	0
Pros Atty	18,033	18,033	0	0	0
Pros Atty C.R.P.	6,731	6,731	0	0	0
Drain Comm	2,008	2,008	0	0	0
Soil & Erosion	1,205	1,205	0	0	0
Sheriff	121,065	98,986	22,079	0	0
Animal Control	9,988	6,266	2,676	1,046	0
Emergency Mgmt.	1,539	1,205	334	0	0
Veterans Affairs	1,510	1,510	0	0	0
Medical Exam	1,274	940	334	0	0
MSU Extension	3,205	3,205	0	0	0
Planning	828	828	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Auto Insur.	Property Insur.	Specific Claims
Law Enforce Fund	93,363	93,363	0	0	0
Technology Fund	2,193	2,193	0	0	0
Parks	39,444	19,849	4,683	14,912	0
Health Admin	2,410	2,410	0	0	0
H-Education	611	611	0	0	0
H-Dental	8,358	8,024	334	0	0
H-Laboratory	5,310	5,310	0	0	0
H-Vision/Hearing	2,121	2,121	0	0	0
H-Haz Waste	2,626	2,626	0	0	0
H-Mat & Child HI	441	441	0	0	0
H-Hlt Prom & Dis	884	884	0	0	0
H-Child Health	233	233	0	0	0
H-Clinical	1,960	1,960	0	0	0
H-Comm. Disease	3,775	3,775	0	0	0
H-STD	3,237	3,237	0	0	0
H-Health Care Ac	804	804	0	0	0
H-AIDS Project	804	804	0	0	0
H-Grndwtr Protect	603	603	0	0	0
H-Env Admin	3,213	3,213	0	0	0
H-Env FS&F	6,362	6,362	0	0	0
H-Env LW&W	3,598	3,598	0	0	0
H-Surface Water	804	804	0	0	0
Homeless Program	1,711	1,711	0	0	0
Male Drug Court	2,707	2,707	0	0	0
Womens Drug Ct.	1,840	1,840	0	0	0
WK Kellogg Found	804	804	0	0	0
DWI Drug Court	804	804	0	0	0
Bioterrorism	1,221	1,221	0	0	0
MSU Extension Gt	1,405	1,405	0	0	0
Homeland Sec. Gt.	7,760	3,077	4,683	0	0
Victim Advocacy	804	804	0	0	0
Crime Victim Rts	2,040	2,040	0	0	0
AAA Admin	1,832	1,832	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Auto Insur.	Property Insur.	Specific Claims
AAA Care Mgmt.	2,868	2,868	0	0	0
AAA Ombudsman	1,317	1,317	0	0	0
AAA Info Assist.	571	571	0	0	0
Single Point	683	683	0	0	0
CC-Juvenile Home	41,664	40,661	1,003	0	0
CC-In Home Care	4,338	4,338	0	0	0
CC-Home Detention	804	804	0	0	0
CC-Intens Learn	804	804	0	0	0
CC-Day Treatment	6,314	6,314	0	0	0
CC-Juve Drug Ct	2,145	2,145	0	0	0
CC-Restitution	1,534	1,534	0	0	0
CC-Intake Assess	3,414	3,414	0	0	0
CC-CASA	804	804	0	0	0
Cardiovascular	169	169	0	0	0
Healthy Start	2,482	2,482	0	0	0
Asthma Coalition	16	16	0	0	0
Meth Contamination	425	425	0	0	0
AIDS Coun & Test	1,205	1,205	0	0	0
Nurse Family	4,386	4,386	0	0	0
MCIR	3,213	3,213	0	0	0
Infant Mortality	932	932	0	0	0
CSHCS	2,321	2,321	0	0	0
BCCCP	3,077	3,077	0	0	0
IAP	1,277	1,277	0	0	0
STD Control	169	169	0	0	0
W.I.C.	5,206	5,206	0	0	0
CLPPP	579	579	0	0	0
Marine Safety	1,167	498	669	0	0
Sheriff Rd Pat	2,410	2,410	0	0	0
Comm Corrections	8,302	6,964	1,338	0	0
Airport	21,475	19,134	2,341	0	0
Transport Auth	1,197	1,197	0	0	0
Central Stores	3,491	3,157	334	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Auto Insur.	Property Insur.	Specific Claims
LIHEAP	56	56	0	0	0
DOE Weatherization	1,173	1,173	0	0	0
Weather MPSC	361	361	0	0	0
Weather ARRA	1,317	1,317	0	0	0
Weather T&TA ARRA	88	88	0	0	0
Community Svcs	4,498	4,498	0	0	0
Head Start Admin	2,997	2,997	0	0	0
Head Start Ed.	32,187	32,187	0	0	0
Head Start Health	2,908	2,908	0	0	0
Head Start Soc.	8,668	8,668	0	0	0
Head Start Trans	17,459	11,438	6,021	0	0
Head Start ARRA	1,510	1,510	0	0	0
Non Allocated	864	0	0	864	0
Direct Billed	0	0	0	0	0
Total	976,084	774,228	55,525	145,385	946



County of Kalamazoo, Michigan
Insurance - Property
Nature and Extent of Services

This Schedule has been prepared to more accurately distribute the costs of property insurance to facilities with multiple occupants. Related property insurance premiums have been distributed between each facility based on insured value of each facility. Allocations to occupants of each facility are based on assigned square footage.

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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Insurance - Property

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	105,718		105,718	
Total Allocated Additions:	<u>105,718</u>		<u>105,718</u>	105,718
Total To Be Allocated:	<u><u>105,718</u></u>	<u><u>0</u></u>	<u><u>105,718</u></u>	<u><u>105,718</u></u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Insurance - Property

	Total	General & Admin	Courthouse	Juvenile Home	Gull Rd C.H.
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
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- All Others	105,718	0	27,941	12,464	10,900
1st Allocation	105,718	0	27,941	12,464	10,900
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0040 Insurance -					
Total Allocated	105,718	0	27,941	12,464	10,900



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Insurance - Property

	Admin. Building	Law Enf Center
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Functional Cost		
	0	0
Allocation Step 1		
Inbound- All Others	22,899	31,514
1st Allocation	22,899	31,514
Allocation Step 2		
2nd Allocation	0	0
Total For 0040 Insurance -		
Total Allocated	22,899	31,514



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	28,481	46.6512	13,033		13,033		13,033
District Court	14,794	24.2322	6,771		6,771		6,771
Pros Atty	13,712	22.4599	6,276		6,276		6,276
Male Drug Court	480	0.7862	220		220		220
Womens Drug Ct.	300	0.4914	137		137		137
Victim Advocacy	100	0.1638	46		46		46
Crime Victim Rts	224	0.3669	103		103		103
Non Allocated	2,960	4.8484	1,355		1,355		1,355
SubTotal	61,051	100.0000	27,941		27,941		27,941
TOTAL	61,051	100.0000	27,941		27,941		27,941

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property

Activity - Juvenile Home

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-Juvenile Home	82,447	96.1122	11,979		11,979		11,979
CC-Day Treatment	3,335	3.8878	485		485		485
SubTotal	85,782	100.0000	12,464		12,464		12,464
TOTAL	85,782	100.0000	12,464		12,464		12,464

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property

Activity - Gull Rd C.H.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	17,486	73.2123	7,980		7,980		7,980
Friend of Court	628	2.6294	287		287		287
Pros Atty	1,335	5.5895	609		609		609
Pros Atty C.R.P.	1,914	8.0137	873		873		873
WK Kellogg Found	108	0.4522	49		49		49
Crime Victim Rts	96	0.4019	44		44		44
CC-In Home Care	550	2.3028	251		251		251
CC-Home Detention	130	0.5443	59		59		59
CC-Juve Drug Ct	560	2.3447	256		256		256
CC-Restitution	280	1.1723	128		128		128
CC-Intake Assess	640	2.6796	292		292		292
CC-CASA	157	0.6573	72		72		72
SubTotal	23,884	100.0000	10,900		10,900		10,900
TOTAL	23,884	100.0000	10,900		10,900		10,900

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property

Activity - Admin. Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,435	5.4205	1,241		1,241		1,241
Building & Grounds Department	1,695	2.6747	612		612		612
County Administration Dept	3,650	5.7597	1,319		1,319		1,319
Information Systems	2,732	4.3111	987		987		987
Legal Services Department	225	0.3551	81		81		81
Human Resources	2,427	3.8298	877		877		877
Purchasing Department	525	0.8285	190		190		190
Treasurer	4,625	7.2983	1,671		1,671		1,671
Commission	2,250	3.5505	813		813		813
Friend of Court	12,323	19.4457	4,455		4,455		4,455
Adult Probation	11,337	17.8899	4,097		4,097		4,097
Clerk/ROD	5,760	9.0893	2,081		2,081		2,081
Resource Develop	360	0.5681	130		130		130
Equalization	1,750	2.7615	632		632		632
Pros Atty C.R.P.	150	0.2367	54		54		54
Drain Comm	675	1.0652	244		244		244
Soil & Erosion	150	0.2367	54		54		54
Planning	1,371	2.1635	495		495		495
Transport Auth	404	0.6375	146		146		146
Central Stores	2,000	3.1560	723		723		723
Non Allocated	5,527	8.7217	1,997		1,997		1,997
SubTotal	63,371	100.0000	22,899		22,899		22,899
TOTAL	63,371	100.0000	22,899		22,899		22,899

Allocation Basis: Assinged square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property

Activity - Law Enf Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	112,349	99.1668	31,252		31,252		31,252
Emergency Mgmt.	368	0.3248	102		102		102
Homeland Sec. Gt.	576	0.5084	160		160		160
SubTotal	113,293	100.0000	31,514		31,514		31,514
TOTAL	113,293	100.0000	31,514		31,514		31,514

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Insurance - Property

Receiving Department	Total	Courthouse	Juvenile Home	Gull Rd C.H.	Admin. Building	Law Enf Center
Finance Department	1,241	0	0	0	1,241	0
Building & Grounds	612	0	0	0	612	0
County Administration Dept	1,319	0	0	0	1,319	0
Information Systems	987	0	0	0	987	0
Legal Services Department	81	0	0	0	81	0
Human Resources	877	0	0	0	877	0
Purchasing Department	190	0	0	0	190	0
Treasurer	1,671	0	0	0	1,671	0
Commission	813	0	0	0	813	0
Circuit Court	21,013	13,033	0	7,980	0	0
District Court	6,771	6,771	0	0	0	0
Friend of Court	4,742	0	0	287	4,455	0
Adult Probation	4,097	0	0	0	4,097	0
Clerk/ROD	2,081	0	0	0	2,081	0
Resource Develop	130	0	0	0	130	0
Equalization	632	0	0	0	632	0
Pros Atty	6,885	6,276	0	609	0	0
Pros Atty C.R.P.	927	0	0	873	54	0
Drain Comm	244	0	0	0	244	0
Soil & Erosion	54	0	0	0	54	0
Sheriff	31,252	0	0	0	0	31,252
Emergency Mgmt.	102	0	0	0	0	102
Planning	495	0	0	0	495	0
Male Drug Court	220	220	0	0	0	0
Womens Drug Ct.	137	137	0	0	0	0
WK Kellogg Found	49	0	0	49	0	0
Homeland Sec. Gt.	160	0	0	0	0	160
Victim Advocacy	46	46	0	0	0	0
Crime Victim Rts	147	103	0	44	0	0
CC-Juvenile Home	11,979	0	11,979	0	0	0
CC-In Home Care	251	0	0	251	0	0
CC-Home Detention	59	0	0	59	0	0
CC-Day Treatment	485	0	485	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Insurance - Property

Receiving Department	Total	Courthouse	Juvenile Home	Gull Rd C.H.	Admin. Building	Law Enf Center
CC-Juve Drug Ct	256	0	0	256	0	0
CC-Restitution	128	0	0	128	0	0
CC-Intake Assess	292	0	0	292	0	0
CC-CASA	72	0	0	72	0	0
Transport Auth	146	0	0	0	146	0
Central Stores	723	0	0	0	723	0
Non Allocated	3,352	1,355	0	0	1,997	0
Direct Billed	0	0	0	0	0	0
Total	105,718	27,941	12,464	10,900	22,899	31,514



County of Kalamazoo, Michigan
Termination Payoff
Nature and Extent of Services

Kalamazoo County charges the cost of termination payoffs of specific individuals to the departments in which the employee was assigned. This schedule was included to redistribute the amount of total payoffs as a general administrative expense to all departments and provide a credit to those departments where the payoff was originally charged.

Sick and Vacation Payoff – This activity identifies the costs associated with sick and vacation payoff for terminated employees. The basis of allocation is the dollar amount of wages 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Termination Payoff

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Finance Department		253	253	
Total Allocated Additions:		<u>253</u>	<u>253</u>	253
Sick & Vac Payoff	<u>383,933</u>			
Total Departmental Cost Adjustments:	<u>383,933</u>			<u>383,933</u>
Total To Be Allocated:	<u><u>383,933</u></u>	<u><u>253</u></u>	<u><u>384,186</u></u>	



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Termination Payoff

	Total	General & Admin	Sick & Vac Pay
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			
Sick & Vac Payoff	383,933	0	383,933
Functional Cost	383,933	0	383,933
Allocation Step 1			
1st Allocation	383,933	0	383,933
Allocation Step 2			
Inbound- All Others	253	0	253
2nd Allocation	253	0	253
Total For 0050 Termination Payoff			
Total Allocated	384,186	0	384,186



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff

Activity - Sick & Vac Pay

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	614,789	1.4197	5,451	-81,170	-75,719	4	-75,715
Building & Grounds Department	1,037,942	2.3969	9,202	-4,122	5,080	6	5,086
Security	211,807	0.4891	1,878	-21,952	-20,074	1	-20,073
County Administration Dept	333,969	0.7712	2,961		2,961	2	2,963
Information Systems	616,311	1.4232	5,464		5,464	4	5,468
Legal Services Department	125,302	0.2894	1,111		1,111	1	1,112
Human Resources	355,342	0.8206	3,150	-4,394	-1,244	2	-1,242
Purchasing Department	75,968	0.1754	674		674		674
Treasurer	410,688	0.9484	3,641		3,641	2	3,643
Health & Comm. Serv.	734,368	1.6958	6,511	-2,648	3,863	4	3,867
Nazareth Facility	232,704	0.5374	2,063	-1,304	759	1	760
Clinical Serv Adm & MCHD	347,485	0.8024	3,081	-13,306	-10,225	2	-10,223
Commission	208,500	0.4815	1,849		1,849	1	1,850
Circuit Court	1,795,498	4.1463	15,919		15,919	10	15,929
District Court	2,786,736	6.4353	24,707	-26,914	-2,207	16	-2,191
Friend of Court	1,978,779	4.5695	17,544	-1,002	16,542	12	16,554
Probate Court	484,986	1.1200	4,300		4,300	3	4,303
Election	14,617	0.0338	130		130		130
Clerk/ROD	392,900	0.9073	3,483		3,483	2	3,485
Resource Develop	76,767	0.1773	681		681		681
Equalization	275,908	0.6371	2,446	-116	2,330	2	2,332
Pros Atty	1,457,802	3.3664	12,925	-936	11,989	9	11,998
Pros Atty C.R.P.	379,737	0.8769	3,367	-702	2,665	2	2,667
Drain Comm	134,907	0.3115	1,196		1,196	1	1,197
Soil & Erosion	51,881	0.1198	460		460		460
Sheriff	7,669,321	17.7106	68,001	-114,454	-46,453	52	-46,401
Animal Control	276,904	0.6394	2,455	-1,087	1,368	2	1,370
Emergency Mgmt.	105,260	0.2431	933		933	1	934
Veterans Affairs	78,618	0.1816	697		697		697
Medical Exam	53,306	0.1231	473		473		473

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff

Activity - Sick & Vac Pay

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	136,388	0.3150	1,209		1,209	1	1,210
Planning	72,012	0.1663	638		638		638
Law Enforce Fund	6,585,221	15.2070	58,385	-67,522	-9,137	38	-9,099
Technology Fund	127,608	0.2947	1,131		1,131	1	1,132
Parks	559,006	1.2909	4,956	-6,241	-1,285	3	-1,282
Health Admin	228,399	0.5274	2,025		2,025	1	2,026
H-Education	39,162	0.0904	347		347		347
H-Dental	364,710	0.8422	3,234		3,234	2	3,236
H-Laboratory	277,211	0.6402	2,458		2,458	2	2,460
H-Vision/Hearing	89,377	0.2064	792		792	1	793
H-Haz Waste	120,519	0.2783	1,069		1,069	1	1,070
H-Mat & Child HI	33,436	0.0772	296		296		296
H-Hlt Prom & Dis	55,576	0.1283	493		493		493
H-Child Health	11,472	0.0265	102		102		102
H-Clinical	121,219	0.2799	1,075		1,075	1	1,076
H-Comm. Disease	237,468	0.5484	2,105		2,105	1	2,106
H-STD	179,129	0.4137	1,588	-14,543	-12,955	1	-12,954
H-Health Care Ac	32,030	0.0740	284		284		284
H-AIDS Project	44,532	0.1028	395		395		395
H-Grndwtr Protect	33,770	0.0780	299		299		299
H-Env Admin	171,498	0.3960	1,521		1,521	1	1,522
H-Env FS&F	381,727	0.8815	3,384		3,384	2	3,386
H-Env LW&W	216,521	0.5000	1,920		1,920	1	1,921
H-Surface Water	54,741	0.1264	485		485		485
Homeless Program	43,414	0.1003	385	-300	85		85
Male Drug Court	138,204	0.3191	1,225		1,225	1	1,226
Womens Drug Ct.	87,429	0.2019	775		775	1	776
WK Kellogg Found	54,914	0.1268	487		487		487
DWI Drug Court	37,359	0.0863	331		331		331
Bioterrorism	70,221	0.1622	623		623		623



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff

Activity - Sick & Vac Pay

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension Gt	58,782	0.1357	521	-3,931	-3,410		-3,410
Homeland Sec. Gt.	45,041	0.1040	399		399		399
Victim Advocacy	49,007	0.1132	434		434		434
Crime Victim Rts	116,058	0.2680	1,029		1,029	1	1,030
AAA Admin	106,726	0.2465	946	-1,416	-470	1	-469
AAA Care Mgmt.	167,634	0.3871	1,486		1,486	1	1,487
AAA Ombudsman	74,602	0.1723	661		661		661
AAA Unmet Needs	1,014	0.0023	9		9		9
AAA Info Assist.	26,169	0.0604	232		232		232
Single Point	32,072	0.0741	284		284		284
CC-Juvenile Home	1,546,390	3.5710	13,710	-999	12,711	9	12,720
CC-In Home Care	262,696	0.6066	2,329		2,329	2	2,331
CC-Home Detention	54,914	0.1268	487		487		487
CC-Intens Learn	25,888	0.0598	230		230		230
CC-Day Treatment	424,268	0.9797	3,762		3,762	2	3,764
CC-Juve Drug Ct	155,579	0.3593	1,379		1,379	1	1,380
CC-Restitution	103,044	0.2380	914		914	1	915
CC-Intake Assess	229,352	0.5296	2,033		2,033	1	2,034
CC-CASA	44,847	0.1036	398		398		398
Cardiovascular	9,771	0.0226	87		87		87
Healthy Start	127,717	0.2949	1,132	-1,659	-527	1	-526
Asthma Coalition	763	0.0018	7		7		7
Meth Contamination	24,156	0.0558	214	-410	-196		-196
AIDS Coun & Test	58,385	0.1348	518		518		518
Nurse Family	269,258	0.6218	2,387		2,387	2	2,389
MCIR	171,925	0.3970	1,524		1,524	1	1,525
Infant Mortality	37,591	0.0868	333		333		333
CSHCS	139,401	0.3219	1,236		1,236	1	1,237
BCCCP	142,500	0.3291	1,263		1,263	1	1,264
IAP	95,104	0.2196	843		843	1	844



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff

Activity - Sick & Vac Pay

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
W.I.C.	234,862	0.5424	2,082		2,082	1	2,083
CLPPP	38,337	0.0885	340		340		340
Sheriff Rd Pat	194,931	0.4501	1,728		1,728	1	1,729
Comm Corrections	303,911	0.7018	2,694	-4,230	-1,536	2	-1,534
Airport	933,528	2.1558	8,277	-3,214	5,063	5	5,068
Central Stores	117,977	0.2724	1,046		1,046	1	1,047
LIHEAP	2,304	0.0053	20		20		20
DOE Weatherization	59,660	0.1378	529		529		529
Weather MPSC	12,401	0.0286	110		110		110
Weather ARRA	79,785	0.1842	707		707		707
Weather T&TA ARRA	5,050	0.0117	45		45		45
Community Svcs	278,760	0.6437	2,471	-1,537	934	2	936
Head Start Admin	169,756	0.3920	1,505		1,505	1	1,506
Head Start Ed.	1,260,192	2.9101	11,173		11,173	7	11,180
Head Start Health	167,441	0.3867	1,485		1,485	1	1,486
Head Start Soc.	495,305	1.1438	4,391	-3,824	567	3	570
Head Start Trans	355,985	0.8221	3,156		3,156	2	3,158
Head Start ARRA	69,646	0.1608	617		617		617
SubTotal	43,303,860	100.0000	383,933	-383,933		253	253
Direct Billed				383,933	383,933		383,933
TOTAL	43,303,860	100.0000	383,933		383,933	253	384,186

Allocation Basis: Dollar amount of wages by department

Allocation Source: General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Finance Department	(75,715)	(75,715)
Building & Grounds	5,086	5,086
Security	(20,073)	(20,073)
County Administration Dept	2,963	2,963
Information Systems	5,468	5,468
Legal Services Department	1,112	1,112
Human Resources	(1,242)	(1,242)
Purchasing Department	674	674
Treasurer	3,643	3,643
Health & Comm. Serv.	3,867	3,867
Nazareth Facility	760	760
Clinical Serv Adm & MCHD	(10,223)	(10,223)
Commission	1,850	1,850
Circuit Court	15,929	15,929
District Court	(2,191)	(2,191)
Friend of Court	16,554	16,554
Probate Court	4,303	4,303
Election	130	130
Clerk/ROD	3,485	3,485
Resource Develop	681	681
Equalization	2,332	2,332
Pros Atty	11,998	11,998
Pros Atty C.R.P.	2,667	2,667
Drain Comm	1,197	1,197
Soil & Erosion	460	460
Sheriff	(46,401)	(46,401)
Animal Control	1,370	1,370
Emergency Mgmt.	934	934
Veterans Affairs	697	697
Medical Exam	473	473
MSU Extension	1,210	1,210
Planning	638	638
Law Enforce Fund	(9,099)	(9,099)

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Technology Fund	1,132	1,132
Parks	(1,282)	(1,282)
Health Admin	2,026	2,026
H-Education	347	347
H-Dental	3,236	3,236
H-Laboratory	2,460	2,460
H-Vision/Hearing	793	793
H-Haz Waste	1,070	1,070
H-Mat & Child HI	296	296
H-Hlt Prom & Dis	493	493
H-Child Health	102	102
H-Clinical	1,076	1,076
H-Comm. Disease	2,106	2,106
H-STD	(12,954)	(12,954)
H-Health Care Ac	284	284
H-AIDS Project	395	395
H-Grndwtr Protect	299	299
H-Env Admin	1,522	1,522
H-Env FS&F	3,386	3,386
H-Env LW&W	1,921	1,921
H-Surface Water	485	485
Homeless Program	85	85
Male Drug Court	1,226	1,226
Womens Drug Ct.	776	776
WK Kellogg Found	487	487
DWI Drug Court	331	331
Bioterrorism	623	623
MSU Extension Gt	(3,410)	(3,410)
Homeland Sec. Gt.	399	399
Victim Advocacy	434	434
Crime Victim Rts	1,030	1,030
AAA Admin	(469)	(469)
AAA Care Mgmt.	1,487	1,487

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
AAA Ombudsman	661	661
AAA Unmet Needs	9	9
AAA Info Assist.	232	232
Single Point	284	284
CC-Juvenile Home	12,720	12,720
CC-In Home Care	2,331	2,331
CC-Home Detention	487	487
CC-Intens Learn	230	230
CC-Day Treatment	3,764	3,764
CC-Juve Drug Ct	1,380	1,380
CC-Restitution	915	915
CC-Intake Assess	2,034	2,034
CC-CASA	398	398
Cardiovascular	87	87
Healthy Start	(526)	(526)
Asthma Coalition	7	7
Meth Contamination	(196)	(196)
AIDS Coun & Test	518	518
Nurse Family	2,389	2,389
MCIR	1,525	1,525
Infant Mortality	333	333
CSHCS	1,237	1,237
BCCCP	1,264	1,264
IAP	844	844
W.I.C.	2,083	2,083
CLPPP	340	340
Sheriff Rd Pat	1,729	1,729
Comm Corrections	(1,534)	(1,534)
Airport	5,068	5,068
Central Stores	1,047	1,047
LIHEAP	20	20
DOE Weatherization	529	529
Weather MPSC	110	110

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Weather ARRA	707	707
Weather T&TA ARRA	45	45
Community Svcs	936	936
Head Start Admin	1,506	1,506
Head Start Ed.	11,180	11,180
Head Start Health	1,486	1,486
Head Start Soc.	570	570
Head Start Trans	3,158	3,158
Head Start ARRA	617	617
Direct Billed	383,933	383,933
Total	384,186	384,186



County of Kalamazoo, Michigan
Finance Department
Nature and Extent of Services

The Finance Department is responsible for providing a broad range of administrative services to County departments. The Finance Department provides both central services and grant management services. These functions have been identified, services outlined, and allocations basis described, as follows:

Accounting Services - Finance is responsible for the cash disbursement preparation, including vouchering, editing, account code review, and invoice entry into the computerized fiscal support system. The appropriation accounting system produces budget reports based on invoice data entered. Costs for these services are allocated based on the number of expenditure transactions processed by department.

Non HCS Fund Accounting - The County's grants coordinator is on the staff of the Finance Department. This person is responsible for investigating, applying, reviewing, and monitoring various County funds and provides reporting services for non-HCS funds. Costs are allocated to each Department/Program based on the number of accounting transactions by benefiting program.

Payroll - The Finance Department is responsible for overseeing the preparation of the County biweekly payroll. These responsibilities include editing, balancing, withholdings processing, and master file maintenance. Related costs are allocated based on the average number of employees assigned by department.

Retirement Systems - This function identifies the administrative costs related to the Retirement System. The basis of allocation is a direct allocation to the Retirement System.

**County of Kalamazoo, Michigan
Finance Department
Nature and Extent of Services**

Audit Services - This function identifies the costs related to the County wide annual audit. The basis of allocation is the total number of accounting transactions by department.

Grant Accounting - The County's grants coordinator is on the staff of the Finance Department. This person spends a portion of her time providing oversight of all grant funds including HCS funds. Costs are allocated to each program based on the number of accounting transactions.

Department Support – This function identifies the costs associated with providing services to specific departments that are not reflected in any of the other activities included in this schedule. The basis of allocation is the dollar amount of assigned wages 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,050,008			1,050,008
Building Use Charge	5,684		5,684	
Equipment Use Charge	73,252		73,252	
Insurance	9,157	8	9,165	
Insurance - Property	1,241		1,241	
Termination Payoff	(75,719)	4	(75,715)	
Finance Department		4,914	4,914	
Building & Grounds Department		25,926	25,926	
Utilities		8,138	8,138	
Security		2,228	2,228	
County Administration Dept		4,536	4,536	
Information Systems		12,932	12,932	
Legal Services Department		2,074	2,074	
Human Resources		10,780	10,780	
Purchasing Department		393	393	
Treasurer		841	841	
Total Allocated Additions:	13,615	72,774	86,389	86,389
Audit Service Adj.	2,000			
Total Departmental Cost Adjustments:	2,000			2,000
Total To Be Allocated:	1,065,623	72,774		1,138,397



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Acctng Svcs	Non-HCS Funds	Payroll
Wages & Benefits					
SALARIES & WAGES	614,804	86,418	301,777	39,451	62,487
FRINGE BENEFITS	224,403	31,551	110,160	14,407	22,799
Other Expense & Cost					
Printing & Binding	4,147	583	2,037	266	421
Postage	5,283	743	2,593	339	537
Copying	9,243	1,300	4,537	593	939
Office Supplies	6,617	930	3,249	425	672
Subscriptions	1,702	239	836	109	173
Dues	1,398	197	685	90	142
Contract Services	12,659	1,159	11,500	0	0
Auditing Services	98,905	0	0	0	0
Telephone	9,440	1,327	4,634	606	959
Licensing Fees	54,522	990	26,766	0	26,766
Travel	65	9	32	4	7
Equipment Maint	1,373	193	675	88	139
Employee Training	5,447	766	2,674	350	553
Departmental Totals					
Total Expenditures	1,050,008	126,405	472,155	56,728	116,594
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Audit Service Adj.	2,000	0	0	0	0
Functional Cost					
Functional Cost	1,052,008	126,405	472,155	56,728	116,594
Allocation Step 1					
Inbound- 0020 Equipment Use Charge	73,252	0	36,625	0	36,627
Inbound- All Others	(59,637)	(8,383)	(29,272)	(3,827)	(6,061)
Reallocate Admin Costs		(118,022)	59,721	6,589	18,328
1st Allocation	1,065,623	0	539,229	59,490	165,488



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Acctng Svcs	Non-HCS Funds	Payroll
<hr/>					
Allocation Step 2					
Inbound- All Others	72,774	10,229	35,721	4,670	7,397
Reallocate Admin Costs		(10,229)	5,176	571	1,589
2nd Allocation	72,774	0	40,897	5,241	8,986
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Total For 0055 Finance					
Total Allocated	1,138,397	0	580,126	64,731	174,474



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng
Wages & Benefits				
SALARIES & WAGES	42,937	0	69,408	12,326
FRINGE BENEFITS	15,663	0	25,335	4,488
Other Expense & Cost				
Printing & Binding	289	0	468	83
Postage	369	0	596	106
Copying	645	0	1,044	185
Office Supplies	462	0	747	132
Subscriptions	119	0	192	34
Dues	98	0	158	28
Contract Services	0	0	0	0
Auditing Services	0	98,905	0	0
Telephone	659	0	1,066	189
Licensing Fees	0	0	0	0
Travel	5	0	7	1
Equipment Maint	96	0	155	27
Employee Training	380	0	615	109
Departmental Totals				
Total Expenditures	61,722	98,905	99,791	17,708
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Audit Service Adj.	0	2,000	0	0
Functional Cost				
Functional Cost	61,722	100,905	99,791	17,708
Allocation Step 1				
Inbound- 0020 Equipment Use Charge	0	0	0	0
Inbound- All Others	(4,165)	0	(6,733)	(1,196)
Reallocate Admin Costs	7,169	12,568	11,590	2,057
1st Allocation	64,726	113,473	104,648	18,569



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng
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Allocation Step 2				
Inbound- All Others	5,082	0	8,216	1,459
Reallocate Admin Costs	621	1,089	1,005	178
2nd Allocation	5,703	1,089	9,221	1,637
Total For 0055 Finance				
Total Allocated	70,429	114,562	113,869	20,206



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Acctng Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	44	0.0628	338		338		338
Termination Payoff	29	0.0414	223		223		223
Finance Department	319	0.4551	2,454		2,454		2,454
Building & Grounds Department	2,627	3.7475	20,207		20,207	1,541	21,748
Utilities	786	1.1212	6,046		6,046	461	6,507
Security	302	0.4308	2,323		2,323	177	2,500
County Administration Dept	191	0.2725	1,469		1,469	112	1,581
Information Systems	205	0.2924	1,577		1,577	120	1,697
Legal Services Department	145	0.2068	1,115		1,115	85	1,200
Human Resources	491	0.7004	3,777		3,777	288	4,065
Purchasing Department	198	0.2825	1,523		1,523	116	1,639
Treasurer	314	0.4479	2,415		2,415	184	2,599
Health & Comm. Serv.	744	1.0613	5,723		5,723	436	6,159
Nazareth Facility	777	1.1084	5,977		5,977	456	6,433
Clinical Serv Adm & MCHD	288	0.4108	2,215		2,215	169	2,384
Commission	138	0.1969	1,062		1,062	81	1,143
Circuit Court	11,754	16.7666	90,418		90,418	6,899	97,317
District Court	1,531	2.1840	11,777		11,777	898	12,675
Friend of Court	573	0.8174	4,408		4,408	336	4,744
Jury Board	6	0.0086	46		46	4	50
Probate Court	1,025	1.4622	7,884		7,884	601	8,485
Adult Probation	136	0.1940	1,046		1,046	80	1,126
Election	153	0.2183	1,177		1,177	90	1,267
Clerk/ROD	316	0.4508	2,431		2,431	185	2,616
Resource Develop	129	0.1840	992		992	76	1,068
Equalization	273	0.3894	2,100		2,100	160	2,260
Pros Atty	727	1.0371	5,592		5,592	427	6,019
Pros Atty C.R.P.	456	0.6505	3,508		3,508	268	3,776
Drain Comm	263	0.3752	2,023		2,023	154	2,177
Soil & Erosion	157	0.2240	1,208		1,208	92	1,300

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Acctng Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	3,462	4.9386	26,630		26,630	2,031	28,661
Animal Control	681	0.9715	5,238		5,238	400	5,638
Emergency Mgmt.	487	0.6947	3,746		3,746	286	4,032
Gen Co Pub Impv	832	1.1869	6,400		6,400	488	6,888
Veterans Affairs	159	0.2268	1,223		1,223	93	1,316
Medical Exam	546	0.7789	4,200		4,200	320	4,520
Veterans Burial	163	0.2325	1,254		1,254	96	1,350
Sold/Sail Relief	185	0.2639	1,423		1,423	109	1,532
MSU Extension	473	0.6747	3,638		3,638	278	3,916
Planning	170	0.2425	1,308		1,308	100	1,408
Economic Develop	3	0.0043	23		23	2	25
Employee Benefits	1,037	1.4793	7,977		7,977	608	8,585
Law Enforce Fund	1,666	2.3766	12,815		12,815	977	13,792
Technology Fund	619	0.8830	4,761		4,761	363	5,124
Roads	55	0.0785	423		423	32	455
Inmate Trust	20	0.0285	154		154	12	166
Bail Bond	683	0.9743	5,254		5,254	401	5,655
Parks	2,906	4.1454	22,353		22,353	1,705	24,058
Access & Visitat	9	0.0128	69		69	5	74
Wireless Emerg.	16	0.0228	123		123	9	132
Bench Warrant	3	0.0043	23		23	2	25
Health Admin	373	0.5321	2,869		2,869	219	3,088
H-Education	131	0.1869	1,008		1,008	77	1,085
H-Dental	824	1.1754	6,338		6,338	483	6,821
H-Laboratory	555	0.7917	4,269		4,269	326	4,595
H-Vision/Hearing	192	0.2739	1,477		1,477	113	1,590
H-Haz Waste	466	0.6648	3,585		3,585	273	3,858
H-Mat & Child HI	93	0.1327	715		715	55	770
H-Hlt Prom & Dis	74	0.1056	569		569	43	612
H-Child Health	79	0.1127	608		608	46	654

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Acctng Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical	403	0.5749	3,100		3,100	236	3,336
H-Comm. Disease	274	0.3909	2,108		2,108	161	2,269
H-STD	262	0.3737	2,015		2,015	154	2,169
H-Health Care Ac	135	0.1926	1,038		1,038	79	1,117
H-AIDS Project	170	0.2425	1,308		1,308	100	1,408
H-Grndwtr Protect	162	0.2311	1,246		1,246	95	1,341
H-Env Admin	197	0.2810	1,515		1,515	116	1,631
H-Env FS&F	374	0.5335	2,877		2,877	219	3,096
H-Env LW&W	266	0.3795	2,046		2,046	156	2,202
H-Surface Water	183	0.2611	1,408		1,408	107	1,515
Homeless Program	294	0.4194	2,261		2,261	172	2,433
Accommodation Tax	203	0.2896	1,562		1,562	119	1,681
VITA	14	0.0200	108		108	8	116
Male Drug Court	450	0.6419	3,461		3,461	264	3,725
Womens Drug Ct.	409	0.5834	3,146		3,146	240	3,386
WK Kellogg Found	268	0.3823	2,062		2,062	157	2,219
DWI Drug Court	122	0.1740	938		938	72	1,010
Bioterrorism	564	0.8046	4,338		4,338	331	4,669
MSU Extension Gt	418	0.5963	3,215		3,215	245	3,460
Homeland Sec. Gt.	271	0.3866	2,085		2,085	159	2,244
ROD Automation	154	0.2197	1,185		1,185	90	1,275
MPRI-CASOM	8	0.0114	62		62	5	67
COPS Grant	3	0.0043	23		23	2	25
Drug Law Enforce	41	0.0585	315		315	24	339
Law Library	4	0.0057	31		31	2	33
Victim Advocacy	58	0.0827	446		446	34	480
Crime Victim Rts	57	0.0813	438		438	33	471
AAA Admin	318	0.4536	2,446		2,446	187	2,633
AAA Providers	315	0.4494	2,423		2,423	185	2,608
AAA Care Mgmt.	617	0.8802	4,746		4,746	362	5,108



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Acctng Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AAA Ombudsman	195	0.2782	1,500		1,500	114	1,614
AAA Unmet Needs	50	0.0713	385		385	29	414
AAA Info Assist.	139	0.1983	1,069		1,069	82	1,151
Single Point	141	0.2011	1,085		1,085	83	1,168
Safe Comm. Grant	3	0.0043	23		23	2	25
KCSD Grants	16	0.0228	123		123	9	132
F.I.A.	48	0.0685	369		369	28	397
CC-Juvenile Home	1,481	2.1127	11,392		11,392	869	12,261
CC-In Home Care	149	0.2126	1,146		1,146	87	1,233
CC-Foster Care	719	1.0257	5,531		5,531	422	5,953
CC-Home Detention	107	0.1526	823		823	63	886
CC-Intens Learn	65	0.0927	500		500	38	538
CC-Day Treatment	277	0.3951	2,131		2,131	163	2,294
CC-Juve Drug Ct	198	0.2825	1,523		1,523	116	1,639
CC-Restitution	80	0.1141	615		615	47	662
CC-Intake Assess	149	0.2126	1,146		1,146	87	1,233
CC-CASA	98	0.1398	754		754	57	811
CC-Waivers	5	0.0071	38		38	3	41
CC-Welfare	47	0.0670	362		362	28	390
Vet's Trust	32	0.0456	246		246	19	265
Cardiovascular	99	0.1412	762		762	58	820
Healthy Start	731	1.0428	5,623		5,623	429	6,052
Asthma Coalition	45	0.0642	346		346	26	372
Meth Contamination	100	0.1427	769		769	59	828
Family Planning	1	0.0014	8		8	1	9
AIDS Coun & Test	214	0.3053	1,646		1,646	126	1,772
Nurse Family	348	0.4964	2,677		2,677	204	2,881
MCIR	266	0.3795	2,046		2,046	156	2,202
Infant Mortality	339	0.4836	2,608		2,608	199	2,807
CSHCS	205	0.2924	1,577		1,577	120	1,697

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Acctng Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Comm Health Asse	4	0.0057	31		31	2	33
BCCCP	896	1.2782	6,892		6,892	526	7,418
IAP	234	0.3338	1,800		1,800	137	1,937
STD Control	63	0.0899	485		485	37	522
Clean Sweep Pest	18	0.0257	138		138	11	149
W.I.C.	280	0.3994	2,154		2,154	164	2,318
CLPPP	227	0.3238	1,746		1,746	133	1,879
Marine Safety	56	0.0799	431		431	33	464
Sheriff Rd Pat	70	0.0999	538		538	41	579
Comm Corrections	1,039	1.4821	7,992		7,992	610	8,602
S Burdick Street	2	0.0029	15		15	1	16
Brownfield Asses	160	0.2282	1,231		1,231	94	1,325
Survey & Remonum	82	0.1170	631		631	48	679
J.T.P.A.	179	0.2553	1,377		1,377	105	1,482
Juve Home Bldg P	408	0.5820	3,138		3,138	239	3,377
Prop Tax Foreclosure	44	0.0628	338		338	26	364
Airport	2,175	3.1027	16,730		16,730	1,276	18,006
Transport Auth	214	0.3053	1,646		1,646	126	1,772
Central Stores	1,169	1.6676	8,992		8,992	686	9,678
Retirement	46	0.0656	354		354	27	381
OPEB	379	0.5406	2,915		2,915	222	3,137
Walk for Warmth	64	0.0913	492		492	38	530
LIHEAP	80	0.1141	615		615	47	662
CDBG Housing	2	0.0029	15		15	1	16
Emerg Needs MPSC	89	0.1270	685		685	52	737
Emerg Needs TANF	55	0.0785	423		423	32	455
Emerg Needs LCA	40	0.0571	308		308	23	331
Weather Disaster Relief	5	0.0071	38		38	3	41
DOE Weatherization	703	1.0028	5,408		5,408	412	5,820
Weather MPSC	208	0.2967	1,600		1,600	122	1,722



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Activity - Acctng Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Weather ARRA	229	0.3267	1,762		1,762	134	1,896
Weather T&TA ARRA	41	0.0585	315		315	24	339
Community Svcs	795	1.1341	6,115		6,115	466	6,581
Head Start Admin	403	0.5749	3,100		3,100	236	3,336
Head Start Ed.	1,901	2.7118	14,623		14,623	1,115	15,738
Head Start Parent	59	0.0842	454		454	35	489
Head Start Health	512	0.7304	3,938		3,938	300	4,238
Head Start Soc.	578	0.8245	4,446		4,446	339	4,785
Head Start Trans	748	1.0670	5,754		5,754	439	6,193
Head Start ARRA	92	0.1312	708		708	54	762
Non Allocated	332	0.4736	2,554		2,554	195	2,749
SubTotal	70,101	100.0000	539,229		539,229	40,897	580,126
TOTAL	70,101	100.0000	539,229		539,229	40,897	580,126

Allocation Basis: Number of expenditure transactions processed by dept

Allocation Source: Detail expenditure report



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Activity - Non-HCS Funds

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	1,007	15.1771	9,029		9,029	795	9,824
Pros Atty C.R.P.	493	7.4303	4,420		4,420	389	4,809
Parks	372	5.6066	3,335		3,335	294	3,629
Access & Visitat	16	0.2411	143		143	13	156
Bench Warrant	8	0.1206	72		72	6	78
Male Drug Court	604	9.1032	5,416		5,416	477	5,893
Womens Drug Ct.	531	8.0030	4,761		4,761	419	5,180
WK Kellogg Found	301	4.5365	2,699		2,699	238	2,937
DWI Drug Court	146	2.2005	1,309		1,309	115	1,424
MSU Extension Gt	470	7.0836	4,214		4,214	371	4,585
Homeland Sec. Gt.	296	4.4612	2,654		2,654	234	2,888
MPRI-CASOM	13	0.1959	117		117	10	127
COPS Grant	6	0.0904	54		54	5	59
Victim Advocacy	74	1.1153	663		663	58	721
Crime Victim Rts	64	0.9646	574		574	51	625
Safe Comm. Grant	5	0.0754	45		45	4	49
KCSD Grants	25	0.3768	224		224	20	244
Marine Safety	63	0.9495	565		565	50	615
Sheriff Rd Pat	82	1.2359	735		735	65	800
Comm Corrections	1,430	21.5525	12,822		12,822	1,130	13,952
Brownfield Asses	169	2.5471	1,515		1,515	133	1,648
Survey & Remonum	87	1.3112	780		780	69	849
J.T.P.A.	373	5.6217	3,344		3,344	295	3,639
SubTotal	6,635	100.0000	59,490		59,490	5,241	64,731
TOTAL	6,635	100.0000	59,490		59,490	5,241	64,731

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger



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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	11.41	1.1838	1,959		1,959		1,959
Building & Grounds Department	30.67	3.1820	5,266		5,266	289	5,555
Security	3.00	0.3113	515		515	28	543
County Administration Dept	4.80	0.4980	824		824	45	869
Information Systems	9.43	0.9784	1,619		1,619	89	1,708
Legal Services Department	1.50	0.1556	258		258	14	272
Human Resources	6.77	0.7024	1,162		1,162	64	1,226
Purchasing Department	1.50	0.1556	258		258	14	272
Treasurer	8.99	0.9327	1,544		1,544	85	1,629
Health & Comm. Serv.	12.69	1.3166	2,179		2,179	120	2,299
Nazareth Facility	8.35	0.8663	1,434		1,434	79	1,513
Clinical Serv Adm & MCHD	8.12	0.8425	1,394		1,394	77	1,471
Commission	17.00	1.7638	2,919		2,919	160	3,079
Circuit Court	54.58	5.6627	9,371		9,371	515	9,886
District Court	69.68	7.2293	11,964		11,964	657	12,621
Friend of Court	48.77	5.0599	8,374		8,374	460	8,834
Probate Court	8.50	0.8819	1,459		1,459	80	1,539
Election	0.51	0.0529	88		88	5	93
Clerk/ROD	10.46	1.0852	1,796		1,796	99	1,895
Resource Develop	1.00	0.1038	172		172	9	181
Equalization	5.41	0.5613	929		929	51	980
Pros Atty	22.45	2.3292	3,855		3,855	212	4,067
Pros Atty C.R.P.	8.38	0.8694	1,439		1,439	79	1,518
Drain Comm	2.50	0.2594	429		429	24	453
Soil & Erosion	1.50	0.1556	258		258	14	272
Sheriff	123.24	12.7849	21,150		21,150	1,166	22,316
Animal Control	7.80	0.8093	1,339		1,339	74	1,413
Emergency Mgmt.	1.50	0.1556	258		258	14	272
Veterans Affairs	1.88	0.1951	323		323	18	341
Medical Exam	1.17	0.1214	201		201	11	212

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For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	3.99	0.4140	685		685	38	723
Planning	1.03	0.1069	177		177	10	187
Law Enforce Fund	116.23	12.0589	19,956		19,956	1,097	21,053
Technology Fund	2.73	0.2832	469		469	26	495
Parks	24.71	2.5637	4,243		4,243	233	4,476
Health Admin	3.00	0.3113	515		515	28	543
H-Education	0.76	0.0789	130		130	7	137
H-Dental	9.99	1.0365	1,715		1,715	94	1,809
H-Laboratory	6.61	0.6858	1,135		1,135	62	1,197
H-Vision/Hearing	2.64	0.2739	453		453	25	478
H-Haz Waste	3.27	0.3393	561		561	31	592
H-Mat & Child HI	0.55	0.0571	94		94	5	99
H-Hlt Prom & Dis	1.10	0.1141	189		189	10	199
H-Child Health	0.29	0.0301	50		50	3	53
H-Clinical	2.44	0.2532	419		419	23	442
H-Comm. Disease	4.70	0.4876	807		807	44	851
H-STD	4.03	0.4181	692		692	38	730
H-Health Care Ac	1.00	0.1038	172		172	9	181
H-AIDS Project	1.00	0.1038	172		172	9	181
H-Grndwtr Protect	0.75	0.0778	129		129	7	136
H-Env Admin	4.00	0.4150	687		687	38	725
H-Env FS&F	7.92	0.8217	1,360		1,360	75	1,435
H-Env LW&W	4.48	0.4648	769		769	42	811
H-Surface Water	1.00	0.1038	172		172	9	181
Homeless Program	2.13	0.2210	366		366	20	386
Male Drug Court	3.37	0.3496	579		579	32	611
Womens Drug Ct.	2.29	0.2376	393		393	22	415
WK Kellogg Found	1.00	0.1038	172		172	9	181
DWI Drug Court	1.00	0.1038	172		172	9	181
Bioterrorism	1.52	0.1577	261		261	14	275



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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension Gt	1.75	0.1816	300		300	17	317
Homeland Sec. Gt.	3.83	0.3974	658		658	36	694
Victim Advocacy	1.00	0.1038	172		172	9	181
Crime Victim Rts	2.54	0.2635	436		436	24	460
AAA Admin	2.28	0.2366	391		391	22	413
AAA Care Mgmt.	3.57	0.3704	613		613	34	647
AAA Ombudsman	1.64	0.1702	282		282	15	297
AAA Info Assist.	0.71	0.0737	122		122	7	129
Single Point	0.85	0.0882	146		146	8	154
CC-Juvenile Home	50.62	5.2519	8,691		8,691	478	9,169
CC-In Home Care	5.40	0.5603	927		927	51	978
CC-Home Detention	1.00	0.1038	172		172	9	181
CC-Intens Learn	1.00	0.1038	172		172	9	181
CC-Day Treatment	7.86	0.8155	1,350		1,350	74	1,424
CC-Juve Drug Ct	2.67	0.2770	458		458	25	483
CC-Restitution	1.91	0.1982	328		328	18	346
CC-Intake Assess	4.25	0.4409	730		730	40	770
CC-CASA	1.00	0.1038	172		172	9	181
Cardiovascular	0.21	0.0218	36		36	2	38
Healthy Start	3.09	0.3206	531		531	29	560
Asthma Coalition	0.02	0.0021	3		3		3
Meth Contamination	0.53	0.0550	91		91	5	96
AIDS Coun & Test	1.50	0.1556	258		258	14	272
Nurse Family	5.46	0.5665	937		937	52	989
MCIR	4.00	0.4150	687		687	38	725
Infant Mortality	1.16	0.1204	199		199	11	210
CSHCS	2.89	0.2998	496		496	27	523
BCCCP	3.83	0.3974	658		658	36	694
IAP	1.59	0.1650	273		273	15	288
STD Control	0.21	0.0218	36		36	2	38



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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
W.I.C.	6.48	0.6723	1,113		1,113	61	1,174
CLPPP	0.72	0.0747	124		124	7	131
Marine Safety	0.62	0.0643	106		106	6	112
Sheriff Rd Pat	3.00	0.3113	515		515	28	543
Comm Corrections	8.67	0.8995	1,489		1,489	82	1,571
Airport	23.82	2.4713	4,090		4,090	225	4,315
Transport Auth	1.49	0.1546	256		256	14	270
Central Stores	3.93	0.4077	675		675	37	712
LIHEAP	0.07	0.0073	12		12	1	13
DOE Weatherization	1.46	0.1515	251		251	14	265
Weather MPSC	0.45	0.0467	77		77	4	81
Weather ARRA	1.64	0.1702	282		282	15	297
Weather T&TA ARRA	0.11	0.0114	19		19	1	20
Community Svcs	5.60	0.5810	961		961	53	1,014
Head Start Admin	3.73	0.3870	640		640	35	675
Head Start Ed.	40.07	4.1573	6,880		6,880	378	7,258
Head Start Health	3.62	0.3756	622		622	34	656
Head Start Soc.	10.79	1.1195	1,853		1,853	102	1,955
Head Start Trans	14.24	1.4774	2,445		2,445	134	2,579
Head Start ARRA	1.88	0.1951	323		323	18	341
SubTotal	963.85	100.0000	165,488		165,488	8,986	174,474
TOTAL	963.85	100.0000	165,488		165,488	8,986	174,474

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



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Activity - Retire System

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Retirement	100	100.0000	64,726		64,726	5,703	70,429
SubTotal	100	100.0000	64,726		64,726	5,703	70,429
TOTAL	100	100.0000	64,726		64,726	5,703	70,429

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director

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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	44	0.0396	45		45		45
Termination Payoff	29	0.0261	30		30		30
Finance Department	491	0.4417	501		501		501
Building & Grounds Department	2,756	2.4793	2,813		2,813	27	2,840
Utilities	786	0.7071	802		802	8	810
Security	302	0.2717	308		308	3	311
County Administration Dept	191	0.1718	195		195	2	197
Information Systems	208	0.1871	212		212	2	214
Legal Services Department	145	0.1304	148		148	1	149
Human Resources	491	0.4417	501		501	5	506
Purchasing Department	198	0.1781	202		202	2	204
Treasurer	2,443	2.1977	2,494		2,494	24	2,518
Health & Comm. Serv.	845	0.7602	863		863	8	871
Nazareth Facility	887	0.7979	905		905	9	914
Clinical Serv Adm & MCHD	292	0.2627	298		298	3	301
Commission	138	0.1241	141		141	1	142
Circuit Court	14,993	13.4876	15,304		15,304	143	15,447
District Court	5,058	4.5502	5,163		5,163	50	5,213
Friend of Court	1,630	1.4663	1,664		1,664	16	1,680
Jury Board	6	0.0054	6		6		6
Probate Court	1,255	1.1290	1,281		1,281	12	1,293
Adult Probation	136	0.1223	139		139	1	140
Family Coun Serv	250	0.2249	255		255	2	257
Election	213	0.1916	217		217	2	219
Clerk/ROD	3,698	3.3267	3,775		3,775	36	3,811
Resource Develop	129	0.1160	132		132	1	133
Equalization	276	0.2483	282		282	3	285
Pros Atty	1,207	1.0858	1,232		1,232	12	1,244
Pros Atty C.R.P.	493	0.4435	503		503	5	508
Drain Comm	279	0.2510	285		285	3	288

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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Soil & Erosion	276	0.2483	282		282	3	285
Sheriff	4,685	4.2146	4,782		4,782	46	4,828
Animal Control	3,385	3.0451	3,455		3,455	33	3,488
Emergency Mgmt.	497	0.4471	507		507	5	512
Gen Co Pub Impv	832	0.7485	849		849	8	857
Veterans Affairs	197	0.1772	201		201	2	203
Medical Exam	788	0.7089	804		804	8	812
Veterans Burial	163	0.1466	166		166	2	168
Sold/Sail Relief	185	0.1664	189		189	2	191
MSU Extension	477	0.4291	487		487	5	492
Planning	189	0.1700	193		193	2	195
Economic Develop	3	0.0027	3		3		3
Employee Benefits	1,381	1.2423	1,410		1,410	14	1,424
Law Enforce Fund	1,836	1.6517	1,874		1,874	18	1,892
Technology Fund	666	0.5991	680		680	7	687
Roads	160	0.1439	163		163	2	165
Inmate Trust	272	0.2447	278		278	3	281
Bail Bond	909	0.8177	928		928	9	937
Parks	4,321	3.8872	4,411		4,411	43	4,454
Access & Visitat	16	0.0144	16		16		16
Wireless Emerg.	29	0.0261	30		30		30
Bench Warrant	8	0.0072	8		8		8
Health Admin	481	0.4327	491		491	5	496
H-Education	134	0.1205	137		137	1	138
H-Dental	1,261	1.1344	1,287		1,287	12	1,299
H-Laboratory	3,932	3.5372	4,014		4,014	39	4,053
H-Vision/Hearing	273	0.2456	279		279	3	282
H-Haz Waste	879	0.7907	897		897	9	906
H-Mat & Child HI	98	0.0882	100		100	1	101
H-Hlt Prom & Dis	74	0.0666	76		76	1	77



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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Child Health	115	0.1035	117		117	1	118
H-Clinical	1,284	1.1551	1,311		1,311	13	1,324
H-Comm. Disease	613	0.5515	626		626	6	632
H-STD	635	0.5712	648		648	6	654
H-Health Care Ac	145	0.1304	148		148	1	149
H-AIDS Project	170	0.1529	174		174	2	176
H-Grndwtr Protect	168	0.1511	171		171	2	173
H-Env Admin	204	0.1835	208		208	2	210
H-Env FS&F	2,068	1.8604	2,111		2,111	20	2,131
H-Env LW&W	1,133	1.0192	1,157		1,157	11	1,168
H-Surface Water	199	0.1790	203		203	2	205
Homeless Program	344	0.3095	351		351	3	354
Accomodation Tax	607	0.5461	620		620	6	626
VITA	17	0.0153	17		17		17
Male Drug Court	604	0.5434	617		617	6	623
Womens Drug Ct.	531	0.4777	542		542	5	547
WK Kellogg Found	301	0.2708	307		307	3	310
DWI Drug Court	146	0.1313	149		149	1	150
Bioterrorism	588	0.5290	600		600	6	606
MSU Extension Gt	470	0.4228	480		480	5	485
Homeland Sec. Gt.	296	0.2663	302		302	3	305
Hazard Mitigation	2	0.0018	2		2		2
ROD Automation	424	0.3814	433		433	4	437
MPRI-CASOM	13	0.0117	13		13		13
COPS Grant	6	0.0054	6		6		6
Drug Law Enforce	48	0.0432	49		49		49
Law Library	6	0.0054	6		6		6
Victim Advocacy	74	0.0666	76		76	1	77
Crime Victim Rts	64	0.0576	65		65	1	66
AAA Admin	488	0.4390	498		498	5	503



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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AAA Providers	387	0.3481	395		395	4	399
AAA Care Mgmt.	673	0.6054	687		687	7	694
AAA Ombudsman	229	0.2060	234		234	2	236
AAA Unmet Needs	54	0.0486	55		55	1	56
AAA Info Assist.	151	0.1358	154		154	1	155
Single Point	155	0.1394	158		158	2	160
Safe Comm. Grant	5	0.0045	5		5		5
KCSD Grants	25	0.0225	26		26		26
F.I.A.	238	0.2141	243		243	2	245
CC-Juvenile Home	1,704	1.5329	1,739		1,739	17	1,756
CC-In Home Care	149	0.1340	152		152	1	153
CC-Foster Care	719	0.6468	734		734	7	741
CC-Home Detention	107	0.0963	109		109	1	110
CC-Intens Learn	65	0.0585	66		66	1	67
CC-Day Treatment	277	0.2492	283		283	3	286
CC-Juve Drug Ct	198	0.1781	202		202	2	204
CC-Restitution	80	0.0720	82		82	1	83
CC-Intake Assess	149	0.1340	152		152	1	153
CC-CASA	98	0.0882	100		100	1	101
CC-Waivers	5	0.0045	5		5		5
CC-Welfare	89	0.0801	91		91	1	92
Vet's Trust	40	0.0360	41		41		41
Cardiovascular	127	0.1142	130		130	1	131
Healthy Start	771	0.6936	787		787	8	795
Asthma Coalition	60	0.0540	61		61	1	62
Meth Contamination	182	0.1637	186		186	2	188
Family Planning	1	0.0009	1		1		1
AIDS Coun & Test	236	0.2123	241		241	2	243
Nurse Family	376	0.3382	384		384	4	388
MCIR	282	0.2537	288		288	3	291



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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maternal Infant	3	0.0027	3		3		3
Infant Mortality	367	0.3302	375		375	4	379
CSHCS	255	0.2294	260		260	3	263
Comm Health Asse	6	0.0054	6		6		6
BCCCP	953	0.8573	973		973	9	982
IAP	296	0.2663	302		302	3	305
STD Control	68	0.0612	69		69	1	70
Clean Sweep Pest	26	0.0234	27		27		27
W.I.C.	359	0.3230	366		366	4	370
CLPPP	277	0.2492	283		283	3	286
Marine Safety	63	0.0567	64		64	1	65
Sheriff Rd Pat	82	0.0738	84		84	1	85
Comm Corrections	1,430	1.2864	1,460		1,460	14	1,474
S Burdick Street	2	0.0018	2		2		2
Brownfield Asses	169	0.1520	173		173	2	175
Survey & Remonum	87	0.0783	89		89	1	90
J.T.P.A.	373	0.3355	381		381	4	385
Juve Home Bldg P	443	0.3985	452		452	4	456
Prop Tax Foreclosure	871	0.7835	889		889	9	898
Airport	4,545	4.0887	4,640	-2,000	2,640	45	2,685
Transport Auth	396	0.3562	404		404	4	408
Central Stores	1,331	1.1974	1,359		1,359	13	1,372
Retirement	76	0.0684	78		78	1	79
OPEB	1,437	1.2927	1,467		1,467	14	1,481
Walk for Warmth	223	0.2006	228		228	2	230
LIHEAP	91	0.0819	93		93	1	94
CDBG Housing	7	0.0063	7		7		7
Emerg Needs MPSC	92	0.0828	94		94	1	95
Emerg Needs TANF	64	0.0576	65		65	1	66
Emerg Needs LCA	47	0.0423	48		48		48

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Weather Disaster Relief	6	0.0054	6		6		6
DOE Weatherization	719	0.6468	734		734	7	741
Weather MPSC	220	0.1979	225		225	2	227
Weather ARRA	229	0.2060	234		234	2	236
Weather T&TA ARRA	49	0.0441	50		50		50
Community Svcs	819	0.7368	836		836	8	844
Head Start Admin	486	0.4372	496		496	5	501
Head Start Ed.	1,901	1.7101	1,941		1,941	19	1,960
Head Start Parent	59	0.0531	60		60	1	61
Head Start Health	512	0.4606	523		523	5	528
Head Start Soc.	578	0.5200	590		590	6	596
Head Start Trans	748	0.6729	764		764	7	771
Head Start ARRA	101	0.0909	103		103	1	104
Non Allocated	2,624	2.3605	2,679		2,679	26	2,705
SubTotal	111,161	100.0000	113,473	-2,000	111,473	1,089	112,562
Direct Billed				2,000	2,000		2,000
TOTAL	111,161	100.0000	113,473		113,473	1,089	114,562

Allocation Basis: Total number of accounting transactions by department

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Dept Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Administration Dept	54,743	78.8713	82,537		82,537	7,273	89,810
Technology Fund	4,075	5.8711	6,144		6,144	541	6,685
Airport	4,092	5.8956	6,170		6,170	544	6,714
Transport Auth	2,329	3.3555	3,511		3,511	309	3,820
OPEB	4,169	6.0065	6,286		6,286	554	6,840
SubTotal	69,408	100.0000	104,648		104,648	9,221	113,869
TOTAL	69,408	100.0000	104,648		104,648	9,221	113,869

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: Finance time summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Grant Accountng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	1,007	4.7277	878		878	77	955
Pros Atty C.R.P.	493	2.3146	430		430	38	468
Parks	372	1.7465	324		324	29	353
Access & Visitat	16	0.0751	14		14	1	15
Bench Warrant	8	0.0376	7		7	1	8
Homeless Program	344	1.6150	300		300	26	326
VITA	17	0.0798	15		15	1	16
Male Drug Court	604	2.8357	527		527	46	573
Womens Drug Ct.	531	2.4930	463		463	41	504
WK Kellogg Found	301	1.4131	262		262	23	285
DWI Drug Court	146	0.6854	127		127	11	138
Bioterrorism	588	2.7606	513		513	45	558
MSU Extension Gt	470	2.2066	410		410	36	446
Homeland Sec. Gt.	296	1.3897	258		258	23	281
MPRI-CASOM	13	0.0610	11		11	1	12
COPS Grant	6	0.0282	5		5		5
Victim Advocacy	74	0.3474	65		65	6	71
Crime Victim Rts	64	0.3005	56		56	5	61
AAA Admin	488	2.2911	425		425	38	463
AAA Providers	387	1.8169	337		337	30	367
AAA Care Mgmt.	673	3.1596	587		587	52	639
AAA Ombudsman	229	1.0751	200		200	18	218
AAA Unmet Needs	54	0.2535	47		47	4	51
AAA Info Assist.	151	0.7089	132		132	12	144
Single Point	155	0.7277	135		135	12	147
Safe Comm. Grant	5	0.0235	4		4		4
KCSD Grants	25	0.1174	22		22	2	24
Cardiovascular	127	0.5962	111		111	10	121
Healthy Start	771	3.6197	672		672	59	731
Asthma Coalition	60	0.2817	52		52	5	57



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Grant Accountng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Meth Contamination	182	0.8545	159		159	14	173
AIDS Coun & Test	236	1.1080	206		206	18	224
Nurse Family	376	1.7653	328		328	29	357
MCIR	282	1.3239	246		246	22	268
Infant Mortality	367	1.7230	320		320	28	348
CSHCS	255	1.1972	222		222	20	242
BCCCP	953	4.4742	831		831	73	904
IAP	296	1.3897	258		258	23	281
STD Control	68	0.3192	59		59	5	64
Clean Sweep Pest	26	0.1221	23		23	2	25
W.I.C.	359	1.6854	313		313	28	341
CLPPP	277	1.3005	241		241	21	262
Marine Safety	63	0.2958	55		55	5	60
Sheriff Rd Pat	82	0.3850	71		71	6	77
Comm Corrections	1,430	6.7136	1,247		1,247	110	1,357
Brownfield Asses	169	0.7934	147		147	13	160
Survey & Remonum	87	0.4085	76		76	7	83
J.T.P.A.	373	1.7512	325		325	29	354
Walk for Warmth	223	1.0469	194		194	17	211
LIHEAP	91	0.4272	79		79	7	86
Emerg Needs MPSC	92	0.4319	80		80	7	87
Emerg Needs TANF	64	0.3005	56		56	5	61
Emerg Needs LCA	47	0.2207	41		41	4	45
Weather Disaster Relief	6	0.0282	5		5		5
DOE Weatherization	719	3.3756	627		627	55	682
Weather MPSC	220	1.0329	192		192	17	209
Weather ARRA	229	1.0751	200		200	18	218
Weather T&TA ARRA	49	0.2300	43		43	4	47
Community Svcs	819	3.8451	714		714	63	777
Head Start Admin	486	2.2817	424		424	37	461



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Grant Accountng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Head Start Ed.	1,901	8.9246	1,657		1,657	145	1,802
Head Start Parent	59	0.2770	51		51	5	56
Head Start Health	512	2.4038	446		446	39	485
Head Start Soc.	578	2.7136	504		504	44	548
Head Start Trans	748	3.5117	652		652	57	709
Head Start ARRA	101	0.4742	88		88	8	96
SubTotal	21,300	100.0000	18,569		18,569	1,637	20,206
TOTAL	21,300	100.0000	18,569		18,569	1,637	20,206

Allocation Basis: Number of accounting transactions by benefiting dept

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Acctng Svcs	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Insurance	383	338	0	0	0	45	0
Termination Payoff	253	223	0	0	0	30	0
Finance Department	4,914	2,454	0	1,959	0	501	0
Building & Grounds	30,143	21,748	0	5,555	0	2,840	0
Utilities	7,317	6,507	0	0	0	810	0
Security	3,354	2,500	0	543	0	311	0
County Administration Dept	92,457	1,581	0	869	0	197	89,810
Information Systems	3,619	1,697	0	1,708	0	214	0
Legal Services Department	1,621	1,200	0	272	0	149	0
Human Resources	5,797	4,065	0	1,226	0	506	0
Purchasing Department	2,115	1,639	0	272	0	204	0
Treasurer	6,746	2,599	0	1,629	0	2,518	0
Health & Comm. Serv.	9,329	6,159	0	2,299	0	871	0
Nazareth Facility	8,860	6,433	0	1,513	0	914	0
Clinical Serv Adm & MCHD	4,156	2,384	0	1,471	0	301	0
Commission	4,364	1,143	0	3,079	0	142	0
Circuit Court	122,650	97,317	0	9,886	0	15,447	0
District Court	30,509	12,675	0	12,621	0	5,213	0
Friend of Court	26,037	4,744	9,824	8,834	0	1,680	0
Jury Board	56	50	0	0	0	6	0
Probate Court	11,317	8,485	0	1,539	0	1,293	0
Adult Probation	1,266	1,126	0	0	0	140	0
Family Coun Serv	257	0	0	0	0	257	0
Election	1,579	1,267	0	93	0	219	0
Clerk/ROD	8,322	2,616	0	1,895	0	3,811	0
Resource Develop	1,382	1,068	0	181	0	133	0
Equalization	3,525	2,260	0	980	0	285	0
Pros Atty	11,330	6,019	0	4,067	0	1,244	0
Pros Atty C.R.P.	11,079	3,776	4,809	1,518	0	508	0
Drain Comm	2,918	2,177	0	453	0	288	0
Soil & Erosion	1,857	1,300	0	272	0	285	0
Sheriff	55,805	28,661	0	22,316	0	4,828	0
Animal Control	10,539	5,638	0	1,413	0	3,488	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Acctng Svcs	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Emergency Mgmt.	4,816	4,032	0	272	0	512	0
Gen Co Pub Impv	7,745	6,888	0	0	0	857	0
Veterans Affairs	1,860	1,316	0	341	0	203	0
Medical Exam	5,544	4,520	0	212	0	812	0
Veterans Burial	1,518	1,350	0	0	0	168	0
Sold/Sail Relief	1,723	1,532	0	0	0	191	0
MSU Extension	5,131	3,916	0	723	0	492	0
Planning	1,790	1,408	0	187	0	195	0
Economic Develop	28	25	0	0	0	3	0
Employee Benefits	10,009	8,585	0	0	0	1,424	0
Law Enforce Fund	36,737	13,792	0	21,053	0	1,892	0
Technology Fund	12,991	5,124	0	495	0	687	6,685
Roads	620	455	0	0	0	165	0
Inmate Trust	447	166	0	0	0	281	0
Bail Bond	6,592	5,655	0	0	0	937	0
Parks	36,970	24,058	3,629	4,476	0	4,454	0
Access & Visitat	261	74	156	0	0	16	0
Wireless Emerg.	162	132	0	0	0	30	0
Bench Warrant	119	25	78	0	0	8	0
Health Admin	4,127	3,088	0	543	0	496	0
H-Education	1,360	1,085	0	137	0	138	0
H-Dental	9,929	6,821	0	1,809	0	1,299	0
H-Laboratory	9,845	4,595	0	1,197	0	4,053	0
H-Vision/Hearing	2,350	1,590	0	478	0	282	0
H-Haz Waste	5,356	3,858	0	592	0	906	0
H-Mat & Child HI	970	770	0	99	0	101	0
H-Hlt Prom & Dis	888	612	0	199	0	77	0
H-Child Health	825	654	0	53	0	118	0
H-Clinical	5,102	3,336	0	442	0	1,324	0
H-Comm. Disease	3,752	2,269	0	851	0	632	0
H-STD	3,553	2,169	0	730	0	654	0
H-Health Care Ac	1,447	1,117	0	181	0	149	0
H-AIDS Project	1,765	1,408	0	181	0	176	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Acctng Svcs	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
H-Grndwtr Protect	1,650	1,341	0	136	0	173	0
H-Env Admin	2,566	1,631	0	725	0	210	0
H-Env FS&F	6,662	3,096	0	1,435	0	2,131	0
H-Env LW&W	4,181	2,202	0	811	0	1,168	0
H-Surface Water	1,901	1,515	0	181	0	205	0
Homeless Program	3,499	2,433	0	386	0	354	0
Accomodation Tax	2,307	1,681	0	0	0	626	0
VITA	149	116	0	0	0	17	0
Male Drug Court	11,425	3,725	5,893	611	0	623	0
Womens Drug Ct.	10,032	3,386	5,180	415	0	547	0
WK Kellogg Found	5,932	2,219	2,937	181	0	310	0
DWI Drug Court	2,903	1,010	1,424	181	0	150	0
Bioterrorism	6,108	4,669	0	275	0	606	0
MSU Extension Gt	9,293	3,460	4,585	317	0	485	0
Homeland Sec. Gt.	6,412	2,244	2,888	694	0	305	0
Hazard Mitigation	2	0	0	0	0	2	0
ROD Automation	1,712	1,275	0	0	0	437	0
MPRI-CASOM	219	67	127	0	0	13	0
COPS Grant	95	25	59	0	0	6	0
Drug Law Enforce	388	339	0	0	0	49	0
Law Library	39	33	0	0	0	6	0
Victim Advocacy	1,530	480	721	181	0	77	0
Crime Victim Rts	1,683	471	625	460	0	66	0
AAA Admin	4,012	2,633	0	413	0	503	0
AAA Providers	3,374	2,608	0	0	0	399	0
AAA Care Mgmt.	7,088	5,108	0	647	0	694	0
AAA Ombudsman	2,365	1,614	0	297	0	236	0
AAA Unmet Needs	521	414	0	0	0	56	0
AAA Info Assist.	1,579	1,151	0	129	0	155	0
Single Point	1,629	1,168	0	154	0	160	0
Safe Comm. Grant	83	25	49	0	0	5	0
KCSD Grants	426	132	244	0	0	26	0
F.I.A.	642	397	0	0	0	245	0

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Acctng Svcs	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
CC-Juvenile Home	23,186	12,261	0	9,169	0	1,756	0
CC-In Home Care	2,364	1,233	0	978	0	153	0
CC-Foster Care	6,694	5,953	0	0	0	741	0
CC-Home Detention	1,177	886	0	181	0	110	0
CC-Intens Learn	786	538	0	181	0	67	0
CC-Day Treatment	4,004	2,294	0	1,424	0	286	0
CC-Juve Drug Ct	2,326	1,639	0	483	0	204	0
CC-Restitution	1,091	662	0	346	0	83	0
CC-Intake Assess	2,156	1,233	0	770	0	153	0
CC-CASA	1,093	811	0	181	0	101	0
CC-Waivers	46	41	0	0	0	5	0
CC-Welfare	482	390	0	0	0	92	0
Vet's Trust	306	265	0	0	0	41	0
Cardiovascular	1,110	820	0	38	0	131	0
Healthy Start	8,138	6,052	0	560	0	795	0
Asthma Coalition	494	372	0	3	0	62	0
Meth Contamination	1,285	828	0	96	0	188	0
Family Planning	10	9	0	0	0	1	0
AIDS Coun & Test	2,511	1,772	0	272	0	243	0
Nurse Family	4,615	2,881	0	989	0	388	0
MCIR	3,486	2,202	0	725	0	291	0
Maternal Infant	3	0	0	0	0	3	0
Infant Mortality	3,744	2,807	0	210	0	379	0
CSHCS	2,725	1,697	0	523	0	263	0
Comm Health Asse	39	33	0	0	0	6	0
BCCCP	9,998	7,418	0	694	0	982	0
IAP	2,811	1,937	0	288	0	305	0
STD Control	694	522	0	38	0	70	0
Clean Sweep Pest	201	149	0	0	0	27	0
W.I.C.	4,203	2,318	0	1,174	0	370	0
CLPPP	2,558	1,879	0	131	0	286	0
Marine Safety	1,316	464	615	112	0	65	0
Sheriff Rd Pat	2,084	579	800	543	0	85	0

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Acctng Svcs	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Comm Corrections	26,956	8,602	13,952	1,571	0	1,474	0
S Burdick Street	18	16	0	0	0	2	0
Brownfield Asses	3,308	1,325	1,648	0	0	175	0
Survey & Remonum	1,701	679	849	0	0	90	0
J.T.P.A.	5,860	1,482	3,639	0	0	385	0
Juve Home Bldg P	3,833	3,377	0	0	0	456	0
Prop Tax Foreclosure	1,262	364	0	0	0	898	0
Airport	31,720	18,006	0	4,315	0	2,685	6,714
Transport Auth	6,270	1,772	0	270	0	408	3,820
Central Stores	11,762	9,678	0	712	0	1,372	0
Retirement	70,889	381	0	0	70,429	79	0
OPEB	11,458	3,137	0	0	0	1,481	6,840
Walk for Warmth	971	530	0	0	0	230	0
LIHEAP	855	662	0	13	0	94	0
CDBG Housing	23	16	0	0	0	7	0
Emerg Needs MPSC	919	737	0	0	0	95	0
Emerg Needs TANF	582	455	0	0	0	66	0
Emerg Needs LCA	424	331	0	0	0	48	0
Weather Disaster Relief	52	41	0	0	0	6	0
DOE Weatherization	7,508	5,820	0	265	0	741	0
Weather MPSC	2,239	1,722	0	81	0	227	0
Weather ARRA	2,647	1,896	0	297	0	236	0
Weather T&TA ARRA	456	339	0	20	0	50	0
Community Svcs	9,216	6,581	0	1,014	0	844	0
Head Start Admin	4,973	3,336	0	675	0	501	0
Head Start Ed.	26,758	15,738	0	7,258	0	1,960	0
Head Start Parent	606	489	0	0	0	61	0
Head Start Health	5,907	4,238	0	656	0	528	0
Head Start Soc.	7,884	4,785	0	1,955	0	596	0
Head Start Trans	10,252	6,193	0	2,579	0	771	0
Head Start ARRA	1,303	762	0	341	0	104	0
Non Allocated	5,454	2,749	0	0	0	2,705	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Acctng Svcs	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Direct Billed	2,000	0	0	0	0	2,000	0
Total	1,138,397	580,126	64,731	174,474	70,429	114,562	113,869



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
Insurance	0
Termination Payoff	0
Finance Department	0
Building & Grounds	0
Utilities	0
Security	0
County Administration Dept	0
Information Systems	0
Legal Services Department	0
Human Resources	0
Purchasing Department	0
Treasurer	0
Health & Comm. Serv.	0
Nazareth Facility	0
Clinical Serv Adm & MCHD	0
Commission	0
Circuit Court	0
District Court	0
Friend of Court	955
Jury Board	0
Probate Court	0
Adult Probation	0
Family Coun Serv	0
Election	0
Clerk/ROD	0
Resource Develop	0
Equalization	0
Pros Atty	0
Pros Atty C.R.P.	468
Drain Comm	0
Soil & Erosion	0
Sheriff	0
Animal Control	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
Emergency Mgmt.	0
Gen Co Pub Impv	0
Veterans Affairs	0
Medical Exam	0
Veterans Burial	0
Sold/Sail Relief	0
MSU Extension	0
Planning	0
Economic Develop	0
Employee Benefits	0
Law Enforce Fund	0
Technology Fund	0
Roads	0
Inmate Trust	0
Bail Bond	0
Parks	353
Access & Visitat	15
Wireless Emerg.	0
Bench Warrant	8
Health Admin	0
H-Education	0
H-Dental	0
H-Laboratory	0
H-Vision/Hearing	0
H-Haz Waste	0
H-Mat & Child HI	0
H-Hlt Prom & Dis	0
H-Child Health	0
H-Clinical	0
H-Comm. Disease	0
H-STD	0
H-Health Care Ac	0
H-AIDS Project	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accounting
H-Grndwtr Protect	0
H-Env Admin	0
H-Env FS&F	0
H-Env LW&W	0
H-Surface Water	0
Homeless Program	326
Accomodation Tax	0
VITA	16
Male Drug Court	573
Womens Drug Ct.	504
WK Kellogg Found	285
DWI Drug Court	138
Bioterrorism	558
MSU Extension Gt	446
Homeland Sec. Gt.	281
Hazard Mitigation	0
ROD Automation	0
MPRI-CASOM	12
COPS Grant	5
Drug Law Enforce	0
Law Library	0
Victim Advocacy	71
Crime Victim Rts	61
AAA Admin	463
AAA Providers	367
AAA Care Mgmt.	639
AAA Ombudsman	218
AAA Unmet Needs	51
AAA Info Assist.	144
Single Point	147
Safe Comm. Grant	4
KCSD Grants	24
F.I.A.	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
CC-Juvenile Home	0
CC-In Home Care	0
CC-Foster Care	0
CC-Home Detention	0
CC-Intens Learn	0
CC-Day Treatment	0
CC-Juve Drug Ct	0
CC-Restitution	0
CC-Intake Assess	0
CC-CASA	0
CC-Waivers	0
CC-Welfare	0
Vet's Trust	0
Cardiovascular	121
Healthy Start	731
Asthma Coalition	57
Meth Contamination	173
Family Planning	0
AIDS Coun & Test	224
Nurse Family	357
MCIR	268
Maternal Infant	0
Infant Mortality	348
CSHCS	242
Comm Health Asse	0
BCCCP	904
IAP	281
STD Control	64
Clean Sweep Pest	25
W.I.C.	341
CLPPP	262
Marine Safety	60
Sheriff Rd Pat	77



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accounting
Comm Corrections	1,357
S Burdick Street	0
Brownfield Asses	160
Survey & Remonum	83
J.T.P.A.	354
Juve Home Bldg P	0
Prop Tax Foreclosure	0
Airport	0
Transport Auth	0
Central Stores	0
Retirement	0
OPEB	0
Walk for Warmth	211
LIHEAP	86
CDBG Housing	0
Emerg Needs MPSC	87
Emerg Needs TANF	61
Emerg Needs LCA	45
Weather Disaster Relief	5
DOE Weatherization	682
Weather MPSC	209
Weather ARRA	218
Weather T&TA ARRA	47
Community Svcs	777
Head Start Admin	461
Head Start Ed.	1,802
Head Start Parent	56
Head Start Health	485
Head Start Soc.	548
Head Start Trans	709
Head Start ARRA	96
Non Allocated	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accounting
Direct Billed	0
Total	<u>20,206</u>



County of Kalamazoo, Michigan
Building and Grounds
Nature and Extent of Services

Kalamazoo County manages several facilities, which house multiple County departments as well as the Central Garage. The Buildings and Grounds Department accounts for the personnel related costs of maintenance/janitorial staff. The wages of mechanics employed in the Central Garage are accounted for in the Central Stores fund. In addition, costs accounted for within this schedule also include a variety of items relating to the operation of County office space excluding utilities. The County accounts for utility costs within a separate general fund department.

For the purpose of the cost allocation plan building maintenance and custodial services have been distributed to the different facilities based on the number of square feet associated with each facility. Related costs are distributed to occupants based on usable square footage.

The direct costs associated with the Central Garage are included in the Central Stores fund. The amount identified in the Central Garage activity of this schedule represents the administrative overhead incurred in the Buildings & Grounds department associated with the Central Garage. These costs are allocated based on the dollar amount of vehicle maintenance charges by department.

While some of the maintenance costs related to the Nazareth facility are included in the Nazareth facility fund, it does not include all building operating expenses (i.e. administrative support). The function identifying the Nazareth facility only includes operating expenses in excess of those costs included directly to the Nazareth facility fund.

**County of Kalamazoo, Michigan
Building and Grounds
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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,169,506			2,169,506
Capital Outlay	(1,961)			
Total Deductions:	(1,961)			(1,961)
Building Use Charge	16,673		16,673	
Equipment Use Charge	222,090		222,090	
Insurance	32,630	22	32,652	
Insurance - Property	612		612	
Termination Payoff	5,080	6	5,086	
Finance Department	28,286	1,857	30,143	
Building & Grounds Department		55,640	55,640	
Utilities		23,820	23,820	
Security		1,099	1,099	
County Administration Dept		12,194	12,194	
Information Systems		16,459	16,459	
Legal Services Department		5,576	5,576	
Human Resources		28,977	28,977	
Purchasing Department		10,768	10,768	
Treasurer		2,206	2,206	
Total Allocated Additions:	305,371	158,624	463,995	463,995
Total To Be Allocated:	2,472,916	158,624		2,631,540



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Total	General & Admin	Admin Bldg	Gull Rd CH	Law Enf Fac.
Wages & Benefits					
SALARIES & WAGES	1,122,865	189,730	189,131	92,806	150,435
FRINGE BENEFITS	407,247	68,825	68,580	33,679	54,571
Other Expense & Cost					
Supplies	14,200	2,400	2,391	1,174	1,903
Gas & Oil	18,870	3,189	3,178	1,561	2,529
Janitorial Supplies	42,705	0	13,764	6,756	0
Janitorial Supp Dir	49,870	0	0	0	36,177
Contracted Services	87,737	0	22,215	10,897	17,670
Other Services	14,260	2,410	2,401	1,179	1,911
Telephone	13,014	2,199	2,192	1,076	1,744
Travel	4,327	731	729	358	580
Repairs & Alteration	131,476	0	28,912	14,186	39,219
Jail Painting	25,436	0	0	0	25,436
Equipment Maint	131,515	0	26,250	12,875	35,602
Elevator Maint	30,717	0	8,136	2,241	8,136
Vehicle Maint	37,700	6,371	6,349	3,118	5,052
Building Painting	3,904	0	722	354	979
Grounds Maint	11,284	0	2,252	1,105	3,055
Snow Removal	12,811	0	2,369	1,162	3,214
Employee Training	3,659	618	616	303	490
Miscellaneous	1,996	337	336	165	267
Supplies & Equipment	1,952	330	329	161	262
*Capital Outlay	1,961	1,961	0	0	0
Departmental Totals					
Total Expenditures	2,169,506	279,101	380,852	185,156	389,232
Deductions					
Total Deductions	(1,961)	(1,961)	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Total	General & Admin	Admin Bldg	Gull Rd CH	Law Enf Fac.
Functional Cost	2,167,545	277,140	380,852	185,156	389,232
Allocation Step 1					
Inbound- 0010 Building Use Charge: Lake	13,868	6,934	0	0	0
Inbound- 0030 Insurance: Property Insur.	1,049	524	0	0	0
Inbound- All Others	290,454	49,078	48,923	24,006	38,913
Reallocate Admin Costs		(333,676)	48,516	23,824	45,080
1st Allocation	2,472,916	0	478,291	232,986	473,225
Allocation Step 2					
Inbound- 0070 Building & Grounds	39,161	19,580	0	0	0
Inbound- 0080 Utilities: Lake Lamont	19,804	9,902	0	0	0
Inbound- All Others	99,659	16,839	16,786	8,237	13,352
Reallocate Admin Costs		(46,321)	6,735	3,307	6,258
2nd Allocation	158,624	0	23,521	11,544	19,610
Total For 0070 Building & Grounds					
Total Allocated	2,631,540	0	501,812	244,530	492,835



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Wages & Benefits					
SALARIES & WAGES	206,875	66,113	0	20,090	44,044
FRINGE BENEFITS	75,015	23,987	0	7,290	15,964
Other Expense & Cost					
Supplies	2,616	836	0	254	557
Gas & Oil	3,474	1,111	0	338	740
Janitorial Supplies	15,053	0	0	0	0
Janitorial Supp Dir	0	13,163	0	0	0
Contracted Services	24,286	0	0	0	5,176
Other Services	2,627	840	0	255	559
Telephone	2,397	767	0	233	510
Travel	796	255	0	77	170
Repairs & Alteration	31,620	0	0	0	11,478
Jail Painting	0	0	0	0	0
Equipment Maint	28,710	22,581	0	0	0
Elevator Maint	8,136	0	0	0	0
Vehicle Maint	6,943	2,221	0	675	1,478
Building Painting	790	621	0	0	287
Grounds Maint	2,463	1,937	0	0	0
Snow Removal	2,592	2,038	0	0	940
Employee Training	675	216	0	65	143
Miscellaneous	369	118	0	36	78
Supplies & Equipment	359	115	0	35	77
*Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	415,796	136,919	0	29,348	82,201
Deductions					
Total Deductions	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Functional Cost	415,796	136,919	0	29,348	82,201
Allocation Step 1					
Inbound- 0010 Building Use Charge: Lake	0	0	6,934	0	0
Inbound- 0030 Insurance: Property Insur.	0	0	525	0	0
Inbound- All Others	53,512	17,102	0	5,197	11,393
Reallocate Admin Costs	53,088	33,101	19,153	14,548	11,312
1st Allocation	522,396	187,122	26,612	49,093	104,906
Allocation Step 2					
Inbound- 0070 Building & Grounds	0	0	19,581	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	9,902	0	0
Inbound- All Others	18,362	5,868	0	1,783	3,909
Reallocate Admin Costs	7,370	4,595	2,659	2,020	1,570
2nd Allocation	25,732	10,463	32,142	3,803	5,479
Total For 0070 Building & Grounds					
Total Allocated	548,128	197,585	58,754	52,896	110,385



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Wages & Benefits				
SALARIES & WAGES	23,237	99,871	40,533	0
FRINGE BENEFITS	8,430	36,204	14,702	0
Other Expense & Cost				
Supplies	294	1,262	513	0
Gas & Oil	391	1,678	681	0
Janitorial Supplies	0	0	7,132	0
Janitorial Supp Dir	0	0	0	530
Contracted Services	2,729	0	4,764	0
Other Services	295	1,268	515	0
Telephone	269	1,157	470	0
Travel	90	385	156	0
Repairs & Alteration	6,061	0	0	0
Jail Painting	0	0	0	0
Equipment Maint	5,497	0	0	0
Elevator Maint	0	4,068	0	0
Vehicle Maint	780	3,352	1,361	0
Building Painting	151	0	0	0
Grounds Maint	472	0	0	0
Snow Removal	496	0	0	0
Employee Training	76	325	132	0
Miscellaneous	41	177	72	0
Supplies & Equipment	40	174	70	0
*Capital Outlay	0	0	0	0
Departmental Totals				
Total Expenditures	49,349	149,921	71,101	530
Deductions				
Total Deductions	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Functional Cost	49,349	149,921	71,101	530
Allocation Step 1				
Inbound- 0010 Building Use Charge: Lake	0	0	0	0
Inbound- 0030 Insurance: Property Insur.	0	0	0	0
Inbound- All Others	6,011	25,834	10,485	0
Reallocate Admin Costs	5,973	68,670	10,411	0
1st Allocation	61,333	244,425	91,997	530
Allocation Step 2				
Inbound- 0070 Building & Grounds	0	0	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	0	0
Inbound- All Others	2,062	8,864	3,597	0
Reallocate Admin Costs	829	9,533	1,445	0
2nd Allocation	2,891	18,397	5,042	0
Total For 0070 Building & Grounds				
Total Allocated	64,224	262,822	97,039	530



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Admin Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,435	5.4205	25,926		25,926		25,926
Building & Grounds Department	1,695	2.6747	12,793		12,793		12,793
County Administration Dept	3,650	5.7597	27,548		27,548	1,474	29,022
Information Systems	2,732	4.3111	20,620		20,620	1,103	21,723
Legal Services Department	225	0.3551	1,698		1,698	91	1,789
Human Resources	2,427	3.8298	18,318		18,318	980	19,298
Purchasing Department	525	0.8285	3,962		3,962	212	4,174
Treasurer	4,625	7.2983	34,907		34,907	1,868	36,775
Commission	2,250	3.5505	16,982		16,982	909	17,891
Friend of Court	12,323	19.4457	93,007		93,007	4,975	97,982
Adult Probation	11,337	17.8899	85,566	-22,293	63,273	4,579	67,852
Clerk/ROD	5,760	9.0893	43,473		43,473	2,326	45,799
Resource Develop	360	0.5681	2,717		2,717	145	2,862
Equalization	1,750	2.7615	13,208		13,208	707	13,915
Pros Atty C.R.P.	150	0.2367	1,132		1,132	61	1,193
Drain Comm	675	1.0652	5,095		5,095	273	5,368
Soil & Erosion	150	0.2367	1,132		1,132	61	1,193
Planning	1,371	2.1635	10,348		10,348	554	10,902
Transport Auth	404	0.6375	3,049		3,049	163	3,212
Central Stores	2,000	3.1560	15,095		15,095	808	15,903
Non Allocated	5,527	8.7217	41,715	-28,275	13,440	2,232	15,672
SubTotal	63,371	100.0000	478,291	-50,568	427,723	23,521	451,244
Direct Billed				50,568	50,568		50,568
TOTAL	63,371	100.0000	478,291		478,291	23,521	501,812

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Gull Rd CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	17,486	73.2123	170,574		170,574	8,452	179,026
Friend of Court	628	2.6294	6,126		6,126	304	6,430
Pros Atty	1,335	5.5895	13,023		13,023	645	13,668
Pros Atty C.R.P.	1,914	8.0137	18,671		18,671	925	19,596
WK Kellogg Found	108	0.4522	1,054		1,054	52	1,106
Crime Victim Rts	96	0.4019	936		936	46	982
CC-In Home Care	550	2.3028	5,365		5,365	266	5,631
CC-Home Detention	130	0.5443	1,268		1,268	63	1,331
CC-Juve Drug Ct	560	2.3447	5,463		5,463	271	5,734
CC-Restitution	280	1.1723	2,731		2,731	135	2,866
CC-Intake Assess	640	2.6796	6,243		6,243	309	6,552
CC-CASA	157	0.6573	1,532		1,532	76	1,608
SubTotal	23,884	100.0000	232,986		232,986	11,544	244,530
TOTAL	23,884	100.0000	232,986		232,986	11,544	244,530

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Law Enf Fac.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	112,349	99.1668	469,282		469,282	19,446	488,728
Emergency Mgmt.	368	0.3248	1,537		1,537	64	1,601
Homeland Sec. Gt.	576	0.5084	2,406		2,406	100	2,506
SubTotal	113,293	100.0000	473,225		473,225	19,610	492,835
TOTAL	113,293	100.0000	473,225		473,225	19,610	492,835

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Court House

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	28,481	46.6512	243,703		243,703	12,006	255,709
District Court	14,794	24.2322	126,588		126,588	6,235	132,823
Pros Atty	13,712	22.4599	117,330		117,330	5,779	123,109
Male Drug Court	480	0.7862	4,107		4,107	202	4,309
Womens Drug Ct.	300	0.4914	2,567		2,567	126	2,693
Victim Advocacy	100	0.1638	856		856	42	898
Crime Victim Rts	224	0.3669	1,917		1,917	94	2,011
Non Allocated	2,960	4.8484	25,328		25,328	1,248	26,576
SubTotal	61,051	100.0000	522,396		522,396	25,732	548,128
TOTAL	61,051	100.0000	522,396		522,396	25,732	548,128

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Juvenile Home

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-Juvenile Home	82,447	96.1122	179,847		179,847	10,056	189,903
CC-Day Treatment	3,335	3.8878	7,275		7,275	407	7,682
SubTotal	85,782	100.0000	187,122		187,122	10,463	197,585
TOTAL	85,782	100.0000	187,122		187,122	10,463	197,585

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	53,533	13.8511	3,686		3,686		3,686
Nazareth Facility	1,502	0.3886	103		103	145	248
Circuit Court	1,345	0.3480	93		93	130	223
District Court	97	0.0251	7		7	9	16
Sheriff	167,829	43.4240	11,555		11,555	16,201	27,756
Animal Control	22,382	5.7911	1,541		1,541	2,161	3,702
Emergency Mgmt.	8,609	2.2275	593		593	831	1,424
Medical Exam	261	0.0675	18		18	25	43
Law Enforce Fund	79,028	20.4477	5,442		5,442	7,629	13,071
Parks	32,409	8.3855	2,232		2,232	3,129	5,361
H-Dental	863	0.2233	59		59	83	142
CC-Juvenile Home	5,001	1.2940	344		344	483	827
Marine Safety	461	0.1193	32		32	45	77
Comm Corrections	1,173	0.3035	81		81	113	194
Airport	10,559	2.7320	727		727	1,019	1,746
Central Stores	1,437	0.3718	99		99	139	238
SubTotal	386,489	100.0000	26,612		26,612	32,142	58,754
TOTAL	386,489	100.0000	26,612		26,612	32,142	58,754

Allocation Basis: Dollar amount of vehicle charges by dept.

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Airport

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Airport	52,100	100.0000	49,093		49,093	3,803	52,896
SubTotal	52,100	100.0000	49,093		49,093	3,803	52,896
TOTAL	52,100	100.0000	49,093		49,093	3,803	52,896

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Parks

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks	33,170	100.0000	104,906		104,906	5,479	110,385
SubTotal	33,170	100.0000	104,906		104,906	5,479	110,385
TOTAL	33,170	100.0000	104,906		104,906	5,479	110,385

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Lake Lamont

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	10,698	63.8496	39,161		39,161		39,161
Animal Control	6,057	36.1504	22,172		22,172	2,891	25,063
SubTotal	16,755	100.0000	61,333		61,333	2,891	64,224
TOTAL	16,755	100.0000	61,333		61,333	2,891	64,224

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Nazareth bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nazareth Facility	100	100.0000	244,425		244,425	18,397	262,822
SubTotal	100	100.0000	244,425		244,425	18,397	262,822
TOTAL	100	100.0000	244,425		244,425	18,397	262,822

Allocation Basis: Direct allocation to Nazareth Facility

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Crosstown

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
District Court	31,259	72.2234	66,443		66,443	3,642	70,085
Probate Court	12,022	27.7766	25,554		25,554	1,400	26,954
SubTotal	43,281	100.0000	91,997		91,997	5,042	97,039
TOTAL	43,281	100.0000	91,997		91,997	5,042	97,039

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	100	100.0000	530		530		530
SubTotal	100	100.0000	530		530		530
TOTAL	100	100.0000	530		530		530

Allocation Basis: Direct allocation to Animal Control

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Total	Admin Bldg	Gull Rd CH	Law Enf Fac.	Court House	Juvenile Home	Central Garage
Finance Department	25,926	25,926	0	0	0	0	0
Building & Grounds	55,640	12,793	0	0	0	0	3,686
County Administration Dept	29,022	29,022	0	0	0	0	0
Information Systems	21,723	21,723	0	0	0	0	0
Legal Services Department	1,789	1,789	0	0	0	0	0
Human Resources	19,298	19,298	0	0	0	0	0
Purchasing Department	4,174	4,174	0	0	0	0	0
Treasurer	36,775	36,775	0	0	0	0	0
Nazareth Facility	263,070	0	0	0	0	0	248
Commission	17,891	17,891	0	0	0	0	0
Circuit Court	434,958	0	179,026	0	255,709	0	223
District Court	202,924	0	0	0	132,823	0	16
Friend of Court	104,412	97,982	6,430	0	0	0	0
Probate Court	26,954	0	0	0	0	0	0
Adult Probation	67,852	67,852	0	0	0	0	0
Clerk/ROD	45,799	45,799	0	0	0	0	0
Resource Develop	2,862	2,862	0	0	0	0	0
Equalization	13,915	13,915	0	0	0	0	0
Pros Atty	136,777	0	13,668	0	123,109	0	0
Pros Atty C.R.P.	20,789	1,193	19,596	0	0	0	0
Drain Comm	5,368	5,368	0	0	0	0	0
Soil & Erosion	1,193	1,193	0	0	0	0	0
Sheriff	516,484	0	0	488,728	0	0	27,756
Animal Control	29,295	0	0	0	0	0	3,702
Emergency Mgmt.	3,025	0	0	1,601	0	0	1,424
Medical Exam	43	0	0	0	0	0	43
Planning	10,902	10,902	0	0	0	0	0
Law Enforce Fund	13,071	0	0	0	0	0	13,071
Parks	115,746	0	0	0	0	0	5,361
H-Dental	142	0	0	0	0	0	142
Male Drug Court	4,309	0	0	0	4,309	0	0
Womens Drug Ct.	2,693	0	0	0	2,693	0	0
WK Kellogg Found	1,106	0	1,106	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Total	Admin Bldg	Gull Rd CH	Law Enf Fac.	Court House	Juvenile Home	Central Garage
Homeland Sec. Gt.	2,506	0	0	2,506	0	0	0
Victim Advocacy	898	0	0	0	898	0	0
Crime Victim Rts	2,993	0	982	0	2,011	0	0
CC-Juvenile Home	190,730	0	0	0	0	189,903	827
CC-In Home Care	5,631	0	5,631	0	0	0	0
CC-Home Detention	1,331	0	1,331	0	0	0	0
CC-Day Treatment	7,682	0	0	0	0	7,682	0
CC-Juve Drug Ct	5,734	0	5,734	0	0	0	0
CC-Restitution	2,866	0	2,866	0	0	0	0
CC-Intake Assess	6,552	0	6,552	0	0	0	0
CC-CASA	1,608	0	1,608	0	0	0	0
Marine Safety	77	0	0	0	0	0	77
Comm Corrections	194	0	0	0	0	0	194
Airport	54,642	0	0	0	0	0	1,746
Transport Auth	3,212	3,212	0	0	0	0	0
Central Stores	16,141	15,903	0	0	0	0	238
Non Allocated	42,248	15,672	0	0	26,576	0	0
Direct Billed	50,568	50,568	0	0	0	0	0
Total	2,631,540	501,812	244,530	492,835	548,128	197,585	58,754



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Airport	Parks	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Finance Department	0	0	0	0	0	0
Building & Grounds	0	0	39,161	0	0	0
County Administration Dept	0	0	0	0	0	0
Information Systems	0	0	0	0	0	0
Legal Services Department	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0
Purchasing Department	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0
Nazareth Facility	0	0	0	262,822	0	0
Commission	0	0	0	0	0	0
Circuit Court	0	0	0	0	0	0
District Court	0	0	0	0	70,085	0
Friend of Court	0	0	0	0	0	0
Probate Court	0	0	0	0	26,954	0
Adult Probation	0	0	0	0	0	0
Clerk/ROD	0	0	0	0	0	0
Resource Develop	0	0	0	0	0	0
Equalization	0	0	0	0	0	0
Pros Atty	0	0	0	0	0	0
Pros Atty C.R.P.	0	0	0	0	0	0
Drain Comm	0	0	0	0	0	0
Soil & Erosion	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Animal Control	0	0	25,063	0	0	530
Emergency Mgmt.	0	0	0	0	0	0
Medical Exam	0	0	0	0	0	0
Planning	0	0	0	0	0	0
Law Enforce Fund	0	0	0	0	0	0
Parks	0	110,385	0	0	0	0
H-Dental	0	0	0	0	0	0
Male Drug Court	0	0	0	0	0	0
Womens Drug Ct.	0	0	0	0	0	0
WK Kellogg Found	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Airport	Parks	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Homeland Sec. Gt.	0	0	0	0	0	0
Victim Advocacy	0	0	0	0	0	0
Crime Victim Rts	0	0	0	0	0	0
CC-Juvenile Home	0	0	0	0	0	0
CC-In Home Care	0	0	0	0	0	0
CC-Home Detention	0	0	0	0	0	0
CC-Day Treatment	0	0	0	0	0	0
CC-Juve Drug Ct	0	0	0	0	0	0
CC-Restitution	0	0	0	0	0	0
CC-Intake Assess	0	0	0	0	0	0
CC-CASA	0	0	0	0	0	0
Marine Safety	0	0	0	0	0	0
Comm Corrections	0	0	0	0	0	0
Airport	52,896	0	0	0	0	0
Transport Auth	0	0	0	0	0	0
Central Stores	0	0	0	0	0	0
Non Allocated	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	52,896	110,385	64,224	262,822	97,039	530



County of Kalamazoo, Michigan
Utilities
Nature and Extent of Services

Kalamazoo County accounts for electricity, natural gas, and water costs for County facilities within a separate General Fund department. These costs have been identified by facility and have been allocated to occupants of those facilities based on assigned square footage for each department.

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	909,793			909,793
Finance Department	6,848	469	7,317	
Treasurer		676	676	
Total Allocated Additions:	6,848	1,145	7,993	7,993
Total To Be Allocated:	916,641	1,145		917,786



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Total	General & Admin	Admin Bldg	Gull Rd CH	Center Bldg
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Electric	626,855	0	117,981	70,605	98,767
Natural Gas	231,052	0	27,789	16,217	55,755
Water	47,483	0	3,228	1,817	15,391
Fuel Oil	4,403	0	0	341	0
Departmental Totals					
Total Expenditures	909,793	0	148,998	88,980	169,913
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	909,793	0	148,998	88,980	169,913
Allocation Step 1					
Inbound- All Others	6,848	0	1,140	1,140	1,142
1st Allocation	916,641	0	150,138	90,120	171,055
Allocation Step 2					
Inbound- All Others	1,145	0	191	190	191
2nd Allocation	1,145	0	191	190	191
Total For 0080 Utilities					
Total Allocated	917,786	0	150,329	90,310	171,246



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Law Enf Bldg	Court House	Lake Lamont	Juvenile Home
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Electric	138,536	97,798	7,805	95,363
Natural Gas	77,697	34,946	18,648	0
Water	20,197	3,429	3,421	0
Fuel Oil	4,062	0	0	0
Departmental Totals				
Total Expenditures	240,492	136,173	29,874	95,363
Deductions				
Total Deductions	0	0	0	0
Functional Cost	240,492	136,173	29,874	95,363
Allocation Step 1				
Inbound- All Others	1,142	1,142	1,142	0
1st Allocation	241,634	137,315	31,016	95,363
Allocation Step 2				
Inbound- All Others	191	191	191	0
2nd Allocation	191	191	191	0
Total For 0080 Utilities				
Total Allocated	241,825	137,506	31,207	95,363



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Admin Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,435	5.4205	8,138		8,138		8,138
Building & Grounds Department	1,695	2.6747	4,016		4,016		4,016
County Administration Dept	3,650	5.7597	8,648		8,648	12	8,660
Information Systems	2,732	4.3111	6,473		6,473	9	6,482
Legal Services Department	225	0.3551	533		533	1	534
Human Resources	2,427	3.8298	5,750		5,750	8	5,758
Purchasing Department	525	0.8285	1,244		1,244	2	1,246
Treasurer	4,625	7.2983	10,958		10,958	15	10,973
Commission	2,250	3.5505	5,331		5,331	7	5,338
Friend of Court	12,323	19.4457	29,194		29,194	42	29,236
Adult Probation	11,337	17.8899	26,860		26,860	37	26,897
Clerk/ROD	5,760	9.0893	13,647		13,647	19	13,666
Resource Develop	360	0.5681	853		853	1	854
Equalization	1,750	2.7615	4,146		4,146	6	4,152
Pros Atty C.R.P.	150	0.2367	355		355		355
Drain Comm	675	1.0652	1,599		1,599	2	1,601
Soil & Erosion	150	0.2367	355		355		355
Planning	1,371	2.1635	3,248		3,248	4	3,252
Transport Auth	404	0.6375	957		957	1	958
Central Stores	2,000	3.1560	4,738		4,738	7	4,745
Non Allocated	5,527	8.7217	13,095		13,095	18	13,113
SubTotal	63,371	100.0000	150,138		150,138	191	150,329
TOTAL	63,371	100.0000	150,138		150,138	191	150,329

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Gull Rd CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	17,486	73.2123	65,978		65,978	140	66,118
Friend of Court	628	2.6294	2,370		2,370	5	2,375
Pros Atty	1,335	5.5895	5,037		5,037	11	5,048
Pros Atty C.R.P.	1,914	8.0137	7,222		7,222	15	7,237
WK Kellogg Found	108	0.4522	408		408	1	409
Crime Victim Rts	96	0.4019	362		362	1	363
CC-In Home Care	550	2.3028	2,075		2,075	4	2,079
CC-Home Detention	130	0.5443	491		491	1	492
CC-Juve Drug Ct	560	2.3447	2,113		2,113	4	2,117
CC-Restitution	280	1.1723	1,057		1,057	2	1,059
CC-Intake Assess	640	2.6796	2,415		2,415	5	2,420
CC-CASA	157	0.6573	592		592	1	593
SubTotal	23,884	100.0000	90,120		90,120	190	90,310
TOTAL	23,884	100.0000	90,120		90,120	190	90,310

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Center Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks	33,170	100.0000	171,055		171,055	191	171,246
SubTotal	33,170	100.0000	171,055		171,055	191	171,246
TOTAL	33,170	100.0000	171,055		171,055	191	171,246

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Law Enf Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	112,349	99.1668	239,620		239,620	189	239,809
Emergency Mgmt.	368	0.3248	785		785	1	786
Homeland Sec. Gt.	576	0.5084	1,229		1,229	1	1,230
SubTotal	113,293	100.0000	241,634		241,634	191	241,825
TOTAL	113,293	100.0000	241,634		241,634	191	241,825

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Court House

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	28,481	46.6512	64,058		64,058	89	64,147
District Court	14,794	24.2322	33,274		33,274	46	33,320
Pros Atty	13,712	22.4599	30,841		30,841	43	30,884
Male Drug Court	480	0.7862	1,080		1,080	2	1,082
Womens Drug Ct.	300	0.4914	675		675	1	676
Victim Advocacy	100	0.1638	225		225		225
Crime Victim Rts	224	0.3669	504		504	1	505
Non Allocated	2,960	4.8484	6,658		6,658	9	6,667
SubTotal	61,051	100.0000	137,315		137,315	191	137,506
TOTAL	61,051	100.0000	137,315		137,315	191	137,506

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Lake Lamont

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	10,698	63.8496	19,804		19,804		19,804
Animal Control	6,057	36.1504	11,212		11,212	191	11,403
SubTotal	16,755	100.0000	31,016		31,016	191	31,207
TOTAL	16,755	100.0000	31,016		31,016	191	31,207

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Juvenile Home

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-Juvenile Home	82,447	96.1122	91,656		91,656		91,656
CC-Day Treatment	3,335	3.8878	3,707		3,707		3,707
SubTotal	85,782	100.0000	95,363		95,363		95,363
TOTAL	85,782	100.0000	95,363		95,363		95,363

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Admin Bldg	Gull Rd CH	Center Bldg	Law Enf Bldg	Court House	Lake Lamont
Finance Department	8,138	8,138	0	0	0	0	0
Building & Grounds	23,820	4,016	0	0	0	0	19,804
County Administration Dept	8,660	8,660	0	0	0	0	0
Information Systems	6,482	6,482	0	0	0	0	0
Legal Services Department	534	534	0	0	0	0	0
Human Resources	5,758	5,758	0	0	0	0	0
Purchasing Department	1,246	1,246	0	0	0	0	0
Treasurer	10,973	10,973	0	0	0	0	0
Commission	5,338	5,338	0	0	0	0	0
Circuit Court	130,265	0	66,118	0	0	64,147	0
District Court	33,320	0	0	0	0	33,320	0
Friend of Court	31,611	29,236	2,375	0	0	0	0
Adult Probation	26,897	26,897	0	0	0	0	0
Clerk/ROD	13,666	13,666	0	0	0	0	0
Resource Develop	854	854	0	0	0	0	0
Equalization	4,152	4,152	0	0	0	0	0
Pros Atty	35,932	0	5,048	0	0	30,884	0
Pros Atty C.R.P.	7,592	355	7,237	0	0	0	0
Drain Comm	1,601	1,601	0	0	0	0	0
Soil & Erosion	355	355	0	0	0	0	0
Sheriff	239,809	0	0	0	239,809	0	0
Animal Control	11,403	0	0	0	0	0	11,403
Emergency Mgmt.	786	0	0	0	786	0	0
Planning	3,252	3,252	0	0	0	0	0
Parks	171,246	0	0	171,246	0	0	0
Male Drug Court	1,082	0	0	0	0	1,082	0
Womens Drug Ct.	676	0	0	0	0	676	0
WK Kellogg Found	409	0	409	0	0	0	0
Homeland Sec. Gt.	1,230	0	0	0	1,230	0	0
Victim Advocacy	225	0	0	0	0	225	0
Crime Victim Rts	868	0	363	0	0	505	0
CC-Juvenile Home	91,656	0	0	0	0	0	0
CC-In Home Care	2,079	0	2,079	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Admin Bldg	Gull Rd CH	Center Bldg	Law Enf Bldg	Court House	Lake Lamont
CC-Home Detention	492	0	492	0	0	0	0
CC-Day Treatment	3,707	0	0	0	0	0	0
CC-Juve Drug Ct	2,117	0	2,117	0	0	0	0
CC-Restitution	1,059	0	1,059	0	0	0	0
CC-Intake Assess	2,420	0	2,420	0	0	0	0
CC-CASA	593	0	593	0	0	0	0
Transport Auth	958	958	0	0	0	0	0
Central Stores	4,745	4,745	0	0	0	0	0
Non Allocated	19,780	13,113	0	0	0	6,667	0
Direct Billed	0	0	0	0	0	0	0
Total	917,786	150,329	90,310	171,246	241,825	137,506	31,207



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Juvenile Home
Finance Department	0
Building & Grounds	0
County Administration Dept	0
Information Systems	0
Legal Services Department	0
Human Resources	0
Purchasing Department	0
Treasurer	0
Commission	0
Circuit Court	0
District Court	0
Friend of Court	0
Adult Probation	0
Clerk/ROD	0
Resource Develop	0
Equalization	0
Pros Atty	0
Pros Atty C.R.P.	0
Drain Comm	0
Soil & Erosion	0
Sheriff	0
Animal Control	0
Emergency Mgmt.	0
Planning	0
Parks	0
Male Drug Court	0
Womens Drug Ct.	0
WK Kellogg Found	0
Homeland Sec. Gt.	0
Victim Advocacy	0
Crime Victim Rts	0
CC-Juvenile Home	91,656
CC-In Home Care	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Juvenile Home
CC-Home Detention	0
CC-Day Treatment	3,707
CC-Juve Drug Ct	0
CC-Restitution	0
CC-Intake Assess	0
CC-CASA	0
Transport Auth	0
Central Stores	0
Non Allocated	0
Direct Billed	0
Total	<u>95,363</u>



County of Kalamazoo, Michigan
Security
Nature and Extent of Services

This schedule accounts for the cost of providing building security at the Michigan Ave. Courthouse, Administrative Building, Gull Road Courthouse, and the Crosstown building. The costs associated with each facility has been separately identified and allocated based on the usable square footage of occupants assigned to each facility. 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Security

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	611,371			611,371
Equipment Use Charge	4,182		4,182	
Insurance	2,408	2	2,410	
Termination Payoff	(20,074)	1	(20,073)	
Finance Department	3,146	208	3,354	
County Administration Dept		1,193	1,193	
Information Systems		1,176	1,176	
Legal Services Department		545	545	
Human Resources		2,834	2,834	
Purchasing Department		2	2	
Treasurer		208	208	
Total Allocated Additions:	(10,338)	6,169	(4,169)	(4,169)
Total To Be Allocated:	<u>601,033</u>	<u>6,169</u>		<u>607,202</u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Security

	Total	General & Admin	Mi. Ave. CH	Admin Building	Gull Rd C.H.
Wages & Benefits					
SALARIES & WAGES	241,904	0	241,904	0	0
FRINGE BENEFITS	137,885	0	137,885	0	0
Other Expense & Cost					
Security	41,722	0	0	41,722	0
CH Security Oper	188,626	0	117	0	121,470
Communication	1,234	1,234	0	0	0
Departmental Totals					
Total Expenditures	611,371	1,234	379,906	41,722	121,470
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	611,371	1,234	379,906	41,722	121,470
Allocation Step 1					
Inbound- All Others	(10,338)	(10,338)	0	0	0
Reallocate Admin Costs		9,104	(5,669)	(623)	(1,812)
1st Allocation	601,033	0	374,237	41,099	119,658
Allocation Step 2					
Inbound- All Others	6,169	6,169	0	0	0
Reallocate Admin Costs		(6,169)	3,841	422	1,228
2nd Allocation	6,169	0	3,841	422	1,228
Total For 0090 Security					
Total Allocated	607,202	0	378,078	41,521	120,886



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Security

	Crosstown
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Security	0
CH Security Oper	67,039
Communication	0
Departmental Totals	
Total Expenditures	67,039
Deductions	
Total Deductions	0
Functional Cost	67,039
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	(1,000)
1st Allocation	66,039
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	678
2nd Allocation	678
Total For 0090 Security	
Total Allocated	66,717



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Security

Activity - Mi. Ave. CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	28,481	46.6512	174,586		174,586	1,792	176,378
District Court	14,794	24.2322	90,686		90,686	931	91,617
Pros Atty	13,712	22.4599	84,053		84,053	863	84,916
Male Drug Court	480	0.7862	2,942		2,942	30	2,972
Womens Drug Ct.	300	0.4914	1,839		1,839	19	1,858
Victim Advocacy	100	0.1638	613		613	6	619
Crime Victim Rts	224	0.3669	1,373		1,373	14	1,387
Non Allocated	2,960	4.8484	18,145		18,145	186	18,331
SubTotal	61,051	100.0000	374,237		374,237	3,841	378,078
TOTAL	61,051	100.0000	374,237		374,237	3,841	378,078

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Security

Activity - Admin Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,435	5.4205	2,228		2,228		2,228
Building & Grounds Department	1,695	2.6747	1,099		1,099		1,099
County Administration Dept	3,650	5.7597	2,367		2,367	26	2,393
Information Systems	2,732	4.3111	1,772		1,772	20	1,792
Legal Services Department	225	0.3551	146		146	2	148
Human Resources	2,427	3.8298	1,574		1,574	18	1,592
Purchasing Department	525	0.8285	340		340	4	344
Treasurer	4,625	7.2983	3,000		3,000	34	3,034
Commission	2,250	3.5505	1,459		1,459	16	1,475
Friend of Court	12,323	19.4457	7,992		7,992	88	8,080
Adult Probation	11,337	17.8899	7,353		7,353	82	7,435
Clerk/ROD	5,760	9.0893	3,736		3,736	42	3,778
Resource Develop	360	0.5681	233		233	3	236
Equalization	1,750	2.7615	1,135		1,135	13	1,148
Pros Atty C.R.P.	150	0.2367	97		97	1	98
Drain Comm	675	1.0652	438		438	5	443
Soil & Erosion	150	0.2367	97		97	1	98
Planning	1,371	2.1635	889		889	10	899
Transport Auth	404	0.6375	262		262	3	265
Central Stores	2,000	3.1560	1,297		1,297	14	1,311
Non Allocated	5,527	8.7217	3,585		3,585	40	3,625
SubTotal	63,371	100.0000	41,099		41,099	422	41,521
TOTAL	63,371	100.0000	41,099		41,099	422	41,521

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Security**

Activity - Gull Rd C.H.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	17,486	73.2123	87,605		87,605	899	88,504
Friend of Court	628	2.6294	3,146		3,146	32	3,178
Pros Atty	1,335	5.5895	6,688		6,688	69	6,757
Pros Atty C.R.P.	1,914	8.0137	9,589		9,589	98	9,687
WK Kellogg Found	108	0.4522	541		541	6	547
Crime Victim Rts	96	0.4019	481		481	5	486
CC-In Home Care	550	2.3028	2,755		2,755	28	2,783
CC-Home Detention	130	0.5443	651		651	7	658
CC-Juve Drug Ct	560	2.3447	2,806		2,806	29	2,835
CC-Restitution	280	1.1723	1,403		1,403	14	1,417
CC-Intake Assess	640	2.6796	3,206		3,206	33	3,239
CC-CASA	157	0.6573	787		787	8	795
SubTotal	23,884	100.0000	119,658		119,658	1,228	120,886
TOTAL	23,884	100.0000	119,658		119,658	1,228	120,886

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Security

Activity - Crosstown

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
District Court	31,259	72.2234	47,696		47,696	490	48,186
Probate Court	12,022	27.7766	18,343		18,343	188	18,531
SubTotal	43,281	100.0000	66,039		66,039	678	66,717
TOTAL	43,281	100.0000	66,039		66,039	678	66,717

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Finance Department	2,228	0	2,228	0	0
Building & Grounds	1,099	0	1,099	0	0
County Administration Dept	2,393	0	2,393	0	0
Information Systems	1,792	0	1,792	0	0
Legal Services Department	148	0	148	0	0
Human Resources	1,592	0	1,592	0	0
Purchasing Department	344	0	344	0	0
Treasurer	3,034	0	3,034	0	0
Commission	1,475	0	1,475	0	0
Circuit Court	264,882	176,378	0	88,504	0
District Court	139,803	91,617	0	0	48,186
Friend of Court	11,258	0	8,080	3,178	0
Probate Court	18,531	0	0	0	18,531
Adult Probation	7,435	0	7,435	0	0
Clerk/ROD	3,778	0	3,778	0	0
Resource Develop	236	0	236	0	0
Equalization	1,148	0	1,148	0	0
Pros Atty	91,673	84,916	0	6,757	0
Pros Atty C.R.P.	9,785	0	98	9,687	0
Drain Comm	443	0	443	0	0
Soil & Erosion	98	0	98	0	0
Planning	899	0	899	0	0
Male Drug Court	2,972	2,972	0	0	0
Womens Drug Ct.	1,858	1,858	0	0	0
WK Kellogg Found	547	0	0	547	0
Victim Advocacy	619	619	0	0	0
Crime Victim Rts	1,873	1,387	0	486	0
CC-In Home Care	2,783	0	0	2,783	0
CC-Home Detention	658	0	0	658	0
CC-Juve Drug Ct	2,835	0	0	2,835	0
CC-Restitution	1,417	0	0	1,417	0
CC-Intake Assess	3,239	0	0	3,239	0
CC-CASA	795	0	0	795	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Transport Auth	265	0	265	0	0
Central Stores	1,311	0	1,311	0	0
Non Allocated	21,956	18,331	3,625	0	0
Direct Billed	0	0	0	0	0
Total	607,202	378,078	41,521	120,886	66,717



**County of Kalamazoo, Michigan
County Administration Department
Nature and Extent of Services**

The County Administration Department is responsible for accounting for the costs of the Administrator and support staff. For the purpose of the cost allocation plan the costs of the Administration Department are categorized as follows:

County Administration - The County Administration function of the Administrator is responsible for providing coordination of the individual departments in fulfilling efficient delivery of County services. The coordination includes those central services that benefit all departments such as maintenance, facility utilization, data processing, telephone service, and others. Related costs have been allocated based on the average number of employees assigned by department.

Legal Services - County Administration Department staff are responsible for providing clerical support to the Corporation Counsel Department. Related costs are allocated directly to the Legal Services Department.

General Government - Remaining costs of the County Administration Department are considered to be General Government in nature and have not been allocated to any County 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	473,052			473,052
Building Use Charge	6,039		6,039	
Insurance	3,852	3	3,855	
Insurance - Property	1,319		1,319	
Termination Payoff	2,961	2	2,963	
Finance Department	85,025	7,432	92,457	
Building & Grounds Department	27,548	1,474	29,022	
Utilities	8,648	12	8,660	
Security	2,367	26	2,393	
County Administration Dept		1,908	1,908	
Information Systems		5,878	5,878	
Legal Services Department		873	873	
Human Resources		4,535	4,535	
Purchasing Department		84	84	
Treasurer		117	117	
Total Allocated Additions:	137,759	22,344	160,103	160,103
Total To Be Allocated:	610,811	22,344		633,155



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department County Administration Dept

	Total	General & Admin	County Admin	Legal Services	General Gov't
Wages & Benefits					
SALARIES & WAGES	333,970	46,920	180,091	14,698	92,261
FRINGE BENEFITS	121,899	17,127	65,727	5,364	33,681
Other Expense & Cost					
Supplies	1,481	208	799	65	409
Travel	497	70	268	22	137
Telephone	8,497	1,194	4,581	374	2,348
Equipment Maint	134	19	72	6	37
Employee Training	6,501	913	3,506	286	1,796
Meeting Expense	73	10	40	3	20
Departmental Totals					
Total Expenditures	473,052	66,461	255,084	20,818	130,689
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	473,052	66,461	255,084	20,818	130,689
Allocation Step 1					
Inbound- All Others	137,759	19,354	74,285	6,063	38,057
Reallocate Admin Costs		(85,815)	53,838	4,394	27,583
Unallocated Costs	(196,329)	0	0	0	(196,329)
1st Allocation	414,482	0	383,207	31,275	0
Allocation Step 2					
Inbound- All Others	22,344	3,139	12,049	983	6,173
Reallocate Admin Costs		(3,139)	1,969	161	1,009
Unallocated Costs	(7,182)	0	0	0	(7,182)
2nd Allocation	15,162	0	14,018	1,144	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department County Administration Dept

	Total	General & Admin	County Admin	Legal Services	General Gov't
Total For 0100 County					
Total Allocated	429,644	0	397,225	32,419	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept

Activity - County Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	11.41	1.1838	4,536		4,536		4,536
Building & Grounds Department	30.67	3.1820	12,194		12,194		12,194
Security	3.00	0.3113	1,193		1,193		1,193
County Administration Dept	4.80	0.4980	1,908		1,908		1,908
Information Systems	9.43	0.9784	3,749		3,749	145	3,894
Legal Services Department	1.50	0.1556	596		596	23	619
Human Resources	6.77	0.7024	2,692		2,692	104	2,796
Purchasing Department	1.50	0.1556	596		596	23	619
Treasurer	8.99	0.9327	3,574		3,574	138	3,712
Health & Comm. Serv.	12.69	1.3166	5,045		5,045	195	5,240
Nazareth Facility	8.35	0.8663	3,320		3,320	128	3,448
Clinical Serv Adm & MCHD	8.12	0.8425	3,228		3,228	125	3,353
Commission	17.00	1.7638	6,759		6,759	261	7,020
Circuit Court	54.58	5.6627	21,700		21,700	837	22,537
District Court	69.68	7.2293	27,703		27,703	1,069	28,772
Friend of Court	48.77	5.0599	19,390		19,390	748	20,138
Probate Court	8.50	0.8819	3,379		3,379	130	3,509
Election	0.51	0.0529	203		203	8	211
Clerk/ROD	10.46	1.0852	4,159		4,159	160	4,319
Resource Develop	1.00	0.1038	398		398	15	413
Equalization	5.41	0.5613	2,151		2,151	83	2,234
Pros Atty	22.45	2.3292	8,926		8,926	344	9,270
Pros Atty C.R.P.	8.38	0.8694	3,332		3,332	129	3,461
Drain Comm	2.50	0.2594	994		994	38	1,032
Soil & Erosion	1.50	0.1556	596		596	23	619
Sheriff	123.24	12.7849	49,000		49,000	1,895	50,895
Animal Control	7.80	0.8093	3,101		3,101	120	3,221
Emergency Mgmt.	1.50	0.1556	596		596	23	619
Veterans Affairs	1.88	0.1951	747		747	29	776
Medical Exam	1.17	0.1214	465		465	18	483

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept

Activity - County Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	3.99	0.4140	1,586		1,586	61	1,647
Planning	1.03	0.1069	410		410	16	426
Law Enforce Fund	116.23	12.0589	46,211		46,211	1,783	47,994
Technology Fund	2.73	0.2832	1,085		1,085	42	1,127
Parks	24.71	2.5637	9,824		9,824	379	10,203
Health Admin	3.00	0.3113	1,193		1,193	46	1,239
H-Education	0.76	0.0789	302		302	12	314
H-Dental	9.99	1.0365	3,972		3,972	153	4,125
H-Laboratory	6.61	0.6858	2,628		2,628	101	2,729
H-Vision/Hearing	2.64	0.2739	1,050		1,050	40	1,090
H-Haz Waste	3.27	0.3393	1,300		1,300	50	1,350
H-Mat & Child HI	0.55	0.0571	219		219	8	227
H-Hlt Prom & Dis	1.10	0.1141	437		437	17	454
H-Child Health	0.29	0.0301	115		115	4	119
H-Clinical	2.44	0.2532	970		970	37	1,007
H-Comm. Disease	4.70	0.4876	1,869		1,869	72	1,941
H-STD	4.03	0.4181	1,602		1,602	62	1,664
H-Health Care Ac	1.00	0.1038	398		398	15	413
H-AIDS Project	1.00	0.1038	398		398	15	413
H-Grndwtr Protect	0.75	0.0778	298		298	12	310
H-Env Admin	4.00	0.4150	1,590		1,590	61	1,651
H-Env FS&F	7.92	0.8217	3,149		3,149	121	3,270
H-Env LW&W	4.48	0.4648	1,781		1,781	69	1,850
H-Surface Water	1.00	0.1038	398		398	15	413
Homeless Program	2.13	0.2210	847		847	33	880
Male Drug Court	3.37	0.3496	1,340		1,340	52	1,392
Womens Drug Ct.	2.29	0.2376	910		910	35	945
WK Kellogg Found	1.00	0.1038	398		398	15	413
DWI Drug Court	1.00	0.1038	398		398	15	413
Bioterrorism	1.52	0.1577	604		604	23	627



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept

Activity - County Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension Gt	1.75	0.1816	696		696	27	723
Homeland Sec. Gt.	3.83	0.3974	1,523		1,523	59	1,582
Victim Advocacy	1.00	0.1038	398		398	15	413
Crime Victim Rts	2.54	0.2635	1,010		1,010	39	1,049
AAA Admin	2.28	0.2366	906		906	35	941
AAA Care Mgmt.	3.57	0.3704	1,419		1,419	55	1,474
AAA Ombudsman	1.64	0.1702	652		652	25	677
AAA Info Assist.	0.71	0.0737	282		282	11	293
Single Point	0.85	0.0882	338		338	13	351
CC-Juvenile Home	50.62	5.2519	20,125		20,125	776	20,901
CC-In Home Care	5.40	0.5603	2,147		2,147	83	2,230
CC-Home Detention	1.00	0.1038	398		398	15	413
CC-Intens Learn	1.00	0.1038	398		398	15	413
CC-Day Treatment	7.86	0.8155	3,125		3,125	121	3,246
CC-Juve Drug Ct	2.67	0.2770	1,062		1,062	41	1,103
CC-Restitution	1.91	0.1982	759		759	29	788
CC-Intake Assess	4.25	0.4409	1,690		1,690	65	1,755
CC-CASA	1.00	0.1038	398		398	15	413
Cardiovascular	0.21	0.0218	83		83	3	86
Healthy Start	3.09	0.3206	1,229		1,229	47	1,276
Asthma Coalition	0.02	0.0021	8		8		8
Meth Contamination	0.53	0.0550	211		211	8	219
AIDS Coun & Test	1.50	0.1556	596		596	23	619
Nurse Family	5.46	0.5665	2,171		2,171	84	2,255
MCIR	4.00	0.4150	1,590		1,590	61	1,651
Infant Mortality	1.16	0.1204	461		461	18	479
CSHCS	2.89	0.2998	1,149		1,149	44	1,193
BCCCP	3.83	0.3974	1,523		1,523	59	1,582
IAP	1.59	0.1650	632		632	24	656
STD Control	0.21	0.0218	83		83	3	86

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept

Activity - County Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
W.I.C.	6.48	0.6723	2,576		2,576	99	2,675
CLPPP	0.72	0.0747	286		286	11	297
Marine Safety	0.62	0.0643	246		246	10	256
Sheriff Rd Pat	3.00	0.3113	1,193		1,193	46	1,239
Comm Corrections	8.67	0.8995	3,447		3,447	133	3,580
Airport	23.82	2.4713	9,470		9,470	365	9,835
Transport Auth	1.49	0.1546	592		592	23	615
Central Stores	3.93	0.4077	1,562		1,562	60	1,622
LIHEAP	0.07	0.0073	28		28	1	29
DOE Weatherization	1.46	0.1515	580		580	22	602
Weather MPSC	0.45	0.0467	179		179	7	186
Weather ARRA	1.64	0.1702	652		652	25	677
Weather T&TA ARRA	0.11	0.0114	44		44	2	46
Community Svcs	5.60	0.5810	2,226		2,226	86	2,312
Head Start Admin	3.73	0.3870	1,483		1,483	57	1,540
Head Start Ed.	40.07	4.1573	15,931		15,931	615	16,546
Head Start Health	3.62	0.3756	1,439		1,439	56	1,495
Head Start Soc.	10.79	1.1195	4,290		4,290	165	4,455
Head Start Trans	14.24	1.4774	5,662		5,662	218	5,880
Head Start ARRA	1.88	0.1951	747		747	29	776
SubTotal	963.85	100.0000	383,207		383,207	14,018	397,225
TOTAL	963.85	100.0000	383,207		383,207	14,018	397,225

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Legal Services Department	100	100.0000	31,275		31,275	1,144	32,419
SubTotal	100	100.0000	31,275		31,275	1,144	32,419
TOTAL	100	100.0000	31,275		31,275	1,144	32,419

Allocation Basis: Direct allocation to Legal Services Department

Allocation Source: County Administrator's Office



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Finance Department	4,536	4,536	0
Building & Grounds	12,194	12,194	0
Security	1,193	1,193	0
County Administration Dept	1,908	1,908	0
Information Systems	3,894	3,894	0
Legal Services Department	33,038	619	32,419
Human Resources	2,796	2,796	0
Purchasing Department	619	619	0
Treasurer	3,712	3,712	0
Health & Comm. Serv.	5,240	5,240	0
Nazareth Facility	3,448	3,448	0
Clinical Serv Adm & MCHD	3,353	3,353	0
Commission	7,020	7,020	0
Circuit Court	22,537	22,537	0
District Court	28,772	28,772	0
Friend of Court	20,138	20,138	0
Probate Court	3,509	3,509	0
Election	211	211	0
Clerk/ROD	4,319	4,319	0
Resource Develop	413	413	0
Equalization	2,234	2,234	0
Pros Atty	9,270	9,270	0
Pros Atty C.R.P.	3,461	3,461	0
Drain Comm	1,032	1,032	0
Soil & Erosion	619	619	0
Sheriff	50,895	50,895	0
Animal Control	3,221	3,221	0
Emergency Mgmt.	619	619	0
Veterans Affairs	776	776	0
Medical Exam	483	483	0
MSU Extension	1,647	1,647	0
Planning	426	426	0
Law Enforce Fund	47,994	47,994	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Technology Fund	1,127	1,127	0
Parks	10,203	10,203	0
Health Admin	1,239	1,239	0
H-Education	314	314	0
H-Dental	4,125	4,125	0
H-Laboratory	2,729	2,729	0
H-Vision/Hearing	1,090	1,090	0
H-Haz Waste	1,350	1,350	0
H-Mat & Child HI	227	227	0
H-Hlt Prom & Dis	454	454	0
H-Child Health	119	119	0
H-Clinical	1,007	1,007	0
H-Comm. Disease	1,941	1,941	0
H-STD	1,664	1,664	0
H-Health Care Ac	413	413	0
H-AIDS Project	413	413	0
H-Grndwtr Protect	310	310	0
H-Env Admin	1,651	1,651	0
H-Env FS&F	3,270	3,270	0
H-Env LW&W	1,850	1,850	0
H-Surface Water	413	413	0
Homeless Program	880	880	0
Male Drug Court	1,392	1,392	0
Womens Drug Ct.	945	945	0
WK Kellogg Found	413	413	0
DWI Drug Court	413	413	0
Bioterrorism	627	627	0
MSU Extension Gt	723	723	0
Homeland Sec. Gt.	1,582	1,582	0
Victim Advocacy	413	413	0
Crime Victim Rts	1,049	1,049	0
AAA Admin	941	941	0
AAA Care Mgmt.	1,474	1,474	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
AAA Ombudsman	677	677	0
AAA Info Assist.	293	293	0
Single Point	351	351	0
CC-Juvenile Home	20,901	20,901	0
CC-In Home Care	2,230	2,230	0
CC-Home Detention	413	413	0
CC-Intens Learn	413	413	0
CC-Day Treatment	3,246	3,246	0
CC-Juve Drug Ct	1,103	1,103	0
CC-Restitution	788	788	0
CC-Intake Assess	1,755	1,755	0
CC-CASA	413	413	0
Cardiovascular	86	86	0
Healthy Start	1,276	1,276	0
Asthma Coalition	8	8	0
Meth Contamination	219	219	0
AIDS Coun & Test	619	619	0
Nurse Family	2,255	2,255	0
MCIR	1,651	1,651	0
Infant Mortality	479	479	0
CSHCS	1,193	1,193	0
BCCCP	1,582	1,582	0
IAP	656	656	0
STD Control	86	86	0
W.I.C.	2,675	2,675	0
CLPPP	297	297	0
Marine Safety	256	256	0
Sheriff Rd Pat	1,239	1,239	0
Comm Corrections	3,580	3,580	0
Airport	9,835	9,835	0
Transport Auth	615	615	0
Central Stores	1,622	1,622	0
LIHEAP	29	29	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
DOE Weatherization	602	602	0
Weather MPSC	186	186	0
Weather ARRA	677	677	0
Weather T&TA ARRA	46	46	0
Community Svcs	2,312	2,312	0
Head Start Admin	1,540	1,540	0
Head Start Ed.	16,546	16,546	0
Head Start Health	1,495	1,495	0
Head Start Soc.	4,455	4,455	0
Head Start Trans	5,880	5,880	0
Head Start ARRA	776	776	0
Direct Billed	0	0	0
Total	429,644	397,225	32,419



**County of Kalamazoo, Michigan
Information Systems Department
Nature and Extent of Services**

The Information Processing Department provides services to both central service and operating departments. Services include technical support, system maintenance, programming, system analysis and full data processing operations. The costs allocated in this schedule include those costs accounted for in Fund 105. In addition, the county accounts for telephone and enterprise network system costs in Fund 112 (Technology Fund). The Technology Fund is set up as an internal service fund and the costs are charged back to user departments directly.

Information System Support - The cost of providing network, helpdesk, technical support and providing supplies for all computer users have been identified within this function. Related costs are distributed based on the number of PC's assigned 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	901,220			901,220
Building Use Charge	4,520		4,520	
Insurance	7,568	7	7,575	
Insurance - Property	987		987	
Termination Payoff	5,464	4	5,468	
Finance Department	3,408	211	3,619	
Building & Grounds Department	20,620	1,103	21,723	
Utilities	6,473	9	6,482	
Security	1,772	20	1,792	
County Administration Dept	3,749	145	3,894	
Information Systems		15,283	15,283	
Legal Services Department		1,714	1,714	
Human Resources		8,909	8,909	
Purchasing Department		219	219	
Treasurer		113	113	
Total Allocated Additions:	54,561	27,737	82,298	82,298
Total To Be Allocated:	955,781	27,737		983,518



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	Info Sys Supprt
Wages & Benefits			
SALARIES & WAGES	616,312	0	616,312
FRINGE BENEFITS	228,140	0	228,140
Other Expense & Cost			
Supplies	5,443	0	5,443
Telephone	8,681	0	8,681
Travel	3,342	0	3,342
Employee Training	4,364	0	4,364
Miscellaneous	4,454	0	4,454
Expendable Equip	5,222	0	5,222
Depreciation	25,262	0	25,262
Departmental Totals			
Total Expenditures	901,220	0	901,220
Deductions			
Total Deductions	0	0	0
Functional Cost	901,220	0	901,220
Allocation Step 1			
Inbound- All Others	54,561	0	54,561
1st Allocation	955,781	0	955,781
Allocation Step 2			
Inbound- All Others	27,737	0	27,737
2nd Allocation	27,737	0	27,737
Total For 0110 Information			
Total Allocated	983,518	0	983,518



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Info Sys Supprt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	11.00	1.3530	12,932		12,932		12,932
Building & Grounds Department	14.00	1.7220	16,459		16,459		16,459
Security	1.00	0.1230	1,176		1,176		1,176
County Administration Dept	5.00	0.6150	5,878		5,878		5,878
Information Systems	13.00	1.5990	15,283		15,283		15,283
Legal Services Department	2.00	0.2460	2,351		2,351	72	2,423
Human Resources	7.00	0.8610	8,229		8,229	252	8,481
Purchasing Department	1.00	0.1230	1,176		1,176	36	1,212
Treasurer	12.00	1.4760	14,107		14,107	433	14,540
Health & Comm. Serv.	14.00	1.7220	16,459		16,459	505	16,964
Clinical Serv Adm & MCHD	9.00	1.1070	10,581		10,581	325	10,906
Commission	4.00	0.4920	4,702		4,702	144	4,846
Circuit Court	105.00	12.9157	123,441		123,441	3,795	127,236
District Court	105.00	12.9151	123,440		123,440	3,787	127,227
FOC-Direct DP	48.00	5.9041	56,430		56,430	1,731	58,161
Probate Court	12.00	1.4760	14,107		14,107	433	14,540
Adult Probation	1.00	0.1230	1,176		1,176	36	1,212
Clerk/ROD	14.00	1.7220	16,459		16,459	505	16,964
Resource Develop	1.00	0.1230	1,176		1,176	36	1,212
Equalization	6.00	0.7380	7,054		7,054	216	7,270
Pros Atty	34.00	4.1820	39,971		39,971	1,226	41,197
P.A. CRP - DP	8.00	0.9840	9,405		9,405	289	9,694
Drain Comm	2.00	0.2460	2,351		2,351	72	2,423
Soil & Erosion	2.00	0.2460	2,351		2,351	72	2,423
Sheriff	70.00	8.6101	82,294		82,294	2,525	84,819
Animal Control	13.00	1.5990	15,283		15,283	469	15,752
Emergency Mgmt.	2.00	0.2460	2,351		2,351	72	2,423
Veterans Affairs	2.00	0.2460	2,351		2,351	72	2,423
Medical Exam	2.00	0.2460	2,351		2,351	72	2,423
MSU Extension	19.00	2.3370	22,337		22,337	685	23,022



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Info Sys Supprt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning	1.00	0.1230	1,176		1,176	36	1,212
Law Enforce Fund	23.00	2.8290	27,039		27,039	830	27,869
Parks	9.00	1.1070	10,581		10,581	325	10,906
Health Admin	4.00	0.4920	4,702		4,702	144	4,846
H-Education	1.00	0.1230	1,176		1,176	36	1,212
H-Dental	8.00	0.9840	9,405		9,405	289	9,694
H-Laboratory	7.00	0.8610	8,229		8,229	252	8,481
H-Vision/Hearing	2.00	0.2460	2,351		2,351	72	2,423
H-Haz Waste	2.00	0.2460	2,351		2,351	72	2,423
H-Hlt Prom & Dis	3.00	0.3690	3,527		3,527	108	3,635
H-Clinical	6.00	0.7380	7,054		7,054	216	7,270
H-Comm. Disease	7.00	0.8610	8,229		8,229	252	8,481
H-STD	5.00	0.6150	5,878		5,878	180	6,058
H-AIDS Project	2.00	0.2460	2,351		2,351	72	2,423
H-Grndwtr Protect	1.00	0.1230	1,176		1,176	36	1,212
H-Env Admin	4.00	0.4920	4,702		4,702	144	4,846
H-Env FS&F	8.00	0.9840	9,405		9,405	289	9,694
H-Env LW&W	6.00	0.7380	7,054		7,054	216	7,270
H-Surface Water	1.00	0.1230	1,176		1,176	36	1,212
Male Drug Court	3.00	0.3690	3,527		3,527	108	3,635
Womens Drug Ct.	2.00	0.2460	2,351		2,351	72	2,423
WK Kellogg Found	2.00	0.2460	2,351		2,351	72	2,423
Bioterrorism	1.00	0.1230	1,176		1,176	36	1,212
MSU Extension Gt	1.00	0.1230	1,176		1,176	36	1,212
Homeland Sec. Gt.	4.00	0.4920	4,702		4,702	144	4,846
ROD Automation	8.00	0.9840	9,405		9,405	289	9,694
Victim Advocacy	1.00	0.1230	1,176		1,176	36	1,212
Crime Victim Rts	1.00	0.1230	1,176		1,176	36	1,212
AAA Admin	2.00	0.2460	2,351		2,351	72	2,423
AAA Care Mgmt.	5.00	0.6150	5,878		5,878	180	6,058



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Info Sys Supprt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AAA Ombudsman	2.00	0.2460	2,351		2,351	72	2,423
AAA Info Assist.	1.00	0.1230	1,176		1,176	36	1,212
CC-Juvenile Home	11.00	1.3530	12,932		12,932	397	13,329
CC-In Home Care	5.00	0.6150	5,878		5,878	180	6,058
CC-Home Detention	1.00	0.1230	1,176		1,176	36	1,212
CC-Day Treatment	10.00	1.2300	11,756		11,756	361	12,117
CC-Juve Drug Ct	3.00	0.3690	3,527		3,527	108	3,635
CC-Restitution	1.00	0.1230	1,176		1,176	36	1,212
CC-Intake Assess	4.00	0.4920	4,702		4,702	144	4,846
CC-CASA	1.00	0.1230	1,176		1,176	36	1,212
Healthy Start	3.00	0.3690	3,527		3,527	108	3,635
AIDS Coun & Test	1.00	0.1230	1,176		1,176	36	1,212
Nurse Family	7.00	0.8610	8,229		8,229	252	8,481
MCIR	4.00	0.4920	4,702		4,702	144	4,846
Infant Mortality	1.00	0.1230	1,176		1,176	36	1,212
CSHCS	3.00	0.3690	3,527		3,527	108	3,635
BCCCP	5.00	0.6150	5,878		5,878	180	6,058
IAP	2.00	0.2460	2,351		2,351	72	2,423
W.I.C.	12.00	1.4760	14,107		14,107	433	14,540
CLPPP	1.00	0.1230	1,176		1,176	36	1,212
Comm Corrections	11.00	1.3530	12,932		12,932	397	13,329
Airport	11.00	1.3530	12,932		12,932	397	13,329
Transport Auth	2.00	0.2460	2,351		2,351	72	2,423
Central Stores	1.00	0.1230	1,176		1,176	36	1,212
DOE Weatherization	2.00	0.2460	2,351		2,351	72	2,423
Weather ARRA	2.00	0.2460	2,351		2,351	72	2,423
Community Svcs	10.00	1.2300	11,756		11,756	361	12,117
Head Start Admin	3.00	0.3690	3,527		3,527	108	3,635
Head Start Ed.	7.00	0.8610	8,229		8,229	252	8,481
Head Start Health	4.00	0.4920	4,702		4,702	144	4,846

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Info Sys Supprt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Head Start Soc.	11.00	1.3530	12,932		12,932	397	13,329
Head Start Trans	2.00	0.2460	2,351		2,351	72	2,423
SubTotal	813.00	100.0000	955,781		955,781	27,737	983,518
TOTAL	813.00	100.0000	955,781		955,781	27,737	983,518

Allocation Basis: Number of devices by user department

Allocation Source: Information Processing Summary Report



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Finance Department	12,932	12,932
Building & Grounds	16,459	16,459
Security	1,176	1,176
County Administration Dept	5,878	5,878
Information Systems	15,283	15,283
Legal Services Department	2,423	2,423
Human Resources	8,481	8,481
Purchasing Department	1,212	1,212
Treasurer	14,540	14,540
Health & Comm. Serv.	16,964	16,964
Clinical Serv Adm & MCHD	10,906	10,906
Commission	4,846	4,846
Circuit Court	127,236	127,236
District Court	127,227	127,227
FOC-Direct DP	58,161	58,161
Probate Court	14,540	14,540
Adult Probation	1,212	1,212
Clerk/ROD	16,964	16,964
Resource Develop	1,212	1,212
Equalization	7,270	7,270
Pros Atty	41,197	41,197
P.A. CRP - DP	9,694	9,694
Drain Comm	2,423	2,423
Soil & Erosion	2,423	2,423
Sheriff	84,819	84,819
Animal Control	15,752	15,752
Emergency Mgmt.	2,423	2,423
Veterans Affairs	2,423	2,423
Medical Exam	2,423	2,423
MSU Extension	23,022	23,022
Planning	1,212	1,212
Law Enforce Fund	27,869	27,869
Parks	10,906	10,906

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Health Admin	4,846	4,846
H-Education	1,212	1,212
H-Dental	9,694	9,694
H-Laboratory	8,481	8,481
H-Vision/Hearing	2,423	2,423
H-Haz Waste	2,423	2,423
H-Hlt Prom & Dis	3,635	3,635
H-Clinical	7,270	7,270
H-Comm. Disease	8,481	8,481
H-STD	6,058	6,058
H-AIDS Project	2,423	2,423
H-Grndwtr Protect	1,212	1,212
H-Env Admin	4,846	4,846
H-Env FS&F	9,694	9,694
H-Env LW&W	7,270	7,270
H-Surface Water	1,212	1,212
Male Drug Court	3,635	3,635
Womens Drug Ct.	2,423	2,423
WK Kellogg Found	2,423	2,423
Bioterrorism	1,212	1,212
MSU Extension Gt	1,212	1,212
Homeland Sec. Gt.	4,846	4,846
ROD Automation	9,694	9,694
Victim Advocacy	1,212	1,212
Crime Victim Rts	1,212	1,212
AAA Admin	2,423	2,423
AAA Care Mgmt.	6,058	6,058
AAA Ombudsman	2,423	2,423
AAA Info Assist.	1,212	1,212
CC-Juvenile Home	13,329	13,329
CC-In Home Care	6,058	6,058
CC-Home Detention	1,212	1,212
CC-Day Treatment	12,117	12,117

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
CC-Juve Drug Ct	3,635	3,635
CC-Restitution	1,212	1,212
CC-Intake Assess	4,846	4,846
CC-CASA	1,212	1,212
Healthy Start	3,635	3,635
AIDS Coun & Test	1,212	1,212
Nurse Family	8,481	8,481
MCIR	4,846	4,846
Infant Mortality	1,212	1,212
CSHCS	3,635	3,635
BCCCP	6,058	6,058
IAP	2,423	2,423
W.I.C.	14,540	14,540
CLPPP	1,212	1,212
Comm Corrections	13,329	13,329
Airport	13,329	13,329
Transport Auth	2,423	2,423
Central Stores	1,212	1,212
DOE Weatherization	2,423	2,423
Weather ARRA	2,423	2,423
Community Svcs	12,117	12,117
Head Start Admin	3,635	3,635
Head Start Ed.	8,481	8,481
Head Start Health	4,846	4,846
Head Start Soc.	13,329	13,329
Head Start Trans	2,423	2,423
Direct Billed	0	0
Total	983,518	983,518



**County of Kalamazoo, Michigan
Legal Services Department
Nature and Extent of Services**

The Legal Services Department is responsible for providing a variety of legal services to all County departments by the County's staff attorney or by contracting with legal professionals to provide specific services to the County. In addition, the Legal Services Department accounts for litigation claims and fees.

Civil Counsel - This function performed by the County's staff attorney have been identified and subsequently allocated based on the average number of FTE employees by department.

Retirement System – This activity identifies the costs related with providing legal services associated with the Retirement System. These costs are allocated directly to the Retirement fund.

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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	175,404			175,404
Building Use Charge	372		372	
Insurance	1,204	1	1,205	
Insurance - Property	81		81	
Termination Payoff	1,111	1	1,112	
Finance Department	1,521	100	1,621	
Building & Grounds Department	1,698	91	1,789	
Utilities	533	1	534	
Security	146	2	148	
County Administration Dept	31,871	1,167	33,038	
Information Systems	2,351	72	2,423	
Legal Services Department		273	273	
Human Resources		1,417	1,417	
Treasurer		79	79	
Total Allocated Additions:	40,888	3,204	44,092	44,092
Total To Be Allocated:	216,292	3,204		219,496



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Total	General & Admin	Civil Counsel	Retirement Sys	Airport
Wages & Benefits					
SALARIES & WAGES	125,302	0	101,514	1,976	2,058
FRINGE BENEFITS	45,735	0	37,054	723	750
Other Expense & Cost					
Legal Services	499	0	405	8	8
Communicatons	1,251	0	1,012	20	21
Training	98	0	78	2	2
Periodicals	2,519	0	2,042	40	41
Departmental Totals					
Total Expenditures	175,404	0	142,105	2,769	2,880
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	175,404	0	142,105	2,769	2,880
Allocation Step 1					
Inbound- All Others	40,888	0	33,125	645	672
Unallocated Costs	(34,096)	0	0	0	0
1st Allocation	182,196	0	175,230	3,414	3,552
Allocation Step 2					
Inbound- All Others	3,204	0	2,594	51	53
Unallocated Costs	(506)	0	0	0	0
2nd Allocation	2,698	0	2,594	51	53
Total For 0120 Legal Services					
Total Allocated	184,894	0	177,824	3,465	3,605



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Juvenile Home	General Gov't
Wages & Benefits		
SALARIES & WAGES	9,877	9,877
FRINGE BENEFITS	3,604	3,604
Other Expense & Cost		
Legal Services	39	39
Communicatons	99	99
Training	8	8
Periodicals	198	198
Departmental Totals		
Total Expenditures	13,825	13,825
Deductions		
Total Deductions	0	0
Functional Cost	13,825	13,825
Allocation Step 1		
Inbound- All Others	3,223	3,223
Unallocated Costs	(17,048)	(17,048)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	253	253
Unallocated Costs	(253)	(253)
2nd Allocation	0	0
Total For 0120 Legal Services		
Total Allocated	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	11.41	1.1838	2,074		2,074		2,074
Building & Grounds Department	30.67	3.1820	5,576		5,576		5,576
Security	3.00	0.3113	545		545		545
County Administration Dept	4.80	0.4980	873		873		873
Information Systems	9.43	0.9784	1,714		1,714		1,714
Legal Services Department	1.50	0.1556	273		273		273
Human Resources	6.77	0.7024	1,231		1,231	19	1,250
Purchasing Department	1.50	0.1556	273		273	4	277
Treasurer	8.99	0.9327	1,634		1,634	26	1,660
Health & Comm. Serv.	12.69	1.3166	2,307		2,307	36	2,343
Nazareth Facility	8.35	0.8663	1,518		1,518	24	1,542
Clinical Serv Adm & MCHD	8.12	0.8425	1,476		1,476	23	1,499
Commission	17.00	1.7638	3,091		3,091	49	3,140
Circuit Court	54.58	5.6627	9,923		9,923	157	10,080
District Court	69.68	7.2293	12,668		12,668	200	12,868
Friend of Court	48.77	5.0599	8,866		8,866	140	9,006
Probate Court	8.50	0.8819	1,545		1,545	24	1,569
Election	0.51	0.0529	93		93	1	94
Clerk/ROD	10.46	1.0852	1,902		1,902	30	1,932
Resource Develop	1.00	0.1038	182		182	3	185
Equalization	5.41	0.5613	984		984	16	1,000
Pros Atty	22.45	2.3292	4,081		4,081	64	4,145
Pros Atty C.R.P.	8.38	0.8694	1,524		1,524	24	1,548
Drain Comm	2.50	0.2594	455		455	7	462
Soil & Erosion	1.50	0.1556	273		273	4	277
Sheriff	123.24	12.7849	22,404		22,404	356	22,760
Animal Control	7.80	0.8093	1,418		1,418	22	1,440
Emergency Mgmt.	1.50	0.1556	273		273	4	277
Veterans Affairs	1.88	0.1951	342		342	5	347
Medical Exam	1.17	0.1214	213		213	3	216

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	3.99	0.4140	725		725	11	736
Planning	1.03	0.1069	187		187	3	190
Law Enforce Fund	116.23	12.0589	21,131		21,131	334	21,465
Technology Fund	2.73	0.2832	496		496	8	504
Parks	24.71	2.5637	4,492		4,492	71	4,563
Health Admin	3.00	0.3113	545		545	9	554
H-Education	0.76	0.0789	138		138	2	140
H-Dental	9.99	1.0365	1,816		1,816	29	1,845
H-Laboratory	6.61	0.6858	1,202		1,202	19	1,221
H-Vision/Hearing	2.64	0.2739	480		480	8	488
H-Haz Waste	3.27	0.3393	594		594	9	603
H-Mat & Child HI	0.55	0.0571	100		100	2	102
H-Hlt Prom & Dis	1.10	0.1141	200		200	3	203
H-Child Health	0.29	0.0301	53		53	1	54
H-Clinical	2.44	0.2532	444		444	7	451
H-Comm. Disease	4.70	0.4876	854		854	14	868
H-STD	4.03	0.4181	733		733	12	745
H-Health Care Ac	1.00	0.1038	182		182	3	185
H-AIDS Project	1.00	0.1038	182		182	3	185
H-Grndwtr Protect	0.75	0.0778	136		136	2	138
H-Env Admin	4.00	0.4150	727		727	11	738
H-Env FS&F	7.92	0.8217	1,440		1,440	23	1,463
H-Env LW&W	4.48	0.4648	814		814	13	827
H-Surface Water	1.00	0.1038	182		182	3	185
Homeless Program	2.13	0.2210	387		387	6	393
Male Drug Court	3.37	0.3496	613		613	10	623
Womens Drug Ct.	2.29	0.2376	416		416	7	423
WK Kellogg Found	1.00	0.1038	182		182	3	185
DWI Drug Court	1.00	0.1038	182		182	3	185
Bioterrorism	1.52	0.1577	276		276	4	280



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension Gt	1.75	0.1816	318		318	5	323
Homeland Sec. Gt.	3.83	0.3974	696		696	11	707
Victim Advocacy	1.00	0.1038	182		182	3	185
Crime Victim Rts	2.54	0.2635	462		462	7	469
AAA Admin	2.28	0.2366	415		415	7	422
AAA Care Mgmt.	3.57	0.3704	649		649	10	659
AAA Ombudsman	1.64	0.1702	298		298	5	303
AAA Info Assist.	0.71	0.0737	129		129	2	131
Single Point	0.85	0.0882	155		155	2	157
CC-Juvenile Home	50.62	5.2519	9,203		9,203	145	9,348
CC-In Home Care	5.40	0.5603	982		982	16	998
CC-Home Detention	1.00	0.1038	182		182	3	185
CC-Intens Learn	1.00	0.1038	182		182	3	185
CC-Day Treatment	7.86	0.8155	1,429		1,429	23	1,452
CC-Juve Drug Ct	2.67	0.2770	485		485	8	493
CC-Restitution	1.91	0.1982	347		347	5	352
CC-Intake Assess	4.25	0.4409	773		773	12	785
CC-CASA	1.00	0.1038	182		182	3	185
Cardiovascular	0.21	0.0218	38		38	1	39
Healthy Start	3.09	0.3206	562		562	9	571
Asthma Coalition	0.02	0.0021	4		4		4
Meth Contamination	0.53	0.0550	96		96	2	98
AIDS Coun & Test	1.50	0.1556	273		273	4	277
Nurse Family	5.46	0.5665	993		993	16	1,009
MCIR	4.00	0.4150	727		727	11	738
Infant Mortality	1.16	0.1204	211		211	3	214
CSHCS	2.89	0.2998	525		525	8	533
BCCCP	3.83	0.3974	696		696	11	707
IAP	1.59	0.1650	289		289	5	294
STD Control	0.21	0.0218	38		38	1	39

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
W.I.C.	6.48	0.6723	1,178		1,178	19	1,197
CLPPP	0.72	0.0747	131		131	2	133
Marine Safety	0.62	0.0643	113		113	2	115
Sheriff Rd Pat	3.00	0.3113	545		545	9	554
Comm Corrections	8.67	0.8995	1,576		1,576	25	1,601
Airport	23.82	2.4713	4,331		4,331	68	4,399
Transport Auth	1.49	0.1546	271		271	4	275
Central Stores	3.93	0.4077	714		714	11	725
LIHEAP	0.07	0.0073	13		13		13
DOE Weatherization	1.46	0.1515	265		265	4	269
Weather MPSC	0.45	0.0467	82		82	1	83
Weather ARRA	1.64	0.1702	298		298	5	303
Weather T&TA ARRA	0.11	0.0114	20		20		20
Community Svcs	5.60	0.5810	1,018		1,018	16	1,034
Head Start Admin	3.73	0.3870	678		678	11	689
Head Start Ed.	40.07	4.1573	7,285		7,285	115	7,400
Head Start Health	3.62	0.3756	658		658	10	668
Head Start Soc.	10.79	1.1195	1,962		1,962	31	1,993
Head Start Trans	14.24	1.4774	2,589		2,589	41	2,630
Head Start ARRA	1.88	0.1951	342		342	5	347
SubTotal	963.85	100.0000	175,230		175,230	2,594	177,824
TOTAL	963.85	100.0000	175,230		175,230	2,594	177,824

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Retirement Sys

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Retirement	100	100.0000	3,414		3,414	51	3,465
SubTotal	100	100.0000	3,414		3,414	51	3,465
TOTAL	100	100.0000	3,414		3,414	51	3,465

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Airport

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Airport	100	100.0000	3,552		3,552	53	3,605
SubTotal	100	100.0000	3,552		3,552	53	3,605
TOTAL	100	100.0000	3,552		3,552	53	3,605

Allocation Basis: Direct allocation to Airport

Allocation Source: Legal Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport
Finance Department	2,074	2,074	0	0
Building & Grounds	5,576	5,576	0	0
Security	545	545	0	0
County Administration Dept	873	873	0	0
Information Systems	1,714	1,714	0	0
Legal Services Department	273	273	0	0
Human Resources	1,250	1,250	0	0
Purchasing Department	277	277	0	0
Treasurer	1,660	1,660	0	0
Health & Comm. Serv.	2,343	2,343	0	0
Nazareth Facility	1,542	1,542	0	0
Clinical Serv Adm & MCHD	1,499	1,499	0	0
Commission	3,140	3,140	0	0
Circuit Court	10,080	10,080	0	0
District Court	12,868	12,868	0	0
Friend of Court	9,006	9,006	0	0
Probate Court	1,569	1,569	0	0
Election	94	94	0	0
Clerk/ROD	1,932	1,932	0	0
Resource Develop	185	185	0	0
Equalization	1,000	1,000	0	0
Pros Atty	4,145	4,145	0	0
Pros Atty C.R.P.	1,548	1,548	0	0
Drain Comm	462	462	0	0
Soil & Erosion	277	277	0	0
Sheriff	22,760	22,760	0	0
Animal Control	1,440	1,440	0	0
Emergency Mgmt.	277	277	0	0
Veterans Affairs	347	347	0	0
Medical Exam	216	216	0	0
MSU Extension	736	736	0	0
Planning	190	190	0	0
Law Enforce Fund	21,465	21,465	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport
Technology Fund	504	504	0	0
Parks	4,563	4,563	0	0
Health Admin	554	554	0	0
H-Education	140	140	0	0
H-Dental	1,845	1,845	0	0
H-Laboratory	1,221	1,221	0	0
H-Vision/Hearing	488	488	0	0
H-Haz Waste	603	603	0	0
H-Mat & Child HI	102	102	0	0
H-Hlt Prom & Dis	203	203	0	0
H-Child Health	54	54	0	0
H-Clinical	451	451	0	0
H-Comm. Disease	868	868	0	0
H-STD	745	745	0	0
H-Health Care Ac	185	185	0	0
H-AIDS Project	185	185	0	0
H-Grndwtr Protect	138	138	0	0
H-Env Admin	738	738	0	0
H-Env FS&F	1,463	1,463	0	0
H-Env LW&W	827	827	0	0
H-Surface Water	185	185	0	0
Homeless Program	393	393	0	0
Male Drug Court	623	623	0	0
Womens Drug Ct.	423	423	0	0
WK Kellogg Found	185	185	0	0
DWI Drug Court	185	185	0	0
Bioterrorism	280	280	0	0
MSU Extension Gt	323	323	0	0
Homeland Sec. Gt.	707	707	0	0
Victim Advocacy	185	185	0	0
Crime Victim Rts	469	469	0	0
AAA Admin	422	422	0	0
AAA Care Mgmt.	659	659	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport
AAA Ombudsman	303	303	0	0
AAA Info Assist.	131	131	0	0
Single Point	157	157	0	0
CC-Juvenile Home	9,348	9,348	0	0
CC-In Home Care	998	998	0	0
CC-Home Detention	185	185	0	0
CC-Intens Learn	185	185	0	0
CC-Day Treatment	1,452	1,452	0	0
CC-Juve Drug Ct	493	493	0	0
CC-Restitution	352	352	0	0
CC-Intake Assess	785	785	0	0
CC-CASA	185	185	0	0
Cardiovascular	39	39	0	0
Healthy Start	571	571	0	0
Asthma Coalition	4	4	0	0
Meth Contamination	98	98	0	0
AIDS Coun & Test	277	277	0	0
Nurse Family	1,009	1,009	0	0
MCIR	738	738	0	0
Infant Mortality	214	214	0	0
CSHCS	533	533	0	0
BCCCP	707	707	0	0
IAP	294	294	0	0
STD Control	39	39	0	0
W.I.C.	1,197	1,197	0	0
CLPPP	133	133	0	0
Marine Safety	115	115	0	0
Sheriff Rd Pat	554	554	0	0
Comm Corrections	1,601	1,601	0	0
Airport	8,004	4,399	0	3,605
Transport Auth	275	275	0	0
Central Stores	725	725	0	0
Retirement	3,465	0	3,465	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport
LIHEAP	13	13	0	0
DOE Weatherization	269	269	0	0
Weather MPSC	83	83	0	0
Weather ARRA	303	303	0	0
Weather T&TA ARRA	20	20	0	0
Community Svcs	1,034	1,034	0	0
Head Start Admin	689	689	0	0
Head Start Ed.	7,400	7,400	0	0
Head Start Health	668	668	0	0
Head Start Soc.	1,993	1,993	0	0
Head Start Trans	2,630	2,630	0	0
Head Start ARRA	347	347	0	0
Direct Billed	0	0	0	0
Total	184,894	177,824	3,465	3,605



**County of Kalamazoo, Michigan
Human Resources Department
Nature and Extent of Services**

The County Human Resources Department provides personnel management for all County departments. The costs identified in this schedule have been allocated as follows:

Personnel Administration - Services identified in this activity include recruitment, advertising, testing, maintaining employee records, fringe benefits enrollment, Workers' Compensation claims processing, and maintenance of the County's compensation plan. The office also participated in labor relations, labor negotiations, E.E.O. (Equal Employment Opportunity) hearings and grievance processing. Collective bargaining negotiations, labor relations, E.E.O. and certain other personnel issues are contracted by the County with outside counsel. Costs are allocated to all departments based on the number of FTE employees.

OPEB – This activity identifies costs associated directly with the Public Employees Benefit fund. These costs have been allocated directly to the benefiting program.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	844,810			844,810
Building Use Charge	4,016		4,016	
Insurance	5,433	5	5,438	
Insurance - Property	877		877	
Termination Payoff	(1,244)	2	(1,242)	
Finance Department	5,440	357	5,797	
Building & Grounds Department	18,318	980	19,298	
Utilities	5,750	8	5,758	
Security	1,574	18	1,592	
County Administration Dept	2,692	104	2,796	
Information Systems	8,229	252	8,481	
Legal Services Department	1,231	19	1,250	
Human Resources		6,396	6,396	
Purchasing Department		198	198	
Treasurer		415	415	
Total Allocated Additions:	52,316	8,754	61,070	61,070
Total To Be Allocated:	897,126	8,754		905,880



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB
Wages & Benefits				
SALARIES & WAGES	355,342	0	353,740	1,602
FRINGE BENEFITS	129,700	0	129,116	584
Other Expense & Cost				
Physical Exams	18,832	0	18,832	0
Supplies	19,636	0	19,548	88
Badging Supplies	1,773	0	1,773	0
Legal Services	279,163	0	279,163	0
Contractual Svcs	1,657	0	1,657	0
Security	402	0	400	2
Telephone	4,523	0	4,503	20
Travel	3,059	0	3,045	14
Advertising	12,139	0	12,139	0
Employee Training	7,645	0	7,645	0
Management Develop	10,433	0	10,433	0
Newsletter	506	0	506	0
Departmental Totals				
Total Expenditures	844,810	0	842,500	2,310
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	844,810	0	842,500	2,310
Allocation Step 1				
Inbound- All Others	52,316	0	52,080	236
1st Allocation	897,126	0	894,580	2,546
Allocation Step 2				
Inbound- All Others	8,754	0	8,715	39
2nd Allocation	8,754	0	8,715	39



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB
Total For 0140 Human Resources				
Total Allocated	905,880	0	903,295	2,585



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	11.41	1.2050	10,780		10,780		10,780
Building & Grounds Department	30.67	3.2392	28,977		28,977		28,977
Security	3.00	0.3168	2,834		2,834		2,834
County Administration Dept	4.80	0.5069	4,535		4,535		4,535
Information Systems	9.43	0.9959	8,909		8,909		8,909
Legal Services Department	1.50	0.1584	1,417		1,417		1,417
Human Resources	6.77	0.7150	6,396		6,396		6,396
Purchasing Department	1.50	0.1584	1,417		1,417	15	1,432
Treasurer	8.99	0.9495	8,494		8,494	89	8,583
Health & Comm. Serv.	12.69	1.3402	11,989		11,989	126	12,115
Nazareth Facility	8.35	0.8819	7,889		7,889	83	7,972
Clinical Serv Adm & MCHD	8.12	0.8576	7,672		7,672	80	7,752
Circuit Court	54.58	5.7644	51,567		51,567	541	52,108
District Court	69.68	7.3591	65,833		65,833	691	66,524
Friend of Court	48.77	5.1508	46,078		46,078	483	46,561
Probate Court	8.50	0.8977	8,031		8,031	84	8,115
Election	0.51	0.0539	482		482	5	487
Clerk/ROD	10.46	1.1047	9,883		9,883	104	9,987
Resource Develop	1.00	0.1056	945		945	10	955
Equalization	5.41	0.5714	5,111		5,111	54	5,165
Pros Atty	22.45	2.3710	21,211		21,211	223	21,434
Pros Atty C.R.P.	8.38	0.8850	7,917		7,917	83	8,000
Drain Comm	2.50	0.2640	2,362		2,362	25	2,387
Soil & Erosion	1.50	0.1584	1,417		1,417	15	1,432
Sheriff	123.24	13.0161	116,439		116,439	1,219	117,658
Animal Control	7.80	0.8238	7,369		7,369	77	7,446
Emergency Mgmt.	1.50	0.1584	1,417		1,417	15	1,432
Veterans Affairs	1.88	0.1986	1,776		1,776	19	1,795
Medical Exam	1.17	0.1236	1,105		1,105	12	1,117
MSU Extension	3.99	0.4214	3,770		3,770	40	3,810

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning	1.03	0.1088	973		973	10	983
Law Enforce Fund	116.23	12.2754	109,814		109,814	1,152	110,966
Technology Fund	2.73	0.2883	2,579		2,579	27	2,606
Parks	24.71	2.6097	23,346		23,346	245	23,591
Health Admin	3.00	0.3168	2,834		2,834	30	2,864
H-Education	0.76	0.0803	718		718	8	726
H-Dental	9.99	1.0551	9,439		9,439	99	9,538
H-Laboratory	6.61	0.6981	6,245		6,245	66	6,311
H-Vision/Hearing	2.64	0.2788	2,494		2,494	26	2,520
H-Haz Waste	3.27	0.3454	3,089		3,089	32	3,121
H-Mat & Child HI	0.55	0.0581	520		520	5	525
H-Hlt Prom & Dis	1.10	0.1162	1,039		1,039	11	1,050
H-Child Health	0.29	0.0306	274		274	3	277
H-Clinical	2.44	0.2577	2,305		2,305	24	2,329
H-Comm. Disease	4.70	0.4964	4,441		4,441	47	4,488
H-STD	4.03	0.4256	3,808		3,808	40	3,848
H-Health Care Ac	1.00	0.1056	945		945	10	955
H-AIDS Project	1.00	0.1056	945		945	10	955
H-Grndwtr Protect	0.75	0.0792	709		709	7	716
H-Env Admin	4.00	0.4225	3,779		3,779	40	3,819
H-Env FS&F	7.92	0.8365	7,483		7,483	79	7,562
H-Env LW&W	4.48	0.4731	4,233		4,233	44	4,277
H-Surface Water	1.00	0.1056	945		945	10	955
Homeless Program	2.13	0.2250	2,012		2,012	21	2,033
Male Drug Court	3.37	0.3559	3,184		3,184	33	3,217
Womens Drug Ct.	2.29	0.2419	2,164		2,164	23	2,187
WK Kellogg Found	1.00	0.1056	945		945	10	955
DWI Drug Court	1.00	0.1056	945		945	10	955
Bioterrorism	1.52	0.1605	1,436		1,436	15	1,451
MSU Extension Gt	1.75	0.1848	1,653		1,653	17	1,670

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Homeland Sec. Gt.	3.83	0.4045	3,619		3,619	38	3,657
Victim Advocacy	1.00	0.1056	945		945	10	955
Crime Victim Rts	2.54	0.2683	2,400		2,400	25	2,425
AAA Admin	2.28	0.2408	2,154		2,154	23	2,177
AAA Care Mgmt.	3.57	0.3770	3,373		3,373	35	3,408
AAA Ombudsman	1.64	0.1732	1,549		1,549	16	1,565
AAA Info Assist.	0.71	0.0750	671		671	7	678
Single Point	0.85	0.0898	803		803	8	811
CC-Juvenile Home	50.62	5.3461	47,826		47,826	502	48,328
CC-In Home Care	5.40	0.5703	5,102		5,102	54	5,156
CC-Home Detention	1.00	0.1056	945		945	10	955
CC-Intens Learn	1.00	0.1056	945		945	10	955
CC-Day Treatment	7.86	0.8301	7,426		7,426	78	7,504
CC-Juve Drug Ct	2.67	0.2820	2,523		2,523	26	2,549
CC-Restitution	1.91	0.2017	1,805		1,805	19	1,824
CC-Intake Assess	4.25	0.4489	4,015		4,015	42	4,057
CC-CASA	1.00	0.1056	945		945	10	955
Cardiovascular	0.21	0.0222	198		198	2	200
Healthy Start	3.09	0.3263	2,919		2,919	31	2,950
Asthma Coalition	0.02	0.0021	19		19		19
Meth Contamination	0.53	0.0560	501		501	5	506
AIDS Coun & Test	1.50	0.1584	1,417		1,417	15	1,432
Nurse Family	5.46	0.5766	5,159		5,159	54	5,213
MCIR	4.00	0.4225	3,779		3,779	40	3,819
Infant Mortality	1.16	0.1225	1,096		1,096	11	1,107
CSHCS	2.89	0.3052	2,730		2,730	29	2,759
BCCCP	3.83	0.4045	3,619		3,619	38	3,657
IAP	1.59	0.1679	1,502		1,502	16	1,518
STD Control	0.21	0.0222	198		198	2	200
W.I.C.	6.48	0.6844	6,122		6,122	64	6,186



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLPPP	0.72	0.0760	680		680	7	687
Marine Safety	0.62	0.0655	586		586	6	592
Sheriff Rd Pat	3.00	0.3168	2,834		2,834	30	2,864
Comm Corrections	8.67	0.9157	8,191		8,191	86	8,277
Airport	23.82	2.5157	22,505		22,505	236	22,741
Transport Auth	1.49	0.1574	1,408		1,408	15	1,423
Central Stores	3.93	0.4151	3,713		3,713	39	3,752
LIHEAP	0.07	0.0074	66		66	1	67
DOE Weatherization	1.46	0.1542	1,379		1,379	14	1,393
Weather MPSC	0.45	0.0475	425		425	4	429
Weather ARRA	1.64	0.1732	1,549		1,549	16	1,565
Weather T&TA ARRA	0.11	0.0116	104		104	1	105
Community Svcs	5.60	0.5914	5,291		5,291	56	5,347
Head Start Admin	3.73	0.3939	3,524		3,524	37	3,561
Head Start Ed.	40.07	4.2319	37,858		37,858	397	38,255
Head Start Health	3.62	0.3823	3,420		3,420	36	3,456
Head Start Soc.	10.79	1.1396	10,194		10,194	107	10,301
Head Start Trans	14.24	1.5039	13,454		13,454	141	13,595
Head Start ARRA	1.88	0.1986	1,776		1,776	19	1,795
SubTotal	946.85	100.0000	894,580		894,580	8,715	903,295
TOTAL	946.85	100.0000	894,580		894,580	8,715	903,295

Allocation Basis: Number of FTE employees by depart (except commissioner)

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - OPEB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OPEB	100	100.0000	2,546		2,546	39	2,585
SubTotal	100	100.0000	2,546		2,546	39	2,585
TOTAL	100	100.0000	2,546		2,546	39	2,585

Allocation Basis: Direct allocation to OPEB

Allocation Source: Human Resources



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
Finance Department	10,780	10,780	0
Building & Grounds	28,977	28,977	0
Security	2,834	2,834	0
County Administration Dept	4,535	4,535	0
Information Systems	8,909	8,909	0
Legal Services Department	1,417	1,417	0
Human Resources	6,396	6,396	0
Purchasing Department	1,432	1,432	0
Treasurer	8,583	8,583	0
Health & Comm. Serv.	12,115	12,115	0
Nazareth Facility	7,972	7,972	0
Clinical Serv Adm & MCHD	7,752	7,752	0
Circuit Court	52,108	52,108	0
District Court	66,524	66,524	0
Friend of Court	46,561	46,561	0
Probate Court	8,115	8,115	0
Election	487	487	0
Clerk/ROD	9,987	9,987	0
Resource Develop	955	955	0
Equalization	5,165	5,165	0
Pros Atty	21,434	21,434	0
Pros Atty C.R.P.	8,000	8,000	0
Drain Comm	2,387	2,387	0
Soil & Erosion	1,432	1,432	0
Sheriff	117,658	117,658	0
Animal Control	7,446	7,446	0
Emergency Mgmt.	1,432	1,432	0
Veterans Affairs	1,795	1,795	0
Medical Exam	1,117	1,117	0
MSU Extension	3,810	3,810	0
Planning	983	983	0
Law Enforce Fund	110,966	110,966	0
Technology Fund	2,606	2,606	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
Parks	23,591	23,591	0
Health Admin	2,864	2,864	0
H-Education	726	726	0
H-Dental	9,538	9,538	0
H-Laboratory	6,311	6,311	0
H-Vision/Hearing	2,520	2,520	0
H-Haz Waste	3,121	3,121	0
H-Mat & Child HI	525	525	0
H-Hlt Prom & Dis	1,050	1,050	0
H-Child Health	277	277	0
H-Clinical	2,329	2,329	0
H-Comm. Disease	4,488	4,488	0
H-STD	3,848	3,848	0
H-Health Care Ac	955	955	0
H-AIDS Project	955	955	0
H-Grndwtr Protect	716	716	0
H-Env Admin	3,819	3,819	0
H-Env FS&F	7,562	7,562	0
H-Env LW&W	4,277	4,277	0
H-Surface Water	955	955	0
Homeless Program	2,033	2,033	0
Male Drug Court	3,217	3,217	0
Womens Drug Ct.	2,187	2,187	0
WK Kellogg Found	955	955	0
DWI Drug Court	955	955	0
Bioterrorism	1,451	1,451	0
MSU Extension Gt	1,670	1,670	0
Homeland Sec. Gt.	3,657	3,657	0
Victim Advocacy	955	955	0
Crime Victim Rts	2,425	2,425	0
AAA Admin	2,177	2,177	0
AAA Care Mgmt.	3,408	3,408	0
AAA Ombudsman	1,565	1,565	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
AAA Info Assist.	678	678	0
Single Point	811	811	0
CC-Juvenile Home	48,328	48,328	0
CC-In Home Care	5,156	5,156	0
CC-Home Detention	955	955	0
CC-Intens Learn	955	955	0
CC-Day Treatment	7,504	7,504	0
CC-Juve Drug Ct	2,549	2,549	0
CC-Restitution	1,824	1,824	0
CC-Intake Assess	4,057	4,057	0
CC-CASA	955	955	0
Cardiovascular	200	200	0
Healthy Start	2,950	2,950	0
Asthma Coalition	19	19	0
Meth Contamination	506	506	0
AIDS Coun & Test	1,432	1,432	0
Nurse Family	5,213	5,213	0
MCIR	3,819	3,819	0
Infant Mortality	1,107	1,107	0
CSHCS	2,759	2,759	0
BCCCP	3,657	3,657	0
IAP	1,518	1,518	0
STD Control	200	200	0
W.I.C.	6,186	6,186	0
CLPPP	687	687	0
Marine Safety	592	592	0
Sheriff Rd Pat	2,864	2,864	0
Comm Corrections	8,277	8,277	0
Airport	22,741	22,741	0
Transport Auth	1,423	1,423	0
Central Stores	3,752	3,752	0
OPEB	2,585	0	2,585
LIHEAP	67	67	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
DOE Weatherization	1,393	1,393	0
Weather MPSC	429	429	0
Weather ARRA	1,565	1,565	0
Weather T&TA ARRA	105	105	0
Community Svcs	5,347	5,347	0
Head Start Admin	3,561	3,561	0
Head Start Ed.	38,255	38,255	0
Head Start Health	3,456	3,456	0
Head Start Soc.	10,301	10,301	0
Head Start Trans	13,595	13,595	0
Head Start ARRA	1,795	1,795	0
Direct Billed	0	0	0
Total	905,880	903,295	2,585



**County of Kalamazoo, Michigan
Purchasing Department
Nature and Extent of Services**

The Kalamazoo County Purchasing Department assists all County departments in procuring necessary goods and services needed to operate and maintain departmental operations. Services include preparation of specifications, standardization, competitive prices, formal bidding, vendor negotiations, fixed asset report maintenance and surplus disposal. Costs of the Purchasing department have been allocated based on the following activities.

Purchasing – This activity identifies the costs of processing the information necessary associated with issuing a purchase order. The basis of allocation is the number of purchase order by department.

Bids / RFP's – This activity identifies the costs related to issuing and reviewing bids and “Request For Proposals” (RFP). The basis of allocation is the number of bids and RFP's by department.

Fixed Assets – This activity identifies the costs of updating the Fixed Asset system to account for new additions and the deletions. The basis of allocation is the number of additions and deletions by department.

Building Authority – This activity identifies the time associated with managing building authority construction projects. The basis of allocation is the number of contracts processed by benefiting project.

P-CARD – This activity identifies the costs related to managing purchases through the use of the P-CARD system. This activity is allocated based on the number of P-CARD purchases by department.

Cell Phones – This department is responsible for managing the use of cell phones by county departments. This activity has been allocated based on the dollar amount of cell phone charges by benefiting department.

**County of Kalamazoo, Michigan
Purchasing Department
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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Purchasing Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	117,491			117,491
Building Use Charge	869		869	
Insurance	1,204	1	1,205	
Insurance - Property	190		190	
Termination Payoff	674		674	
Finance Department	1,983	132	2,115	
Building & Grounds Department	3,962	212	4,174	
Utilities	1,244	2	1,246	
Security	340	4	344	
County Administration Dept	596	23	619	
Information Systems	1,176	36	1,212	
Legal Services Department	273	4	277	
Human Resources	1,417	15	1,432	
Purchasing Department		1,374	1,374	
Treasurer		117	117	
Total Allocated Additions:	13,928	1,920	15,848	15,848
Total To Be Allocated:	131,419	1,920		133,339



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Purchasing Department

	Total	General & Admin	Purchasing	Bids / RFP's	Fixed Assets
Wages & Benefits					
SALARIES & WAGES	75,968	0	40,693	11,758	5,879
FRINGE BENEFITS	27,729	0	14,853	4,292	2,146
Other Expense & Cost					
Supplies	3,114	0	1,667	482	241
Dues	250	0	133	39	19
Contract Services	1,736	0	930	269	134
Telephone	1,100	0	589	170	85
Travel	295	0	158	46	23
Equipment Maint	437	0	233	68	34
Employee Training	2,365	0	1,266	366	183
Miscellaneous	4,497	0	2,409	696	348
Departmental Totals					
Total Expenditures	117,491	0	62,931	18,186	9,092
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	117,491	0	62,931	18,186	9,092
Allocation Step 1					
Inbound- All Others	13,928	0	7,460	2,156	1,078
1st Allocation	131,419	0	70,391	20,342	10,170
Allocation Step 2					
Inbound- All Others	1,920	0	1,029	297	149
2nd Allocation	1,920	0	1,029	297	149
Total For 0150 Purchasing					
Total Allocated	133,339	0	71,420	20,639	10,319



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Purchasing Department

	Building Auth.	P-Card	Cell Phones
Wages & Benefits			
SALARIES & WAGES	11,758	2,940	2,940
FRINGE BENEFITS	4,292	1,073	1,073
Other Expense & Cost			
Supplies	482	121	121
Dues	39	10	10
Contract Services	269	67	67
Telephone	170	43	43
Travel	46	11	11
Equipment Maint	68	17	17
Employee Training	366	92	92
Miscellaneous	696	174	174
Departmental Totals			
Total Expenditures	18,186	4,548	4,548
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	18,186	4,548	4,548
Allocation Step 1			
Inbound- All Others	2,156	539	539
1st Allocation	20,342	5,087	5,087
Allocation Step 2			
Inbound- All Others	297	74	74
2nd Allocation	297	74	74
Total For 0150 Purchasing			
Total Allocated	20,639	5,161	5,161



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	1	0.1783	125		125		125
Finance Department	2	0.3565	251		251		251
Building & Grounds Department	43	7.6649	5,395		5,395		5,395
Information Systems	1	0.1783	125		125		125
Human Resources	1	0.1783	125		125		125
Treasurer	1	0.1783	125		125	2	127
Health & Comm. Serv.	4	0.7130	502		502	8	510
Nazareth Facility	14	2.4955	1,757		1,757	28	1,785
Circuit Court	7	1.2478	878		878	14	892
District Court	9	1.6043	1,129		1,129	18	1,147
Friend of Court	4	0.7130	502		502	8	510
Probate Court	4	0.7130	502		502	8	510
Adult Probation	1	0.1783	125		125	2	127
Election	4	0.7130	502		502	8	510
Pros Atty	4	0.7130	502		502	8	510
Drain Comm	1	0.1783	125		125	2	127
Sheriff	32	5.7041	4,015		4,015	64	4,079
Animal Control	8	1.4260	1,004		1,004	16	1,020
Emergency Mgmt.	3	0.5348	376		376	6	382
Gen Co Pub Impv	106	18.8934	13,315		13,315	215	13,530
Veterans Affairs	1	0.1783	125		125	2	127
Planning	1	0.1783	125		125	2	127
Employee Benefits	4	0.7130	502		502	8	510
Law Enforce Fund	30	5.3476	3,764		3,764	60	3,824
Technology Fund	31	5.5258	3,890		3,890	62	3,952
Parks	35	6.2389	4,392		4,392	70	4,462
H-Dental	3	0.5348	376		376	6	382
H-Laboratory	14	2.4955	1,757		1,757	28	1,785
H-Haz Waste	1	0.1783	125		125	2	127
H-Child Health	1	0.1783	125		125	2	127



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical	17	3.0303	2,133		2,133	34	2,167
H-Env FS&F	4	0.7130	502		502	8	510
Homeless Program	1	0.1783	125		125	2	127
Accomodation Tax	18	3.2086	2,259		2,259	36	2,295
Male Drug Court	1	0.1783	125		125	2	127
Womens Drug Ct.	1	0.1783	125		125	2	127
DWI Drug Court	1	0.1783	125		125	2	127
Bioterrorism	9	1.6043	1,129		1,129	18	1,147
Homeland Sec. Gt.	1	0.1783	125		125	2	127
ROD Automation	3	0.5348	376		376	6	382
Drug Law Enforce	1	0.1783	125		125	2	127
AAA Care Mgmt.	1	0.1783	125		125	2	127
CC-Juvenile Home	2	0.3565	251		251	4	255
Cardiovascular	1	0.1783	125		125	2	127
Healthy Start	3	0.5348	376		376	6	382
MCIR	1	0.1783	125		125	2	127
Infant Mortality	1	0.1783	125		125	2	127
BCCCP	3	0.5348	376		376	6	382
IAP	1	0.1783	125		125	2	127
W.I.C.	1	0.1783	125		125	2	127
CLPPP	3	0.5348	376		376	6	382
Survey & Remonum	1	0.1783	125		125	2	127
Airport	60	10.6952	7,528		7,528	120	7,648
Central Stores	3	0.5348	376		376	6	382
LIHEAP	5	0.8913	627		627	10	637
DOE Weatherization	9	1.6043	1,129		1,129	18	1,147
Weather MPSC	14	2.4955	1,757		1,757	28	1,785
Weather ARRA	3	0.5348	376		376	6	382
Community Svcs	1	0.1783	125		125	2	127
Head Start Admin	2	0.3565	251		251	4	255



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Head Start Ed.	10	1.7825	1,255		1,255	20	1,275
Head Start Health	5	0.8913	627		627	10	637
Head Start Soc.	2	0.3565	251		251	4	255
Head Start Trans	1	0.1783	125		125	2	127
SubTotal	561	100.0000	70,391		70,391	1,029	71,420
TOTAL	561	100.0000	70,391		70,391	1,029	71,420

Allocation Basis: Purchase orders processed by department

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Bids / RFP's

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	6	20.0000	4,068		4,068		4,068
Purchasing Department	2	6.6667	1,356		1,356		1,356
Health & Comm. Serv.	9	30.0000	6,104		6,104	120	6,224
Sheriff	3	10.0000	2,034		2,034	41	2,075
Medical Exam	1	3.3333	678		678	14	692
Parks	5	16.6667	3,390		3,390	68	3,458
Airport	4	13.3333	2,712		2,712	54	2,766
SubTotal	30	100.0000	20,342		20,342	297	20,639
TOTAL	30	100.0000	20,342		20,342	297	20,639

Allocation Basis: Number of bids and RFP's by department

Allocation Source: Bid & RFP Summary



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	12	9.6000	976		976		976
Information Systems	1	0.8000	81		81		81
Health & Comm. Serv.	3	2.4000	244		244	4	248
Nazareth Facility	1	0.8000	81		81	1	82
Circuit Court	9	7.2000	732		732	12	744
District Court	12	9.6000	976		976	16	992
Friend of Court	1	0.8000	81		81	1	82
Sheriff	8	6.4000	651		651	11	662
Animal Control	1	0.8000	81		81	1	82
Law Enforce Fund	33	26.4000	2,690		2,690	46	2,736
Technology Fund	3	2.4000	244		244	4	248
Parks	6	4.8000	488		488	8	496
H-Dental	1	0.8000	81		81	1	82
H-Env Admin	1	0.8000	81		81	1	82
Accomodation Tax	3	2.4000	244		244	4	248
Bioterrorism	1	0.8000	81		81	1	82
Homeland Sec. Gt.	1	0.8000	81		81	1	82
ROD Automation	2	1.6000	163		163	3	166
CC-Juvenile Home	2	1.6000	163		163	3	166
Juve Home Bldg P	14	11.2000	1,139		1,139	19	1,158
Central Stores	1	0.8000	81		81	1	82
Weather ARRA	1	0.8000	81		81	1	82
Head Start Trans	4	3.2000	325		325	5	330
Non Allocated	4	3.2000	325		325	5	330
SubTotal	125	100.0000	10,170		10,170	149	10,319
TOTAL	125	100.0000	10,170		10,170	149	10,319

Allocation Basis: Number of fixed asset additions and deletions

Allocation Source: Fixed asset additions and deletions report



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Building Auth.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-Juvenile Home	68	95.7746	19,482		19,482	284	19,766
Airport	3	4.2254	860		860	13	873
SubTotal	71	100.0000	20,342		20,342	297	20,639
TOTAL	71	100.0000	20,342		20,342	297	20,639

Allocation Basis: Number of managed contracts by project

Allocation Source: Project summary report

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	30	1.0549	54		54		54
Building & Grounds Department	46	1.6174	82		82		82
Security	1	0.0352	2		2		2
County Administration Dept	6	0.2110	11		11		11
Information Systems	7	0.2461	13		13		13
Human Resources	41	1.4416	73		73		73
Purchasing Department	10	0.3516	18		18		18
Health & Comm. Serv.	31	1.0900	55		55	1	56
Nazareth Facility	2	0.0703	4		4		4
Clinical Serv Adm & MCHD	18	0.6329	32		32		32
Commission	6	0.2110	11		11		11
Circuit Court	101	3.5513	181		181	3	184
District Court	92	3.2349	165		165	3	168
Friend of Court	16	0.5626	29		29		29
Probate Court	45	1.5823	80		80	1	81
Adult Probation	1	0.0352	2		2		2
Election	3	0.1055	5		5		5
Equalization	9	0.3165	16		16		16
Pros Atty	37	1.3010	66		66	1	67
Pros Atty C.R.P.	5	0.1758	9		9		9
Drain Comm	1	0.0352	2		2		2
Sheriff	104	3.6568	186		186	3	189
Animal Control	56	1.9691	100		100	2	102
Emergency Mgmt.	212	7.4543	379		379	6	385
Gen Co Pub Impv	9	0.3165	16		16		16
Veterans Affairs	2	0.0703	4		4		4
Medical Exam	51	1.7932	91		91	1	92
Veterans Burial	4	0.1406	7		7		7
Sold/Sail Relief	27	0.9494	48		48	1	49
Employee Benefits	28	0.9845	50		50	1	51



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforce Fund	62	2.1800	111		111	2	113
Technology Fund	91	3.1997	163		163	2	165
Parks	82	2.8833	147		147	2	149
Bench Warrant	17	0.5978	30		30		30
Health Admin	4	0.1406	7		7		7
H-Dental	57	2.0042	102		102	2	104
H-Laboratory	27	0.9494	48		48	1	49
H-Vision/Hearing	6	0.2110	11		11		11
H-Haz Waste	39	1.3713	70		70	1	71
H-Hlt Prom & Dis	11	0.3868	20		20		20
H-Child Health	5	0.1758	9		9		9
H-Clinical	18	0.6329	32		32		32
H-Comm. Disease	19	0.6681	34		34	1	35
H-STD	18	0.6329	32		32		32
H-AIDS Project	5	0.1758	9		9		9
H-Grndwtr Protect	8	0.2813	14		14		14
H-Env Admin	9	0.3165	16		16		16
H-Env FS&F	18	0.6329	32		32		32
H-Env LW&W	10	0.3516	18		18		18
H-Surface Water	5	0.1758	9		9		9
Accomodation Tax	8	0.2813	14		14		14
VITA	4	0.1406	7		7		7
Male Drug Court	17	0.5978	30		30		30
Womens Drug Ct.	21	0.7384	38		38	1	39
WK Kellogg Found	31	1.0900	55		55	1	56
DWI Drug Court	2	0.0703	4		4		4
Bioterrorism	24	0.8439	43		43	1	44
MSU Extension Gt	13	0.4571	23		23		23
Homeland Sec. Gt.	62	2.1800	111		111	2	113
ROD Automation	6	0.2110	11		11		11



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drug Law Enforce	1	0.0352	2		2		2
AAA Admin	7	0.2461	13		13		13
AAA Care Mgmt.	6	0.2110	11		11		11
AAA Ombudsman	4	0.1406	7		7		7
AAA Unmet Needs	15	0.5274	27		27		27
AAA Info Assist.	8	0.2813	14		14		14
Single Point	1	0.0352	2		2		2
KCSD Grants	3	0.1055	5		5		5
CC-Juvenile Home	67	2.3558	120		120	2	122
CC-In Home Care	4	0.1406	7		7		7
CC-Foster Care	5	0.1758	9		9		9
CC-Home Detention	1	0.0352	2		2		2
CC-Day Treatment	22	0.7736	39		39	1	40
CC-Juve Drug Ct	7	0.2461	13		13		13
CC-CASA	4	0.1406	7		7		7
Healthy Start	31	1.0900	55		55	1	56
Meth Contamination	1	0.0352	2		2		2
AIDS Coun & Test	5	0.1758	9		9		9
Nurse Family	16	0.5626	29		29		29
MCIR	7	0.2461	13		13		13
Infant Mortality	6	0.2110	11		11		11
CSHCS	2	0.0703	4		4		4
BCCCP	10	0.3516	18		18		18
IAP	6	0.2110	11		11		11
W.I.C.	7	0.2461	13		13		13
CLPPP	17	0.5978	30		30		30
Comm Corrections	1	0.0352	2		2		2
Airport	62	2.1800	111		111	2	113
Central Stores	11	0.3868	20		20		20
DOE Weatherization	8	0.2813	14		14		14



Kalamazoo County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Weather ARRA	8	0.2813	14		14		14
Weather T&TA ARRA	4	0.1406	7		7		7
Community Svcs	61	2.1449	109		109	2	111
Head Start Admin	72	2.5316	129		129	2	131
Head Start Ed.	567	19.9365	1,012		1,012	23	1,035
Head Start Health	61	2.1449	109		109	2	111
Head Start Soc.	17	0.5978	30		30		30
Head Start Trans	9	0.3165	16		16		16
SubTotal	2,844	100.0000	5,087		5,087	74	5,161
TOTAL	2,844	100.0000	5,087		5,087	74	5,161

Allocation Basis: Number of P-Card entries by department

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Cell Phones

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	1,235.55	1.7365	88		88		88
Building & Grounds Department	3,454.36	4.8548	247		247		247
County Administration Dept	1,017.08	1.4294	73		73		73
Health & Comm. Serv.	3,295.26	4.6312	236		236	4	240
Clinical Serv Adm & MCHD	1,086.66	1.5272	78		78	1	79
Circuit Court	5,724.27	8.0448	405		405	10	415
District Court	3,644.40	5.1219	261		261	4	265
Friend of Court	537.18	0.7550	38		38	1	39
Probate Court	1,837.59	2.5826	131		131	2	133
Adult Probation	1,096.36	1.5409	78		78	1	79
Resource Develop	686.28	0.9645	49		49	1	50
Pros Atty	287.22	0.4037	21		21		21
Pros Atty C.R.P.	469.86	0.6604	34		34	1	35
Drain Comm	1,509.77	2.1219	108		108	2	110
Soil & Erosion	312.97	0.4399	22		22		22
Animal Control	318.43	0.4475	23		23		23
Emergency Mgmt.	2,607.72	3.6650	186		186	3	189
Medical Exam	1,434.80	2.0165	103		103	2	105
MSU Extension	780.27	1.0966	56		56	1	57
Law Enforce Fund	1,515.73	2.1302	108		108	2	110
Parks	1,869.88	2.6280	134		134	2	136
Health Admin	1,015.22	1.4268	73		73	1	74
H-Dental	197.96	0.2782	14		14		14
H-Laboratory	434.67	0.6109	31		31		31
H-Haz Waste	306.36	0.4306	22		22		22
H-Hlt Prom & Dis	382.72	0.5379	27		27		27
H-Child Health	23.15	0.0325	2		2		2
H-Clinical	46.59	0.0655	3		3		3
H-Comm. Disease	170.40	0.2395	12		12		12
H-STD	222.88	0.3132	16		16		16



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Cell Phones

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-AIDS Project	191.85	0.2696	14		14		14
H-Grndwtr Protect	200.29	0.2815	14		14		14
H-Env Admin	75.65	0.1063	5		5		5
H-Env FS&F	2,402.06	3.3759	172		172	3	175
H-Env LW&W	1,348.78	1.8956	96		96	2	98
H-Surface Water	317.83	0.4467	23		23		23
Male Drug Court	134.20	0.1886	10		10		10
Bioterrorism	1,047.97	1.4728	75		75	1	76
Homeland Sec. Gt.	860.94	1.2100	62		62	1	63
AAA Care Mgmt.	1,070.49	1.5045	77		77	1	78
CC-Juvenile Home	896.04	1.2593	64		64	1	65
CC-In Home Care	1,387.19	1.9496	99		99	2	101
CC-Home Detention	203.92	0.2866	15		15		15
CC-Day Treatment	2,192.00	3.0807	157		157	2	159
CC-Juve Drug Ct	561.98	0.7898	40		40	1	41
CC-Intake Assess	236.17	0.3319	17		17		17
CC-CASA	47.09	0.0662	3		3		3
Healthy Start	345.35	0.4854	25		25		25
Meth Contamination	108.62	0.1527	8		8		8
AIDS Coun & Test	193.60	0.2721	14		14		14
Nurse Family	1,517.02	2.1321	108		108	2	110
MCIR	823.37	1.1572	59		59	1	60
Infant Mortality	846.92	1.1903	61		61	1	62
IAP	712.01	1.0007	51		51	1	52
STD Control	112.56	0.1582	8		8		8
W.I.C.	2,961.27	4.1618	212		212	3	215
CLPPP	72.50	0.1019	5		5		5
Comm Corrections	377.52	0.5306	27		27		27
Airport	5,180.93	7.2814	370		370	6	376
Central Stores	194.35	0.2731	14		14		14

Kalamazoo County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - Cell Phones

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Community Svcs	1,057.66	1.4865	76		76	1	77
Head Start Admin	236.41	0.3323	17		17		17
Head Start Ed.	972.86	1.3673	70		70	1	71
Head Start Health	947.09	1.3311	68		68	1	69
Head Start Soc.	3,253.19	4.5721	233		233	4	237
Head Start Trans	543.58	0.7640	39		39	1	40
SubTotal	71,152.85	100.0000	5,087		5,087	74	5,161
TOTAL	71,152.85	100.0000	5,087		5,087	74	5,161

Allocation Basis: Dollar amount of cell phone charges by department

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Insurance	125	125	0	0	0	0	0
Finance Department	393	251	0	0	0	54	88
Building & Grounds	10,768	5,395	4,068	976	0	82	247
Security	2	0	0	0	0	2	0
County Administration Dept	84	0	0	0	0	11	73
Information Systems	219	125	0	81	0	13	0
Human Resources	198	125	0	0	0	73	0
Purchasing Department	1,374	0	1,356	0	0	18	0
Treasurer	127	127	0	0	0	0	0
Health & Comm. Serv.	7,278	510	6,224	248	0	56	240
Nazareth Facility	1,871	1,785	0	82	0	4	0
Clinical Serv Adm & MCHD	111	0	0	0	0	32	79
Commission	11	0	0	0	0	11	0
Circuit Court	2,235	892	0	744	0	184	415
District Court	2,572	1,147	0	992	0	168	265
Friend of Court	660	510	0	82	0	29	39
Probate Court	724	510	0	0	0	81	133
Adult Probation	208	127	0	0	0	2	79
Election	515	510	0	0	0	5	0
Resource Develop	50	0	0	0	0	0	50
Equalization	16	0	0	0	0	16	0
Pros Atty	598	510	0	0	0	67	21
Pros Atty C.R.P.	44	0	0	0	0	9	35
Drain Comm	239	127	0	0	0	2	110
Soil & Erosion	22	0	0	0	0	0	22
Sheriff	7,005	4,079	2,075	662	0	189	0
Animal Control	1,227	1,020	0	82	0	102	23
Emergency Mgmt.	956	382	0	0	0	385	189
Gen Co Pub Impv	13,546	13,530	0	0	0	16	0
Veterans Affairs	131	127	0	0	0	4	0
Medical Exam	889	0	692	0	0	92	105
Veterans Burial	7	0	0	0	0	7	0
Sold/Sail Relief	49	0	0	0	0	49	0



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
MSU Extension	57	0	0	0	0	0	57
Planning	127	127	0	0	0	0	0
Employee Benefits	561	510	0	0	0	51	0
Law Enforce Fund	6,783	3,824	0	2,736	0	113	110
Technology Fund	4,365	3,952	0	248	0	165	0
Parks	8,701	4,462	3,458	496	0	149	136
Bench Warrant	30	0	0	0	0	30	0
Health Admin	81	0	0	0	0	7	74
H-Dental	582	382	0	82	0	104	14
H-Laboratory	1,865	1,785	0	0	0	49	31
H-Vision/Hearing	11	0	0	0	0	11	0
H-Haz Waste	220	127	0	0	0	71	22
H-Hlt Prom & Dis	47	0	0	0	0	20	27
H-Child Health	138	127	0	0	0	9	2
H-Clinical	2,202	2,167	0	0	0	32	3
H-Comm. Disease	47	0	0	0	0	35	12
H-STD	48	0	0	0	0	32	16
H-AIDS Project	23	0	0	0	0	9	14
H-Grndwtr Protect	28	0	0	0	0	14	14
H-Env Admin	103	0	0	82	0	16	5
H-Env FS&F	717	510	0	0	0	32	175
H-Env LW&W	116	0	0	0	0	18	98
H-Surface Water	32	0	0	0	0	9	23
Homeless Program	127	127	0	0	0	0	0
Accomodation Tax	2,557	2,295	0	248	0	14	0
VITA	7	0	0	0	0	7	0
Male Drug Court	167	127	0	0	0	30	10
Womens Drug Ct.	166	127	0	0	0	39	0
WK Kellogg Found	56	0	0	0	0	56	0
DWI Drug Court	131	127	0	0	0	4	0
Bioterrorism	1,349	1,147	0	82	0	44	76
MSU Extension Gt	23	0	0	0	0	23	0
Homeland Sec. Gt.	385	127	0	82	0	113	63



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
ROD Automation	559	382	0	166	0	11	0
Drug Law Enforce	129	127	0	0	0	2	0
AAA Admin	13	0	0	0	0	13	0
AAA Care Mgmt.	216	127	0	0	0	11	78
AAA Ombudsman	7	0	0	0	0	7	0
AAA Unmet Needs	27	0	0	0	0	27	0
AAA Info Assist.	14	0	0	0	0	14	0
Single Point	2	0	0	0	0	2	0
KCSD Grants	5	0	0	0	0	5	0
CC-Juvenile Home	20,374	255	0	166	19,766	122	65
CC-In Home Care	108	0	0	0	0	7	101
CC-Foster Care	9	0	0	0	0	9	0
CC-Home Detention	17	0	0	0	0	2	15
CC-Day Treatment	199	0	0	0	0	40	159
CC-Juve Drug Ct	54	0	0	0	0	13	41
CC-Intake Assess	17	0	0	0	0	0	17
CC-CASA	10	0	0	0	0	7	3
Cardiovascular	127	127	0	0	0	0	0
Healthy Start	463	382	0	0	0	56	25
Meth Contamination	10	0	0	0	0	2	8
AIDS Coun & Test	23	0	0	0	0	9	14
Nurse Family	139	0	0	0	0	29	110
MCIR	200	127	0	0	0	13	60
Infant Mortality	200	127	0	0	0	11	62
CSHCS	4	0	0	0	0	4	0
BCCCP	400	382	0	0	0	18	0
IAP	190	127	0	0	0	11	52
STD Control	8	0	0	0	0	0	8
W.I.C.	355	127	0	0	0	13	215
CLPPP	417	382	0	0	0	30	5
Comm Corrections	29	0	0	0	0	2	27
Survey & Remonum	127	127	0	0	0	0	0
Juve Home Bldg P	1,158	0	0	1,158	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Airport	11,776	7,648	2,766	0	873	113	376
Central Stores	498	382	0	82	0	20	14
LIHEAP	637	637	0	0	0	0	0
DOE Weatherization	1,161	1,147	0	0	0	14	0
Weather MPSC	1,785	1,785	0	0	0	0	0
Weather ARRA	478	382	0	82	0	14	0
Weather T&TA ARRA	7	0	0	0	0	7	0
Community Svcs	315	127	0	0	0	111	77
Head Start Admin	403	255	0	0	0	131	17
Head Start Ed.	2,381	1,275	0	0	0	1,035	71
Head Start Health	817	637	0	0	0	111	69
Head Start Soc.	522	255	0	0	0	30	237
Head Start Trans	513	127	0	330	0	16	40
Non Allocated	330	0	0	330	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	133,339	71,420	20,639	10,319	20,639	5,161	5,161



County of Kalamazoo, Michigan
County Treasurer
Nature and Extent of Services

The Kalamazoo County Treasurer is a constitutional officer elected on a partisan basis by the voters of the County for a four-year term. Functions executed by the Treasurer are governed by the State Constitution. The following schedule describes how the plan has identified and allocated the costs of the County Treasurer.

Accounting - This function is responsible for providing compensation to the County's vendors via check prepared by Finance. The Treasurer's Office assists in processing these checks and provides a vital internal control mechanism in this process. The basis of allocation is the number of accounting transactions by department.

Cash Receipt Processing - The Treasurer's Office is charged with the responsibility to account for all funds due the County. In order to effectively accomplish this duty the Treasurer maintains employees that have the responsibility to receipt of these funds. The plan has identified these individuals with their related costs and distributes these costs to benefiting departments. The basis of allocation is the number of receipts processed by department.

General Government - The largest area of responsibility the Treasurer has is charged with in the overall administration of County-wide taxes. The County Treasurer is also involved with the investment of idle funds. For the purpose of this plan, these activities are considered general government and the related costs are not distributed to County department.

**County of Kalamazoo, 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	658,469			658,469
Building Use Charge	7,653		7,653	
Equipment Use Charge	3,054		3,054	
Insurance	7,215	6	7,221	
Insurance - Property	1,671		1,671	
Termination Payoff	3,641	2	3,643	
Finance Department	6,453	293	6,746	
Building & Grounds Department	34,907	1,868	36,775	
Utilities	10,958	15	10,973	
Security	3,000	34	3,034	
County Administration Dept	3,574	138	3,712	
Information Systems	14,107	433	14,540	
Legal Services Department	1,634	26	1,660	
Human Resources	8,494	89	8,583	
Purchasing Department	125	2	127	
Treasurer		8,516	8,516	
Total Allocated Additions:	106,486	11,422	117,908	117,908
Total To Be Allocated:	764,955	11,422		776,377



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	General Gov't
Wages & Benefits					
SALARIES & WAGES	373,139	127,395	20,645	65,503	159,596
FRINGE BENEFITS	147,197	50,253	8,140	25,833	62,971
Other Expense & Cost					
Postage	18,742	0	0	0	18,742
Special Payout	41,015	0	0	0	41,015
Supplies	15,550	5,309	860	2,729	6,652
Contract Services	21,430	0	0	0	21,430
Auditing Services	8,805	0	0	0	8,805
Plat Inspections	25	0	0	0	25
Telephone	7,481	2,554	414	1,313	3,200
Travel	2,117	723	117	372	905
Equipment Maint	780	266	43	137	334
Employee Training	1,351	461	75	237	578
Bank Fes	18,814	0	18,814	0	0
Expendable Equip	2,023	691	112	355	865
Departmental Totals					
Total Expenditures	658,469	187,652	49,220	96,479	325,118
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	658,469	187,652	49,220	96,479	325,118
Allocation Step 1					
Inbound- All Others	106,486	36,356	5,892	18,693	45,545
Reallocate Admin Costs		(224,008)	22,822	47,693	153,493
Unallocated Costs	(524,156)	0	0	0	(524,156)
1st Allocation	240,799	0	77,934	162,865	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	General Gov't
Allocation Step 2					
Inbound- 0160 Treasurer: Accounting	1,969	150	0	0	1,819
Inbound- 0160 Treasurer: Cash Rec Post	6,547	0	0	0	6,547
Inbound- All Others	2,906	992	161	510	1,243
Reallocate Admin Costs		(1,142)	116	243	783
Unallocated Costs	(10,392)	0	0	0	(10,392)
2nd Allocation	1,030	0	277	753	0
Total For 0160 Treasurer					
Total Allocated	241,829	0	78,211	163,618	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	36	0.0395	31		31		31
Finance Department	362	0.3972	310		310		310
Building & Grounds Department	2,468	2.7081	2,111		2,111		2,111
Utilities	778	0.8537	665		665		665
Security	236	0.2590	202		202		202
County Administration Dept	117	0.1284	100		100		100
Information Systems	119	0.1306	102		102		102
Legal Services Department	85	0.0933	73		73		73
Human Resources	381	0.4181	326		326		326
Purchasing Department	111	0.1218	95		95		95
Treasurer	2,302	2.5259	1,969		1,969		1,969
Health & Comm. Serv.	510	0.5596	436		436	2	438
Nazareth Facility	699	0.7670	598		598	2	600
Clinical Serv Adm & MCHD	131	0.1437	112		112		112
Commission	77	0.0845	66		66		66
Circuit Court	14,673	16.0995	12,544		12,544	55	12,599
District Court	4,728	5.1879	4,043		4,043	16	4,059
Friend of Court	1,512	1.6591	1,293		1,293	5	1,298
Probate Court	1,109	1.2169	948		948	4	952
Adult Probation	71	0.0779	61		61		61
Family Coun Serv	250	0.2743	214		214	1	215
Election	159	0.1745	136		136	1	137
Clerk/ROD	3,535	3.8789	3,023		3,023	12	3,035
Resource Develop	50	0.0549	43		43		43
Equalization	182	0.1997	156		156	1	157
Pros Atty	1,022	1.1214	874		874	3	877
Pros Atty C.R.P.	347	0.3808	297		297	1	298
Drain Comm	152	0.1668	130		130	1	131
Soil & Erosion	185	0.2030	158		158	1	159
Sheriff	4,216	4.6261	3,605		3,605	14	3,619



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	3,209	3.5212	2,744		2,744	11	2,755
Emergency Mgmt.	349	0.3829	298		298	1	299
Gen Co Pub Impv	302	0.3314	258		258	1	259
Veterans Affairs	91	0.0999	78		78		78
Medical Exam	654	0.7176	559		559	2	561
Veterans Burial	162	0.1778	139		139	1	140
Sold/Sail Relief	183	0.2008	156		156	1	157
MSU Extension	339	0.3720	290		290	1	291
Planning	84	0.0922	72		72		72
Economic Develop	3	0.0033	3		3		3
Employee Benefits	1,237	1.3573	1,058		1,058	4	1,062
Law Enforce Fund	1,280	1.4045	1,095		1,095	4	1,099
Technology Fund	465	0.5102	398		398	2	400
Roads	105	0.1152	90		90		90
Inmate Trust	252	0.2765	215		215	1	216
Bail Bond	905	0.9930	774		774	3	777
Parks	3,393	3.7230	2,902		2,902	11	2,913
Access & Visitat	12	0.0132	10		10		10
Wireless Emerg.	20	0.0219	17		17		17
Bench Warrant	5	0.0055	4		4		4
Health Admin	274	0.3007	234		234	1	235
H-Education	50	0.0549	43		43		43
H-Dental	1,036	1.1368	886		886	3	889
H-Laboratory	3,645	3.9996	3,117		3,117	12	3,129
H-Vision/Hearing	159	0.1745	136		136	1	137
H-Haz Waste	709	0.7780	606		606	2	608
H-Mat & Child HI	35	0.0384	30		30		30
H-Hlt Prom & Dis	17	0.0187	15		15		15
H-Child Health	74	0.0812	63		63		63
H-Clinical	1,049	1.1510	897		897	3	900



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Comm. Disease	479	0.5256	410		410	2	412
H-STD	499	0.5475	427		427	2	429
H-Health Care Ac	43	0.0472	37		37		37
H-AIDS Project	47	0.0516	40		40		40
H-Grndwtr Protect	59	0.0647	50		50		50
H-Env Admin	96	0.1053	82		82		82
H-Env FS&F	1,915	2.1013	1,638		1,638	6	1,644
H-Env LW&W	991	1.0874	847		847	3	850
H-Surface Water	83	0.0911	71		71		71
Homeless Program	182	0.1997	156		156	1	157
Accommodation Tax	506	0.5552	433		433	2	435
VITA	13	0.0143	11		11		11
Male Drug Court	345	0.3786	295		295	1	296
Womens Drug Ct.	371	0.4071	317		317	1	318
WK Kellogg Found	222	0.2436	190		190	1	191
DWI Drug Court	51	0.0560	44		44		44
Bioterrorism	261	0.2864	223		223	1	224
MSU Extension Gt	246	0.2699	210		210	1	211
Homeland Sec. Gt.	181	0.1986	155		155	1	156
Hazard Mitigation	2	0.0022	2		2		2
ROD Automation	381	0.4181	326		326	1	327
MPRI-CASOM	10	0.0110	9		9		9
COPS Grant	3	0.0033	3		3		3
Drug Law Enforce	30	0.0329	26		26		26
Law Library	6	0.0066	5		5		5
Victim Advocacy	42	0.0461	36		36		36
Crime Victim Rts	32	0.0351	27		27		27
AAA Admin	283	0.3105	242		242	1	243
AAA Providers	345	0.3786	295		295	1	296
AAA Care Mgmt.	494	0.5421	422		422	2	424

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AAA Ombudsman	114	0.1251	97		97		97
AAA Unmet Needs	44	0.0483	38		38		38
AAA Info Assist.	54	0.0593	46		46		46
Single Point	42	0.0461	36		36		36
Safe Comm. Grant	2	0.0022	2		2		2
KCSD Grants	18	0.0198	15		15		15
F.I.A.	236	0.2590	202		202	1	203
CC-Juvenile Home	1,490	1.6349	1,274		1,274	5	1,279
CC-In Home Care	100	0.1097	86		86		86
CC-Foster Care	694	0.7615	593		593	2	595
CC-Home Detention	61	0.0669	52		52		52
CC-Intens Learn	34	0.0373	29		29		29
CC-Day Treatment	174	0.1909	149		149	1	150
CC-Juve Drug Ct	150	0.1646	128		128		128
CC-Restitution	47	0.0516	40		40		40
CC-Intake Assess	101	0.1108	86		86		86
CC-CASA	58	0.0636	50		50		50
CC-Waivers	4	0.0044	3		3		3
CC-Welfare	87	0.0955	74		74		74
Vet's Trust	36	0.0395	31		31		31
Cardiovascular	47	0.0516	40		40		40
Healthy Start	313	0.3434	268		268	1	269
Asthma Coalition	23	0.0252	20		20		20
Meth Contamination	100	0.1097	86		86		86
AIDS Coun & Test	90	0.0988	77		77		77
Nurse Family	185	0.2030	158		158	1	159
MCIR	141	0.1547	121		121		121
Maternal Infant	3	0.0033	3		3		3
Infant Mortality	101	0.1108	86		86		86
CSHCS	126	0.1383	108		108		108



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BCCCP	698	0.7659	597		597	2	599
IAP	130	0.1426	111		111		111
STD Control	25	0.0274	21		21		21
Clean Sweep Pest	18	0.0198	15		15		15
W.I.C.	182	0.1997	156		156	1	157
CLPPP	132	0.1448	113		113		113
Marine Safety	33	0.0362	28		28		28
Sheriff Rd Pat	39	0.0428	33		33		33
Comm Corrections	935	1.0260	800		800	3	803
Brownfield Asses	101	0.1108	86		86		86
Survey & Remonum	52	0.0571	44		44		44
J.T.P.A.	343	0.3764	293		293	1	294
Juve Home Bldg P	430	0.4718	368		368	1	369
Prop Tax Foreclosure	844	0.9261	722		722	3	725
Airport	4,008	4.3979	3,427		3,427	13	3,440
Transport Auth	259	0.2842	221		221	1	222
Central Stores	1,079	1.1840	923		923	4	927
Retirement	30	0.0329	26		26		26
OPEB	1,319	1.4473	1,128		1,128	4	1,132
Walk for Warmth	187	0.2052	160		160	1	161
LIHEAP	24	0.0263	21		21		21
CDBG Housing	5	0.0055	4		4		4
Emerg Needs MPSC	81	0.0889	69		69		69
Emerg Needs TANF	56	0.0614	48		48		48
Emerg Needs LCA	42	0.0461	36		36		36
Weather Disaster Relief	6	0.0066	5		5		5
DOE Weatherization	519	0.5695	444		444	2	446
Weather MPSC	121	0.1328	103		103		103
Weather ARRA	112	0.1229	96		96		96
Weather T&TA ARRA	25	0.0274	21		21		21



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Community Svcs	402	0.4411	344		344	1	345
Head Start Admin	236	0.2590	202		202	1	203
Head Start Ed.	1,499	1.6448	1,282		1,282	5	1,287
Head Start Parent	6	0.0066	5		5		5
Head Start Health	290	0.3182	248		248	1	249
Head Start Soc.	278	0.3050	238		238	1	239
Head Start Trans	480	0.5267	410		410	2	412
Head Start ARRA	21	0.0230	18		18		18
Non Allocated	2,494	2.7366	2,133		2,133	8	2,141
SubTotal	91,135	100.0000	77,934		77,934	277	78,211
TOTAL	91,135	100.0000	77,934		77,934	277	78,211

Allocation Basis: Number of accounting transactions processed by dept

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Rec Post

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	27	0.0926	151		151		151
Finance Department	95	0.3259	531		531		531
Building & Grounds Department	17	0.0583	95		95		95
Utilities	2	0.0069	11		11		11
Security	1	0.0034	6		6		6
County Administration Dept	3	0.0103	17		17		17
Information Systems	2	0.0069	11		11		11
Legal Services Department	1	0.0034	6		6		6
Human Resources	16	0.0549	89		89		89
Purchasing Department	4	0.0137	22		22		22
Treasurer	1,172	4.0200	6,547		6,547		6,547
Health & Comm. Serv.	21	0.0720	117		117	1	118
Nazareth Facility	34	0.1166	190		190	1	191
Commission	1	0.0034	6		6		6
Circuit Court	2,919	10.0123	16,307		16,307	79	16,386
District Court	3,367	11.5488	18,803		18,803	98	18,901
Friend of Court	1,036	3.5535	5,787		5,787	28	5,815
Probate Court	240	0.8232	1,341		1,341	6	1,347
Adult Probation	4	0.0137	22		22		22
Family Coun Serv	250	0.8575	1,397		1,397	7	1,404
Election	56	0.1921	313		313	2	315
Clerk/ROD	3,322	11.3947	18,558		18,558	90	18,648
Equalization	3	0.0103	17		17		17
Pros Atty	451	1.5470	2,519		2,519	12	2,531
Pros Atty C.R.P.	16	0.0549	89		89		89
Drain Comm	13	0.0446	73		73		73
Soil & Erosion	122	0.4185	682		682	3	685
Sheriff	1,153	3.9549	6,441		6,441	31	6,472
Animal Control	2,621	8.9902	14,642		14,642	71	14,713
Emergency Mgmt.	4	0.0137	22		22		22



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Rec Post

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Gen Co Pub Impv	4	0.0137	22		22		22
Veterans Affairs	5	0.0172	28		28		28
Medical Exam	1	0.0034	6		6		6
Veterans Burial	2	0.0069	11		11		11
MSU Extension	12	0.0412	67		67		67
Planning	13	0.0446	73		73		73
Employee Benefits	134	0.4596	749		749	4	753
Law Enforce Fund	9	0.0309	50		50		50
Technology Fund	2	0.0069	11		11		11
Roads	41	0.1406	229		229	1	230
Inmate Trust	251	0.8609	1,402		1,402	7	1,409
Bail Bond	226	0.7752	1,263		1,263	6	1,269
Parks	1,294	4.4385	7,229		7,229	35	7,264
Access & Visitat	4	0.0137	22		22		22
Wireless Emerg.	6	0.0206	34		34		34
Bench Warrant	1	0.0034	6		6		6
Health Admin	28	0.0960	156		156	1	157
H-Dental	413	1.4166	2,307		2,307	11	2,318
H-Laboratory	1,866	6.4005	10,424		10,424	51	10,475
H-Vision/Hearing	12	0.0412	67		67		67
H-Haz Waste	238	0.8164	1,330		1,330	6	1,336
H-Child Health	30	0.1029	168		168	1	169
H-Clinical	706	2.4216	3,944		3,944	19	3,963
H-Comm. Disease	243	0.8335	1,357		1,357	7	1,364
H-STD	341	1.1697	1,905		1,905	9	1,914
H-Health Care Ac	4	0.0137	22		22		22
H-Grndwtr Protect	5	0.0172	28		28		28
H-Env Admin	7	0.0240	39		39		39
H-Env FS&F	1,418	4.8638	7,921		7,921	38	7,959
H-Env LW&W	791	2.7132	4,419		4,419	21	4,440



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Rec Post

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Surface Water	1	0.0034	6		6		6
Homeless Program	32	0.1098	179		179	1	180
Accommodation Tax	403	1.3823	2,251		2,251	11	2,262
VITA	1	0.0034	6		6		6
Male Drug Court	124	0.4253	693		693	3	696
Womens Drug Ct.	108	0.3704	603		603	3	606
WK Kellogg Found	1	0.0034	6		6		6
DWI Drug Court	9	0.0309	50		50		50
MSU Extension Gt	22	0.0755	123		123	1	124
Homeland Sec. Gt.	17	0.0583	95		95		95
ROD Automation	262	0.8987	1,464		1,464	7	1,471
MPRI-CASOM	3	0.0103	17		17		17
COPS Grant	1	0.0034	6		6		6
Drug Law Enforce	6	0.0206	34		34		34
Victim Advocacy	12	0.0412	67		67		67
Crime Victim Rts	4	0.0137	22		22		22
AAA Admin	145	0.4974	810		810	4	814
AAA Providers	54	0.1852	302		302	1	303
AAA Care Mgmt.	36	0.1235	201		201	1	202
AAA Ombudsman	25	0.0858	140		140	1	141
AAA Unmet Needs	2	0.0069	11		11		11
AAA Info Assist.	5	0.0172	28		28		28
Single Point	5	0.0172	28		28		28
KCSD Grants	5	0.0172	28		28		28
F.I.A.	184	0.6311	1,028		1,028	5	1,033
CC-Juvenile Home	173	0.5934	966		966	5	971
CC-Foster Care	1	0.0034	6		6		6
CC-Intake Assess	1	0.0034	6		6		6
CC-CASA	2	0.0069	11		11		11
CC-Welfare	35	0.1201	196		196	1	197



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Rec Post

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Vet's Trust	6	0.0206	34		34		34
Cardiovascular	7	0.0240	39		39		39
Healthy Start	30	0.1029	168		168	1	169
Asthma Coalition	1	0.0034	6		6		6
Meth Contamination	74	0.2538	413		413	2	415
AIDS Coun & Test	4	0.0137	22		22		22
Nurse Family	2	0.0069	11		11		11
Maternal Infant	2	0.0069	11		11		11
Infant Mortality	1	0.0034	6		6		6
CSHCS	6	0.0206	34		34		34
BCCCP	19	0.0652	106		106	1	107
IAP	6	0.0206	34		34		34
Clean Sweep Pest	3	0.0103	17		17		17
W.I.C.	37	0.1269	207		207	1	208
CLPPP	9	0.0309	50		50		50
Marine Safety	4	0.0137	22		22		22
Sheriff Rd Pat	4	0.0137	22		22		22
Comm Corrections	373	1.2794	2,084		2,084	10	2,094
Brownfield Asses	5	0.0172	28		28		28
Survey & Remonum	2	0.0069	11		11		11
J.T.P.A.	167	0.5728	933		933	5	938
Juve Home Bldg P	16	0.0549	89		89		89
Airport	803	2.7543	4,486		4,486	22	4,508
Transport Auth	56	0.1921	313		313	2	315
Central Stores	1	0.0034	6		6		6
OPEB	126	0.4322	704		704	3	707
Walk for Warmth	147	0.5042	821		821	4	825
LIHEAP	7	0.0240	39		39		39
Emerg Needs MPSC	2	0.0069	11		11		11
Emerg Needs TANF	8	0.0274	45		45		45



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Rec Post

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Emergency Needs	4	0.0137	22		22		22
DOE Weatherization	11	0.0377	61		61		61
Weather MPSC	10	0.0343	56		56		56
Weather T&TA ARRA	4	0.0137	22		22		22
Community Svcs	20	0.0686	112		112	1	113
Head Start Admin	51	0.1749	285		285	1	286
Head Start Ed.	1	0.0034	6		6		6
Head Start Soc.	3	0.0103	17		17		17
Head Start Trans	1	0.0034	6		6		6
Head Start ARRA	7	0.0240	39		39		39
Non Allocated	355	1.2177	1,983		1,983	10	1,993
SubTotal	29,154	100.0000	162,865		162,865	753	163,618
TOTAL	29,154	100.0000	162,865		162,865	753	163,618

Allocation Basis: Cash Receipt transactions posted by department

Allocation Source: Detail General Ledger- Finance



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Insurance	182	31	151
Finance Department	841	310	531
Building & Grounds	2,206	2,111	95
Utilities	676	665	11
Security	208	202	6
County Administration Dept	117	100	17
Information Systems	113	102	11
Legal Services Department	79	73	6
Human Resources	415	326	89
Purchasing Department	117	95	22
Treasurer	8,516	1,969	6,547
Health & Comm. Serv.	556	438	118
Nazareth Facility	791	600	191
Clinical Serv Adm & MCHD	112	112	0
Commission	72	66	6
Circuit Court	28,985	12,599	16,386
District Court	22,960	4,059	18,901
Friend of Court	7,113	1,298	5,815
Probate Court	2,299	952	1,347
Adult Probation	83	61	22
Family Coun Serv	1,619	215	1,404
Election	452	137	315
Clerk/ROD	21,683	3,035	18,648
Resource Develop	43	43	0
Equalization	174	157	17
Pros Atty	3,408	877	2,531
Pros Atty C.R.P.	387	298	89
Drain Comm	204	131	73
Soil & Erosion	844	159	685
Sheriff	10,091	3,619	6,472
Animal Control	17,468	2,755	14,713
Emergency Mgmt.	321	299	22
Gen Co Pub Impv	281	259	22



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Veterans Affairs	106	78	28
Medical Exam	567	561	6
Veterans Burial	151	140	11
Sold/Sail Relief	157	157	0
MSU Extension	358	291	67
Planning	145	72	73
Economic Develop	3	3	0
Employee Benefits	1,815	1,062	753
Law Enforce Fund	1,149	1,099	50
Technology Fund	411	400	11
Roads	320	90	230
Inmate Trust	1,625	216	1,409
Bail Bond	2,046	777	1,269
Parks	10,177	2,913	7,264
Access & Visitat	32	10	22
Wireless Emerg.	51	17	34
Bench Warrant	10	4	6
Health Admin	392	235	157
H-Education	43	43	0
H-Dental	3,207	889	2,318
H-Laboratory	13,604	3,129	10,475
H-Vision/Hearing	204	137	67
H-Haz Waste	1,944	608	1,336
H-Mat & Child HI	30	30	0
H-Hlt Prom & Dis	15	15	0
H-Child Health	232	63	169
H-Clinical	4,863	900	3,963
H-Comm. Disease	1,776	412	1,364
H-STD	2,343	429	1,914
H-Health Care Ac	59	37	22
H-AIDS Project	40	40	0
H-Grndwtr Protect	78	50	28
H-Env Admin	121	82	39

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
H-Env FS&F	9,603	1,644	7,959
H-Env LW&W	5,290	850	4,440
H-Surface Water	77	71	6
Homeless Program	337	157	180
Accomodation Tax	2,697	435	2,262
VITA	17	11	6
Male Drug Court	992	296	696
Womens Drug Ct.	924	318	606
WK Kellogg Found	197	191	6
DWI Drug Court	94	44	50
Bioterrorism	224	224	0
MSU Extension Gt	335	211	124
Homeland Sec. Gt.	251	156	95
Hazard Mitigation	2	2	0
ROD Automation	1,798	327	1,471
MPRI-CASOM	26	9	17
COPS Grant	9	3	6
Drug Law Enforce	60	26	34
Law Library	5	5	0
Victim Advocacy	103	36	67
Crime Victim Rts	49	27	22
AAA Admin	1,057	243	814
AAA Providers	599	296	303
AAA Care Mgmt.	626	424	202
AAA Ombudsman	238	97	141
AAA Unmet Needs	49	38	11
AAA Info Assist.	74	46	28
Single Point	64	36	28
Safe Comm. Grant	2	2	0
KCSD Grants	43	15	28
F.I.A.	1,236	203	1,033
CC-Juvenile Home	2,250	1,279	971
CC-In Home Care	86	86	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
CC-Foster Care	601	595	6
CC-Home Detention	52	52	0
CC-Intens Learn	29	29	0
CC-Day Treatment	150	150	0
CC-Juve Drug Ct	128	128	0
CC-Restitution	40	40	0
CC-Intake Assess	92	86	6
CC-CASA	61	50	11
CC-Waivers	3	3	0
CC-Welfare	271	74	197
Vet's Trust	65	31	34
Cardiovascular	79	40	39
Healthy Start	438	269	169
Asthma Coalition	26	20	6
Meth Contamination	501	86	415
AIDS Coun & Test	99	77	22
Nurse Family	170	159	11
MCIR	121	121	0
Maternal Infant	14	3	11
Infant Mortality	92	86	6
CSHCS	142	108	34
BCCCP	706	599	107
IAP	145	111	34
STD Control	21	21	0
Clean Sweep Pest	32	15	17
W.I.C.	365	157	208
CLPPP	163	113	50
Marine Safety	50	28	22
Sheriff Rd Pat	55	33	22
Comm Corrections	2,897	803	2,094
Brownfield Asses	114	86	28
Survey & Remonum	55	44	11
J.T.P.A.	1,232	294	938

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Juve Home Bldg P	458	369	89
Prop Tax Foreclosure	725	725	0
Airport	7,948	3,440	4,508
Transport Auth	537	222	315
Central Stores	933	927	6
Retirement	26	26	0
OPEB	1,839	1,132	707
Walk for Warmth	986	161	825
LIHEAP	60	21	39
CDBG Housing	4	4	0
Emerg Needs MPSC	80	69	11
Emerg Needs TANF	93	48	45
Emergency Needs	22	0	22
Emerg Needs LCA	36	36	0
Weather Disaster Relief	5	5	0
DOE Weatherization	507	446	61
Weather MPSC	159	103	56
Weather ARRA	96	96	0
Weather T&TA ARRA	43	21	22
Community Svcs	458	345	113
Head Start Admin	489	203	286
Head Start Ed.	1,293	1,287	6
Head Start Parent	5	5	0
Head Start Health	249	249	0
Head Start Soc.	256	239	17
Head Start Trans	418	412	6
Head Start ARRA	57	18	39
Non Allocated	4,134	2,141	1,993

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Direct Billed	0	0	0
Total	<u>241,829</u>	<u>78,211</u>	<u>163,618</u>



County of Kalamazoo, Michigan
Health & Community Services
Nature and Extent of Services

The Health & Community Services Department is responsible for providing administrative supervision of nearly all of Kalamazoo County's social service related programs. Costs of this Department are allocated as follows:

Program Administration - The continuing cost of providing administration of all county health & community services programs which includes resource management, and strategic planning & program oversight are allocated to each program based on the number of FTE employees.

Fiscal Services 1 – This function identifies the fiscal administration of all Health and Community Service programs. The basis of allocation is the dollar amount of program costs for each program.

Fiscal Services 2 through 5 - Additional staff of the Health & Community Services Department are responsible for providing supervision of fiscal operations to a variety of programs. These employees are not assigned to a single program but a variety of programs. Related costs have been separated into several cost pools, which relate to a specific group of programs. The basis of allocation is the dollar amount of program costs associated with each activity.

Contract Administration – This function identifies the costs associated with administering contracts for several Health and Community Service programs. The basis of allocation is the number of contracts by program.

Health and Community Services Purchasing - This function identifies the cost associated with processing purchases for HCS programs. The basis of allocation is the number of transactions by benefiting program.

Billing & Reimbursement - This function identifies the costs of monitoring Public Health reimbursement dollars. The basis of allocation is the dollar amount of reimbursement by benefiting department.

**County of Kalamazoo, Michigan
Health & Community 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	982,342			982,342
Equipment Use Charge	12,459		12,459	
Insurance	10,184	9	10,193	
Termination Payoff	3,863	4	3,867	
Finance Department	8,765	564	9,329	
County Administration Dept	5,045	195	5,240	
Information Systems	16,459	505	16,964	
Legal Services Department	2,307	36	2,343	
Human Resources	11,989	126	12,115	
Purchasing Department	7,141	137	7,278	
Treasurer	553	3	556	
Health & Comm. Serv.		41,335	41,335	
Nazareth Facility		13,781	13,781	
Total Allocated Additions:	78,765	56,695	135,460	135,460
Health Admin	59,376			
Total Departmental Cost Adjustments:	59,376			59,376
Total To Be Allocated:	1,120,483	56,695		1,177,178



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Total	General & Admin	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2
Wages & Benefits					
SALARIES & WAGES	654,268	32,381	215,226	129,753	50,269
FRINGE BENEFITS	238,611	11,811	78,527	47,317	18,325
Other Expense & Cost					
Supplies	20,214	1,001	6,653	4,008	1,552
Bottled Water	6,717	332	2,212	1,332	516
Subscription & Dues	1,693	84	557	336	130
Licensing Fees	609	30	200	121	47
Telephone	11,025	546	3,627	2,186	847
Travel	4,267	211	1,404	846	328
Advertising	419	21	138	83	32
Equipment Mainten.	93	5	31	18	7
Building Rental	34,399	1,703	11,320	6,821	2,642
Employee Training	3,702	183	1,219	734	284
Miscellaneous	5,295	262	1,742	1,050	407
Expendable Equip	1,030	51	340	204	79
Departmental Totals					
Total Expenditures	982,342	48,621	323,196	194,809	75,465
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Health Admin	59,376	0	0	0	0
Functional Cost	1,041,718	48,621	323,196	194,809	75,465
Allocation Step 1					
Inbound- All Others	78,765	3,898	25,910	15,621	6,052
Reallocate Admin Costs		(52,519)	17,167	10,348	4,009
1st Allocation	1,120,483	0	366,273	220,778	85,526



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Total	General & Admin	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2
Allocation Step 2					
Inbound- All Others	56,695	2,806	18,649	11,244	4,356
Reallocate Admin Costs		(2,806)	917	553	214
2nd Allocation	56,695	0	19,566	11,797	4,570
Total For 0170 Health & Comm.					
Total Allocated	1,177,178	0	385,839	232,575	90,096



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5	Contract Admin	HCS Purchasing
Wages & Benefits					
SALARIES & WAGES	40,029	43,844	50,269	23,642	36,475
FRINGE BENEFITS	14,603	15,987	18,325	8,614	13,291
Other Expense & Cost					
Supplies	1,237	1,354	1,552	730	1,126
Bottled Water	411	450	516	242	374
Subscription & Dues	104	113	130	61	94
Licensing Fees	37	41	47	22	34
Telephone	675	739	847	398	614
Travel	261	286	328	154	238
Advertising	26	28	32	15	23
Equipment Mainten.	6	6	7	3	5
Building Rental	2,105	2,305	2,642	1,242	1,916
Employee Training	227	248	284	134	206
Miscellaneous	324	355	407	191	295
Expendable Equip	63	69	79	37	57
Departmental Totals					
Total Expenditures	60,108	65,825	75,465	35,485	54,748
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Health Admin	0	0	0	0	0
Functional Cost					
Functional Cost	60,108	65,825	75,465	35,485	54,748
Allocation Step 1					
Inbound- All Others	4,819	5,278	6,052	2,846	4,391
Reallocate Admin Costs	3,193	3,497	4,009	1,885	2,908
1st Allocation	68,120	74,600	85,526	40,216	62,047



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5	Contract Admin	HCS Purchasing
Allocation Step 2					
Inbound- All Others	3,469	3,799	4,356	2,049	3,161
Reallocate Admin Costs	171	187	214	101	155
2nd Allocation	3,640	3,986	4,570	2,150	3,316
Total For 0170 Health & Comm.					
Total Allocated	71,760	78,586	90,096	42,366	65,363



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Billing/Reimb	Health Admin
Wages & Benefits		
SALARIES & WAGES	0	32,380
FRINGE BENEFITS	0	11,811
Other Expense & Cost		
Supplies	0	1,001
Bottled Water	0	332
Subscription & Dues	0	84
Licensing Fees	0	30
Telephone	0	546
Travel	0	211
Advertising	0	21
Equipment Mainten.	0	5
Building Rental	0	1,703
Employee Training	0	183
Miscellaneous	0	262
Expendable Equip	0	51
Departmental Totals		
Total Expenditures	0	48,620
Deductions		
Total Deductions	0	0
Cost Adjustments		
Health Admin	59,376	0
Functional Cost	59,376	48,620
Allocation Step 1		
Inbound- All Others	0	3,898
Reallocate Admin Costs	2,920	2,583
1st Allocation	62,296	55,101



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Billing/Reimb	Health Admin
Allocation Step 2		
Inbound- All Others	0	2,806
Reallocate Admin Costs	156	138
2nd Allocation	156	2,944
Total For 0170 Health & Comm.		
Total Allocated	62,452	58,045



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Prog Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	12.69	7.7457	28,370		28,370		28,370
Nazareth Facility	2.43	1.4832	5,433		5,433	315	5,748
Clinical Serv Adm & MCHD	8.12	4.9564	18,154		18,154	1,051	19,205
Veterans Affairs	1.88	1.1475	4,203		4,203	243	4,446
Health Admin	3.00	1.8312	6,707		6,707	388	7,095
H-Education	0.76	0.4639	1,699		1,699	98	1,797
H-Dental	9.99	6.0978	22,335		22,335	1,293	23,628
H-Laboratory	6.61	4.0347	14,778		14,778	856	15,634
H-Vision/Hearing	2.64	1.6114	5,902		5,902	342	6,244
H-Haz Waste	3.27	1.9960	7,311		7,311	423	7,734
H-Mat & Child HI	0.55	0.3357	1,230		1,230	71	1,301
H-Hlt Prom & Dis	1.10	0.6714	2,459		2,459	142	2,601
H-Child Health	0.29	0.1770	648		648	38	686
H-Clinical	2.44	1.4893	5,455		5,455	316	5,771
H-Comm. Disease	4.70	2.8688	10,508		10,508	608	11,116
H-STD	4.03	2.4599	9,010		9,010	522	9,532
H-Health Care Ac	1.00	0.6104	2,236		2,236	129	2,365
H-AIDS Project	1.00	0.6104	2,236		2,236	129	2,365
H-Grndwtr Protect	0.75	0.4578	1,677		1,677	97	1,774
H-Env Admin	4.00	2.4416	8,943		8,943	518	9,461
H-Env FS&F	7.92	4.8343	17,707		17,707	1,025	18,732
H-Env LW&W	4.48	2.7345	10,016		10,016	580	10,596
H-Surface Water	1.00	0.6104	2,236		2,236	129	2,365
Homeless Program	2.13	1.3001	4,762		4,762	276	5,038
Bioterrorism	1.52	0.9278	3,398		3,398	197	3,595
AAA Admin	2.28	1.3917	5,097		5,097	295	5,392
AAA Care Mgmt.	3.57	2.1791	7,981		7,981	462	8,443
AAA Ombudsman	1.64	1.0010	3,667		3,667	212	3,879
AAA Info Assist.	0.71	0.4334	1,587		1,587	92	1,679
Single Point	0.85	0.5188	1,900		1,900	110	2,010



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Prog Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Cardiovascular	0.21	0.1282	469		469	27	496
Healthy Start	3.09	1.8861	6,908		6,908	400	7,308
Asthma Coalition	0.02	0.0122	45		45	3	48
Meth Contamination	0.53	0.3235	1,185		1,185	69	1,254
AIDS Coun & Test	1.50	0.9156	3,354		3,354	194	3,548
Nurse Family	5.46	3.3327	12,207		12,207	707	12,914
MCIR	4.00	2.4416	8,943		8,943	518	9,461
Infant Mortality	1.16	0.7081	2,593		2,593	150	2,743
CSHCS	2.89	1.7640	6,461		6,461	374	6,835
BCCCP	3.83	2.3378	8,563		8,563	496	9,059
IAP	1.59	0.9705	3,555		3,555	206	3,761
STD Control	0.21	0.1282	469		469	27	496
W.I.C.	6.48	3.9553	14,487		14,487	839	15,326
CLPPP	0.72	0.4395	1,610		1,610	93	1,703
LIHEAP	0.07	0.0427	156		156	9	165
DOE Weatherization	1.46	0.8912	3,264		3,264	189	3,453
Weather MPSC	0.45	0.2747	1,006		1,006	58	1,064
Weather ARRA	1.64	1.0010	3,667		3,667	212	3,879
Weather T&TA ARRA	0.11	0.0671	246		246	14	260
Community Svcs	5.60	3.4182	12,520		12,520	725	13,245
Head Start Admin	3.73	2.2768	8,339		8,339	483	8,822
Head Start Ed.	4.92	3.0031	11,000		11,000	637	11,637
Head Start Health	3.62	2.2096	8,093		8,093	469	8,562
Head Start Soc.	10.79	6.5861	24,123		24,123	1,399	25,522
Head Start Trans	1.94	1.1842	4,337		4,337	251	4,588
Head Start ARRA	0.46	0.2808	1,028		1,028	60	1,088
SubTotal	163.83	100.0000	366,273		366,273	19,566	385,839
TOTAL	163.83	100.0000	366,273		366,273	19,566	385,839



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Allocation Basis: Number of FTE employees by department

Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	982,342	4.9569	10,944		10,944		10,944
Nazareth Facility	859,599	4.3375	9,576		9,576	538	10,114
Clinical Serv Adm & MCHD	514,283	2.5951	5,729		5,729	322	6,051
Veterans Affairs	239,240	1.2072	2,665		2,665	150	2,815
Medical Exam	423,867	2.1388	4,722		4,722	265	4,987
Health Admin	402,786	2.0324	4,487		4,487	252	4,739
H-Education	65,186	0.3289	726		726	41	767
H-Dental	867,438	4.3771	9,664		9,664	543	10,207
H-Laboratory	607,960	3.0678	6,773		6,773	381	7,154
H-Vision/Hearing	142,887	0.7210	1,592		1,592	89	1,681
H-Haz Waste	328,833	1.6593	3,663		3,663	206	3,869
H-Mat & Child HI	50,854	0.2566	567		567	32	599
H-Hlt Prom & Dis	80,822	0.4078	900		900	51	951
H-Child Health	18,148	0.0916	202		202	11	213
H-Clinical	290,686	1.4668	3,238		3,238	182	3,420
H-Comm. Disease	370,293	1.8685	4,125		4,125	232	4,357
H-STD	297,469	1.5010	3,314		3,314	186	3,500
H-Health Care Ac	48,315	0.2438	538		538	30	568
H-AIDS Project	70,876	0.3576	790		790	44	834
H-Grndwtr Protect	52,537	0.2651	585		585	33	618
H-Env Admin	260,967	1.3168	2,907		2,907	163	3,070
H-Env FS&F	594,029	2.9975	6,618		6,618	372	6,990
H-Env LW&W	336,682	1.6989	3,751		3,751	211	3,962
H-Surface Water	96,264	0.4857	1,072		1,072	60	1,132
Homeless Program	153,744	0.7758	1,713		1,713	96	1,809
VITA	9,702	0.0490	108		108	6	114
Bioterrorism	342,515	1.7283	3,816		3,816	215	4,031
AAA Admin	175,495	0.8855	1,955		1,955	110	2,065
AAA Providers	1,087,138	5.4857	12,111		12,111	681	12,792
AAA Care Mgmt.	421,374	2.1262	4,694		4,694	264	4,958

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AAA Ombudsman	119,631	0.6037	1,333		1,333	75	1,408
AAA Unmet Needs	17,916	0.0904	200		200	11	211
AAA Info Assist.	43,469	0.2193	484		484	27	511
Single Point	57,383	0.2896	639		639	36	675
Cardiovascular	71,502	0.3608	797		797	45	842
Healthy Start	513,393	2.5906	5,719		5,719	322	6,041
Asthma Coalition	2,717	0.0137	30		30	2	32
Meth Contamination	43,589	0.2199	486		486	27	513
AIDS Coun & Test	107,582	0.5429	1,199		1,199	67	1,266
Nurse Family	468,592	2.3645	5,220		5,220	293	5,513
MCIR	298,781	1.5076	3,329		3,329	187	3,516
Infant Mortality	92,414	0.4663	1,030		1,030	58	1,088
CSHCS	227,556	1.1482	2,535		2,535	143	2,678
BCCCP	319,666	1.6130	3,561		3,561	200	3,761
IAP	159,089	0.8028	1,772		1,772	100	1,872
STD Control	18,941	0.0956	211		211	12	223
Clean Sweep Pest	7,944	0.0401	88		88	5	93
W.I.C.	431,938	2.1795	4,812		4,812	271	5,083
CLPPP	81,990	0.4137	913		913	51	964
Walk for Warmth	11,130	0.0562	124		124	7	131
Emerg Needs TANF	92,099	0.4647	1,026		1,026	58	1,084
Emerg Needs LCA	28,430	0.1435	317		317	18	335
Weather Disaster Relief	1,821	0.0092	20		20	1	21
DOE Weatherization	375,130	1.8929	4,179		4,179	235	4,414
Weather MPSC	187,848	0.9479	2,093		2,093	118	2,211
Weather ARRA	231,954	1.1704	2,584		2,584	145	2,729
Weather T&TA ARRA	14,564	0.0735	162		162	9	171
Community Svcs	620,277	3.1299	6,910		6,910	388	7,298
Head Start Admin	606,855	3.0622	6,761		6,761	380	7,141
Head Start Ed.	2,231,587	11.2606	24,862		24,862	1,400	26,262

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Head Start Parent	4,749	0.0240	53		53	3	56
Head Start Health	608,176	3.0688	6,775		6,775	381	7,156
Head Start Soc.	784,144	3.9568	8,736		8,736	491	9,227
Head Start Trans	641,784	3.2384	7,150		7,150	402	7,552
Head Start ARRA	100,803	0.5086	1,123		1,123	63	1,186
SubTotal	19,817,775	100.0000	220,778		220,778	11,797	232,575
TOTAL	19,817,775	100.0000	220,778		220,778	11,797	232,575

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 2

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clinical Serv Adm & MCHD	514,283	10.4346	8,924		8,924	477	9,401
H-Dental	867,438	17.6003	15,052		15,052	802	15,854
H-Mat & Child HI	50,854	1.0318	882		882	47	929
H-Child Health	18,148	0.3682	315		315	17	332
H-Clinical	290,686	5.8979	5,044		5,044	270	5,314
H-Comm. Disease	370,293	7.5131	6,426		6,426	343	6,769
H-STD	297,469	6.0355	5,162		5,162	276	5,438
H-Health Care Ac	48,315	0.9803	838		838	45	883
H-AIDS Project	70,876	1.4380	1,230		1,230	66	1,296
Healthy Start	513,393	10.4165	8,909		8,909	476	9,385
AIDS Coun & Test	107,582	2.1828	1,867		1,867	100	1,967
Nurse Family	468,592	9.5075	8,131		8,131	434	8,565
MCIR	298,781	6.0621	5,185		5,185	277	5,462
Infant Mortality	92,414	1.8750	1,604		1,604	86	1,690
CSHCS	227,556	4.6170	3,949		3,949	211	4,160
IAP	159,089	3.2278	2,761		2,761	148	2,909
STD Control	18,941	0.3843	329		329	18	347
W.I.C.	431,938	8.7638	7,495		7,495	401	7,896
CLPPP	81,990	1.6635	1,423		1,423	76	1,499
SubTotal	4,928,638	100.0000	85,526		85,526	4,570	90,096
TOTAL	4,928,638	100.0000	85,526		85,526	4,570	90,096

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 3

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Homeless Program	153,744	2.2930	1,562		1,562	83	1,645
VITA	9,702	0.1447	99		99	5	104
Walk for Warmth	11,130	0.1660	113		113	6	119
Emerg Needs TANF	92,099	1.3736	936		936	50	986
Emerg Needs LCA	28,430	0.4240	289		289	15	304
Weather Disaster Relief	1,821	0.0272	19		19	1	20
DOE Weatherization	375,130	5.5949	3,811		3,811	204	4,015
Weather MPSC	187,848	2.8017	1,909		1,909	102	2,011
Weather ARRA	231,954	3.4595	2,357		2,357	126	2,483
Weather T&TA ARRA	14,564	0.2172	148		148	8	156
Community Svcs	620,277	9.2512	6,302		6,302	337	6,639
Head Start Admin	606,855	9.0511	6,166		6,166	329	6,495
Head Start Ed.	2,231,587	33.2836	22,671		22,671	1,212	23,883
Head Start Parent	4,749	0.0708	48		48	3	51
Head Start Health	608,176	9.0708	6,179		6,179	330	6,509
Head Start Soc.	784,144	11.6953	7,967		7,967	426	8,393
Head Start Trans	641,784	9.5720	6,520		6,520	348	6,868
Head Start ARRA	100,803	1.5034	1,024		1,024	55	1,079
SubTotal	6,704,797	100.0000	68,120		68,120	3,640	71,760
TOTAL	6,704,797	100.0000	68,120		68,120	3,640	71,760

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 4

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Education	65,186	1.9435	1,450		1,450	77	1,527
H-Laboratory	607,960	18.1260	13,523		13,523	724	14,247
H-Vision/Hearing	142,887	4.2601	3,178		3,178	170	3,348
H-Haz Waste	328,833	9.8039	7,314		7,314	391	7,705
H-Hlt Prom & Dis	80,822	2.4096	1,798		1,798	96	1,894
H-Grndwtr Protect	52,537	1.5664	1,168		1,168	62	1,230
H-Env Admin	260,967	7.7805	5,804		5,804	310	6,114
H-Env FS&F	594,029	17.7105	13,212		13,212	706	13,918
H-Env LW&W	336,682	10.0379	7,488		7,488	400	7,888
H-Surface Water	96,264	2.8700	2,141		2,141	114	2,255
Bioterrorism	342,515	10.2118	7,618		7,618	407	8,025
Cardiovascular	71,502	2.1318	1,590		1,590	85	1,675
Asthma Coalition	2,717	0.0810	60		60	3	63
Meth Contamination	43,589	1.2996	969		969	52	1,021
BCCCP	319,666	9.5306	7,110		7,110	380	7,490
Clean Sweep Pest	7,944	0.2368	177		177	9	186
SubTotal	3,354,100	100.0000	74,600		74,600	3,986	78,586
TOTAL	3,354,100	100.0000	74,600		74,600	3,986	78,586

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 5

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Affairs	239,240	11.0675	9,466		9,466	506	9,972
AAA Admin	175,495	8.1186	6,943		6,943	371	7,314
AAA Providers	1,087,138	50.2921	43,013		43,013	2,298	45,311
AAA Care Mgmt.	421,374	19.4932	16,672		16,672	891	17,563
AAA Ombudsman	119,631	5.5343	4,733		4,733	253	4,986
AAA Unmet Needs	17,916	0.8288	709		709	38	747
AAA Info Assist.	43,469	2.0109	1,720		1,720	92	1,812
Single Point	57,383	2.6546	2,270		2,270	121	2,391
SubTotal	2,161,646	100.0000	85,526		85,526	4,570	90,096
TOTAL	2,161,646	100.0000	85,526		85,526	4,570	90,096

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
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For Department Health & Comm. Serv.

Activity - Contract Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	3	1.4354	577		577		577
Nazareth Facility	4	1.9139	770		770	42	812
Veterans Affairs	2	0.9569	385		385	21	406
Health Admin	12	5.7416	2,309		2,309	125	2,434
H-Dental	6	2.8708	1,155		1,155	63	1,218
H-Haz Waste	9	4.3062	1,732		1,732	94	1,826
H-STD	1	0.4785	192		192	10	202
H-Env FS&F	5	2.3923	962		962	52	1,014
H-Env LW&W	2	0.9569	385		385	21	406
H-Surface Water	1	0.4785	192		192	10	202
Homeless Program	2	0.9569	385		385	21	406
VITA	4	1.9139	770		770	42	812
Bioterrorism	1	0.4785	192		192	10	202
AAA Admin	49	23.4450	9,429		9,429	513	9,942
Cardiovascular	4	1.9139	770		770	42	812
Healthy Start	6	2.8708	1,155		1,155	63	1,218
AIDS Coun & Test	1	0.4785	192		192	10	202
Nurse Family	2	0.9569	385		385	21	406
Infant Mortality	5	2.3923	962		962	52	1,014
BCCCP	11	5.2632	2,117		2,117	115	2,232
Clean Sweep Pest	1	0.4785	192		192	10	202
LIHEAP	6	2.8708	1,155		1,155	63	1,218
CDBG Housing	3	1.4354	577		577	31	608
Emerg Needs TANF	1	0.4785	192		192	10	202
DOE Weatherization	38	18.1818	7,312		7,312	397	7,709
Community Svcs	8	3.8278	1,539		1,539	83	1,622
Head Start Admin	3	1.4354	577		577	31	608
Head Start Ed.	14	6.6986	2,694		2,694	146	2,840
Head Start Health	2	0.9569	385		385	21	406
Head Start Trans	2	0.9569	385		385	21	406

Kalamazoo County, Michigan
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Activity - Contract Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Head Start ARRA	1	0.4785	192		192	10	202
SubTotal	209	100.0000	40,216		40,216	2,150	42,366
TOTAL	209	100.0000	40,216		40,216	2,150	42,366

Allocation Basis: Number of contracts by benefiting program

Allocation Source: Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	229	2.3265	1,444		1,444		1,444
Nazareth Facility	44	0.4470	277		277	15	292
Clinical Serv Adm & MCHD	95	0.9652	599		599	33	632
Veterans Affairs	36	0.3657	227		227	12	239
Veterans Burial	160	1.6255	1,009		1,009	55	1,064
Sold/Sail Relief	183	1.8592	1,154		1,154	63	1,217
Health Admin	120	1.2191	756		756	41	797
H-Education	22	0.2235	139		139	8	147
H-Dental	582	5.9128	3,669		3,669	201	3,870
H-Laboratory	398	4.0435	2,509		2,509	137	2,646
H-Vision/Hearing	57	0.5791	359		359	20	379
H-Haz Waste	268	2.7227	1,689		1,689	92	1,781
H-Mat & Child HI	20	0.2032	126		126	7	133
H-Hlt Prom & Dis	5	0.0508	32		32	2	34
H-Child Health	33	0.3353	208		208	11	219
H-Clinical	230	2.3367	1,450		1,450	79	1,529
H-Comm. Disease	116	1.1785	731		731	40	771
H-STD	103	1.0464	649		649	36	685
H-Health Care Ac	10	0.1016	63		63	3	66
H-AIDS Project	21	0.2134	132		132	7	139
H-Grndwtr Protect	27	0.2743	170		170	9	179
H-Env Admin	61	0.6197	385		385	21	406
H-Env FS&F	223	2.2656	1,406		1,406	77	1,483
H-Env LW&W	112	1.1379	706		706	39	745
H-Surface Water	42	0.4267	265		265	14	279
Homeless Program	108	1.0972	681		681	37	718
VITA	10	0.1016	63		63	3	66
Bioterrorism	240	2.4383	1,513		1,513	83	1,596
AAA Admin	87	0.8839	548		548	30	578
AAA Providers	277	2.8142	1,746		1,746	96	1,842

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Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AAA Care Mgmt.	418	4.2467	2,635		2,635	144	2,779
AAA Ombudsman	51	0.5181	321		321	18	339
AAA Unmet Needs	41	0.4165	258		258	14	272
AAA Info Assist.	19	0.1930	120		120	7	127
Single Point	19	0.1930	120		120	7	127
Cardiovascular	17	0.1727	107		107	6	113
Healthy Start	214	2.1741	1,349		1,349	74	1,423
Asthma Coalition	1	0.0102	6		6		6
Meth Contamination	11	0.1118	69		69	4	73
AIDS Coun & Test	43	0.4369	271		271	15	286
Nurse Family	138	1.4020	870		870	48	918
MCIR	102	1.0363	643		643	35	678
Infant Mortality	35	0.3556	221		221	12	233
CSHCS	58	0.5893	366		366	20	386
BCCCP	640	6.5021	4,034		4,034	221	4,255
IAP	57	0.5791	359		359	20	379
STD Control	10	0.1016	63		63	3	66
Clean Sweep Pest	11	0.1118	69		69	4	73
W.I.C.	87	0.8839	548		548	30	578
CLPPP	68	0.6908	429		429	23	452
Walk for Warmth	34	0.3454	214		214	12	226
LIHEAP	26	0.2641	164		164	9	173
Emerg Needs TANF	47	0.4775	296		296	16	312
Emerg Needs LCA	37	0.3759	233		233	13	246
Weather Disaster Relief	5	0.0508	32		32	2	34
DOE Weatherization	499	5.0696	3,146		3,146	172	3,318
Weather MPSC	132	1.3411	832		832	46	878
Weather ARRA	109	1.1074	687		687	38	725
Weather T&TA ARRA	11	0.1118	69		69	4	73
Community Svcs	329	3.3425	2,074		2,074	113	2,187

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Head Start Admin	136	1.3817	857		857	47	904
Head Start Ed.	1,500	15.2390	9,456		9,456	516	9,972
Head Start Parent	6	0.0610	38		38	2	40
Head Start Health	274	2.7837	1,727		1,727	95	1,822
Head Start Soc.	318	3.2307	2,005		2,005	110	2,115
Head Start Trans	421	4.2772	2,654		2,654	145	2,799
SubTotal	9,843	100.0000	62,047		62,047	3,316	65,363
TOTAL	9,843	100.0000	62,047		62,047	3,316	65,363

Allocation Basis: Number of transactions by HCS department

Allocation Source: Detail expense report - Finance



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Billing/Reimb

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nazareth Facility	404.41	1.1373	709		709	2	711
Veterans Affairs	75.16	0.2114	132		132		132
Health Admin	743.46	2.0908	1,302	-59,376	-58,074	3	-58,071
H-Laboratory	15,105.28	42.4803	26,463		26,463	66	26,529
H-Vision/Hearing	1,949.75	5.4832	3,416		3,416	9	3,425
H-Haz Waste	2,475.68	6.9623	4,337		4,337	11	4,348
H-Clinical	8,246.26	23.1908	14,447		14,447	36	14,483
H-Comm. Disease	2,264.48	6.3683	3,967		3,967	10	3,977
H-STD	3,006.88	8.4562	5,268		5,268	13	5,281
H-Env FS&F	1,286.99	3.6194	2,255		2,255	6	2,261
SubTotal	35,558.35	100.0000	62,296	-59,376	2,920	156	3,076
Direct Billed				59,376	59,376		59,376
TOTAL	35,558.35	100.0000	62,296		62,296	156	62,452

Allocation Basis: Dollar amount of assigned wages by program

Allocation Source: Reimbursement summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Health Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Admin	100	100.0000	55,101		55,101	2,944	58,045
SubTotal	100	100.0000	55,101		55,101	2,944	58,045
TOTAL	100	100.0000	55,101		55,101	2,944	58,045

Allocation Basis: Direct allocation to Health Administration

Allocation Source: Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Total	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5
Health & Comm. Serv.	41,335	28,370	10,944	0	0	0	0
Nazareth Facility	17,677	5,748	10,114	0	0	0	0
Clinical Serv Adm & MCHD	35,289	19,205	6,051	9,401	0	0	0
Veterans Affairs	18,010	4,446	2,815	0	0	0	9,972
Medical Exam	4,987	0	4,987	0	0	0	0
Veterans Burial	1,064	0	0	0	0	0	0
Sold/Sail Relief	1,217	0	0	0	0	0	0
Health Admin	15,039	7,095	4,739	0	0	0	0
H-Education	4,238	1,797	767	0	0	1,527	0
H-Dental	54,777	23,628	10,207	15,854	0	0	0
H-Laboratory	66,210	15,634	7,154	0	0	14,247	0
H-Vision/Hearing	15,077	6,244	1,681	0	0	3,348	0
H-Haz Waste	27,263	7,734	3,869	0	0	7,705	0
H-Mat & Child HI	2,962	1,301	599	929	0	0	0
H-Hlt Prom & Dis	5,480	2,601	951	0	0	1,894	0
H-Child Health	1,450	686	213	332	0	0	0
H-Clinical	30,517	5,771	3,420	5,314	0	0	0
H-Comm. Disease	26,990	11,116	4,357	6,769	0	0	0
H-STD	24,638	9,532	3,500	5,438	0	0	0
H-Health Care Ac	3,882	2,365	568	883	0	0	0
H-AIDS Project	4,634	2,365	834	1,296	0	0	0
H-Grndwtr Protect	3,801	1,774	618	0	0	1,230	0
H-Env Admin	19,051	9,461	3,070	0	0	6,114	0
H-Env FS&F	44,398	18,732	6,990	0	0	13,918	0
H-Env LW&W	23,597	10,596	3,962	0	0	7,888	0
H-Surface Water	6,233	2,365	1,132	0	0	2,255	0
Homeless Program	9,616	5,038	1,809	0	1,645	0	0
VITA	1,096	0	114	0	104	0	0
Bioterrorism	17,449	3,595	4,031	0	0	8,025	0
AAA Admin	25,291	5,392	2,065	0	0	0	7,314
AAA Providers	59,945	0	12,792	0	0	0	45,311
AAA Care Mgmt.	33,743	8,443	4,958	0	0	0	17,563
AAA Ombudsman	10,612	3,879	1,408	0	0	0	4,986



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Total	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5
AAA Unmet Needs	1,230	0	211	0	0	0	747
AAA Info Assist.	4,129	1,679	511	0	0	0	1,812
Single Point	5,203	2,010	675	0	0	0	2,391
Cardiovascular	3,938	496	842	0	0	1,675	0
Healthy Start	25,375	7,308	6,041	9,385	0	0	0
Asthma Coalition	149	48	32	0	0	63	0
Meth Contamination	2,861	1,254	513	0	0	1,021	0
AIDS Coun & Test	7,269	3,548	1,266	1,967	0	0	0
Nurse Family	28,316	12,914	5,513	8,565	0	0	0
MCIR	19,117	9,461	3,516	5,462	0	0	0
Infant Mortality	6,768	2,743	1,088	1,690	0	0	0
CSHCS	14,059	6,835	2,678	4,160	0	0	0
BCCCP	26,797	9,059	3,761	0	0	7,490	0
IAP	8,921	3,761	1,872	2,909	0	0	0
STD Control	1,132	496	223	347	0	0	0
Clean Sweep Pest	554	0	93	0	0	186	0
W.I.C.	28,883	15,326	5,083	7,896	0	0	0
CLPPP	4,618	1,703	964	1,499	0	0	0
Walk for Warmth	476	0	131	0	119	0	0
LIHEAP	1,556	165	0	0	0	0	0
CDBG Housing	608	0	0	0	0	0	0
Emerg Needs TANF	2,584	0	1,084	0	986	0	0
Emerg Needs LCA	885	0	335	0	304	0	0
Weather Disaster Relief	75	0	21	0	20	0	0
DOE Weatherization	22,909	3,453	4,414	0	4,015	0	0
Weather MPSC	6,164	1,064	2,211	0	2,011	0	0
Weather ARRA	9,816	3,879	2,729	0	2,483	0	0
Weather T&TA ARRA	660	260	171	0	156	0	0
Community Svcs	30,991	13,245	7,298	0	6,639	0	0
Head Start Admin	23,970	8,822	7,141	0	6,495	0	0
Head Start Ed.	74,594	11,637	26,262	0	23,883	0	0
Head Start Parent	147	0	56	0	51	0	0
Head Start Health	24,455	8,562	7,156	0	6,509	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Total	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5
Head Start Soc.	45,257	25,522	9,227	0	8,393	0	0
Head Start Trans	22,213	4,588	7,552	0	6,868	0	0
Head Start ARRA	3,555	1,088	1,186	0	1,079	0	0
Direct Billed	59,376	0	0	0	0	0	0
Total	1,177,178	385,839	232,575	90,096	71,760	78,586	90,096



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purchasing	Billing/Reimb	Health Admin
Health & Comm. Serv.	577	1,444	0	0
Nazareth Facility	812	292	711	0
Clinical Serv Adm & MCHD	0	632	0	0
Veterans Affairs	406	239	132	0
Medical Exam	0	0	0	0
Veterans Burial	0	1,064	0	0
Sold/Sail Relief	0	1,217	0	0
Health Admin	2,434	797	(58,071)	58,045
H-Education	0	147	0	0
H-Dental	1,218	3,870	0	0
H-Laboratory	0	2,646	26,529	0
H-Vision/Hearing	0	379	3,425	0
H-Haz Waste	1,826	1,781	4,348	0
H-Mat & Child HI	0	133	0	0
H-Hlt Prom & Dis	0	34	0	0
H-Child Health	0	219	0	0
H-Clinical	0	1,529	14,483	0
H-Comm. Disease	0	771	3,977	0
H-STD	202	685	5,281	0
H-Health Care Ac	0	66	0	0
H-AIDS Project	0	139	0	0
H-Grndwtr Protect	0	179	0	0
H-Env Admin	0	406	0	0
H-Env FS&F	1,014	1,483	2,261	0
H-Env LW&W	406	745	0	0
H-Surface Water	202	279	0	0
Homeless Program	406	718	0	0
VITA	812	66	0	0
Bioterrorism	202	1,596	0	0
AAA Admin	9,942	578	0	0
AAA Providers	0	1,842	0	0
AAA Care Mgmt.	0	2,779	0	0
AAA Ombudsman	0	339	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purchasing	Billing/Reimb	Health Admin
AAA Unmet Needs	0	272	0	0
AAA Info Assist.	0	127	0	0
Single Point	0	127	0	0
Cardiovascular	812	113	0	0
Healthy Start	1,218	1,423	0	0
Asthma Coalition	0	6	0	0
Meth Contamination	0	73	0	0
AIDS Coun & Test	202	286	0	0
Nurse Family	406	918	0	0
MCIR	0	678	0	0
Infant Mortality	1,014	233	0	0
CSHCS	0	386	0	0
BCCCP	2,232	4,255	0	0
IAP	0	379	0	0
STD Control	0	66	0	0
Clean Sweep Pest	202	73	0	0
W.I.C.	0	578	0	0
CLPPP	0	452	0	0
Walk for Warmth	0	226	0	0
LIHEAP	1,218	173	0	0
CDBG Housing	608	0	0	0
Emerg Needs TANF	202	312	0	0
Emerg Needs LCA	0	246	0	0
Weather Disaster Relief	0	34	0	0
DOE Weatherization	7,709	3,318	0	0
Weather MPSC	0	878	0	0
Weather ARRA	0	725	0	0
Weather T&TA ARRA	0	73	0	0
Community Svcs	1,622	2,187	0	0
Head Start Admin	608	904	0	0
Head Start Ed.	2,840	9,972	0	0
Head Start Parent	0	40	0	0
Head Start Health	406	1,822	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purchasing	Billing/Reimb	Health Admin
Head Start Soc.	0	2,115	0	0
Head Start Trans	406	2,799	0	0
Head Start ARRA	202	0	0	0
Direct Billed	0	0	59,376	0
Total	42,366	65,363	62,452	58,045



County of Kalamazoo, Michigan
Nazareth Facility
Nature and Extent of Services

Building space costs are a portion of the total costs necessary by Kalamazoo County departments. The direct costs related to the Nazareth Facility are charged to the occupants based on the amount of space that each department occupies. The supervisory support and other operating expenses provided by the Building & Grounds department related to the Nazareth Facility are not included with the direct costs, but instead have been allocated to this schedule. The indirect costs have been allocated to each occupant based on the dollar amount of original charges 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Nazareth Facility

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	28,831	6	28,837	
Termination Payoff	759	1	760	
Finance Department	8,316	544	8,860	
Building & Grounds Department	244,528	18,542	263,070	
County Administration Dept	3,320	128	3,448	
Legal Services Department	1,518	24	1,542	
Human Resources	7,889	83	7,972	
Purchasing Department	1,842	29	1,871	
Treasurer	788	3	791	
Health & Comm. Serv.	16,765	912	17,677	
Total Allocated Additions:	314,556	20,272	334,828	334,828
Total To Be Allocated:	314,556	20,272		334,828



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Nazareth Facility

	Total	General & Admin	Nazareth Fac
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
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	314,556	0	314,556
1st Allocation	314,556	0	314,556
Allocation Step 2			
Inbound- All Others	20,272	0	20,272
2nd Allocation	20,272	0	20,272
Total For 0180 Nazareth Facility			
Total Allocated	334,828	0	334,828



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Nazareth Facility

Activity - Nazareth Fac

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	34,399.17	4.3811	13,781		13,781		13,781
Clinical Serv Adm & MCHD	19,797.52	2.5214	7,931		7,931	535	8,466
Veterans Affairs	12,772.50	1.6267	5,117		5,117	345	5,462
Medical Exam	5,651.68	0.7198	2,264		2,264	153	2,417
MSU Extension	51,761.40	6.5924	20,737		20,737	1,398	22,135
Parks	6,261.66	0.7975	2,509		2,509	169	2,678
Health Admin	9,819.99	1.2507	3,934		3,934	265	4,199
H-Education	1,897.87	0.2417	760		760	51	811
H-Dental	32,680.00	4.1622	13,092		13,092	882	13,974
H-Laboratory	60,878.34	7.7536	24,389		24,389	1,644	26,033
H-Vision/Hearing	7,987.50	1.0173	3,200		3,200	216	3,416
H-Mat & Child HI	1,490.83	0.1899	597		597	40	637
H-Hlt Prom & Dis	2,818.33	0.3589	1,129		1,129	76	1,205
H-Child Health	935.01	0.1191	375		375	25	400
H-Clinical	22,129.18	2.8184	8,865		8,865	598	9,463
H-Comm. Disease	16,863.33	2.1477	6,756		6,756	455	7,211
H-STD	24,848.33	3.1647	9,955		9,955	671	10,626
H-Health Care Ac	2,547.49	0.3245	1,021		1,021	69	1,090
H-AIDS Project	4,664.16	0.5940	1,869		1,869	126	1,995
H-Grndwtr Protect	1,713.35	0.2182	686		686	46	732
H-Env Admin	11,498.32	1.4644	4,607		4,607	310	4,917
H-Env FS&F	14,775.01	1.8818	5,919		5,919	399	6,318
H-Env LW&W	10,310.01	1.3131	4,130		4,130	278	4,408
H-Surface Water	1,713.35	0.2182	686		686	46	732
Mental Health	199,182.00	25.3681	79,800		79,800	5,378	85,178
Bioterrorism	8,212.46	1.0460	3,290		3,290	222	3,512
MSU Extension Gt	399.96	0.0509	160		160	11	171
AAA Admin	9,054.17	1.1532	3,627		3,627	244	3,871
AAA Care Mgmt.	6,998.58	0.8914	2,804		2,804	189	2,993
AAA Ombudsman	2,630.84	0.3351	1,054		1,054	71	1,125

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Nazareth Facility

Activity - Nazareth Fac

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AAA Info Assist.	1,490.85	0.1899	597		597	40	637
Single Point	5,233.78	0.6666	2,097		2,097	141	2,238
Cardiovascular	477.54	0.0608	191		191	13	204
Healthy Start	8,619.12	1.0977	3,453		3,453	233	3,686
Asthma Coalition	33.33	0.0042	13		13	1	14
Meth Contamination	795.84	0.1014	319		319	21	340
AIDS Coun & Test	5,378.33	0.6850	2,155		2,155	145	2,300
Nurse Family	9,428.34	1.2008	3,777		3,777	255	4,032
MCIR	6,590.84	0.8394	2,640		2,640	178	2,818
Infant Mortality	2,792.57	0.3557	1,119		1,119	75	1,194
CSHCS	8,407.51	1.0708	3,368		3,368	227	3,595
BCCCP	8,952.51	1.1402	3,587		3,587	242	3,829
IAP	2,793.59	0.3558	1,119		1,119	75	1,194
W.I.C.	36,589.17	4.6601	14,659		14,659	988	15,647
CLPPP	2,291.17	0.2918	918		918	62	980
LIHEAP	166.67	0.0212	67		67	5	72
DOE Weatherization	4,144.69	0.5279	1,660		1,660	112	1,772
Weather MPSC	438.61	0.0559	176		176	12	188
Weather ARRA	6,988.39	0.8901	2,800		2,800	189	2,989
Community Svcs	17,498.16	2.2286	7,010		7,010	472	7,482
Head Start Admin	11,340.29	1.4443	4,543		4,543	306	4,849
Head Start Ed.	17,801.67	2.2673	7,132		7,132	481	7,613
Head Start Parent	989.18	0.1260	396		396	27	423
Head Start Health	6,255.83	0.7968	2,506		2,506	169	2,675
Head Start Soc.	16,729.17	2.1307	6,702		6,702	452	7,154
Head Start Trans	2,630.84	0.3351	1,054		1,054	71	1,125
Non Allocated	13,614.00	1.7339	5,454		5,454	368	5,822
SubTotal	785,164.33	100.0000	314,556		314,556	20,272	334,828
TOTAL	785,164.33	100.0000	314,556		314,556	20,272	334,828



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Nazareth Facility**

Allocation Basis: Dollar amount of building charges by program

Allocation Source: Building charges distribution summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Health & Comm. Serv.	13,781	13,781
Clinical Serv Adm & MCHD	8,466	8,466
Veterans Affairs	5,462	5,462
Medical Exam	2,417	2,417
MSU Extension	22,135	22,135
Parks	2,678	2,678
Health Admin	4,199	4,199
H-Education	811	811
H-Dental	13,974	13,974
H-Laboratory	26,033	26,033
H-Vision/Hearing	3,416	3,416
H-Mat & Child HI	637	637
H-Hlt Prom & Dis	1,205	1,205
H-Child Health	400	400
H-Clinical	9,463	9,463
H-Comm. Disease	7,211	7,211
H-STD	10,626	10,626
H-Health Care Ac	1,090	1,090
H-AIDS Project	1,995	1,995
H-Grndwtr Protect	732	732
H-Env Admin	4,917	4,917
H-Env FS&F	6,318	6,318
H-Env LW&W	4,408	4,408
H-Surface Water	732	732
Mental Health	85,178	85,178
Bioterrorism	3,512	3,512
MSU Extension Gt	171	171
AAA Admin	3,871	3,871
AAA Care Mgmt.	2,993	2,993
AAA Ombudsman	1,125	1,125
AAA Info Assist.	637	637
Single Point	2,238	2,238
Cardiovascular	204	204



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Healthy Start	3,686	3,686
Asthma Coalition	14	14
Meth Contamination	340	340
AIDS Coun & Test	2,300	2,300
Nurse Family	4,032	4,032
MCIR	2,818	2,818
Infant Mortality	1,194	1,194
CSHCS	3,595	3,595
BCCCP	3,829	3,829
IAP	1,194	1,194
W.I.C.	15,647	15,647
CLPPP	980	980
LIHEAP	72	72
DOE Weatherization	1,772	1,772
Weather MPSC	188	188
Weather ARRA	2,989	2,989
Community Svcs	7,482	7,482
Head Start Admin	4,849	4,849
Head Start Ed.	7,613	7,613
Head Start Parent	423	423
Head Start Health	2,675	2,675
Head Start Soc.	7,154	7,154
Head Start Trans	1,125	1,125
Non Allocated	5,822	5,822
Direct Billed	0	0
Total	334,828	334,828



**County of Kalamazoo, Michigan
Clinical Service Administration & MCHD
Nature and Extent of Services**

The Personal Health Administration Division is responsible for providing administrative and support services to several Health and Human Service related programs. The general and administrative expenses identified in this schedule indirectly relate to the remaining activities identified within this schedule and have been reallocated to each respective activity. The costs included in this schedule have been identified with the following activities and allocated as follows:

Bureau Support – this activity identifies the costs of providing administrative oversight of all programs managed by the Health Services Bureau director. Costs for these services are allocated based on the dollar amount of expenditures by program.

Program Management 1 through 3 – The cost of each program manager has been separated into a separate activity and allocated to those programs that each manager is responsible for monitoring. Costs for each Program Mgmt activity have been allocated based on the dollar amount of expenditures by benefiting program.

Clinical Support – This activity identifies the costs of providing clinical support services to specific programs. Costs for these services have been allocated based on the number of patient visits by program type.

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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Clinical Serv Adm & MCHD

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	514,283			514,283
Insurance	6,517	6	6,523	
Termination Payoff	(10,225)	2	(10,223)	
Finance Department	3,907	249	4,156	
County Administration Dept	3,228	125	3,353	
Information Systems	10,581	325	10,906	
Legal Services Department	1,476	23	1,499	
Human Resources	7,672	80	7,752	
Purchasing Department	110	1	111	
Treasurer	112		112	
Health & Comm. Serv.	33,406	1,883	35,289	
Nazareth Facility	7,931	535	8,466	
Total Allocated Additions:	64,715	3,229	67,944	67,944
Total To Be Allocated:	578,998	3,229		582,227



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Clinical Serv Adm & MCHD

	Total	General & Admin	Bureau Support	Prog Mgmt 1	Prog Mgmt 2
Wages & Benefits					
SALARIES & WAGES	348,044	0	8,761	194,604	39,203
FRINGE BENEFITS	127,036	0	3,201	71,039	14,304
Other Expense & Cost					
Supplies	2,513	0	63	1,405	283
Communications	7,067	0	178	3,952	796
Contract Services	3,942	0	99	2,205	444
Travel	1,731	0	44	967	195
Incentives	258	0	7	143	29
Advertising	490	0	12	274	55
Building Rent	19,798	0	499	11,071	2,229
Training	1,074	0	27	601	121
Miscellaneous	104	0	3	58	12
Expendable Equip	2,226	0	56	1,244	251
Departmental Totals					
Total Expenditures	514,283	0	12,950	287,563	57,922
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	514,283	0	12,950	287,563	57,922
Allocation Step 1					
Inbound- All Others	64,715	0	1,629	36,185	7,289
1st Allocation	578,998	0	14,579	323,748	65,211
Allocation Step 2					
Inbound- All Others	3,229	0	81	1,805	364
2nd Allocation	3,229	0	81	1,805	364



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Clinical Serv Adm & MCHD

	Total	General & Admin	Bureau Support	Prog Mgmt 1	Prog Mgmt 2
Total For 0190 Clinical Serv Adm					
Total Allocated	582,227	0	14,660	325,553	65,575



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Clinical Serv Adm & MCHD

	Prog Mgmt 3	Clinical Supt.
Wages & Benefits		
SALARIES & WAGES	27,683	77,793
FRINGE BENEFITS	10,099	28,393
Other Expense & Cost		
Supplies	200	562
Communications	562	1,579
Contract Services	313	881
Travel	138	387
Incentives	21	58
Advertising	39	110
Building Rent	1,574	4,425
Training	85	240
Miscellaneous	8	23
Expendable Equip	177	498
Departmental Totals		
Total Expenditures	40,899	114,949
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	40,899	114,949
Allocation Step 1		
Inbound- All Others	5,147	14,465
1st Allocation	46,046	129,414
Allocation Step 2		
Inbound- All Others	257	722
2nd Allocation	257	722



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Clinical Serv Adm & MCHD

	Prog Mgmt 3	Clinical Supt.
<hr/>		
Total For 0190 Clinical Serv Adm		
Total Allocated	46,303	130,136



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Clinical Serv Adm & MCHD

Activity - Bureau Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Dental	867,438	17.9741	2,618		2,618	15	2,633
H-Vision/Hearing	142,887	2.9607	432		432	2	434
H-Child Health	18,148	0.3760	55		55		55
H-Clinical	290,686	6.0233	878		878	5	883
H-Comm. Disease	370,293	7.6728	1,119		1,119	6	1,125
H-STD	297,469	6.1638	899		899	5	904
H-Health Care Ac	48,315	1.0011	146		146	1	147
H-AIDS Project	70,876	1.4686	214		214	1	215
Healthy Start	513,393	10.6379	1,551		1,551	9	1,560
AIDS Coun & Test	107,582	2.2292	325		325	2	327
Nurse Family	468,592	9.7096	1,416		1,416	8	1,424
MCIR	298,781	6.1910	903		903	5	908
Infant Mortality	92,414	1.9149	279		279	2	281
CSHCS	227,556	4.7152	687		687	4	691
BCCCP	319,666	6.6238	966		966	5	971
IAP	159,089	3.2965	481		481	3	484
STD Control	18,941	0.3925	57		57		57
W.I.C.	431,938	8.9501	1,305		1,305	7	1,312
CLPPP	81,990	1.6989	248		248	1	249
SubTotal	4,826,054	100.0000	14,579		14,579	81	14,660
TOTAL	4,826,054	100.0000	14,579		14,579	81	14,660

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: Trial Balance



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Clinical Serv Adm & MCHD

Activity - Prog Mgmt 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical	290,686	18.0134	58,318		58,318	325	58,643
H-Comm. Disease	370,293	22.9466	74,290		74,290	415	74,705
H-STD	297,469	18.4338	59,679		59,679	333	60,012
H-AIDS Project	70,876	4.3921	14,219		14,219	79	14,298
AIDS Coun & Test	107,582	6.6667	21,583		21,583	120	21,703
MCIR	298,781	18.5151	59,942		59,942	334	60,276
IAP	159,089	9.8585	31,917		31,917	178	32,095
STD Control	18,941	1.1738	3,800		3,800	21	3,821
SubTotal	1,613,717	100.0000	323,748		323,748	1,805	325,553
TOTAL	1,613,717	100.0000	323,748		323,748	1,805	325,553

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: Trial Balance

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Clinical Serv Adm & MCHD

Activity - Prog Mgmt 2

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Child Health	18,148	0.9641	629		629	4	633
H-Health Care Ac	48,315	2.5667	1,674		1,674	9	1,683
Healthy Start	513,393	27.2742	17,785		17,785	98	17,883
Nurse Family	468,592	24.8940	16,234		16,234	91	16,325
Infant Mortality	92,414	4.9095	3,202		3,202	18	3,220
CSHCS	227,556	12.0890	7,883		7,883	44	7,927
W.I.C.	431,938	22.9468	14,964		14,964	84	15,048
CLPPP	81,990	4.3557	2,840		2,840	16	2,856
SubTotal	1,882,346	100.0000	65,211		65,211	364	65,575
TOTAL	1,882,346	100.0000	65,211		65,211	364	65,575

Allocation Basis: Dollar amount of expense by benefiting program

Allocation Source: Trial Balance



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Clinical Serv Adm & MCHD

Activity - Prog Mgmt 3

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Dental	867,438	65.2213	30,032		30,032	167	30,199
H-Vision/Hearing	142,887	10.7435	4,947		4,947	28	4,975
BCCCP	319,666	24.0352	11,067		11,067	62	11,129
SubTotal	1,329,991	100.0000	46,046		46,046	257	46,303
TOTAL	1,329,991	100.0000	46,046		46,046	257	46,303

Allocation Basis: Dollar amount of expense by benefiting program

Allocation Source: Trial Balance



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Clinical Serv Adm & MCHD

Activity - Clinical Supt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical	4,842.00	54.7613	70,869		70,869	396	71,265
H-Comm. Disease	1,302.00	14.7252	19,056		19,056	106	19,162
H-STD	2,698.00	30.5135	39,489		39,489	220	39,709
SubTotal	8,842.00	100.0000	129,414		129,414	722	130,136
TOTAL	8,842.00	100.0000	129,414		129,414	722	130,136

Allocation Basis: Number of Patient Visits by type

Allocation Source: Patient visit summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Clinical Serv Adm & MCHD

Receiving Department	Total	Bureau Support	Prog Mgmt 1	Prog Mgmt 2	Prog Mgmt 3	Clinical Supt.
H-Dental	32,832	2,633	0	0	30,199	0
H-Vision/Hearing	5,409	434	0	0	4,975	0
H-Child Health	688	55	0	633	0	0
H-Clinical	130,791	883	58,643	0	0	71,265
H-Comm. Disease	94,992	1,125	74,705	0	0	19,162
H-STD	100,625	904	60,012	0	0	39,709
H-Health Care Ac	1,830	147	0	1,683	0	0
H-AIDS Project	14,513	215	14,298	0	0	0
Healthy Start	19,443	1,560	0	17,883	0	0
AIDS Coun & Test	22,030	327	21,703	0	0	0
Nurse Family	17,749	1,424	0	16,325	0	0
MCIR	61,184	908	60,276	0	0	0
Infant Mortality	3,501	281	0	3,220	0	0
CSHCS	8,618	691	0	7,927	0	0
BCCCP	12,100	971	0	0	11,129	0
IAP	32,579	484	32,095	0	0	0
STD Control	3,878	57	3,821	0	0	0
W.I.C.	16,360	1,312	0	15,048	0	0
CLPPP	3,105	249	0	2,856	0	0
Direct Billed	0	0	0	0	0	0
Total	582,227	14,660	325,553	65,575	46,303	130,136



Internal Service Fund

Schedules

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2009

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included as part of the 2009 annual financial statements. OMB Circular A-87 requires that Internal Service funds operate with a working capital reserve of up to 60 days (2 months) cash expenses. ISF with reserve levels in excess of the allowable amount are required to make the necessary adjustment to reduce the working capital reserves (WCR) to acceptable levels. The following information is provided so the County may take the necessary corrective action in order to satisfy the above requirement.

Employee Benefits Fund - The County has changed the way in which it accounts for the pay-as-you-go portion of employee benefits. In previous years, this amount was funded through the General Fund and allocated in the cost allocation plan. Because this cost is accounted for in Employee Benefit fund starting in 2009, it is anticipated that the retained earnings of the Employee Benefit fund will decrease over the next few years. The Employee Benefits fund currently has 2.9 months of working capital reserve which is less than the previous year and only slightly more than the amount allowed under OMB Circular A-87. Due to the change in the way fringe benefits are charged, it is expected that the retained earnings will decrease even further in the upcoming years.

It will be necessary for the County to monitor the retained earnings balance of this fund to insure the retained earnings continue to decrease to the recommended level.

Information Systems Fund – This department was included in the group of Internal Service Funds because depreciation was being recognized for equipment specifically related to this fund. The Information Systems department does not however charge any departments directly for the cost of providing support. This department is included in the cost allocation plan and any retained earnings or working capital reserve is not applicable. Because this fund is allocated in the cost plan each year, the beginning retained earnings have been included as a prior period adjustment to restate the retained earnings to zero.

Technology Fund – This fund is used to accumulate and allocate costs to provide telephone and enterprise network services throughout all departments. Over the past couple of years, we have been working to better structure this fund and revise the rates charged. We have added salary positions to this fund in 2009 and the rates have been revised downward to charge based on actual expenses. The County is also planning to replace its current phone system using working capital of this fund. The current cost proposals are in the range of \$700,000 to \$800,000. The County will be reviewing the rates annually and the excess fund balance will be a factor used to the development of these rates.

The retained earnings have decreased significantly from the previous and the number of months of WCR decreased from 56.2 months in 2008 to 25.0 months in 2009. It is expected that the retained earnings of this fund will continue to decrease over the next few years and the retained earnings will be within the recommended level in the near future. It will be necessary for the County to monitor the WCR to insure the projected decreases in reserve levels continue until the levels are in compliance.

Other Internal Services Funds - The remaining Internal Services funds which include the Nazareth Facility, Central Stores, and HSD Personnel Pool are all within the acceptable limits of retained earnings per OMB Circular A-87. No additional changes are necessary at this time.

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2009

	Total	Employee Benefits	Information Systems	Technology	Nazareth Facility	Central Stores	HSD Personnel Pool
Income Statement:							
Operating Revenues	23,484,619	20,837,982	59,986	607,866	832,487	992,212	154,086
Operating Expenses	(23,914,192)	(20,585,513)	(875,958)	(458,957)	(832,781)	(1,006,897)	(154,086)
Depreciation	(194,557)	-	(25,262)	(137,712)	(26,817)	(4,766)	-
Total Expenses	<u>(24,108,749)</u>	<u>(20,585,513)</u>	<u>(901,220)</u>	<u>(596,669)</u>	<u>(859,598)</u>	<u>(1,011,663)</u>	<u>(154,086)</u>
Net Profit/(Loss)	(624,130)	252,469	(841,234)	11,197	(27,111)	(19,451)	-
Non Operating Revenue/(Exp)	-	-	-	-	-	-	-
Operating Transfers In/(Out)	841,234	-	841,234	-	-	-	-
Net Increase/(Decrease)	217,104	252,469	-	11,197	(27,111)	(19,451)	-
Beginning R.E. per CAFR	9,912,959	7,471,147	377,459	1,602,923	361,701	99,729	-
Ending R.E. per CAFR	<u>\$ 10,130,063</u>	<u>\$ 7,723,616</u>	<u>\$ 377,459</u>	<u>\$ 1,614,120</u>	<u>\$ 334,590</u>	<u>\$ 80,278</u>	<u>\$ -</u>
<i>A-87 R.E. Adjustments:</i>							
Prior Year Adjustments	(4,104,740)	(2,735,464)	(377,459)	(448,109)	(353,851)	(189,857)	-
Current Year Adjustments	(271,755)	(12,385)	-	(208,099)	-	(51,271)	-
Total Adjustments	<u>(4,376,495)</u>	<u>(2,747,849)</u>	<u>(377,459)</u>	<u>(656,208)</u>	<u>(353,851)</u>	<u>(241,128)</u>	<u>-</u>
A-87 Adjusted R.E.	5,753,568	4,975,767	-	957,912	(19,261)	(160,850)	-
Sixty Day Operating Expense	<u>(3,985,699)</u>	<u>(3,430,919)</u>	<u>(145,993)</u>	<u>(76,493)</u>	<u>(138,797)</u>	<u>(167,816)</u>	<u>(25,681)</u>
Excess Reserves	<u>\$ 1,767,869</u>	<u>\$ 1,544,848</u>	<u>\$ (145,993)</u>	<u>\$ 881,419</u>	<u>\$ (158,058)</u>	<u>\$ (328,666)</u>	<u>\$ (25,681)</u>
Available months of WCR		2.9	-	25.0	(0.3)	(1.9)	N/A

County of Kalamazoo, Michigan

Internal Service Funds

Internal Service Funds

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, and to other government units on a cost reimbursement basis.

Employee Benefits Fund - This fund was established to accumulate and allocate the costs of fringe benefits provided to employees of the primary government. Funding is provided through charges to the departments based upon payroll costs.

Information Systems Fund - This fund was established to account for the costs to maintain financial, management computer systems, and application software used by departments of the primary government. Funding is provided through charges to benefited departments and interfund transfers.

Technology Fund - This fund was established to accumulate and allocate the costs to provide telephone and network services throughout all departments of the primary government. Funding is provided through charges for services to benefited departments.

Nazareth Facility Fund - This fund was established to accumulate and allocate the operating and maintenance costs of the facility that house many health and welfare departments of the primary government. Funding is provided through rental charges to benefited departments.

Central Stores Fund - This fund was established to accumulate and allocate the costs of print shop and central stores of the primary government. Funding is provided through charges for services and products to benefited departments.

HSD Personnel Pool Fund - This fund was established to accumulate and allocate the costs of a personnel pool utilized by many of the health and welfare departments of the primary government. Funding is provided through charges for services to benefited departments.

County of Kalamazoo, Michigan

Combining Statement of Net Assets Internal Service Funds

<u>December 31, 2009</u>	<i>Employee</i> <i>Benefits</i>	<i>Information</i> <i>Systems</i>	<i>Technology</i>	<i>Nazareth</i> <i>Facility</i>	<i>Central</i> <i>Stores</i>	<i>HSD</i> <i>Personnel</i> <i>Pool</i>	<u>Total</u>
Assets:							
Cash	\$ 7,002,616	\$ 493,906	\$ 987,380	\$ 176,284	\$ 49,005	\$ 4,959	\$ 8,714,150
Investments	2,000,000	-	-	-	-	-	2,000,000
Receivables - Accounts	611,820	-	-	17	3,106	-	614,943
Due from federal government	3,879	-	-	-	-	-	3,879
Accrued interest	13,917	-	-	-	-	-	13,917
Inventories	-	-	19,232	154	81,433	-	100,819
Prepaid items	61,893	-	25,657	905	-	-	88,455
Total Current Assets	9,694,125	493,906	1,032,269	177,360	133,544	4,959	11,536,163
Property, Plant, and Equipment,							
net of accumulated depreciation	-	651	600,112	227,801	5,414	-	833,978
Total Assets	\$ 9,694,125	\$ 494,557	\$ 1,632,381	\$ 405,161	\$ 138,958	\$ 4,959	\$ 12,370,141
Liabilities and Net Assets							
Liabilities:							
Accounts payable	\$ 978,142	\$ 4,792	\$ 7,831	\$ 48,474	\$ 36,014	\$ 1,434	\$ 1,076,687
Due to other funds	47,079	-	-	-	-	-	47,079
Accrued liabilities	285,064	112,306	10,430	22,097	13,547	3,525	446,969
Liability for estimated claims	623,831	-	-	-	-	-	623,831
Deposits payable	36,393	-	-	-	9,119	-	45,512
Total Liabilities	1,970,509	117,098	18,261	70,571	58,680	4,959	2,240,078
Net Assets:							
Investment in capital assets, net of related debt	-	651	600,112	227,801	5,414	-	833,978
Unrestricted	7,723,616	376,808	1,014,008	106,789	74,864	-	9,296,085
Total Net Assets	7,723,616	377,459	1,614,120	334,590	80,278	-	10,130,063
Total Liabilities and Net Assets	\$ 9,694,125	\$ 494,557	\$ 1,632,381	\$ 405,161	\$ 138,958	\$ 4,959	\$ 12,370,141

County of Kalamazoo, Michigan
Combining Statement of Revenues, Expenses, and
Changes in Net Assets
Internal Service Funds

<i>Year Ended</i>	<i>Employee</i>	<i>Information</i>		<i>Nazareth</i>	<i>Central</i>	<i>HSD</i>	
<i>December 31, 2009</i>	<i>Benefits</i>	<i>Systems</i>	<i>Technology</i>	<i>Facility</i>	<i>Stores</i>	<i>Personnel</i>	<i>Pool</i>
							<i>Total</i>
Operating Revenues -							
Charges for services	\$ 20,837,982	\$ 59,986	\$ 607,866	\$ 832,487	\$ 992,212	\$ 174,899	<u>\$ 23,505,432</u>
Operating Expenses:							
Operating expenses	-	875,958	458,957	832,781	1,006,897	174,899	3,349,492
Depreciation and amortization	-	25,262	137,712	26,817	4,766	-	194,557
Employee benefits	20,585,513	-	-	-	-	-	<u>20,585,513</u>
Total Operating Expenses	<u>20,585,513</u>	<u>901,220</u>	<u>596,669</u>	<u>859,598</u>	<u>1,011,663</u>	<u>174,899</u>	<u>24,129,562</u>
Operating Income (Loss)	252,469	(841,234)	11,197	(27,111)	(19,451)	-	(624,130)
Transfers In - General Fund	-	841,234	-	-	-	-	<u>841,234</u>
Change in Net Assets	252,469	-	11,197	(27,111)	(19,451)	-	217,104
Net Assets, beginning of year	<u>7,471,147</u>	<u>377,459</u>	<u>1,602,923</u>	<u>361,701</u>	<u>99,729</u>	<u>-</u>	<u>9,912,959</u>
Net Assets, end of year	<u>\$ 7,723,616</u>	<u>\$ 377,459</u>	<u>\$ 1,614,120</u>	<u>\$ 334,590</u>	<u>\$ 80,278</u>	<u>\$ -</u>	<u>\$ 10,130,063</u>

County of Kalamazoo, Michigan

Combining Statement of Cash Flows Internal Service Funds

<i>Year Ended December 31, 2009</i>	<i>Employee Benefits</i>	<i>Information Systems</i>	<i>Technology</i>	<i>Nazareth Facility</i>	<i>Central Stores</i>	<i>HSD Personnel Pool</i>	<i>Total</i>
Operating Activities:							
Cash received from interfund services provided	\$20,469,932	\$ 59,986	\$ 607,866	\$ 832,625	\$ 990,957	\$ 174,899	\$ 23,136,265
Cash paid to employees	(750,276)	(622,672)	-	(214,315)	(117,523)	(79,536)	(1,784,322)
Cash paid for interfund services used	(917,355)	(233,583)	-	(136,125)	(43,057)	(52,969)	(1,383,089)
Cash paid to suppliers	(18,566,914)	(21,719)	(411,121)	(477,168)	(802,013)	(39,413)	(20,318,348)
Cash Provided by (Used in) Operating Activities	235,387	(817,988)	196,745	5,017	28,364	2,981	(349,494)
Cash Provided by Investing Activities - Purchase of investments	1,500,000	-	-	-	-	-	1,500,000
Cash Provided by Non-Capital Financing Activities - Transfers from other funds	-	841,234	-	-	-	-	841,234
Cash Used in Capital and Related Financing Activities - Acquisition of capital assets	-	-	(525,241)	(60,086)	-	-	(585,327)
Net Increase (Decrease) in Cash	1,735,387	23,246	(328,496)	(55,069)	28,364	2,981	1,406,413
Cash, beginning of year	5,267,229	470,660	1,315,876	231,353	20,641	1,978	7,307,737
Cash, end of year	\$ 7,002,616	\$ 493,906	\$ 987,380	\$ 176,284	\$ 49,005	\$ 4,959	\$ 8,714,150
Reconciliation of Operating Income (Loss) to Cash Provided by (Used in) Operating Activities:							
Operating income (loss)	\$ 252,469	\$ (841,234)	\$ 11,197	\$ (27,111)	\$ (19,451)	\$ -	\$ (624,130)
Depreciation and amortization	-	25,262	137,712	26,817	4,766	-	194,557
Changes in assets and liabilities:							
(Increase) decrease in:							
Accounts receivable	(413,658)	-	-	138	(1,255)	-	(414,775)
Interest receivable	45,608	-	-	-	-	-	45,608
Inventories	-	-	(11,648)	-	26,371	-	14,723
Prepaid items	(61,893)	-	42,699	(545)	-	-	(19,739)
Increase (decrease) in:							
Accounts payable	551,786	4,384	6,355	(9,150)	14,192	1,434	569,001
Due to other funds	17,719	-	-	-	-	-	17,719
Accrued expenses	59,057	(6,400)	10,430	14,868	1,306	1,547	80,808
Liability for estimated claims	(203,955)	-	-	-	-	-	(203,955)
Deposits payable	(11,746)	-	-	-	2,435	-	(9,311)
Cash Provided by (Used in) Operating Activities	\$ 235,387	\$ (817,988)	\$ 196,745	\$ 5,017	\$ 28,364	\$ 2,981	\$ (349,494)

County of Kalamazoo, Michigan

Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual Information Systems Fund

<i>Year Ended December 31, 2009</i>	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Operating Revenues -				
Charges for services	\$ 98,000	\$ 98,000	\$ 59,986	\$ (38,014)
Operating Expenses:				
Employment expenses	867,200	850,000	844,452	5,548
Contractual and other	57,600	57,600	16,477	41,123
Supplies	36,000	36,000	15,029	20,971
Depreciation	24,600	24,600	25,262	(662)
Total Operating Expenses	985,400	968,200	901,220	66,980
Operating (Loss)	(887,400)	(870,200)	(841,234)	28,966
Transfers -				
Transfers in - General Fund	887,400	870,200	841,234	(28,966)
Change in Net Assets	-	-	-	-
Net Assets, beginning of year	377,459	377,459	377,459	-
Net Assets, end of year	\$ 377,459	\$ 377,459	\$ 377,459	\$ -

County of Kalamazoo, Michigan

Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual Central Stores Fund

<i>Year Ended December 31, 2009</i>	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Operating Revenues -				
Charges for services	\$ 1,374,100	\$ 1,018,200	\$ 992,212	\$ (25,988)
Operating Expenses:				
Employment expenses	178,400	163,800	161,886	1,914
Contractual and other	227,500	232,900	244,219	(11,319)
Supplies	965,000	616,700	600,792	15,908
Depreciation	3,200	4,800	4,766	34
Total Operating Expenses	1,374,100	1,018,200	1,011,663	6,537
Change in Net Assets	-	-	(19,451)	(19,451)
Net Assets, beginning of year	99,729	99,729	99,729	-
Net Assets, end of year	\$ 99,729	\$ 99,729	\$ 80,278	\$ (19,451)