KALAMAZOO COUNTY, MICHIGAN COUNTY-WIDE COST ALLOCATION PLAN FISCAL 2010

Based on Actual Costs
For The Year Ended
December 31, 2010

MAXIMUS®
HELPING GOVERNMENT SERVE THE PEOPLE®

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Tracie L. 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, 2010 to establish cost allocations or billings for the fiscal year beginning January 1, 2012, 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.

Kalamazoo County, Michigan

Signature: Tracie L Moored

Name of Official: Tracie L. Moored

Title: Director, Finance and Administrative Services

Date: 10/11/11

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments is based on actual expenditures for the fiscal year ended 2010. 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
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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	85,899	24,784	21,761	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	14,239	47,574	57,776	40,094	0	0	7,098
Insurance - Property	785	20,312	6,542	4,579	0	0	0
Termination Payoff	3,761	36,748	49,407	36,001	0	0	8,168
Finance Department	3,911	125,620	27,163	26,965	0	80	10,768
Building & Grounds	18,011	441,090	208,454	104,946	0	0	27,257
Utilities	6,096	120,692	37,020	35,157	0	0	0
Security	1,268	254,175	130,890	10,061	0	0	16,875
County Administration Dept	8,811	28,467	35,555	24,809	0	0	4,393
Information Systems	3,364	114,370	117,722	0	53,822	0	13,455
Legal Services Department	3,329	10,755	13,433	9,373	0	0	1,659
Human Resources	0	43,191	53,946	37,640	0	0	6,665
Purchasing Department	33	4,417	2,070	668	0	0	424
Treasurer	65	30,932	23,962	7,086	0	0	2,422
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	67,396	1,364,242	788,724	359,140	53,822	80	99,184
Roll Forward	0	0	0	48,463	(14,094)	0	0
Cost With Roll Forward	67,396	1,364,242	788,724	407,603	39,728	80	99,184
Adjustments	0	0	0	0	0	0	0
Proposed Costs	67,396	1,364,242	788,724	407,603	39,728	80	99,184

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Kalamazoo County, Michigan
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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	25,887
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	538	8,874	841	4,634	19,639
Insurance - Property	3,957	0	0	2,010	126	611	6,653
Termination Payoff	0	0	289	(3,961)	1,401	4,447	(13,991)
Finance Department	1,167	256	1,859	8,383	1,307	3,146	11,721
Building & Grounds	69,152	0	0	46,107	2,882	14,009	140,924
Utilities	30,711	0	0	15,604	975	4,741	38,087
Security	6,390	0	0	3,247	203	986	87,265
County Administration Dept	0	0	333	5,490	521	2,867	12,152
Information Systems	0	0	0	17,940	1,121	5,607	37,002
Legal Services Department	0	0	126	2,075	197	1,084	4,591
Human Resources	0	0	505	8,330	789	4,351	18,437
Purchasing Department	105	0	88	273	121	45	1,583
Treasurer	48	1,646	595	23,843	49	151	3,369
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	130,288	1,902	4,333	147,746	11,129	49,575	393,319
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	130,288	1,902	4,333	147,746	11,129	49,575	393,319
Adjustments	0	0	0	0	0	0	0
Proposed Costs	130,288	1,902	4,333	147,746	11,129	49,575	393,319

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Kalamazoo County, Michigan
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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 Mgmnt.
Building Use Charge	4,428	0	1,224	248	122,619	7,891	401
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	6,989	0	2,103	1,262	125,797	9,533	1,576
Insurance - Property	896	0	258	52	30,176	0	99
Termination Payoff	5,023	0	2,504	966	(135,291)	4,839	1,871
Finance Department	11,184	0	3,026	1,706	50,327	10,907	4,645
Building & Grounds	20,420	0	5,923	1,201	500,502	31,101	3,132
Utilities	5,816	0	2,004	406	266,554	11,375	874
Security	9,570	0	417	84	0	0	0
County Administration Dept	4,325	0	1,301	781	63,284	3,721	781
Information Systems	0	8,971	2,243	2,243	80,731	14,576	2,243
Legal Services Department	1,634	0	492	295	23,910	1,406	295
Human Resources	6,561	0	1,974	1,184	96,028	5,645	1,184
Purchasing Department	395	0	324	16	7,478	2,395	2,153
Treasurer	356	0	187	775	9,609	16,955	281
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	77,597	8,971	23,980	11,219	1,241,724	120,344	19,535
Roll Forward	2,666	0	0	0	0	0	0
Cost With Roll Forward	80,263	8,971	23,980	11,219	1,241,724	120,344	19,535
Adjustments	0	0	0	0	0	0	0
Proposed Costs	80,263	8,971	23,980	11,219	1,241,724	120,344	19,535

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Veterans Affairs	Medical Exam	Veterans Burial	Sold/Sail Relief	MSU Extension	Planning	Economic Develop
Building Use Charge	0	0	0	0	0	1,861	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,623	774	0	0	3,213	925	0
Insurance - Property	0	0	0	0	0	393	0
Termination Payoff	1,501	(4,138)	0	0	2,434	1,346	0
Finance Department	1,715	3,980	1,535	728	4,111	1,654	35
Building & Grounds	0	32	0	0	0	9,006	0
Utilities	0	0	0	0	0	3,047	0
Security	0	0	0	0	0	634	0
County Administration Dept	1,004	479	0	0	1,988	572	0
Information Systems	2,243	1,121	0	0	21,304	1,121	0
Legal Services Department	379	180	0	0	751	216	0
Human Resources	1,524	727	0	0	3,016	868	0
Purchasing Department	166	198	0	27	315	443	0
Treasurer	73	478	130	60	264	292	2
Health & Comm. Serv.	14,933	16,608	1,602	563	0	0	0
Nazareth Facility	5,984	2,648	0	0	22,431	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	31,145	23,087	3,267	1,378	59,827	22,378	37
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	31,145	23,087	3,267	1,378	59,827	22,378	37
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,145	23,087	3,267	1,378	59,827	22,378	37

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Employee Benefits	Law Enforce Fund	Technology Fund	Roads	Inmate Trust	Bail Bond	Parks
Building Use Charge	0	0	0	0	0	0	255,873
Equipment Use Charge	0	0	43,716	0	0	0	0
Insurance	0	99,625	2,439	0	0	0	44,943
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	(74,174)	2,406	0	0	0	3,801
Finance Department	8,020	31,327	8,308	578	422	7,468	39,003
Building & Grounds	0	10,961	0	0	0	0	112,398
Utilities	0	0	0	0	0	0	208,241
Security	0	0	0	0	0	0	0
County Administration Dept	0	61,644	1,510	0	0	0	12,797
Information Systems	0	24,668	2,243	0	0	0	10,092
Legal Services Department	0	23,290	571	0	0	0	4,835
Human Resources	0	93,528	2,290	0	0	0	19,417
Purchasing Department	364	4,773	3,675	0	0	0	12,274
Treasurer	1,905	1,025	381	273	1,666	2,132	14,156
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	2,932
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	10,289	276,667	67,539	851	2,088	9,600	740,762
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	10,289	276,667	67,539	851	2,088	9,600	740,762
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,289	276,667	67,539	851	2,088	9,600	740,762

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Kalamazoo County, Michigan
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Allocated Costs By Department

Detail

Central Service Departments	Access & Visitat	Wireless Emerg.	Bench Warrant	Drain Comm Grant	Health Admin	H-Education	H-Oral Health
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	2,330	521	10,953
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	0	(76,431)	(1,095)	7,981
Finance Department	249	175	119	357	3,994	1,299	8,510
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	0	1,442	322	6,583
Information Systems	0	0	0	0	4,485	0	10,092
Legal Services Department	0	0	0	0	544	122	2,487
Human Resources	0	0	0	0	2,187	490	9,988
Purchasing Department	0	0	0	0	331	83	1,302
Treasurer	39	63	15	18	324	40	2,788
Health & Comm. Serv.	0	0	0	0	(44,534)	3,122	57,129
Nazareth Facility	0	0	0	0	4,564	669	15,762
CSA, MCHD, HPDP	0	0	0	0	0	3,476	75,064
Total Allocated	288	238	134	375	(100,764)	9,049	208,639
Roll Forward	0	0	(43)	0	0	0	0
Cost With Roll Forward	288	238	91	375	(100,764)	9,049	208,639
Adjustments	0	0	0	0	0	0	0
Proposed Costs	288	238	91	375	(100,764)	9,049	208,639

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Kalamazoo County, Michigan
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Detail

Central Service Departments	H-Laboratory	H-Vision/Hearing	H-Haz Waste	H-Child Health	H-Clinical Serv	H-Comm. Disease	H-STD
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	5,459	2,220	2,800	0	2,103	3,953	2,936
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	5,188	1,658	2,346	0	2,355	4,416	3,002
Finance Department	10,392	2,051	4,623	2	5,601	3,450	3,264
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	3,378	1,374	1,733	0	1,301	2,446	1,816
Information Systems	6,728	2,243	2,243	0	5,607	7,849	4,485
Legal Services Department	1,276	519	655	0	492	924	686
Human Resources	5,124	2,085	2,629	0	1,974	3,711	2,756
Purchasing Department	3,429	16	671	0	3,935	199	249
Treasurer	15,937	163	2,019	2	5,688	1,911	2,214
Health & Comm. Serv.	76,348	16,369	24,429	0	69,640	30,407	19,334
Nazareth Facility	28,526	3,742	0	0	10,636	7,902	11,643
CSA, MCHD, HPDP	0	9,999	0	0	198,847	115,531	122,377
Total Allocated	161,785	42,439	44,148	4	308,179	182,699	174,762
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	161,785	42,439	44,148	4	308,179	182,699	174,762
Adjustments	0	0	0	0	0	0	0
Proposed Costs	161,785	42,439	44,148	4	308,179	182,699	174,762

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Allocated Costs By Department

Detail

Central Service Departments	H-Health Care Ac	H-HIV Counseling	H-Grndwtr Protect	H-Env Admin	H-Env FS&F	H-Env LW&W	H-Surface Water
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	892	0	3,348	6,577	4,878	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	(6,788)	0	221	5,999	5,206	0
Finance Department	294	1,644	89	2,308	6,778	4,743	93
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	552	0	2,071	4,070	3,018	0
Information Systems	0	2,243	0	6,728	8,971	6,728	0
Legal Services Department	0	209	0	783	1,538	1,140	0
Human Resources	0	837	0	3,142	6,175	4,580	0
Purchasing Department	0	60	3	81	785	549	4
Treasurer	24	44	2	116	10,305	5,308	5
Health & Comm. Serv.	14	5,072	0	17,026	40,225	28,386	0
Nazareth Facility	0	1,958	0	4,368	7,446	6,599	0
CSA, MCHD, HPDP	0	17,794	0	0	0	0	0
Total Allocated	332	24,517	94	40,192	98,869	71,135	102
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	332	24,517	94	40,192	98,869	71,135	102
Adjustments	0	0	0	0	0	0	0
Proposed Costs	332	24,517	94	40,192	98,869	71,135	102

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Allocated Costs By Department

Detail

Central Service Departments	Mental Health	Homeless Program	Accomodation Tax	Tax Prep VITA	Tax Prep CSBG	Male Drug Court	Womens Drug Ct.
Building Use Charge	0	0	0	0	0	804	503
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	0	0	151	1,918	2,911
Insurance - Property	0	0	0	0	0	212	133
Termination Payoff	0	0	0	0	0	1,690	192
Finance Department	0	18	1,868	459	485	8,965	11,781
Building & Grounds	0	0	0	0	0	4,464	2,790
Utilities	0	0	0	0	0	1,201	751
Security	0	0	0	0	0	2,823	1,764
County Administration Dept	0	0	0	0	93	1,186	1,800
Information Systems	0	0	0	0	0	3,364	3,364
Legal Services Department	0	0	0	0	35	448	680
Human Resources	0	0	0	0	142	1,800	2,732
Purchasing Department	0	0	1,150	27	0	78	131
Treasurer	0	1	2,934	92	14	897	1,106
Health & Comm. Serv.	0	0	0	893	1,040	0	0
Nazareth Facility	85,458	0	0	0	0	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	85,458	19	5,952	1,471	1,960	29,850	30,638
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	85,458	19	5,952	1,471	1,960	29,850	30,638
Adjustments	0	0	0	0	0	0	0
Proposed Costs	85,458	19	5,952	1,471	1,960	29,850	30,638

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Detail

Central Service Departments	WK Kellogg Found	DWI Drug Court	Browfield Redev	Emerg Prep Bio	H1N1 Phase 1&2	H1N1 Phase 3	MSU Extension Gt
Building Use Charge	236	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	841	1,648	0	841	143	429	732
Insurance - Property	48	0	0	0	0	0	0
Termination Payoff	995	1,695	0	1,004	160	202	(3,543)
Finance Department	7,969	3,272	148	2,905	1,863	2,857	6,748
Building & Grounds	1,085	0	0	0	0	0	0
Utilities	305	0	0	0	0	0	0
Security	535	0	0	0	0	0	0
County Administration Dept	521	1,020	0	521	88	265	453
Information Systems	2,243	0	0	1,121	0	0	1,121
Legal Services Department	197	385	0	197	33	100	171
Human Resources	789	1,547	0	789	135	403	687
Purchasing Department	442	0	12	1,156	1,452	625	5
Treasurer	242	158	14	91	63	123	208
Health & Comm. Serv.	0	0	0	7,613	6,188	11,463	0
Nazareth Facility	0	0	0	1,233	125	556	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	16,448	9,725	174	17,471	10,250	17,023	6,582
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	16,448	9,725	174	17,471	10,250	17,023	6,582
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,448	9,725	174	17,471	10,250	17,023	6,582

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Kalamazoo County, Michigan
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Allocated Costs By Department

Detail

Central Service Departments	Homeland Sec. Gt.	Hazard Mitigation	Haz Mat Team	ROD Automation	Local Corr.Offc.	COPS Grant	Drug Law Enforce
Building Use Charge	627	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	7,234	0	0	0	0	0	0
Insurance - Property	155	0	0	0	0	0	0
Termination Payoff	339	0	0	0	0	0	0
Finance Department	6,590	11	413	1,832	184	872	170
Building & Grounds	2,398	0	0	0	0	0	0
Utilities	1,367	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	2,342	0	0	0	0	0	0
Information Systems	4,485	0	0	12,334	0	0	0
Legal Services Department	885	0	0	0	0	0	0
Human Resources	3,553	0	0	0	0	0	0
Purchasing Department	1,714	0	38	677	5	654	346
Treasurer	214	8	38	2,158	180	34	62
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	31,903	19	489	17,001	369	1,560	578
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	31,903	19	489	17,001	369	1,560	578
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,903	19	489	17,001	369	1,560	578

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Allocated Costs By Department

Detail

Central Service Departments	Law Library	JAIBG	Victim Advocacy	Crime Victim Rts	AAA Admin	AAA Providers	AAA Care Mgmt.
Building Use Charge	0	0	168	585	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	841	2,103	1,539	0	4,979
Insurance - Property	0	0	44	141	0	0	0
Termination Payoff	0	0	926	2,153	1,700	0	3,872
Finance Department	48	140	1,648	2,037	4,229	3,242	10,527
Building & Grounds	0	0	930	3,047	0	0	0
Utilities	0	0	250	833	0	0	0
Security	0	0	588	1,792	0	0	0
County Administration Dept	0	0	521	1,301	952	0	3,081
Information Systems	0	0	1,121	2,243	2,243	0	6,728
Legal Services Department	0	0	197	492	360	0	1,164
Human Resources	0	0	789	1,974	1,445	0	4,675
Purchasing Department	0	0	0	155	88	5	283
Treasurer	5	2	98	56	1,189	454	1,218
Health & Comm. Serv.	0	0	0	0	15,915	46,102	49,381
Nazareth Facility	0	0	0	0	4,629	0	4,808
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	53	142	8,121	18,912	34,289	49,803	90,716
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	53	142	8,121	18,912	34,289	49,803	90,716
Adjustments	0	0	0	0	0	0	0
Proposed Costs	53	142	8,121	18,912	34,289	49,803	90,716

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Detail

Central Service Departments	AAA Ombudsman	AAA Info Assist.	Safe Comm. Grant	KCSD Grants	F.I.A.	CC-Juvenile Home	CC-J.H. Bldg Depr
Building Use Charge	0	0	0	0	0	0	544,946
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,682	841	0	0	0	50,986	0
Insurance - Property	0	0	0	0	0	24,835	0
Termination Payoff	1,622	706	0	0	0	16,731	0
Finance Department	2,319	1,743	1,595	1,394	706	23,649	0
Building & Grounds	0	0	0	0	0	196,810	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	1,040	521	0	0	0	30,773	0
Information Systems	2,243	1,121	0	0	0	14,576	0
Legal Services Department	393	197	0	0	0	14,566	0
Human Resources	1,579	789	0	0	0	46,689	0
Purchasing Department	27	5	0	50	0	10,282	0
Treasurer	229	49	76	82	1,466	2,299	0
Health & Comm. Serv.	13,057	6,093	0	0	0	0	0
Nazareth Facility	2,084	926	0	0	0	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	26,275	12,991	1,671	1,526	2,172	432,196	544,946
Roll Forward	0	0	0	0	0	193,116	0
Cost With Roll Forward	26,275	12,991	1,671	1,526	2,172	625,312	544,946
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,275	12,991	1,671	1,526	2,172	625,312	544,946

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Detail

Central Service Departments	CC-In Home Care	CC-Foster Care	CC-Home Detention	CC-Intens Learn	CC-Day Treatment	CC-Juve Drug Ct	CC-Restitution
Building Use Charge	1,201	0	284	0	22,043	1,223	612
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	4,391	0	841	740	6,872	2,237	1,488
Insurance - Property	243	0	57	0	1,005	247	124
Termination Payoff	547	0	995	414	(7,733)	2,845	1,691
Finance Department	2,003	4,123	916	692	3,442	1,862	953
Building & Grounds	5,523	0	1,306	0	7,918	5,623	2,812
Utilities	1,555	0	368	0	0	1,583	791
Security	2,725	0	644	0	0	2,775	1,388
County Administration Dept	2,716	0	521	458	4,252	1,384	921
Information Systems	5,607	0	1,121	0	12,334	3,364	2,243
Legal Services Department	1,027	0	197	173	1,607	523	348
Human Resources	4,122	0	789	695	6,451	2,100	1,398
Purchasing Department	280	16	39	0	588	87	0
Treasurer	62	331	30	26	115	85	32
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	32,002	4,470	8,108	3,198	58,894	25,938	14,801
Roll Forward	(1,554)	(2,183)	1,671	255	(5,986)	11,268	11,164
Cost With Roll Forward	30,448	2,287	9,779	3,453	52,908	37,206	25,965
Adjustments	0	0	0	0	0	0	0
Proposed Costs	30,448	2,287	9,779	3,453	52,908	37,206	25,965

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Allocated Costs By Department

Detail

Central Service Departments	CC-Intake Assess	CC-CASA	CC-Waivers	CC-Welfare	Vet's Trust	Cardiovascular	Healthy Start
Building Use Charge	1,398	343	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	3,684	841	0	0	0	0	3,549
Insurance - Property	282	69	0	0	0	0	0
Termination Payoff	4,116	851	0	0	0	0	2,045
Finance Department	1,846	1,123	116	494	280	2	8,855
Building & Grounds	6,426	1,577	0	0	0	0	0
Utilities	1,809	444	0	0	0	0	0
Security	3,171	778	0	0	0	0	0
County Administration Dept	2,279	521	0	0	0	0	2,196
Information Systems	4,485	1,121	0	0	0	0	5,607
Legal Services Department	862	197	0	0	0	0	830
Human Resources	3,458	789	0	0	0	0	3,332
Purchasing Department	37	27	0	0	0	0	1,216
Treasurer	69	49	8	177	80	2	379
Health & Comm. Serv.	0	0	0	0	0	0	28,260
Nazareth Facility	0	0	0	0	0	0	5,198
CSA, MCHD, HPDP	0	0	0	0	0	0	29,464
Total Allocated	33,922	8,730	124	671	360	4	90,931
Roll Forward	8,673	1,785	0	(115)	0	0	0
Cost With Roll Forward	42,595	10,515	124	556	360	4	90,931
Adjustments	0	0	0	0	0	0	0
Proposed Costs	42,595	10,515	124	556	360	4	90,931

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Allocated Costs By Department

Detail

Central Service Departments	AIDS Coun & Test	Nurse Family	MCIR	Infant Mortality	CSHCS	Comm Health Asse	BCCCP Coord.
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,421	4,491	3,280	101	2,447	0	3,003
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,124	(1,688)	1,798	(5,041)	1,924	0	2,543
Finance Department	3,089	4,459	3,134	542	2,691	9	4,046
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	879	2,779	2,029	63	1,515	0	1,858
Information Systems	1,121	7,849	4,485	0	3,364	0	3,364
Legal Services Department	332	1,050	767	23	572	0	702
Human Resources	1,334	4,216	3,080	95	2,297	0	2,819
Purchasing Department	116	569	208	0	16	0	43
Treasurer	110	194	104	14	131	0	243
Health & Comm. Serv.	7,081	24,763	16,611	943	12,461	0	16,076
Nazareth Facility	2,288	4,630	2,646	41	3,939	0	4,486
CSA, MCHD, HPDP	29,678	20,851	13,660	595	10,358	0	17,219
Total Allocated	48,573	74,163	51,802	(2,624)	41,715	9	56,402
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	48,573	74,163	51,802	(2,624)	41,715	9	56,402
Adjustments	0	0	0	0	0	0	0
Proposed Costs	48,573	74,163	51,802	(2,624)	41,715	9	56,402

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Detail

Central Service Departments	BCCCP Komen Gt	IAP	STD Control	Clean Sweep Pest	W.I.C.	CLPPP	Marine Safety
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	84	1,505	0	0	4,970	504	1,670
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	1,815	0	0	3,235	634	0
Finance Department	336	4,085	20	189	4,456	2,210	2,591
Building & Grounds	0	0	0	0	0	0	310
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	52	932	0	0	3,076	312	645
Information Systems	0	2,243	0	0	10,092	1,121	0
Legal Services Department	19	352	0	0	1,162	118	244
Human Resources	79	1,414	0	0	4,667	474	979
Purchasing Department	0	491	0	0	840	17	179
Treasurer	17	162	2	32	271	257	96
Health & Comm. Serv.	911	8,937	0	470	25,501	2,915	0
Nazareth Facility	94	1,278	0	0	17,899	1,072	0
CSA, MCHD, HPDP	623	43,386	0	0	21,288	2,521	0
Total Allocated	2,215	66,600	22	691	97,457	12,155	6,714
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,215	66,600	22	691	97,457	12,155	6,714
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,215	66,600	22	691	97,457	12,155	6,714

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Sheriff Rd Pat	Comm Corrections	Brownfield Asses	Survey & Remonum	J.T.P.A.	Juve Home Bldg P	Prop Tax Foreclosure
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	2,330	8,528	0	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	3,183	1,264	0	0	0	0	0
Finance Department	2,232	27,239	3,003	2,034	5,143	432	2,457
Building & Grounds	0	104	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	1,442	4,694	0	0	0	0	0
Information Systems	0	12,334	0	0	0	0	0
Legal Services Department	544	1,774	0	0	0	0	0
Human Resources	2,187	7,122	0	0	0	0	0
Purchasing Department	0	36	0	322	0	0	0
Treasurer	54	2,904	81	51	1,003	125	1,053
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	11,972	65,999	3,084	2,407	6,146	557	3,510
Roll Forward	0	0	0	(681)	0	0	0
Cost With Roll Forward	11,972	65,999	3,084	1,726	6,146	557	3,510
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,972	65,999	3,084	1,726	6,146	557	3,510

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Airport	Transport Auth	Central Stores	Retirement	OPEB	Walk for Warmth	LIHEAP
Building Use Charge	0	968	3,309	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	22,269	959	3,055	0	0	0	109
Insurance - Property	0	204	698	0	0	0	0
Termination Payoff	12,965	0	(2,537)	0	0	0	96
Finance Department	22,088	9,871	10,774	71,748	14,095	468	1,782
Building & Grounds	46,594	4,683	16,009	0	0	0	0
Utilities	0	1,585	5,418	0	0	0	0
Security	0	330	1,127	0	0	0	0
County Administration Dept	12,615	594	1,697	0	0	0	68
Information Systems	12,334	2,243	1,121	0	0	0	0
Legal Services Department	13,587	224	641	3,529	0	0	25
Human Resources	19,139	900	2,574	0	2,668	0	102
Purchasing Department	12,869	0	1,001	0	0	0	0
Treasurer	5,847	551	849	22	2,624	664	139
Health & Comm. Serv.	0	0	0	0	0	157	4,279
Nazareth Facility	0	0	0	0	0	0	186
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	180,307	23,112	45,736	75,299	19,387	1,289	6,786
Roll Forward	2,751	9,048	0	9,245	9,671	0	0
Cost With Roll Forward	183,058	32,160	45,736	84,544	29,058	1,289	6,786
Adjustments	0	0	0	0	0	0	0
Proposed Costs	183,058	32,160	45,736	84,544	29,058	1,289	6,786

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Teen Parent Serv	CDBG Housing	Emerg Needs EAP	Emerg Needs LCA	Weather Energy Opt	Weather DHS	Weather MPSC
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	92	0	0	0	118	176
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	71	0	0	0	96	149
Finance Department	19	585	1,266	120	23	2,290	1,842
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	58	0	0	0	73	109
Information Systems	0	0	0	0	0	0	0
Legal Services Department	0	21	0	0	0	27	42
Human Resources	0	87	0	0	0	110	166
Purchasing Department	0	5	0	0	0	0	0
Treasurer	0	16	120	34	46	115	129
Health & Comm. Serv.	0	725	2,806	905	1,211	5,346	4,111
Nazareth Facility	0	122	0	0	0	174	257
CSA, MCHD, HPDP	0	0	0	0	0	0	0
Total Allocated	19	1,782	4,192	1,059	1,280	8,349	6,981
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	19	1,782	4,192	1,059	1,280	8,349	6,981
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19	1,782	4,192	1,059	1,280	8,349	6,981

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Weather ARRA	CSBG	CSBG ARRA	Head Start	Head Start ARRA	Non Allocated	SubTotal
Building Use Charge	0	0	0	0	0	14,104	1,181,734
Equipment Use Charge	0	0	0	0	0	0	43,716
Insurance	5,249	5,172	1,404	63,321	1,270	1,509	794,578
Insurance - Property	0	0	0	0	0	3,238	109,184
Termination Payoff	4,615	5,397	0	8,720	(822)	0	(34,828)
Finance Department	22,026	7,242	8,100	51,981	1,811	5,914	920,896
Building & Grounds	0	0	0	0	0	43,276	2,121,193
Utilities	0	0	0	0	0	22,379	828,039
Security	0	0	0	0	0	20,525	563,030
County Administration Dept	3,247	3,200	869	36,658	786	0	449,667
Information Systems	4,485	10,092	2,243	30,275	0	0	809,559
Legal Services Department	1,226	1,209	328	13,850	297	0	185,180
Human Resources	4,927	4,856	1,319	55,620	1,192	0	671,552
Purchasing Department	83	951	268	8,121	0	395	104,747
Treasurer	1,639	303	547	2,474	150	4,013	236,684
Health & Comm. Serv.	57,116	23,746	18,311	240,483	5,825	0	1,044,368
Nazareth Facility	8,687	9,932	1,843	23,489	0	2,828	328,718
CSA, MCHD, HPDP	0	0	0	0	0	0	732,731
Total Allocated	113,300	72,100	35,232	534,992	10,509	118,181	11,090,748
Roll Forward	0	0	0	0	0	0	285,120
Cost With Roll Forward	113,300	72,100	35,232	534,992	10,509	118,181	11,375,868
Adjustments	0	0	0	0	0	0	0
Proposed Costs	113,300	72,100	35,232	534,992	10,509	118,181	11,375,868

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Use Charge	0	0	1,181,734
Equipment Use Charge	0	0	43,716
Insurance	0	0	794,578
Insurance - Property	0	0	109,184
Termination Payoff	753,972	0	719,144
Finance Department	5,883	0	926,779
Building & Grounds	50,091	0	2,171,284
Utilities	0	0	828,039
Security	0	0	563,030
County Administration Dept	0	197,128	646,795
Information Systems	0	0	809,559
Legal Services Department	0	17,645	202,825
Human Resources	0	0	671,552
Purchasing Department	0	0	104,747
Treasurer	0	475,327	712,011
Health & Comm. Serv.	56,172	0	1,100,540
Nazareth Facility	0	0	328,718
CSA, MCHD, HPDP	0	0	732,731
Total Allocated	866,118	690,100	12,646,966
Roll Forward	0	0	285,120
Cost With Roll Forward	866,118	690,100	12,932,086
Adjustments	0	0	0
Proposed Costs	866,118	690,100	12,932,086

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Commission	67,396	0	0	67,396	0	67,396
Circuit Court	1,364,242	0	0	1,364,242	0	1,364,242
District Court	788,724	0	0	788,724	0	788,724
Friend of Court	359,140	310,677	48,463	407,603	0	407,603
FOC-Direct DP	53,822	67,916	(14,094)	39,728	0	39,728
Jury Board	80	0	0	80	0	80
Probate Court	99,184	0	0	99,184	0	99,184
Adult Probation	130,288	0	0	130,288	0	130,288
Family Coun Serv	1,902	0	0	1,902	0	1,902
Election	4,333	0	0	4,333	0	4,333
Clerk/ROD	147,746	0	0	147,746	0	147,746
Resource Develop	11,129	0	0	11,129	0	11,129
Equalization	49,575	0	0	49,575	0	49,575
Pros Atty	393,319	0	0	393,319	0	393,319
Pros Atty C.R.P.	77,597	74,931	2,666	80,263	0	80,263
P.A. CRP - DP	8,971	0	0	8,971	0	8,971
Drain Comm	23,980	0	0	23,980	0	23,980
Soil & Erosion	11,219	0	0	11,219	0	11,219
Sheriff	1,241,724	0	0	1,241,724	0	1,241,724
Animal Control	120,344	0	0	120,344	0	120,344
Emergency Mgmnt.	19,535	0	0	19,535	0	19,535
Veterans Affairs	31,145	0	0	31,145	0	31,145
Medical Exam	23,087	0	0	23,087	0	23,087
Veterans Burial	3,267	0	0	3,267	0	3,267
Sold/Sail Relief	1,378	0	0	1,378	0	1,378
MSU Extension	59,827	0	0	59,827	0	59,827
Planning	22,378	0	0	22,378	0	22,378
Economic Develop	37	0	0	37	0	37
Employee Benefits	10,289	0	0	10,289	0	10,289
Law Enforce Fund	276,667	0	0	276,667	0	276,667
Technology Fund	67,539	0	0	67,539	0	67,539
Roads	851	0	0	851	0	851
Inmate Trust	2,088	0	0	2,088	0	2,088
Bail Bond	9,600	0	0	9,600	0	9,600

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Parks	740,762	0	0	740,762	0	740,762
Access & Visitat	288	0	0	288	0	288
Wireless Emerg.	238	0	0	238	0	238
Bench Warrant	134	177	(43)	91	0	91
Drain Comm Grant	375	0	0	375	0	375
Health Admin	(100,764)	0	0	(100,764)	0	(100,764)
H-Education	9,049	0	0	9,049	0	9,049
H-Oral Health	208,639	0	0	208,639	0	208,639
H-Laboratory	161,785	0	0	161,785	0	161,785
H-Vision/Hearing	42,439	0	0	42,439	0	42,439
H-Haz Waste	44,148	0	0	44,148	0	44,148
H-Child Health	4	0	0	4	0	4
H-Clinical Serv	308,179	0	0	308,179	0	308,179
H-Comm. Disease	182,699	0	0	182,699	0	182,699
H-STD	174,762	0	0	174,762	0	174,762
H-Health Care Ac	332	0	0	332	0	332
H-HIV Counseling	24,517	0	0	24,517	0	24,517
H-Grndwtr Protect	94	0	0	94	0	94
H-Env Admin	40,192	0	0	40,192	0	40,192
H-Env FS&F	98,869	0	0	98,869	0	98,869
H-Env LW&W	71,135	0	0	71,135	0	71,135
H-Surface Water	102	0	0	102	0	102
Mental Health	85,458	0	0	85,458	0	85,458
Homeless Program	19	0	0	19	0	19
Accomodation Tax	5,952	0	0	5,952	0	5,952
Tax Prep VITA	1,471	0	0	1,471	0	1,471
Tax Prep CSBG	1,960	0	0	1,960	0	1,960
Male Drug Court	29,850	0	0	29,850	0	29,850
Womens Drug Ct.	30,638	0	0	30,638	0	30,638
WK Kellogg Found	16,448	0	0	16,448	0	16,448
DWI Drug Court	9,725	0	0	9,725	0	9,725
Browfield Redev	174	0	0	174	0	174
Emerg Prep Bio	17,471	0	0	17,471	0	17,471
H1N1 Phase 1&2	10,250	0	0	10,250	0	10,250

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
H1N1 Phase 3	17,023	0	0	17,023	0	17,023
MSU Extension Gt	6,582	0	0	6,582	0	6,582
Homeland Sec. Gt.	31,903	0	0	31,903	0	31,903
Hazard Mitigation	19	0	0	19	0	19
Haz Mat Team	489	0	0	489	0	489
ROD Automation	17,001	0	0	17,001	0	17,001
Local Corr.Offc.	369	0	0	369	0	369
COPS Grant	1,560	0	0	1,560	0	1,560
Drug Law Enforce	578	0	0	578	0	578
Law Library	53	0	0	53	0	53
JAIBG	142	0	0	142	0	142
Victim Advocacy	8,121	0	0	8,121	0	8,121
Crime Victim Rts	18,912	0	0	18,912	0	18,912
AAA Admin	34,289	0	0	34,289	0	34,289
AAA Providers	49,803	0	0	49,803	0	49,803
AAA Care Mgmt.	90,716	0	0	90,716	0	90,716
AAA Ombudsman	26,275	0	0	26,275	0	26,275
AAA Info Assist.	12,991	0	0	12,991	0	12,991
Safe Comm. Grant	1,671	0	0	1,671	0	1,671
KCSD Grants	1,526	0	0	1,526	0	1,526
F.I.A.	2,172	0	0	2,172	0	2,172
CC-Juvenile Home	432,196	239,080	193,116	625,312	0	625,312
CC-J.H. Bldg Depr	544,946	0	0	544,946	0	544,946
CC-In Home Care	32,002	33,556	(1,554)	30,448	0	30,448
CC-Foster Care	4,470	6,653	(2,183)	2,287	0	2,287
CC-Home Detention	8,108	6,437	1,671	9,779	0	9,779
CC-Intens Learn	3,198	2,943	255	3,453	0	3,453
CC-Day Treatment	58,894	64,880	(5,986)	52,908	0	52,908
CC-Juve Drug Ct	25,938	14,670	11,268	37,206	0	37,206
CC-Restitution	14,801	3,637	11,164	25,965	0	25,965
CC-Intake Assess	33,922	25,249	8,673	42,595	0	42,595
CC-CASA	8,730	6,945	1,785	10,515	0	10,515
CC-Waivers	124	0	0	124	0	124
CC-Welfare	671	786	(115)	556	0	556

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Vet's Trust	360	0	0	360	0	360
Cardiovascular	4	0	0	4	0	4
Healthy Start	90,931	0	0	90,931	0	90,931
AIDS Coun & Test	48,573	0	0	48,573	0	48,573
Nurse Family	74,163	0	0	74,163	0	74,163
MCIR	51,802	0	0	51,802	0	51,802
Infant Mortality	(2,624)	0	0	(2,624)	0	(2,624)
CSHCS	41,715	0	0	41,715	0	41,715
Comm Health Asse	9	0	0	9	0	9
BCCCP Coord.	56,402	0	0	56,402	0	56,402
BCCCP Komen Gt	2,215	0	0	2,215	0	2,215
IAP	66,600	0	0	66,600	0	66,600
STD Control	22	0	0	22	0	22
Clean Sweep Pest	691	0	0	691	0	691
W.I.C.	97,457	0	0	97,457	0	97,457
CLPPP	12,155	0	0	12,155	0	12,155
Marine Safety	6,714	0	0	6,714	0	6,714
Sheriff Rd Pat	11,972	0	0	11,972	0	11,972
Comm Corrections	65,999	0	0	65,999	0	65,999
Brownfield Asses	3,084	0	0	3,084	0	3,084
Survey & Remonum	2,407	3,088	(681)	1,726	0	1,726
J.T.P.A.	6,146	0	0	6,146	0	6,146
Juve Home Bldg P	557	0	0	557	0	557
Prop Tax Foreclosure	3,510	0	0	3,510	0	3,510
Airport	180,307	177,556	2,751	183,058	0	183,058
Transport Auth	23,112	14,064	9,048	32,160	0	32,160
Central Stores	45,736	0	0	45,736	0	45,736
Retirement	75,299	66,054	9,245	84,544	0	84,544
OPEB	19,387	9,716	9,671	29,058	0	29,058
Walk for Warmth	1,289	0	0	1,289	0	1,289
LIHEAP	6,786	0	0	6,786	0	6,786
Teen Parent Serv	19	0	0	19	0	19
CDBG Housing	1,782	0	0	1,782	0	1,782
Emerg Needs EAP	4,192	0	0	4,192	0	4,192

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Emerg Needs LCA	1,059	0	0	1,059	0	1,059
Weather Energy Opt	1,280	0	0	1,280	0	1,280
Weather DHS	8,349	0	0	8,349	0	8,349
Weather MPSC	6,981	0	0	6,981	0	6,981
Weather ARRA	113,300	0	0	113,300	0	113,300
CSBG	72,100	0	0	72,100	0	72,100
CSBG ARRA	35,232	0	0	35,232	0	35,232
Head Start	534,992	0	0	534,992	0	534,992
Head Start ARRA	10,509	0	0	10,509	0	10,509
Non Allocated	118,181	0	0	118,181	0	118,181
SubTotal	11,090,748	1,129,015	285,120	11,375,868	0	11,375,868
Direct Billed	866,118					866,118
Unallocated	690,100					690,100
Total	12,646,966					12,932,086

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	1,227,628	
Equipment Use Charge	0	274,422	
Insurance	1,034,604	(4,866)	
Insurance - Property	0	0	
Termination Payoff	0	809,302	
Finance Department	972,748	135	
Building & Grounds Department	2,177,354	(12,651)	
Utilities	892,839	0	
Security	546,156	0	
County Administration Dept	489,839	107,781	
Information Systems	921,539	(89,957)	
Legal Services Department	179,754	0	
Human Resources	688,278	(94)	
Purchasing Department	116,032	0	
Treasurer	606,471	(2,113)	
Health & Comm. Serv.	1,021,456	56,172	
Nazareth Facility	0	0	
CSA, MCHD, HPDP	660,465	(26,328)	
Commission			67,396
Circuit Court			1,364,242
District Court			788,724
Friend of Court			359,140
FOC-Direct DP			53,822
Jury Board			80
Probate Court			99,184
Adult Probation			130,288
Family Coun Serv			1,902
Election			4,333
Clerk/ROD			147,746
Resource Develop			11,129
Equalization			49,575
Pros Atty			393,319
Pros Atty C.R.P.			77,597
P.A. CRP - DP			8,971
Drain Comm			23,980
Soil & Erosion			11,219

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Sheriff			1,241,724
Animal Control			120,344
Emergency Mgmnt.			19,535
Veterans Affairs			31,145
Medical Exam			23,087
Veterans Burial			3,267
Sold/Sail Relief			1,378
MSU Extension			59,827
Planning			22,378
Economic Develop			37
Employee Benefits			10,289
Law Enforce Fund			276,667
Technology Fund			67,539
Roads			851
Inmate Trust			2,088
Bail Bond			9,600
Parks			740,762
Access & Visitat			288
Wireless Emerg.			238
Bench Warrant			134
Drain Comm Grant			375
Health Admin			(100,764)
H-Education			9,049
H-Oral Health			208,639
H-Laboratory			161,785
H-Vision/Hearing			42,439
H-Haz Waste			44,148
H-Child Health			4
H-Clinical Serv			308,179
H-Comm. Disease			182,699
H-STD			174,762
H-Health Care Ac			332
H-HIV Counseling			24,517
H-Grndwtr Protect			94
H-Env Admin			40,192
H-Env FS&F			98,869

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
H-Env LW&W			71,135
H-Surface Water			102
Mental Health			85,458
Homeless Program			19
Accomodation Tax			5,952
Tax Prep VITA			1,471
Tax Prep CSBG			1,960
Male Drug Court			29,850
Womens Drug Ct.			30,638
WK Kellogg Found			16,448
DWI Drug Court			9,725
Browfield Redev			174
Emerg Prep Bio			17,471
H1N1 Phase 1&2			10,250
H1N1 Phase 3			17,023
MSU Extension Gt			6,582
Homeland Sec. Gt.			31,903
Hazard Mitigation			19
Haz Mat Team			489
ROD Automation			17,001
Local Corr.Offc.			369
COPS Grant			1,560
Drug Law Enforce			578
Law Library			53
JAIBG			142
Victim Advocacy			8,121
Crime Victim Rts			18,912
AAA Admin			34,289
AAA Providers			49,803
AAA Care Mgmt.			90,716
AAA Ombudsman			26,275
AAA Info Assist.			12,991
Safe Comm. Grant			1,671
KCSD Grants			1,526
F.I.A.			2,172
CC-Juvenile Home			432,196

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
CC-J.H. Bldg Depr			544,946
CC-In Home Care			32,002
CC-Foster Care			4,470
CC-Home Detention			8,108
CC-Intens Learn			3,198
CC-Day Treatment			58,894
CC-Juve Drug Ct			25,938
CC-Restitution			14,801
CC-Intake Assess			33,922
CC-CASA			8,730
CC-Waivers			124
CC-Welfare			671
Vet's Trust			360
Cardiovascular			4
Healthy Start			90,931
AIDS Coun & Test			48,573
Nurse Family			74,163
MCIR			51,802
Infant Mortality			(2,624)
CSHCS			41,715
Comm Health Asse			9
BCCCP Coord.			56,402
BCCCP Komen Gt			2,215
IAP			66,600
STD Control			22
Clean Sweep Pest			691
W.I.C.			97,457
CLPPP			12,155
Marine Safety			6,714
Sheriff Rd Pat			11,972
Comm Corrections			65,999
Brownfield Asses			3,084
Survey & Remonum			2,407
J.T.P.A.			6,146
Juve Home Bldg P			557
Prop Tax Foreclosure			3,510

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Airport			180,307	
Transport Auth			23,112	
Central Stores			45,736	
Retirement			75,299	
OPEB			19,387	
Walk for Warmth			1,289	
LIHEAP			6,786	
Teen Parent Serv			19	
CDBG Housing			1,782	
Emerg Needs EAP			4,192	
Emerg Needs LCA			1,059	
Weather Energy Opt			1,280	
Weather DHS			8,349	
Weather MPSC			6,981	
Weather ARRA			113,300	
CSBG			72,100	
CSBG ARRA			35,232	
Head Start			534,992	
Head Start ARRA			10,509	
Non Allocated			118,181	
Direct Billed Total			866,118	
Unallocated Total			690,100	Deviation
Totals	10,307,535	2,339,431	12,646,966	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	(1,227,628)	0	0	0	0	0	0
Equipment Use Charge	0	(274,422)	0	0	0	0	0
Insurance	0	0	(1,030,448)	0	0	376	0
Insurance - Property	0	0	115,926	(115,926)	0	0	0
Termination Payoff	0	0	0	0	(809,335)	33	0
Finance Department	5,684	8,035	8,991	1,199	10,126	(1,076,810)	26,019
Building & Grounds	16,741	203,170	34,603	592	19,023	33,659	(2,580,499)
Utilities	0	0	0	0	0	6,728	0
Security	0	11,839	2,481	0	3,436	3,631	0
County Administration Dept	6,039	0	4,038	1,274	6,275	63,948	29,218
Information Systems	4,520	651	8,158	954	10,207	3,729	21,869
Legal Services Department	372	0	1,262	79	2,330	1,424	1,801
Human Resources	4,016	0	5,308	847	5,996	4,846	19,428
Purchasing Department	869	0	1,262	183	1,427	2,422	4,203
Treasurer	7,653	3,054	7,376	1,614	6,717	6,385	37,022
Health & Comm. Serv.	0	3,957	10,698	0	14,042	7,942	0
Nazareth Facility	0	0	28,264	0	2,750	8,797	269,655
CSA, MCHD, HPDP	0	0	7,503	0	7,862	6,111	0
Commission	3,723	0	14,239	785	3,761	3,911	18,011
Circuit Court	85,899	0	47,574	20,312	36,748	125,620	441,090
District Court	24,784	0	57,776	6,542	49,407	27,163	208,454
Friend of Court	21,761	0	40,094	4,579	36,001	26,965	104,946
FOC-Direct DP	0	0	0	0	0	0	0
Jury Board	0	0	0	0	0	80	0
Probate Court	0	0	7,098	0	8,168	10,768	27,257
Adult Probation	18,758	0	0	3,957	0	1,167	69,152
Family Coun Serv	0	0	0	0	0	256	0
Election	0	0	538	0	289	1,859	0
Clerk/ROD	9,531	0	8,874	2,010	(3,961)	8,383	46,107
Resource Develop	596	0	841	126	1,401	1,307	2,882
Equalization	2,896	0	4,634	611	4,447	3,146	14,009
Pros Atty	25,887	0	19,639	6,653	(13,991)	11,721	140,924
Pros Atty C.R.P.	4,428	0	6,989	896	5,023	11,184	20,420
P.A. CRP - DP	0	0	0	0	0	0	0
Drain Comm	1,224	0	2,103	258	2,504	3,026	5,923

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Building Use Charge	Equipment Use Charge	Insurance	Insurance - Property	Termination Payoff	Finance Department	Building & Grounds
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Soil & Erosion	248	0	1,262	52	966	1,706	1,201
Sheriff	122,619	0	125,797	30,176	(135,291)	50,327	500,502
Animal Control	7,891	0	9,533	0	4,839	10,907	31,101
Emergency Mgmnt.	401	0	1,576	99	1,871	4,645	3,132
Veterans Affairs	0	0	1,623	0	1,501	1,715	0
Medical Exam	0	0	774	0	(4,138)	3,980	32
Veterans Burial	0	0	0	0	0	1,535	0
Sold/Sail Relief	0	0	0	0	0	728	0
MSU Extension	0	0	3,213	0	2,434	4,111	0
Planning	1,861	0	925	393	1,346	1,654	9,006
Economic Develop	0	0	0	0	0	35	0
Employee Benefits	0	0	0	0	0	8,020	0
Law Enforce Fund	0	0	99,625	0	(74,174)	31,327	10,961
Technology Fund	0	43,716	2,439	0	2,406	8,308	0
Roads	0	0	0	0	0	578	0
Inmate Trust	0	0	0	0	0	422	0
Bail Bond	0	0	0	0	0	7,468	0
Parks	255,873	0	44,943	0	3,801	39,003	112,398
Access & Visitat	0	0	0	0	0	249	0
Wireless Emerg.	0	0	0	0	0	175	0
Bench Warrant	0	0	0	0	0	119	0
Drain Comm Grant	0	0	0	0	0	357	0
Health Admin	0	0	2,330	0	(76,431)	3,994	0
H-Education	0	0	521	0	(1,095)	1,299	0
H-Oral Health	0	0	10,953	0	7,981	8,510	0
H-Laboratory	0	0	5,459	0	5,188	10,392	0
H-Vision/Hearing	0	0	2,220	0	1,658	2,051	0
H-Haz Waste	0	0	2,800	0	2,346	4,623	0
H-Child Health	0	0	0	0	0	2	0
H-Clinical Serv	0	0	2,103	0	2,355	5,601	0
H-Comm. Disease	0	0	3,953	0	4,416	3,450	0
H-STD	0	0	2,936	0	3,002	3,264	0
H-Health Care Ac	0	0	0	0	0	294	0
H-HIV Counseling	0	0	892	0	(6,788)	1,644	0
H-Grndwtr Protect	0	0	0	0	0	89	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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-Env Admin	0	0	3,348	0	221	2,308	0
H-Env FS&F	0	0	6,577	0	5,999	6,778	0
H-Env LW&W	0	0	4,878	0	5,206	4,743	0
H-Surface Water	0	0	0	0	0	93	0
Mental Health	0	0	0	0	0	0	0
Homeless Program	0	0	0	0	0	18	0
Accomodation Tax	0	0	0	0	0	1,868	0
Tax Prep VITA	0	0	0	0	0	459	0
Tax Prep CSBG	0	0	151	0	0	485	0
Male Drug Court	804	0	1,918	212	1,690	8,965	4,464
Womens Drug Ct.	503	0	2,911	133	192	11,781	2,790
WK Kellogg Found	236	0	841	48	995	7,969	1,085
DWI Drug Court	0	0	1,648	0	1,695	3,272	0
Browfield Redev	0	0	0	0	0	148	0
Emerg Prep Bio	0	0	841	0	1,004	2,905	0
H1N1 Phase 1&2	0	0	143	0	160	1,863	0
H1N1 Phase 3	0	0	429	0	202	2,857	0
MSU Extension Gt	0	0	732	0	(3,543)	6,748	0
Homeland Sec. Gt.	627	0	7,234	155	339	6,590	2,398
Hazard Mitigation	0	0	0	0	0	11	0
Haz Mat Team	0	0	0	0	0	413	0
ROD Automation	0	0	0	0	0	1,832	0
Local Corr.Offc.	0	0	0	0	0	184	0
COPS Grant	0	0	0	0	0	872	0
Drug Law Enforce	0	0	0	0	0	170	0
Law Library	0	0	0	0	0	48	0
JAIBG	0	0	0	0	0	140	0
Victim Advocacy	168	0	841	44	926	1,648	930
Crime Victim Rts	585	0	2,103	141	2,153	2,037	3,047
AAA Admin	0	0	1,539	0	1,700	4,229	0
AAA Providers	0	0	0	0	0	3,242	0
AAA Care Mgmt.	0	0	4,979	0	3,872	10,527	0
AAA Ombudsman	0	0	1,682	0	1,622	2,319	0
AAA Info Assist.	0	0	841	0	706	1,743	0
Safe Comm. Grant	0	0	0	0	0	1,595	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
KCSD Grants	0	0	0	0	0	1,394	0
F.I.A.	0	0	0	0	0	706	0
CC-Juvenile Home	0	0	50,986	24,835	16,731	23,649	196,810
CC-J.H. Bldg Depr	544,946	0	0	0	0	0	0
CC-In Home Care	1,201	0	4,391	243	547	2,003	5,523
CC-Foster Care	0	0	0	0	0	4,123	0
CC-Home Detention	284	0	841	57	995	916	1,306
CC-Intens Learn	0	0	740	0	414	692	0
CC-Day Treatment	22,043	0	6,872	1,005	(7,733)	3,442	7,918
CC-Juve Drug Ct	1,223	0	2,237	247	2,845	1,862	5,623
CC-Restitution	612	0	1,488	124	1,691	953	2,812
CC-Intake Assess	1,398	0	3,684	282	4,116	1,846	6,426
CC-CASA	343	0	841	69	851	1,123	1,577
CC-Waivers	0	0	0	0	0	116	0
CC-Welfare	0	0	0	0	0	494	0
Vet's Trust	0	0	0	0	0	280	0
Cardiovascular	0	0	0	0	0	2	0
Healthy Start	0	0	3,549	0	2,045	8,855	0
AIDS Coun & Test	0	0	1,421	0	1,124	3,089	0
Nurse Family	0	0	4,491	0	(1,688)	4,459	0
MCIR	0	0	3,280	0	1,798	3,134	0
Infant Mortality	0	0	101	0	(5,041)	542	0
CSHCS	0	0	2,447	0	1,924	2,691	0
Comm Health Asse	0	0	0	0	0	9	0
BCCCP Coord.	0	0	3,003	0	2,543	4,046	0
BCCCP Komen Gt	0	0	84	0	0	336	0
IAP	0	0	1,505	0	1,815	4,085	0
STD Control	0	0	0	0	0	20	0
Clean Sweep Pest	0	0	0	0	0	189	0
W.I.C.	0	0	4,970	0	3,235	4,456	0
CLPPP	0	0	504	0	634	2,210	0
Marine Safety	0	0	1,670	0	0	2,591	310
Sheriff Rd Pat	0	0	2,330	0	3,183	2,232	0
Comm Corrections	0	0	8,528	0	1,264	27,239	104
Brownfield Asses	0	0	0	0	0	3,003	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Survey & Remonum	0	0	0	0	0	2,034	0
J.T.P.A.	0	0	0	0	0	5,143	0
Juve Home Bldg P	0	0	0	0	0	432	0
Prop Tax Foreclosure	0	0	0	0	0	2,457	0
Airport	0	0	22,269	0	12,965	22,088	46,594
Transport Auth	968	0	959	204	0	9,871	4,683
Central Stores	3,309	0	3,055	698	(2,537)	10,774	16,009
Retirement	0	0	0	0	0	71,748	0
OPEB	0	0	0	0	0	14,095	0
Walk for Warmth	0	0	0	0	0	468	0
LIHEAP	0	0	109	0	96	1,782	0
Teen Parent Serv	0	0	0	0	0	19	0
CDBG Housing	0	0	92	0	71	585	0
Emerg Needs EAP	0	0	0	0	0	1,266	0
Emerg Needs LCA	0	0	0	0	0	120	0
Weather Energy Opt	0	0	0	0	0	23	0
Weather DHS	0	0	118	0	96	2,290	0
Weather MPSC	0	0	176	0	149	1,842	0
Weather ARRA	0	0	5,249	0	4,615	22,026	0
CSBG	0	0	5,172	0	5,397	7,242	0
CSBG ARRA	0	0	1,404	0	0	8,100	0
Head Start	0	0	63,321	0	8,720	51,981	0
Head Start ARRA	0	0	1,270	0	(822)	1,811	0
Non Allocated	14,104	0	1,509	3,238	0	5,914	43,276
Direct Billings	0	0	0	0	753,972	5,883	50,091
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Purchasing Department
	8.5	9.5	10.5	11.5	12.5	13.5	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	154
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	9,295	1,912	5,417	11,994	2,074	8,340	739
Building & Grounds	24,375	943	15,815	17,445	6,054	24,349	16,645
Utilities	(900,135)	0	0	0	0	0	0
Security	0	(573,881)	1,495	1,090	572	2,302	668
County Administration Dept	9,888	2,058	(730,946)	5,452	931	3,745	277
Information Systems	7,401	1,540	5,048	(906,089)	1,882	7,568	880
Legal Services Department	610	127	32,219	2,243	(223,466)	1,170	11
Human Resources	6,575	1,368	3,283	7,849	1,241	(750,696)	1,327
Purchasing Department	1,423	296	781	1,121	295	1,184	(131,841)
Treasurer	12,529	2,607	4,564	15,698	1,724	6,925	397
Health & Comm. Serv.	0	0	6,620	19,062	2,501	10,044	3,517
Nazareth Facility	0	0	4,267	0	1,613	6,474	1,868
CSA, MCHD, HPDP	0	0	4,642	14,576	1,754	7,043	611
Commission	6,096	1,268	8,811	3,364	3,329	0	33
Circuit Court	120,692	254,175	28,467	114,370	10,755	43,191	4,417
District Court	37,020	130,890	35,555	117,722	13,433	53,946	2,070
Friend of Court	35,157	10,061	24,809	0	9,373	37,640	668
FOC-Direct DP	0	0	0	53,822	0	0	0
Jury Board	0	0	0	0	0	0	0
Probate Court	0	16,875	4,393	13,455	1,659	6,665	424
Adult Probation	30,711	6,390	0	0	0	0	105
Family Coun Serv	0	0	0	0	0	0	0
Election	0	0	333	0	126	505	88
Clerk/ROD	15,604	3,247	5,490	17,940	2,075	8,330	273
Resource Develop	975	203	521	1,121	197	789	121
Equalization	4,741	986	2,867	5,607	1,084	4,351	45
Pros Atty	38,087	87,265	12,152	37,002	4,591	18,437	1,583
Pros Atty C.R.P.	5,816	9,570	4,325	0	1,634	6,561	395
P.A. CRP - DP	0	0	0	8,971	0	0	0
Drain Comm	2,004	417	1,301	2,243	492	1,974	324

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Purchasing Department
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Soil & Erosion	406	84	781	2,243	295	1,184	16
Sheriff	266,554	0	63,284	80,731	23,910	96,028	7,478
Animal Control	11,375	0	3,721	14,576	1,406	5,645	2,395
Emergency Mgmnt.	874	0	781	2,243	295	1,184	2,153
Veterans Affairs	0	0	1,004	2,243	379	1,524	166
Medical Exam	0	0	479	1,121	180	727	198
Veterans Burial	0	0	0	0	0	0	0
Sold/Sail Relief	0	0	0	0	0	0	27
MSU Extension	0	0	1,988	21,304	751	3,016	315
Planning	3,047	634	572	1,121	216	868	443
Economic Develop	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	364
Law Enforce Fund	0	0	61,644	24,668	23,290	93,528	4,773
Technology Fund	0	0	1,510	2,243	571	2,290	3,675
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	208,241	0	12,797	10,092	4,835	19,417	12,274
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	0
Drain Comm Grant	0	0	0	0	0	0	0
Health Admin	0	0	1,442	4,485	544	2,187	331
H-Education	0	0	322	0	122	490	83
H-Oral Health	0	0	6,583	10,092	2,487	9,988	1,302
H-Laboratory	0	0	3,378	6,728	1,276	5,124	3,429
H-Vision/Hearing	0	0	1,374	2,243	519	2,085	16
H-Haz Waste	0	0	1,733	2,243	655	2,629	671
H-Child Health	0	0	0	0	0	0	0
H-Clinical Serv	0	0	1,301	5,607	492	1,974	3,935
H-Comm. Disease	0	0	2,446	7,849	924	3,711	199
H-STD	0	0	1,816	4,485	686	2,756	249
H-Health Care Ac	0	0	0	0	0	0	0
H-HIV Counseling	0	0	552	2,243	209	837	60
H-Grndwtr Protect	0	0	0	0	0	0	3

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Kalamazoo County, Michigan
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Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Purchasing Department
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
H-Env Admin	0	0	2,071	6,728	783	3,142	81
H-Env FS&F	0	0	4,070	8,971	1,538	6,175	785
H-Env LW&W	0	0	3,018	6,728	1,140	4,580	549
H-Surface Water	0	0	0	0	0	0	4
Mental Health	0	0	0	0	0	0	0
Homeless Program	0	0	0	0	0	0	0
Accomodation Tax	0	0	0	0	0	0	1,150
Tax Prep VITA	0	0	0	0	0	0	27
Tax Prep CSBG	0	0	93	0	35	142	0
Male Drug Court	1,201	2,823	1,186	3,364	448	1,800	78
Womens Drug Ct.	751	1,764	1,800	3,364	680	2,732	131
WK Kellogg Found	305	535	521	2,243	197	789	442
DWI Drug Court	0	0	1,020	0	385	1,547	0
Browfield Redev	0	0	0	0	0	0	12
Emerg Prep Bio	0	0	521	1,121	197	789	1,156
H1N1 Phase 1&2	0	0	88	0	33	135	1,452
H1N1 Phase 3	0	0	265	0	100	403	625
MSU Extension Gt	0	0	453	1,121	171	687	5
Homeland Sec. Gt.	1,367	0	2,342	4,485	885	3,553	1,714
Hazard Mitigation	0	0	0	0	0	0	0
Haz Mat Team	0	0	0	0	0	0	38
ROD Automation	0	0	0	12,334	0	0	677
Local Corr.Offc.	0	0	0	0	0	0	5
COPS Grant	0	0	0	0	0	0	654
Drug Law Enforce	0	0	0	0	0	0	346
Law Library	0	0	0	0	0	0	0
JAIBG	0	0	0	0	0	0	0
Victim Advocacy	250	588	521	1,121	197	789	0
Crime Victim Rts	833	1,792	1,301	2,243	492	1,974	155
AAA Admin	0	0	952	2,243	360	1,445	88
AAA Providers	0	0	0	0	0	0	5
AAA Care Mgmt.	0	0	3,081	6,728	1,164	4,675	283
AAA Ombudsman	0	0	1,040	2,243	393	1,579	27
AAA Info Assist.	0	0	521	1,121	197	789	5
Safe Comm. Grant	0	0	0	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Purchasing Department
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
KCSD Grants	0	0	0	0	0	0	50
F.I.A.	0	0	0	0	0	0	0
CC-Juvenile Home	0	0	30,773	14,576	14,566	46,689	10,282
CC-J.H. Bldg Depr	0	0	0	0	0	0	0
CC-In Home Care	1,555	2,725	2,716	5,607	1,027	4,122	280
CC-Foster Care	0	0	0	0	0	0	16
CC-Home Detention	368	644	521	1,121	197	789	39
CC-Intens Learn	0	0	458	0	173	695	0
CC-Day Treatment	0	0	4,252	12,334	1,607	6,451	588
CC-Juve Drug Ct	1,583	2,775	1,384	3,364	523	2,100	87
CC-Restitution	791	1,388	921	2,243	348	1,398	0
CC-Intake Assess	1,809	3,171	2,279	4,485	862	3,458	37
CC-CASA	444	778	521	1,121	197	789	27
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	0	0	0	0	0
Healthy Start	0	0	2,196	5,607	830	3,332	1,216
AIDS Coun & Test	0	0	879	1,121	332	1,334	116
Nurse Family	0	0	2,779	7,849	1,050	4,216	569
MCIR	0	0	2,029	4,485	767	3,080	208
Infant Mortality	0	0	63	0	23	95	0
CSHCS	0	0	1,515	3,364	572	2,297	16
Comm Health Asse	0	0	0	0	0	0	0
BCCCP Coord.	0	0	1,858	3,364	702	2,819	43
BCCCP Komen Gt	0	0	52	0	19	79	0
IAP	0	0	932	2,243	352	1,414	491
STD Control	0	0	0	0	0	0	0
Clean Sweep Pest	0	0	0	0	0	0	0
W.I.C.	0	0	3,076	10,092	1,162	4,667	840
CLPPP	0	0	312	1,121	118	474	17
Marine Safety	0	0	645	0	244	979	179
Sheriff Rd Pat	0	0	1,442	0	544	2,187	0
Comm Corrections	0	0	4,694	12,334	1,774	7,122	36
Brownfield Asses	0	0	0	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Purchasing Department
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Survey & Remonum	0	0	0	0	0	0	322
J.T.P.A.	0	0	0	0	0	0	0
Juve Home Bldg P	0	0	0	0	0	0	0
Prop Tax Foreclosure	0	0	0	0	0	0	0
Airport	0	0	12,615	12,334	13,587	19,139	12,869
Transport Auth	1,585	330	594	2,243	224	900	0
Central Stores	5,418	1,127	1,697	1,121	641	2,574	1,001
Retirement	0	0	0	0	3,529	0	0
OPEB	0	0	0	0	0	2,668	0
Walk for Warmth	0	0	0	0	0	0	0
LIHEAP	0	0	68	0	25	102	0
Teen Parent Serv	0	0	0	0	0	0	0
CDBG Housing	0	0	58	0	21	87	5
Emerg Needs EAP	0	0	0	0	0	0	0
Emerg Needs LCA	0	0	0	0	0	0	0
Weather Energy Opt	0	0	0	0	0	0	0
Weather DHS	0	0	73	0	27	110	0
Weather MPSC	0	0	109	0	42	166	0
Weather ARRA	0	0	3,247	4,485	1,226	4,927	83
CSBG	0	0	3,200	10,092	1,209	4,856	951
CSBG ARRA	0	0	869	2,243	328	1,319	268
Head Start	0	0	36,658	30,275	13,850	55,620	8,121
Head Start ARRA	0	0	786	0	297	1,192	0
Non Allocated	22,379	20,525	0	0	0	0	395
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	197,128	0	17,645	0	0
Total	0	0	0	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Treasurer	Health & Comm. Serv.	Nazareth Facility	CSA, MCHD, HPDP	Total Plan Allocated
	15.5	16.5	17.5	18.5	
Building Use Charge	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0
Insurance	180	0	0	0	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	0	0	0	0
Finance Department	964	3,138	0	0	0
Building & Grounds	2,382	0	0	0	0
Utilities	568	0	0	0	0
Security	211	0	0	0	0
County Administration Dept	183	0	0	0	0
Information Systems	100	0	0	0	0
Legal Services Department	64	0	0	0	0
Human Resources	428	0	0	0	0
Purchasing Department	343	0	0	0	0
Treasurer	(718,623)	0	0	0	0
Health & Comm. Serv.	355	(1,170,494)	14,128	0	0
Nazareth Facility	660	29,847	(354,195)	0	0
CSA, MCHD, HPDP	174	36,969	11,349	(732,731)	0
Commission	65	0	0	0	67,396
Circuit Court	30,932	0	0	0	1,364,242
District Court	23,962	0	0	0	788,724
Friend of Court	7,086	0	0	0	359,140
FOC-Direct DP	0	0	0	0	53,822
Jury Board	0	0	0	0	80
Probate Court	2,422	0	0	0	99,184
Adult Probation	48	0	0	0	130,288
Family Coun Serv	1,646	0	0	0	1,902
Election	595	0	0	0	4,333
Clerk/ROD	23,843	0	0	0	147,746
Resource Develop	49	0	0	0	11,129
Equalization	151	0	0	0	49,575
Pros Atty	3,369	0	0	0	393,319
Pros Atty C.R.P.	356	0	0	0	77,597
P.A. CRP - DP	0	0	0	0	8,971
Drain Comm	187	0	0	0	23,980

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Treasurer 15.5	Health & Comm. Serv. 16.5	Nazareth Facility 17.5	CSA, MCHD, HPDP 18.5	Total Plan Allocated
Soil & Erosion	775	0	0	0	11,219
Sheriff	9,609	0	0	0	1,241,724
Animal Control	16,955	0	0	0	120,344
Emergency Mgmnt.	281	0	0	0	19,535
Veterans Affairs	73	14,933	5,984	0	31,145
Medical Exam	478	16,608	2,648	0	23,087
Veterans Burial	130	1,602	0	0	3,267
Sold/Sail Relief	60	563	0	0	1,378
MSU Extension	264	0	22,431	0	59,827
Planning	292	0	0	0	22,378
Economic Develop	2	0	0	0	37
Employee Benefits	1,905	0	0	0	10,289
Law Enforce Fund	1,025	0	0	0	276,667
Technology Fund	381	0	0	0	67,539
Roads	273	0	0	0	851
Inmate Trust	1,666	0	0	0	2,088
Bail Bond	2,132	0	0	0	9,600
Parks	14,156	0	2,932	0	740,762
Access & Visitat	39	0	0	0	288
Wireless Emerg.	63	0	0	0	238
Bench Warrant	15	0	0	0	134
Drain Comm Grant	18	0	0	0	375
Health Admin	324	(44,534)	4,564	0	(100,764)
H-Education	40	3,122	669	3,476	9,049
H-Oral Health	2,788	57,129	15,762	75,064	208,639
H-Laboratory	15,937	76,348	28,526	0	161,785
H-Vision/Hearing	163	16,369	3,742	9,999	42,439
H-Haz Waste	2,019	24,429	0	0	44,148
H-Child Health	2	0	0	0	4
H-Clinical Serv	5,688	69,640	10,636	198,847	308,179
H-Comm. Disease	1,911	30,407	7,902	115,531	182,699
H-STD	2,214	19,334	11,643	122,377	174,762
H-Health Care Ac	24	14	0	0	332
H-HIV Counseling	44	5,072	1,958	17,794	24,517
H-Grndwtr Protect	2	0	0	0	94

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Detail Of Allocated Costs

Department	Treasurer	Health & Comm. Serv.	Nazareth Facility	CSA, MCHD, HPDP	Total Plan Allocated
	15.5	16.5	17.5	18.5	
H-Env Admin	116	17,026	4,368	0	40,192
H-Env FS&F	10,305	40,225	7,446	0	98,869
H-Env LW&W	5,308	28,386	6,599	0	71,135
H-Surface Water	5	0	0	0	102
Mental Health	0	0	85,458	0	85,458
Homeless Program	1	0	0	0	19
Accomodation Tax	2,934	0	0	0	5,952
Tax Prep VITA	92	893	0	0	1,471
Tax Prep CSBG	14	1,040	0	0	1,960
Male Drug Court	897	0	0	0	29,850
Womens Drug Ct.	1,106	0	0	0	30,638
WK Kellogg Found	242	0	0	0	16,448
DWI Drug Court	158	0	0	0	9,725
Browfield Redev	14	0	0	0	174
Emerg Prep Bio	91	7,613	1,233	0	17,471
H1N1 Phase 1&2	63	6,188	125	0	10,250
H1N1 Phase 3	123	11,463	556	0	17,023
MSU Extension Gt	208	0	0	0	6,582
Homeland Sec. Gt.	214	0	0	0	31,903
Hazard Mitigation	8	0	0	0	19
Haz Mat Team	38	0	0	0	489
ROD Automation	2,158	0	0	0	17,001
Local Corr.Offc.	180	0	0	0	369
COPS Grant	34	0	0	0	1,560
Drug Law Enforce	62	0	0	0	578
Law Library	5	0	0	0	53
JAIBG	2	0	0	0	142
Victim Advocacy	98	0	0	0	8,121
Crime Victim Rts	56	0	0	0	18,912
AAA Admin	1,189	15,915	4,629	0	34,289
AAA Providers	454	46,102	0	0	49,803
AAA Care Mgmt.	1,218	49,381	4,808	0	90,716
AAA Ombudsman	229	13,057	2,084	0	26,275
AAA Info Assist.	49	6,093	926	0	12,991
Safe Comm. Grant	76	0	0	0	1,671

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Kalamazoo County, Michigan
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Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Treasurer 15.5	Health & Comm. Serv. 16.5	Nazareth Facility 17.5	CSA, MCHD, HPDP 18.5	Total Plan Allocated
KCSD Grants	82	0	0	0	1,526
F.I.A.	1,466	0	0	0	2,172
CC-Juvenile Home	2,299	0	0	0	432,196
CC-J.H. Bldg Depr	0	0	0	0	544,946
CC-In Home Care	62	0	0	0	32,002
CC-Foster Care	331	0	0	0	4,470
CC-Home Detention	30	0	0	0	8,108
CC-Intens Learn	26	0	0	0	3,198
CC-Day Treatment	115	0	0	0	58,894
CC-Juve Drug Ct	85	0	0	0	25,938
CC-Restitution	32	0	0	0	14,801
CC-Intake Assess	69	0	0	0	33,922
CC-CASA	49	0	0	0	8,730
CC-Waivers	8	0	0	0	124
CC-Welfare	177	0	0	0	671
Vet's Trust	80	0	0	0	360
Cardiovascular	2	0	0	0	4
Healthy Start	379	28,260	5,198	29,464	90,931
AIDS Coun & Test	110	7,081	2,288	29,678	48,573
Nurse Family	194	24,763	4,630	20,851	74,163
MCIR	104	16,611	2,646	13,660	51,802
Infant Mortality	14	943	41	595	(2,624)
CSHCS	131	12,461	3,939	10,358	41,715
Comm Health Asse	0	0	0	0	9
BCCCP Coord.	243	16,076	4,486	17,219	56,402
BCCCP Komen Gt	17	911	94	623	2,215
IAP	162	8,937	1,278	43,386	66,600
STD Control	2	0	0	0	22
Clean Sweep Pest	32	470	0	0	691
W.I.C.	271	25,501	17,899	21,288	97,457
CLPPP	257	2,915	1,072	2,521	12,155
Marine Safety	96	0	0	0	6,714
Sheriff Rd Pat	54	0	0	0	11,972
Comm Corrections	2,904	0	0	0	65,999
Brownfield Asses	81	0	0	0	3,084

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Treasurer	Health & Comm. Serv.	Nazareth Facility	CSA, MCHD, HPDP	Total Plan Allocated
	15.5	16.5	17.5	18.5	
Survey & Remonum	51	0	0	0	2,407
J.T.P.A.	1,003	0	0	0	6,146
Juve Home Bldg P	125	0	0	0	557
Prop Tax Foreclosure	1,053	0	0	0	3,510
Airport	5,847	0	0	0	180,307
Transport Auth	551	0	0	0	23,112
Central Stores	849	0	0	0	45,736
Retirement	22	0	0	0	75,299
OPEB	2,624	0	0	0	19,387
Walk for Warmth	664	157	0	0	1,289
LIHEAP	139	4,279	186	0	6,786
Teen Parent Serv	0	0	0	0	19
CDBG Housing	16	725	122	0	1,782
Emerg Needs EAP	120	2,806	0	0	4,192
Emerg Needs LCA	34	905	0	0	1,059
Weather Energy Opt	46	1,211	0	0	1,280
Weather DHS	115	5,346	174	0	8,349
Weather MPSC	129	4,111	257	0	6,981
Weather ARRA	1,639	57,116	8,687	0	113,300
CSBG	303	23,746	9,932	0	72,100
CSBG ARRA	547	18,311	1,843	0	35,232
Head Start	2,474	240,483	23,489	0	534,992
Head Start ARRA	150	5,825	0	0	10,509
Non Allocated	4,013	0	2,828	0	118,181
Direct Billings	0	56,172	0	0	866,118
Unallocated	475,327	0	0	0	690,100
Total	0	0	0	0	12,646,966

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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 deparment
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 deparment
4.4.3 Gull Rd C.H.	Assigned square footage by department	Building and Grounds department
4.4.4 Admin. Building	Assinged 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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Finance Department		
6.4.1 Accounting Serv	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 deparment
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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
12.4.4 Juvenile Home	Direct allocation to Juvenile Home	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 capital assets by department	Fixed asset 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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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 Specific Supt	Dollar amount of wages by benefiting department	Health & Community Services
Nazareth Facility		
17.4.1 Nazareth Fac	Dollar amount of building charges by program	Building charges distribution summary
CSA, MCHD, HPDP		
18.4.1 Prog Mgmt 1	Dollar amount of expenses by benefiting program	Trial Balance
18.4.2 Prog Mgmt 2	Dollar amount of expense by benefiting program	Trial Balance
18.4.3 Prog Mgmt 3	Dollar amount of expense by benefiting program	Trial Balance
18.4.4 Clinical Supt.	Number of Patient Visits by type	Patient visit summary

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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, 2010
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	1,227,628			
Total Departmental Cost Adjustments:	1,227,628			1,227,628
Total To Be Allocated:	1,227,628	0		1,227,628

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,227,628	0	102,276	255,873	294
Functional Cost	1,227,628	0	102,276	255,873	294
Allocation Step 1					
1st Allocation	1,227,628	0	102,276	255,873	294
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	1,227,628	0	102,276	255,873	294

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	566,989	123,353	21,827	52,162	104,854
Functional Cost	566,989	123,353	21,827	52,162	104,854
Allocation Step 1					
1st Allocation	566,989	123,353	21,827	52,162	104,854
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	566,989	123,353	21,827	52,162	104,854

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	47,712		47,712		47,712
District Court	14,794	24.2322	24,784		24,784		24,784
Pros Atty	13,712	22.4599	22,971		22,971		22,971
Male Drug Court	480	0.7862	804		804		804
Womens Drug Ct.	300	0.4914	503		503		503
Victim Advocacy	100	0.1638	168		168		168
Crime Victim Rts	224	0.3669	375		375		375
Non Allocated	2,960	4.8484	4,959		4,959		4,959
SubTotal	61,051	100.0000	102,276		102,276		102,276
TOTAL	61,051	100.0000	102,276		102,276		102,276

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	255,873		255,873		255,873
SubTotal	33,170	100.0000	255,873		255,873		255,873
TOTAL	33,170	100.0000	255,873		255,873		255,873

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	544,946		544,946		544,946
CC-Day Treatment	3,335	3.8878	22,043		22,043		22,043
SubTotal	85,782	100.0000	566,989		566,989		566,989
TOTAL	85,782	100.0000	566,989		566,989		566,989

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds deparment

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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 Mgmnt.	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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	13,936		13,936		13,936
Animal Control	6,057	36.1504	7,891		7,891		7,891
SubTotal	16,755	100.0000	21,827		21,827		21,827
TOTAL	16,755	100.0000	21,827		21,827		21,827

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	19.4458	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	740	1.1677	1,224		1,224		1,224
Soil & Erosion	150	0.2367	248		248		248
Planning	1,125	1.7753	1,861		1,861		1,861
Transport Auth	585	0.9231	968		968		968
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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	16,741	0	0	0	0	0	13,936
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	85,899	47,712	0	0	0	0	0
District Court	24,784	24,784	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	25,887	22,971	0	0	0	0	0
Pros Atty C.R.P.	4,428	0	0	0	0	0	0
Drain Comm	1,224	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	7,891	0	0	0	0	0	7,891
Emergency Mgmnt.	401	0	0	0	0	401	0
Planning	1,861	0	0	0	0	0	0
Parks	255,873	0	255,873	0	0	0	0
Male Drug Court	804	804	0	0	0	0	0
Womens Drug Ct.	503	503	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	168	168	0	0	0	0	0
Crime Victim Rts	585	375	0	0	0	0	0
CC-J.H. Bldg Depr	544,946	0	0	0	544,946	0	0
CC-In Home Care	1,201	0	0	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	22,043	0	0	0	22,043	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	968	0	0	0	0	0	0
Central Stores	3,309	0	0	0	0	0	0
Non Allocated	14,104	4,959	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,227,628	102,276	255,873	294	566,989	123,353	21,827

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,224
Soil & Erosion	0	248
Sheriff	0	0
Animal Control	0	0
Emergency Mgmnt.	0	0
Planning	0	1,861
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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	968
Central Stores	0	3,309
Non Allocated	0	9,145
Direct Billed	0	0
Total	52,162	104,854

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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, 2010
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	65,586			
Expendable Equip	208,836			
Total Departmental Cost Adjustments:	274,422			274,422
Total To Be Allocated:	274,422	0		274,422

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	65,586	0	65,586	0
Expendable Equip	208,836	0	0	208,836
Functional Cost	274,422	0	65,586	208,836
Allocation Step 1				
1st Allocation	274,422	0	65,586	208,836
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 0020 Equipment Use				
Total Allocated	274,422	0	65,586	208,836

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	8,035	12.2511	8,035		8,035		8,035
Building & Grounds Department	28,705	43.7669	28,705		28,705		28,705
Security	3,475	5.2984	3,475		3,475		3,475
Information Systems	651	0.9926	651		651		651
Treasurer	3,054	4.6565	3,054		3,054		3,054
Health & Comm. Serv.	3,957	6.0333	3,957		3,957		3,957
Technology Fund	17,709	27.0012	17,709		17,709		17,709
SubTotal	65,586	100.0000	65,586		65,586		65,586
TOTAL	65,586	100.0000	65,586		65,586		65,586

Allocation Basis: Dollar amount of equipment use charge by department

Allocation Source: Fixed Asset Report - Purchasing

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Building & Grounds Department	174,465	83.5416	174,465		174,465		174,465
Security	8,364	4.0051	8,364		8,364		8,364
Technology Fund	26,007	12.4533	26,007		26,007		26,007
SubTotal	208,836	100.0000	208,836		208,836		208,836
TOTAL	208,836	100.0000	208,836		208,836		208,836

Allocation Basis: Dollar amount of expendable equipment by department

Allocation Source: Paid invoices

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Equipment Use Charge

Receiving Department	Total	Equip Use Chrg	Expendable Impv
Finance Department	8,035	8,035	0
Building & Grounds	203,170	28,705	174,465
Security	11,839	3,475	8,364
Information Systems	651	651	0
Treasurer	3,054	3,054	0
Health & Comm. Serv.	3,957	3,957	0
Technology Fund	43,716	17,709	26,007
Direct Billed	0	0	0
Total	274,422	65,586	208,836

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,034,604			1,034,604
Miscellaneous	(156)			
Tax Bond	(4,710)			
Total Deductions:	(4,866)			(4,866)
Finance Department		376	376	
Purchasing Department		154	154	
Treasurer		180	180	
Total Allocated Additions:		710	710	710
Total To Be Allocated:	1,029,738	710		1,030,448

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	447,523	0	447,523	0	0
MMRMA Auto Liab	52,054	0	0	52,054	0
MMRMA Prop-other	160,384	0	0	0	160,384
MMRMA RR & C	368,710	0	368,710	0	0
Pollution Liab	1,067	0	0	0	0
*Miscellaneous	156	156	0	0	0
*Tax Bond	4,710	4,710	0	0	0
Departmental Totals					
Total Expenditures	1,034,604	4,866	816,233	52,054	160,384
Deductions					
Total Deductions	(4,866)	(4,866)	0	0	0
Functional Cost	1,029,738	0	816,233	52,054	160,384
Allocation Step 1					
1st Allocation	1,029,738	0	816,233	52,054	160,384
Allocation Step 2					
Inbound- All Others	710	0	710	0	0
2nd Allocation	710	0	710	0	0
Total For 0030 Insurance					
Total Allocated	1,030,448	0	816,943	52,054	160,384

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,067
*Miscellaneous	0
*Tax Bond	0
Departmental Totals	
Total Expenditures	1,067
Deductions	
Total Deductions	0
Functional Cost	1,067
Allocation Step 1	
1st Allocation	1,067
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For 0030 Insurance	
Total Allocated	1,067

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	10.69	1.1006	8,983		8,983	8	8,991
Building & Grounds Department	31.21	3.2132	26,227		26,227	23	26,250
Security	2.95	0.3037	2,479		2,479	2	2,481
County Administration Dept	4.80	0.4942	4,034		4,034	4	4,038
Information Systems	9.70	0.9986	8,151		8,151	7	8,158
Legal Services Department	1.50	0.1544	1,261		1,261	1	1,262
Human Resources	6.31	0.6496	5,303		5,303	5	5,308
Purchasing Department	1.50	0.1544	1,261		1,261	1	1,262
Treasurer	8.77	0.9029	7,370		7,370	6	7,376
Health & Comm. Serv.	12.72	1.3096	10,689		10,689	9	10,698
Nazareth Facility	8.20	0.8442	6,891		6,891	6	6,897
CSA, MCHD, HPDP	8.92	0.9183	7,496		7,496	7	7,503
Commission	16.93	1.7430	14,227		14,227	12	14,239
Circuit Court	54.70	5.6315	45,966		45,966	40	46,006
District Court	68.32	7.0337	57,412		57,412	50	57,462
Friend of Court	47.67	4.9078	40,059		40,059	35	40,094
Probate Court	8.44	0.8689	7,092		7,092	6	7,098
Election	0.64	0.0659	538		538		538
Clerk/ROD	10.55	1.0862	8,866		8,866	8	8,874
Resource Develop	1.00	0.1030	840		840	1	841
Equalization	5.51	0.5673	4,630		4,630	4	4,634
Pros Atty	23.35	2.4039	19,622		19,622	17	19,639
Pros Atty C.R.P.	8.31	0.8555	6,983		6,983	6	6,989
Drain Comm	2.50	0.2574	2,101		2,101	2	2,103
Soil & Erosion	1.50	0.1544	1,261		1,261	1	1,262
Sheriff	121.61	12.5196	102,191		102,191	90	102,281
Animal Control	7.15	0.7361	6,008		6,008	5	6,013
Emergency Mgmnt.	1.50	0.1544	1,261		1,261	1	1,262
Veterans Affairs	1.93	0.1987	1,622		1,622	1	1,623
Medical Exam	0.92	0.0947	773		773	1	774

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	3.82	0.3933	3,210		3,210	3	3,213
Planning	1.10	0.1132	924		924	1	925
Law Enforce Fund	118.45	12.1947	99,538		99,538	87	99,625
Technology Fund	2.90	0.2986	2,437		2,437	2	2,439
Parks	24.59	2.5316	20,664		20,664	18	20,682
Health Admin	2.77	0.2852	2,328		2,328	2	2,330
H-Education	0.62	0.0638	521		521		521
H-Oral Health	12.65	1.3024	10,630		10,630	9	10,639
H-Laboratory	6.49	0.6682	5,454		5,454	5	5,459
H-Vision/Hearing	2.64	0.2718	2,218		2,218	2	2,220
H-Haz Waste	3.33	0.3428	2,798		2,798	2	2,800
H-Clinical Serv	2.50	0.2574	2,101		2,101	2	2,103
H-Comm. Disease	4.70	0.4839	3,950		3,950	3	3,953
H-STD	3.49	0.3593	2,933		2,933	3	2,936
H-HIV Counseling	1.06	0.1091	891		891	1	892
H-Env Admin	3.98	0.4098	3,345		3,345	3	3,348
H-Env FS&F	7.82	0.8051	6,571		6,571	6	6,577
H-Env LW&W	5.80	0.5971	4,874		4,874	4	4,878
Tax Prep CSBG	0.18	0.0185	151		151		151
Male Drug Court	2.28	0.2347	1,916		1,916	2	1,918
Womens Drug Ct.	3.46	0.3562	2,908		2,908	3	2,911
WK Kellogg Found	1.00	0.1030	840		840	1	841
DWI Drug Court	1.96	0.2018	1,647		1,647	1	1,648
Emerg Prep Bio	1.00	0.1030	840		840	1	841
H1N1 Phase 1&2	0.17	0.0175	143		143		143
H1N1 Phase 3	0.51	0.0525	429		429		429
MSU Extension Gt	0.87	0.0896	731		731	1	732
Homeland Sec. Gt.	4.50	0.4633	3,782		3,782	3	3,785
Victim Advocacy	1.00	0.1030	840		840	1	841
Crime Victim Rts	2.50	0.2574	2,101		2,101	2	2,103

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
AAA Admin	1.83	0.1884	1,538		1,538	1	1,539
AAA Care Mgmt.	5.92	0.6095	4,975		4,975	4	4,979
AAA Ombudsman	2.00	0.2059	1,681		1,681	1	1,682
AAA Info Assist.	1.00	0.1030	840		840	1	841
CC-Juvenile Home	59.13	6.0876	49,689		49,689	43	49,732
CC-In Home Care	5.22	0.5374	4,387		4,387	4	4,391
CC-Home Detention	1.00	0.1030	840		840	1	841
CC-Intens Learn	0.88	0.0906	739		739	1	740
CC-Day Treatment	8.17	0.8411	6,866		6,866	6	6,872
CC-Juve Drug Ct	2.66	0.2739	2,235		2,235	2	2,237
CC-Restitution	1.77	0.1822	1,487		1,487	1	1,488
CC-Intake Assess	4.38	0.4509	3,681		3,681	3	3,684
CC-CASA	1.00	0.1030	840		840	1	841
Healthy Start	4.22	0.4345	3,546		3,546	3	3,549
AIDS Coun & Test	1.69	0.1740	1,420		1,420	1	1,421
Nurse Family	5.34	0.5498	4,487		4,487	4	4,491
MCIR	3.90	0.4015	3,277		3,277	3	3,280
Infant Mortality	0.12	0.0124	101		101		101
CSHCS	2.91	0.2996	2,445		2,445	2	2,447
BCCCP Coord.	3.57	0.3675	3,000		3,000	3	3,003
BCCCP Komen Gt	0.10	0.0103	84		84		84
IAP	1.79	0.1843	1,504		1,504	1	1,505
W.I.C.	5.91	0.6085	4,966		4,966	4	4,970
CLPPP	0.60	0.0618	504		504		504
Marine Safety	1.24	0.1277	1,042		1,042	1	1,043
Sheriff Rd Pat	2.77	0.2852	2,328		2,328	2	2,330
Comm Corrections	9.02	0.9286	7,580		7,580	7	7,587
Airport	24.24	2.4956	20,370		20,370	18	20,388
Transport Auth	1.14	0.1174	958		958	1	959
Central Stores	3.26	0.3356	2,739		2,739	2	2,741

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
LIHEAP	0.13	0.0134	109		109		109
CDBG Housing	0.11	0.0113	92		92		92
Weather DHS	0.14	0.0144	118		118		118
Weather MPSC	0.21	0.0216	176		176		176
Weather ARRA	6.24	0.6424	5,244		5,244	5	5,249
CSBG	6.15	0.6332	5,168		5,168	4	5,172
CSBG ARRA	1.67	0.1719	1,403		1,403	1	1,404
Head Start	70.44	7.2520	59,193		59,193	51	59,244
Head Start ARRA	1.51	0.1555	1,269		1,269	1	1,270
SubTotal	971.32	100.0000	816,233		816,233	710	816,943
TOTAL	971.32	100.0000	816,233		816,233	710	816,943

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	20	12.0482	6,272		6,272		6,272
Nazareth Facility	1	0.6024	314		314		314
Circuit Court	5	3.0120	1,568		1,568		1,568
District Court	1	0.6024	314		314		314
Sheriff	75	45.1809	23,516		23,516		23,516
Animal Control	8	4.8193	2,509		2,509		2,509
Emergency Mgmnt.	1	0.6024	314		314		314
Parks	14	8.4337	4,390		4,390		4,390
H-Oral Health	1	0.6024	314		314		314
Homeland Sec. Gt.	11	6.6265	3,449		3,449		3,449
CC-Juvenile Home	4	2.4096	1,254		1,254		1,254
Marine Safety	2	1.2048	627		627		627
Comm Corrections	3	1.8072	941		941		941
Airport	6	3.6145	1,881		1,881		1,881
Central Stores	1	0.6024	314		314		314
Head Start	13	7.8313	4,077		4,077		4,077
SubTotal	166	100.0000	52,054		52,054		52,054
TOTAL	166	100.0000	52,054		52,054		52,054

Allocation Basis: Number of vehicles assigned by department.

Allocation Source: Fixed asset report

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	91,969,017	72.2801	115,926		115,926		115,926
Building & Grounds Department	804,107	0.6320	1,014		1,014		1,014
Nazareth Facility	16,702,550	13.1268	21,053		21,053		21,053
Animal Control	801,720	0.6301	1,011		1,011		1,011
Parks	15,764,813	12.3899	19,871		19,871		19,871
Non Allocated	1,197,513	0.9411	1,509		1,509		1,509
SubTotal	127,239,720	100.0000	160,384		160,384		160,384
TOTAL	127,239,720	100.0000	160,384		160,384		160,384

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

Allocation Source: Property Appraisals - Finance

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,067.00	100.0000	1,067		1,067		1,067
SubTotal	1,067.00	100.0000	1,067		1,067		1,067
TOTAL	1,067.00	100.0000	1,067		1,067		1,067

Allocation Basis: Dollar amount of specific charges by department

Allocation Source: Paid Invoices - Finance

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Auto Insur.	Property Insur.	Specific Claims
Insurance - Property	115,926	0	0	115,926	0
Finance Department	8,991	8,991	0	0	0
Building & Grounds	34,603	26,250	6,272	1,014	1,067
Security	2,481	2,481	0	0	0
County Administration Dept	4,038	4,038	0	0	0
Information Systems	8,158	8,158	0	0	0
Legal Services Department	1,262	1,262	0	0	0
Human Resources	5,308	5,308	0	0	0
Purchasing Department	1,262	1,262	0	0	0
Treasurer	7,376	7,376	0	0	0
Health & Comm. Serv.	10,698	10,698	0	0	0
Nazareth Facility	28,264	6,897	314	21,053	0
CSA, MCHD, HPDP	7,503	7,503	0	0	0
Commission	14,239	14,239	0	0	0
Circuit Court	47,574	46,006	1,568	0	0
District Court	57,776	57,462	314	0	0
Friend of Court	40,094	40,094	0	0	0
Probate Court	7,098	7,098	0	0	0
Election	538	538	0	0	0
Clerk/ROD	8,874	8,874	0	0	0
Resource Develop	841	841	0	0	0
Equalization	4,634	4,634	0	0	0
Pros Atty	19,639	19,639	0	0	0
Pros Atty C.R.P.	6,989	6,989	0	0	0
Drain Comm	2,103	2,103	0	0	0
Soil & Erosion	1,262	1,262	0	0	0
Sheriff	125,797	102,281	23,516	0	0
Animal Control	9,533	6,013	2,509	1,011	0
Emergency Mgmnt.	1,576	1,262	314	0	0
Veterans Affairs	1,623	1,623	0	0	0
Medical Exam	774	774	0	0	0
MSU Extension	3,213	3,213	0	0	0
Planning	925	925	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Auto Insur.	Property Insur.	Specific Claims
Law Enforce Fund	99,625	99,625	0	0	0
Technology Fund	2,439	2,439	0	0	0
Parks	44,943	20,682	4,390	19,871	0
Health Admin	2,330	2,330	0	0	0
H-Education	521	521	0	0	0
H-Oral Health	10,953	10,639	314	0	0
H-Laboratory	5,459	5,459	0	0	0
H-Vision/Hearing	2,220	2,220	0	0	0
H-Haz Waste	2,800	2,800	0	0	0
H-Clinical Serv	2,103	2,103	0	0	0
H-Comm. Disease	3,953	3,953	0	0	0
H-STD	2,936	2,936	0	0	0
H-HIV Counseling	892	892	0	0	0
H-Env Admin	3,348	3,348	0	0	0
H-Env FS&F	6,577	6,577	0	0	0
H-Env LW&W	4,878	4,878	0	0	0
Tax Prep CSBG	151	151	0	0	0
Male Drug Court	1,918	1,918	0	0	0
Womens Drug Ct.	2,911	2,911	0	0	0
WK Kellogg Found	841	841	0	0	0
DWI Drug Court	1,648	1,648	0	0	0
Emerg Prep Bio	841	841	0	0	0
H1N1 Phase 1&2	143	143	0	0	0
H1N1 Phase 3	429	429	0	0	0
MSU Extension Gt	732	732	0	0	0
Homeland Sec. Gt.	7,234	3,785	3,449	0	0
Victim Advocacy	841	841	0	0	0
Crime Victim Rts	2,103	2,103	0	0	0
AAA Admin	1,539	1,539	0	0	0
AAA Care Mgmt.	4,979	4,979	0	0	0
AAA Ombudsman	1,682	1,682	0	0	0
AAA Info Assist.	841	841	0	0	0
CC-Juvenile Home	50,986	49,732	1,254	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Auto Insur.	Property Insur.	Specific Claims
CC-In Home Care	4,391	4,391	0	0	0
CC-Home Detention	841	841	0	0	0
CC-Intens Learn	740	740	0	0	0
CC-Day Treatment	6,872	6,872	0	0	0
CC-Juve Drug Ct	2,237	2,237	0	0	0
CC-Restitution	1,488	1,488	0	0	0
CC-Intake Assess	3,684	3,684	0	0	0
CC-CASA	841	841	0	0	0
Healthy Start	3,549	3,549	0	0	0
AIDS Coun & Test	1,421	1,421	0	0	0
Nurse Family	4,491	4,491	0	0	0
MCIR	3,280	3,280	0	0	0
Infant Mortality	101	101	0	0	0
CSHCS	2,447	2,447	0	0	0
BCCCP Coord.	3,003	3,003	0	0	0
BCCCP Komen Gt	84	84	0	0	0
IAP	1,505	1,505	0	0	0
W.I.C.	4,970	4,970	0	0	0
CLPPP	504	504	0	0	0
Marine Safety	1,670	1,043	627	0	0
Sheriff Rd Pat	2,330	2,330	0	0	0
Comm Corrections	8,528	7,587	941	0	0
Airport	22,269	20,388	1,881	0	0
Transport Auth	959	959	0	0	0
Central Stores	3,055	2,741	314	0	0
LIHEAP	109	109	0	0	0
CDBG Housing	92	92	0	0	0
Weather DHS	118	118	0	0	0
Weather MPSC	176	176	0	0	0
Weather ARRA	5,249	5,249	0	0	0
CSBG	5,172	5,172	0	0	0
CSBG ARRA	1,404	1,404	0	0	0
Head Start	63,321	59,244	4,077	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Auto Insur.	Property Insur.	Specific Claims
Head Start ARRA	1,270	1,270	0	0	0
Non Allocated	1,509	0	0	1,509	0
Direct Billed	0	0	0	0	0
Total	1,030,448	816,943	52,054	160,384	1,067

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Insurance - Property

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	115,926		115,926	
Total Allocated Additions:	115,926		115,926	115,926
Total To Be Allocated:	115,926	0		115,926

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	115,926	0	26,999	25,840	10,538
1st Allocation	115,926	0	26,999	25,840	10,538
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0040 Insurance -					
Total Allocated	115,926	0	26,999	25,840	10,538

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	22,119	30,430
1st Allocation	22,119	30,430
Allocation Step 2		
2nd Allocation	0	0
Total For 0040 Insurance -		
Total Allocated	22,119	30,430

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	12,596		12,596		12,596
District Court	14,794	24.2322	6,542		6,542		6,542
Pros Atty	13,712	22.4599	6,064		6,064		6,064
Male Drug Court	480	0.7862	212		212		212
Womens Drug Ct.	300	0.4914	133		133		133
Victim Advocacy	100	0.1638	44		44		44
Crime Victim Rts	224	0.3669	99		99		99
Non Allocated	2,960	4.8484	1,309		1,309		1,309
SubTotal	61,051	100.0000	26,999		26,999		26,999
TOTAL	61,051	100.0000	26,999		26,999		26,999

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	24,835		24,835		24,835
CC-Day Treatment	3,335	3.8878	1,005		1,005		1,005
SubTotal	85,782	100.0000	25,840		25,840		25,840
TOTAL	85,782	100.0000	25,840		25,840		25,840

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds deparment

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	7,716		7,716		7,716
Friend of Court	628	2.6294	277		277		277
Pros Atty	1,335	5.5895	589		589		589
Pros Atty C.R.P.	1,914	8.0137	844		844		844
WK Kellogg Found	108	0.4522	48		48		48
Crime Victim Rts	96	0.4019	42		42		42
CC-In Home Care	550	2.3028	243		243		243
CC-Home Detention	130	0.5443	57		57		57
CC-Juve Drug Ct	560	2.3447	247		247		247
CC-Restitution	280	1.1723	124		124		124
CC-Intake Assess	640	2.6796	282		282		282
CC-CASA	157	0.6573	69		69		69
SubTotal	23,884	100.0000	10,538		10,538		10,538
TOTAL	23,884	100.0000	10,538		10,538		10,538

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,199		1,199		1,199
Building & Grounds Department	1,695	2.6747	592		592		592
County Administration Dept	3,650	5.7597	1,274		1,274		1,274
Information Systems	2,732	4.3111	954		954		954
Legal Services Department	225	0.3551	79		79		79
Human Resources	2,427	3.8298	847		847		847
Purchasing Department	525	0.8285	183		183		183
Treasurer	4,625	7.2983	1,614		1,614		1,614
Commission	2,250	3.5505	785		785		785
Friend of Court	12,323	19.4458	4,302		4,302		4,302
Adult Probation	11,337	17.8899	3,957		3,957		3,957
Clerk/ROD	5,760	9.0893	2,010		2,010		2,010
Resource Develop	360	0.5681	126		126		126
Equalization	1,750	2.7615	611		611		611
Pros Atty C.R.P.	150	0.2367	52		52		52
Drain Comm	740	1.1677	258		258		258
Soil & Erosion	150	0.2367	52		52		52
Planning	1,125	1.7753	393		393		393
Transport Auth	585	0.9231	204		204		204
Central Stores	2,000	3.1560	698		698		698
Non Allocated	5,527	8.7217	1,929		1,929		1,929
SubTotal	63,371	100.0000	22,119		22,119		22,119
TOTAL	63,371	100.0000	22,119		22,119		22,119

Allocation Basis: Assinged square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	30,176		30,176		30,176
Emergency Mgmnt.	368	0.3248	99		99		99
Homeland Sec. Gt.	576	0.5084	155		155		155
SubTotal	113,293	100.0000	30,430		30,430		30,430
TOTAL	113,293	100.0000	30,430		30,430		30,430

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,199	0	0	0	1,199	0
Building & Grounds	592	0	0	0	592	0
County Administration Dept	1,274	0	0	0	1,274	0
Information Systems	954	0	0	0	954	0
Legal Services Department	79	0	0	0	79	0
Human Resources	847	0	0	0	847	0
Purchasing Department	183	0	0	0	183	0
Treasurer	1,614	0	0	0	1,614	0
Commission	785	0	0	0	785	0
Circuit Court	20,312	12,596	0	7,716	0	0
District Court	6,542	6,542	0	0	0	0
Friend of Court	4,579	0	0	277	4,302	0
Adult Probation	3,957	0	0	0	3,957	0
Clerk/ROD	2,010	0	0	0	2,010	0
Resource Develop	126	0	0	0	126	0
Equalization	611	0	0	0	611	0
Pros Atty	6,653	6,064	0	589	0	0
Pros Atty C.R.P.	896	0	0	844	52	0
Drain Comm	258	0	0	0	258	0
Soil & Erosion	52	0	0	0	52	0
Sheriff	30,176	0	0	0	0	30,176
Emergency Mgmnt.	99	0	0	0	0	99
Planning	393	0	0	0	393	0
Male Drug Court	212	212	0	0	0	0
Womens Drug Ct.	133	133	0	0	0	0
WK Kellogg Found	48	0	0	48	0	0
Homeland Sec. Gt.	155	0	0	0	0	155
Victim Advocacy	44	44	0	0	0	0
Crime Victim Rts	141	99	0	42	0	0
CC-Juvenile Home	24,835	0	24,835	0	0	0
CC-In Home Care	243	0	0	243	0	0
CC-Home Detention	57	0	0	57	0	0
CC-Day Treatment	1,005	0	1,005	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	247	0	0	247	0	0
CC-Restitution	124	0	0	124	0	0
CC-Intake Assess	282	0	0	282	0	0
CC-CASA	69	0	0	69	0	0
Transport Auth	204	0	0	0	204	0
Central Stores	698	0	0	0	698	0
Non Allocated	3,238	1,309	0	0	1,929	0
Direct Billed	0	0	0	0	0	0
Total	115,926	26,999	25,840	10,538	22,119	30,430

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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 accounts for vacation payout, and sick payout to employees whose employment was terminated during the current year. The costs associated with vacation and sick payouts were charged directly to the department where the employee last worked. These costs were accumulated in this schedule and allocated as general administrative expense as required in OMB Circular A-87. The basis of allocation is the dollar amount of eligible wages by benefiting department. A credit was provided to those departments where these costs were original charged. No credit was provided to the central service departments because the payouts were excluded from allocation within each schedule where the costs were charged. In addition, a credit was not provided to the Friend of the Court (FOC) because the costs charged directly to the FOC are required to be excluded from the reimbursement application.

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, 2010
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		33	33	
Total Allocated Additions:		33	33	33
Termination Payoff	809,302			
Total Departmental Cost Adjustments:	809,302			809,302
Total To Be Allocated:	809,302	33		809,335

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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			
Termination Payoff	809,302	0	809,302
Functional Cost	809,302	0	809,302
Allocation Step 1			
1st Allocation	809,302	0	809,302
Allocation Step 2			
Inbound- All Others	33	0	33
2nd Allocation	33	0	33
Total For 0050 Termination Payoff			
Total Allocated	809,335	0	809,335

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	558,827	1.2512	10,126		10,126		10,126
Building & Grounds Department	1,049,763	2.3505	19,022		19,022	1	19,023
Security	189,640	0.4246	3,436		3,436		3,436
County Administration Dept	346,316	0.7754	6,275		6,275		6,275
Information Systems	563,283	1.2612	10,207		10,207		10,207
Legal Services Department	128,602	0.2879	2,330		2,330		2,330
Human Resources	330,879	0.7409	5,996		5,996		5,996
Purchasing Department	78,729	0.1763	1,427		1,427		1,427
Treasurer	370,673	0.8300	6,717		6,717		6,717
Health & Comm. Serv.	774,850	1.7349	14,041		14,041	1	14,042
Nazareth Facility	219,297	0.4910	3,974	-1,224	2,750		2,750
CSA, MCHD, HPDP	433,889	0.9715	7,862		7,862		7,862
Commission	207,530	0.4647	3,761		3,761		3,761
Circuit Court	2,675,980	5.9917	48,491	-11,745	36,746	2	36,748
District Court	2,737,884	6.1303	49,612	-207	49,405	2	49,407
Friend of Court	1,986,663	4.4482	36,000		36,000	1	36,001
Probate Court	489,043	1.0950	8,862	-694	8,168		8,168
Election	15,922	0.0357	289		289		289
Clerk/ROD	390,360	0.8740	7,074	-11,035	-3,961		-3,961
Resource Develop	77,316	0.1731	1,401		1,401		1,401
Equalization	282,046	0.6315	5,111	-664	4,447		4,447
Pros Atty	1,530,875	3.4277	27,741	-41,733	-13,992	1	-13,991
Pros Atty C.R.P.	383,523	0.8587	6,950	-1,927	5,023		5,023
Drain Comm	138,172	0.3094	2,504		2,504		2,504
Soil & Erosion	53,301	0.1193	966		966		966
Sheriff	7,421,940	16.6183	134,493	-269,800	-135,307	16	-135,291
Animal Control	267,045	0.5979	4,839		4,839		4,839
Emergency Mgmnt.	103,266	0.2312	1,871		1,871		1,871
Veterans Affairs	82,845	0.1855	1,501		1,501		1,501
Medical Exam	39,694	0.0889	719	-4,857	-4,138		-4,138

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	134,325	0.3008	2,434		2,434		2,434
Planning	74,294	0.1663	1,346		1,346		1,346
Law Enforce Fund	6,846,865	15.3305	124,070	-198,249	-74,179	5	-74,174
Technology Fund	132,750	0.2972	2,406		2,406		2,406
Parks	582,442	1.3041	10,554	-6,753	3,801		3,801
Health Admin	241,595	0.5409	4,378	-80,809	-76,431		-76,431
H-Education	32,031	0.0717	580	-1,675	-1,095		-1,095
H-Oral Health	442,428	0.9906	8,017	-36	7,981		7,981
H-Laboratory	286,312	0.6411	5,188		5,188		5,188
H-Vision/Hearing	91,471	0.2048	1,658		1,658		1,658
H-Haz Waste	129,445	0.2898	2,346		2,346		2,346
H-Clinical Serv	129,979	0.2910	2,355		2,355		2,355
H-Comm. Disease	243,682	0.5456	4,416		4,416		4,416
H-STD	165,684	0.3710	3,002		3,002		3,002
H-HIV Counseling	45,897	0.1028	832	-7,620	-6,788		-6,788
H-Env Admin	173,217	0.3878	3,139	-2,918	221		221
H-Env FS&F	389,183	0.8714	7,052	-1,053	5,999		5,999
H-Env LW&W	294,028	0.6583	5,328	-122	5,206		5,206
Male Drug Court	93,240	0.2088	1,690		1,690		1,690
Womens Drug Ct.	133,888	0.2998	2,426	-2,234	192		192
WK Kellogg Found	54,914	0.1230	995		995		995
DWI Drug Court	93,526	0.2094	1,695		1,695		1,695
Emerg Prep Bio	55,408	0.1241	1,004		1,004		1,004
H1N1 Phase 1&2	8,828	0.0198	160		160		160
H1N1 Phase 3	11,165	0.0250	202		202		202
MSU Extension Gt	20,754	0.0465	376	-3,919	-3,543		-3,543
Homeland Sec. Gt.	55,408	0.1241	1,004	-665	339		339
Victim Advocacy	51,129	0.1145	926		926		926
Crime Victim Rts	118,807	0.2660	2,153		2,153		2,153
AAA Admin	93,801	0.2100	1,700		1,700		1,700

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
AAA Care Mgmt.	262,245	0.5872	4,752	-880	3,872		3,872
AAA Ombudsman	89,503	0.2004	1,622		1,622		1,622
AAA Info Assist.	38,976	0.0873	706		706		706
CC-Juvenile Home	1,793,814	4.0164	32,505	-15,775	16,730	1	16,731
CC-In Home Care	259,129	0.5802	4,696	-4,149	547		547
CC-Home Detention	54,914	0.1230	995		995		995
CC-Intens Learn	22,863	0.0512	414		414		414
CC-Day Treatment	438,014	0.9807	7,937	-15,670	-7,733		-7,733
CC-Juve Drug Ct	156,990	0.3515	2,845		2,845		2,845
CC-Restitution	93,335	0.2090	1,691		1,691		1,691
CC-Intake Assess	227,171	0.5086	4,116		4,116		4,116
CC-CASA	46,972	0.1052	851		851		851
Healthy Start	171,686	0.3844	3,111	-1,066	2,045		2,045
AIDS Coun & Test	62,037	0.1389	1,124		1,124		1,124
Nurse Family	268,319	0.6008	4,862	-6,550	-1,688		-1,688
MCIR	175,293	0.3925	3,176	-1,378	1,798		1,798
Infant Mortality	5,299	0.0119	96	-5,137	-5,041		-5,041
CSHCS	142,907	0.3200	2,590	-666	1,924		1,924
BCCCP Coord.	140,360	0.3143	2,543		2,543		2,543
IAP	100,148	0.2242	1,815		1,815		1,815
W.I.C.	226,395	0.5069	4,102	-867	3,235		3,235
CLPPP	34,987	0.0783	634		634		634
Sheriff Rd Pat	175,646	0.3933	3,183		3,183		3,183
Comm Corrections	335,107	0.7503	6,072	-4,808	1,264		1,264
Airport	979,209	2.1925	17,744	-4,780	12,964	1	12,965
Central Stores	105,646	0.2365	1,914	-4,451	-2,537		-2,537
LIHEAP	5,287	0.0118	96		96		96
CDBG Housing	3,944	0.0088	71		71		71
Weather DHS	5,313	0.0119	96		96		96
Weather MPSC	8,209	0.0184	149		149		149

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Weather ARRA	254,666	0.5702	4,615		4,615		4,615
CSBG	297,855	0.6669	5,397		5,397		5,397
Head Start	2,421,401	5.4216	43,877	-35,159	8,718	2	8,720
Head Start ARRA	103,485	0.2317	1,875	-2,697	-822		-822
SubTotal	44,661,774	100.0000	809,302	-753,972	55,330	33	55,363
Direct Billed				753,972	753,972		753,972
TOTAL	44,661,774	100.0000	809,302		809,302	33	809,335

Allocation Basis: Dollar amount of wages by department

Allocation Source: General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Finance Department	10,126	10,126
Building & Grounds	19,023	19,023
Security	3,436	3,436
County Administration Dept	6,275	6,275
Information Systems	10,207	10,207
Legal Services Department	2,330	2,330
Human Resources	5,996	5,996
Purchasing Department	1,427	1,427
Treasurer	6,717	6,717
Health & Comm. Serv.	14,042	14,042
Nazareth Facility	2,750	2,750
CSA, MCHD, HPDP	7,862	7,862
Commission	3,761	3,761
Circuit Court	36,748	36,748
District Court	49,407	49,407
Friend of Court	36,001	36,001
Probate Court	8,168	8,168
Election	289	289
Clerk/ROD	(3,961)	(3,961)
Resource Develop	1,401	1,401
Equalization	4,447	4,447
Pros Atty	(13,991)	(13,991)
Pros Atty C.R.P.	5,023	5,023
Drain Comm	2,504	2,504
Soil & Erosion	966	966
Sheriff	(135,291)	(135,291)
Animal Control	4,839	4,839
Emergency Mgmnt.	1,871	1,871
Veterans Affairs	1,501	1,501
Medical Exam	(4,138)	(4,138)
MSU Extension	2,434	2,434
Planning	1,346	1,346
Law Enforce Fund	(74,174)	(74,174)

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Technology Fund	2,406	2,406
Parks	3,801	3,801
Health Admin	(76,431)	(76,431)
H-Education	(1,095)	(1,095)
H-Oral Health	7,981	7,981
H-Laboratory	5,188	5,188
H-Vision/Hearing	1,658	1,658
H-Haz Waste	2,346	2,346
H-Clinical Serv	2,355	2,355
H-Comm. Disease	4,416	4,416
H-STD	3,002	3,002
H-HIV Counseling	(6,788)	(6,788)
H-Env Admin	221	221
H-Env FS&F	5,999	5,999
H-Env LW&W	5,206	5,206
Male Drug Court	1,690	1,690
Womens Drug Ct.	192	192
WK Kellogg Found	995	995
DWI Drug Court	1,695	1,695
Emerg Prep Bio	1,004	1,004
H1N1 Phase 1&2	160	160
H1N1 Phase 3	202	202
MSU Extension Gt	(3,543)	(3,543)
Homeland Sec. Gt.	339	339
Victim Advocacy	926	926
Crime Victim Rts	2,153	2,153
AAA Admin	1,700	1,700
AAA Care Mgmt.	3,872	3,872
AAA Ombudsman	1,622	1,622
AAA Info Assist.	706	706
CC-Juvenile Home	16,731	16,731
CC-In Home Care	547	547
CC-Home Detention	995	995

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
CC-Intens Learn	414	414
CC-Day Treatment	(7,733)	(7,733)
CC-Juve Drug Ct	2,845	2,845
CC-Restitution	1,691	1,691
CC-Intake Assess	4,116	4,116
CC-CASA	851	851
Healthy Start	2,045	2,045
AIDS Coun & Test	1,124	1,124
Nurse Family	(1,688)	(1,688)
MCIR	1,798	1,798
Infant Mortality	(5,041)	(5,041)
CSHCS	1,924	1,924
BCCCP Coord.	2,543	2,543
IAP	1,815	1,815
W.I.C.	3,235	3,235
CLPPP	634	634
Sheriff Rd Pat	3,183	3,183
Comm Corrections	1,264	1,264
Airport	12,965	12,965
Central Stores	(2,537)	(2,537)
LIHEAP	96	96
CDBG Housing	71	71
Weather DHS	96	96
Weather MPSC	149	149
Weather ARRA	4,615	4,615
CSBG	5,397	5,397
Head Start	8,720	8,720
Head Start ARRA	(822)	(822)

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Direct Billed	753,972	753,972
Total	809,335	809,335

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	972,748			972,748
Term Payoff	(5,748)			
Total Deductions:	(5,748)			(5,748)
Building Use Charge	5,684		5,684	
Equipment Use Charge	8,035		8,035	
Insurance	8,983	8	8,991	
Insurance - Property	1,199		1,199	
Termination Payoff	10,126		10,126	
Finance Department		4,238	4,238	
Building & Grounds Department		26,019	26,019	
Utilities		9,295	9,295	
Security		1,912	1,912	
County Administration Dept		5,417	5,417	
Information Systems		11,994	11,994	
Legal Services Department		2,074	2,074	
Human Resources		8,340	8,340	
Purchasing Department		739	739	
Treasurer		964	964	
Health & Comm. Serv.		3,138	3,138	
Total Allocated Additions:	34,027	74,138	108,165	108,165
Audit Services	5,883			
Total Departmental Cost Adjustments:	5,883			5,883
Total To Be Allocated:	1,006,910	74,138		1,081,048

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Accounting Serv	Non-HCS Funds	Payroll
Wages & Benefits					
SALARIES & WAGES	554,616	83,649	277,353	40,447	59,476
FRINGE BENEFITS	202,435	30,527	101,238	14,758	21,701
Other Expense & Cost					
*Term Payoff	5,748	5,748	0	0	0
Printing & Binding	4,367	659	2,185	318	468
Postage	4,926	0	4,056	0	870
Copying	8,370	1,262	4,186	610	897
Office Supplies	7,345	1,108	3,675	535	787
Subscriptions	951	143	477	69	102
Dues	1,674	252	838	122	179
Contract Services	11,140	0	11,140	0	0
Auditing Services	97,830	0	0	0	0
Telephone	12,847	1,937	6,425	937	1,377
Licensing Fees	58,942	990	28,976	0	28,976
Equipment Maint	1,509	228	754	110	162
Employee Training	48	7	25	3	5
Departmental Totals					
Total Expenditures	972,748	126,510	441,328	57,909	115,000
Deductions					
Total Deductions	(5,748)	(5,748)	0	0	0
Cost Adjustments					
Audit Services	5,883	0	0	0	0
Functional Cost	972,883	120,762	441,328	57,909	115,000
Allocation Step 1					
Inbound- 0020 Equipment Use Charge	8,035	0	4,017	0	4,018
Inbound- All Others	25,992	3,920	12,998	1,896	2,787
Reallocate Admin Costs		(124,682)	64,777	8,452	17,214
1st Allocation	1,006,910	0	523,120	68,257	139,019

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Accounting Serv	Non-HCS Funds	Payroll
Allocation Step 2					
Inbound- All Others	74,138	11,182	37,075	5,407	7,950
Reallocate Admin Costs		(11,182)	5,809	758	1,544
2nd Allocation	74,138	0	42,884	6,165	9,494
Total For 0055 Finance					
Total Allocated	1,081,048	0	566,004	74,422	148,513

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng
Wages & Benefits				
SALARIES & WAGES	38,751	0	43,976	10,964
FRINGE BENEFITS	14,150	0	16,053	4,008
Other Expense & Cost				
*Term Payoff	0	0	0	0
Printing & Binding	305	0	346	86
Postage	0	0	0	0
Copying	585	0	664	166
Office Supplies	513	0	582	145
Subscriptions	66	0	75	19
Dues	117	0	133	33
Contract Services	0	0	0	0
Auditing Services	0	97,830	0	0
Telephone	898	0	1,019	254
Licensing Fees	0	0	0	0
Equipment Maint	105	0	120	30
Employee Training	3	0	4	1
Departmental Totals				
Total Expenditures	55,493	97,830	62,972	15,706
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Audit Services	0	5,883	0	0
Functional Cost	55,493	103,713	62,972	15,706
Allocation Step 1				
Inbound- 0020 Equipment Use Charge	0	0	0	0
Inbound- All Others	1,816	0	2,061	514
Reallocate Admin Costs	8,099	14,657	9,191	2,292
1st Allocation	65,408	118,370	74,224	18,512

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng
Allocation Step 2				
Inbound- All Others	5,180	0	5,878	1,466
Reallocate Admin Costs	726	1,315	824	206
2nd Allocation	5,906	1,315	6,702	1,672
Total For 0055 Finance				
Total Allocated	71,314	119,685	80,926	20,184

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	45	0.0631	330		330		330
Termination Payoff	4	0.0056	29		29		29
Finance Department	300	0.4210	2,202		2,202		2,202
Building & Grounds Department	3,185	4.4695	23,381		23,381	1,926	25,307
Utilities	749	1.0511	5,498		5,498	453	5,951
Security	354	0.4968	2,599		2,599	214	2,813
County Administration Dept	211	0.2961	1,549		1,549	128	1,677
Information Systems	250	0.3508	1,835		1,835	151	1,986
Legal Services Department	133	0.1866	976		976	80	1,056
Human Resources	432	0.6062	3,171		3,171	261	3,432
Purchasing Department	244	0.3424	1,791		1,791	148	1,939
Treasurer	332	0.4659	2,437		2,437	201	2,638
Health & Comm. Serv.	661	0.9276	4,852		4,852	400	5,252
Nazareth Facility	830	1.1647	6,093		6,093	502	6,595
CSA, MCHD, HPDP	528	0.7409	3,876		3,876	319	4,195
Commission	147	0.2063	1,079		1,079	89	1,168
Circuit Court	12,625	17.7167	92,688		92,688	7,636	100,324
District Court	1,449	2.0334	10,637		10,637	876	11,513
Friend of Court	667	0.9360	4,896		4,896	403	5,299
Jury Board	9	0.0126	66		66	5	71
Probate Court	1,026	1.4398	7,532		7,532	620	8,152
Adult Probation	130	0.1824	954		954	79	1,033
Election	187	0.2624	1,373		1,373	113	1,486
Clerk/ROD	335	0.4701	2,459		2,459	203	2,662
Resource Develop	128	0.1796	940		940	77	1,017
Equalization	256	0.3592	1,879		1,879	155	2,034
Pros Atty	854	1.1984	6,269		6,269	516	6,785
Pros Atty C.R.P.	467	0.6553	3,428		3,428	282	3,710
Drain Comm	293	0.4112	2,151		2,151	177	2,328
Soil & Erosion	152	0.2133	1,116		1,116	92	1,208

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	3,396	4.7656	24,930		24,930	2,054	26,984
Animal Control	800	1.1226	5,873		5,873	484	6,357
Emergency Mgmnt.	490	0.6876	3,597		3,597	296	3,893
Veterans Affairs	154	0.2161	1,130		1,130	93	1,223
Medical Exam	389	0.5459	2,856		2,856	235	3,091
Veterans Burial	171	0.2400	1,255		1,255	103	1,358
Sold/Sail Relief	81	0.1137	595		595	49	644
MSU Extension	392	0.5501	2,878		2,878	237	3,115
Planning	160	0.2245	1,175		1,175	97	1,272
Economic Develop	4	0.0056	29		29	2	31
Employee Benefits	847	1.1886	6,218		6,218	512	6,730
Law Enforce Fund	1,439	2.0193	10,564		10,564	870	11,434
Technology Fund	600	0.8420	4,405		4,405	363	4,768
Roads	57	0.0800	418		418	34	452
Inmate Trust	18	0.0253	132		132	11	143
Bail Bond	805	1.1297	5,909		5,909	487	6,396
Parks	3,042	4.2688	22,331		22,331	1,840	24,171
Access & Visitat	6	0.0084	44		44	4	48
Wireless Emerg.	18	0.0253	132		132	11	143
Bench Warrant	4	0.0056	29		29	2	31
Drain Comm Grant	15	0.0210	110		110	9	119
Health Admin	385	0.5403	2,826		2,826	233	3,059
H-Education	134	0.1880	984		984	81	1,065
H-Oral Health	684	0.9599	5,021		5,021	414	5,435
H-Laboratory	626	0.8785	4,595		4,595	379	4,974
H-Vision/Hearing	177	0.2484	1,299		1,299	107	1,406
H-Haz Waste	411	0.5768	3,017		3,017	249	3,266
H-Clinical Serv	472	0.6624	3,465		3,465	285	3,750
H-Comm. Disease	264	0.3705	1,938		1,938	160	2,098
H-STD	264	0.3705	1,938		1,938	160	2,098

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Health Care Ac	32	0.0449	235		235	19	254
H-HIV Counseling	165	0.2315	1,211		1,211	100	1,311
H-Grndwtr Protect	10	0.0140	73		73	6	79
H-Env Admin	188	0.2638	1,380		1,380	114	1,494
H-Env FS&F	416	0.5838	3,054		3,054	252	3,306
H-Env LW&W	332	0.4659	2,437		2,437	201	2,638
H-Surface Water	10	0.0140	73		73	6	79
Homeless Program	2	0.0028	15		15	1	16
Accomodation Tax	158	0.2217	1,160		1,160	96	1,256
Tax Prep VITA	45	0.0631	330		330	27	357
Tax Prep CSBG	45	0.0631	330		330	27	357
Male Drug Court	337	0.4729	2,474		2,474	204	2,678
Womens Drug Ct.	466	0.6539	3,421		3,421	282	3,703
WK Kellogg Found	358	0.5024	2,628		2,628	217	2,845
DWI Drug Court	127	0.1782	932		932	77	1,009
Browfield Redev	16	0.0225	117		117	10	127
Emerg Prep Bio	275	0.3859	2,019		2,019	166	2,185
H1N1 Phase 1&2	184	0.2582	1,351		1,351	111	1,462
H1N1 Phase 3	280	0.3929	2,055		2,055	169	2,224
MSU Extension Gt	297	0.4168	2,180		2,180	180	2,360
Homeland Sec. Gt.	271	0.3803	1,989		1,989	164	2,153
Hazard Mitigation	1	0.0014	7		7	1	8
Haz Mat Team	14	0.0196	103		103	8	111
ROD Automation	169	0.2372	1,241		1,241	102	1,343
Local Corr.Offc.	16	0.0225	117		117	10	127
COPS Grant	40	0.0561	294		294	24	318
Drug Law Enforce	18	0.0253	132		132	11	143
Law Library	5	0.0070	37		37	3	40
JAIBG	5	0.0070	37		37	3	40
Victim Advocacy	63	0.0884	462		462	38	500

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Crime Victim Rts	72	0.1010	529		529	44	573
AAA Admin	359	0.5038	2,635		2,635	217	2,852
AAA Providers	315	0.4420	2,312		2,312	190	2,502
AAA Care Mgmt.	947	1.3289	6,952		6,952	573	7,525
AAA Ombudsman	195	0.2736	1,431		1,431	118	1,549
AAA Info Assist.	159	0.2231	1,167		1,167	96	1,263
Safe Comm. Grant	71	0.0996	521		521	43	564
KCSD Grants	60	0.0842	440		440	36	476
F.I.A.	53	0.0744	389		389	32	421
CC-Juvenile Home	1,597	2.2411	11,723		11,723	966	12,689
CC-In Home Care	134	0.1880	984		984	81	1,065
CC-Foster Care	459	0.6441	3,369		3,369	278	3,647
CC-Home Detention	85	0.1193	624		624	51	675
CC-Intens Learn	62	0.0870	455		455	37	492
CC-Day Treatment	244	0.3424	1,791		1,791	148	1,939
CC-Juve Drug Ct	162	0.2273	1,189		1,189	98	1,287
CC-Restitution	76	0.1067	558		558	46	604
CC-Intake Assess	131	0.1838	962		962	79	1,041
CC-CASA	108	0.1516	793		793	65	858
CC-Waivers	13	0.0182	95		95	8	103
CC-Welfare	52	0.0730	382		382	31	413
Vet's Trust	30	0.0421	220		220	18	238
Healthy Start	829	1.1633	6,086		6,086	501	6,587
AIDS Coun & Test	283	0.3971	2,077		2,077	171	2,248
Nurse Family	366	0.5136	2,687		2,687	221	2,908
MCIR	254	0.3564	1,865		1,865	154	2,019
Infant Mortality	50	0.0702	367		367	30	397
CSHCS	219	0.3073	1,608		1,608	132	1,740
Comm Health Asse	1	0.0014	7		7	1	8
BCCCP Coord.	347	0.4869	2,547		2,547	210	2,757

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BCCCP Komen Gt	32	0.0449	235		235	19	254
IAP	373	0.5234	2,738		2,738	226	2,964
STD Control	2	0.0028	15		15	1	16
Clean Sweep Pest	18	0.0253	132		132	11	143
W.I.C.	351	0.4926	2,577		2,577	212	2,789
CLPPP	201	0.2821	1,476		1,476	122	1,598
Marine Safety	106	0.1487	778		778	64	842
Sheriff Rd Pat	82	0.1151	602		602	50	652
Comm Corrections	1,020	1.4314	7,488		7,488	617	8,105
Brownfield Asses	142	0.1993	1,042		1,042	86	1,128
Survey & Remonum	96	0.1347	705		705	58	763
J.T.P.A.	153	0.2147	1,123		1,123	93	1,216
Juve Home Bldg P	46	0.0646	338		338	28	366
Prop Tax Foreclosure	128	0.1796	940		940	77	1,017
Airport	2,204	3.0929	16,179		16,179	1,333	17,512
Transport Auth	151	0.2119	1,108		1,108	91	1,199
Central Stores	1,121	1.5731	8,229		8,229	678	8,907
Retirement	45	0.0631	330		330	27	357
OPEB	539	0.7564	3,957		3,957	326	4,283
Walk for Warmth	27	0.0379	198		198	16	214
LIHEAP	176	0.2470	1,292		1,292	106	1,398
Teen Parent Serv	2	0.0028	15		15	1	16
CDBG Housing	63	0.0884	462		462	38	500
Emerg Needs EAP	127	0.1782	932		932	77	1,009
Emerg Needs LCA	11	0.0154	81		81	7	88
Weather Energy Opt	1	0.0014	7		7	1	8
Weather DHS	230	0.3228	1,688		1,688	139	1,827
Weather MPSC	182	0.2554	1,336		1,336	110	1,446
Weather ARRA	2,130	2.9890	15,636		15,636	1,288	16,924
CSBG	633	0.8883	4,647		4,647	383	5,030

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CSBG ARRA	793	1.1128	5,821		5,821	480	6,301
Head Start	4,166	5.8461	30,582		30,582	2,519	33,101
Head Start ARRA	156	0.2189	1,145		1,145	94	1,239
Non Allocated	388	0.5445	2,848		2,848	235	3,083
SubTotal	71,261	100.0000	523,120		523,120	42,884	566,004
TOTAL	71,261	100.0000	523,120		523,120	42,884	566,004

Allocation Basis: Number of expenditure transactions processed by dept

Allocation Source: Detail expenditure report

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Non-HCS Funds

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	1,094	15.6778	10,701		10,701	967	11,668
Pros Atty C.R.P.	493	7.0651	4,822		4,822	436	5,258
Parks	505	7.2370	4,940		4,940	446	5,386
Access & Visitat	16	0.2293	157		157	14	171
Bench Warrant	7	0.1003	68		68	6	74
Drain Comm Grant	19	0.2723	186		186	17	203
Male Drug Court	472	6.7641	4,617		4,617	417	5,034
Womens Drug Ct.	600	8.5985	5,869		5,869	530	6,399
WK Kellogg Found	395	5.6606	3,864		3,864	349	4,213
DWI Drug Court	156	2.2356	1,526		1,526	138	1,664
MSU Extension Gt	338	4.8438	3,306		3,306	299	3,605
Homeland Sec. Gt.	298	4.2706	2,915		2,915	263	3,178
Haz Mat Team	24	0.3439	235		235	21	256
COPS Grant	44	0.6306	430		430	39	469
JAIBG	8	0.1146	78		78	7	85
Victim Advocacy	79	1.1321	773		773	70	843
Crime Victim Rts	86	1.2324	841		841	76	917
Safe Comm. Grant	82	1.1751	802		802	72	874
KCSD Grants	73	1.0461	714		714	64	778
Marine Safety	124	1.7770	1,213		1,213	110	1,323
Sheriff Rd Pat	92	1.3184	900		900	81	981
Comm Corrections	1,411	20.2209	13,803		13,803	1,246	15,049
Brownfield Asses	149	2.1353	1,457		1,457	132	1,589
Survey & Remonum	101	1.4474	988		988	89	1,077
J.T.P.A.	312	4.4712	3,052		3,052	276	3,328
SubTotal	6,978	100.0000	68,257		68,257	6,165	74,422
TOTAL	6,978	100.0000	68,257		68,257	6,165	74,422

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	10.69	1.1006	1,530		1,530		1,530
Building & Grounds Department	31.21	3.2132	4,467		4,467	308	4,775
Security	2.95	0.3037	422		422	29	451
County Administration Dept	4.80	0.4942	687		687	47	734
Information Systems	9.70	0.9986	1,388		1,388	96	1,484
Legal Services Department	1.50	0.1544	215		215	15	230
Human Resources	6.31	0.6496	903		903	62	965
Purchasing Department	1.50	0.1544	215		215	15	230
Treasurer	8.77	0.9029	1,255		1,255	87	1,342
Health & Comm. Serv.	12.72	1.3096	1,821		1,821	126	1,947
Nazareth Facility	8.20	0.8442	1,174		1,174	81	1,255
CSA, MCHD, HPDP	8.92	0.9183	1,277		1,277	88	1,365
Commission	16.93	1.7430	2,423		2,423	167	2,590
Circuit Court	54.70	5.6315	7,829		7,829	541	8,370
District Court	68.32	7.0337	9,778		9,778	675	10,453
Friend of Court	47.67	4.9078	6,823		6,823	471	7,294
Probate Court	8.44	0.8689	1,208		1,208	83	1,291
Election	0.64	0.0659	92		92	6	98
Clerk/ROD	10.55	1.0862	1,510		1,510	104	1,614
Resource Develop	1.00	0.1030	143		143	10	153
Equalization	5.51	0.5673	789		789	54	843
Pros Atty	23.35	2.4039	3,342		3,342	231	3,573
Pros Atty C.R.P.	8.31	0.8555	1,189		1,189	82	1,271
Drain Comm	2.50	0.2574	358		358	25	383
Soil & Erosion	1.50	0.1544	215		215	15	230
Sheriff	121.61	12.5196	17,404		17,404	1,203	18,607
Animal Control	7.15	0.7361	1,023		1,023	71	1,094
Emergency Mgmnt.	1.50	0.1544	215		215	15	230
Veterans Affairs	1.93	0.1987	276		276	19	295
Medical Exam	0.92	0.0947	132		132	9	141

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	3.82	0.3933	547		547	38	585
Planning	1.10	0.1132	157		157	11	168
Law Enforce Fund	118.45	12.1947	16,953		16,953	1,171	18,124
Technology Fund	2.90	0.2986	415		415	29	444
Parks	24.59	2.5316	3,519		3,519	243	3,762
Health Admin	2.77	0.2852	396		396	27	423
H-Education	0.62	0.0638	89		89	6	95
H-Oral Health	12.65	1.3024	1,811		1,811	125	1,936
H-Laboratory	6.49	0.6682	929		929	64	993
H-Vision/Hearing	2.64	0.2718	378		378	26	404
H-Haz Waste	3.33	0.3428	477		477	33	510
H-Clinical Serv	2.50	0.2574	358		358	25	383
H-Comm. Disease	4.70	0.4839	673		673	46	719
H-STD	3.49	0.3593	500		500	34	534
H-HIV Counseling	1.06	0.1091	152		152	10	162
H-Env Admin	3.98	0.4098	570		570	39	609
H-Env FS&F	7.82	0.8051	1,119		1,119	77	1,196
H-Env LW&W	5.80	0.5971	830		830	57	887
Tax Prep CSBG	0.18	0.0185	26		26	2	28
Male Drug Court	2.28	0.2347	326		326	23	349
Womens Drug Ct.	3.46	0.3562	495		495	34	529
WK Kellogg Found	1.00	0.1030	143		143	10	153
DWI Drug Court	1.96	0.2018	281		281	19	300
Emerg Prep Bio	1.00	0.1030	143		143	10	153
H1N1 Phase 1&2	0.17	0.0175	24		24	2	26
H1N1 Phase 3	0.51	0.0525	73		73	5	78
MSU Extension Gt	0.87	0.0896	125		125	9	134
Homeland Sec. Gt.	4.50	0.4633	644		644	44	688
Victim Advocacy	1.00	0.1030	143		143	10	153
Crime Victim Rts	2.50	0.2574	358		358	25	383

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AAA Admin	1.83	0.1884	262		262	18	280
AAA Care Mgmt.	5.92	0.6095	847		847	59	906
AAA Ombudsman	2.00	0.2059	286		286	20	306
AAA Info Assist.	1.00	0.1030	143		143	10	153
CC-Juvenile Home	59.13	6.0876	8,463		8,463	584	9,047
CC-In Home Care	5.22	0.5374	747		747	52	799
CC-Home Detention	1.00	0.1030	143		143	10	153
CC-Intens Learn	0.88	0.0906	126		126	9	135
CC-Day Treatment	8.17	0.8411	1,169		1,169	81	1,250
CC-Juve Drug Ct	2.66	0.2739	381		381	26	407
CC-Restitution	1.77	0.1822	253		253	17	270
CC-Intake Assess	4.38	0.4509	627		627	43	670
CC-CASA	1.00	0.1030	143		143	10	153
Healthy Start	4.22	0.4345	604		604	42	646
AIDS Coun & Test	1.69	0.1740	242		242	17	259
Nurse Family	5.34	0.5498	764		764	53	817
MCIR	3.90	0.4015	558		558	39	597
Infant Mortality	0.12	0.0124	17		17	1	18
CSHCS	2.91	0.2996	416		416	29	445
BCCCP Coord.	3.57	0.3675	511		511	35	546
BCCCP Komen Gt	0.10	0.0103	14		14	1	15
IAP	1.79	0.1843	256		256	18	274
W.I.C.	5.91	0.6085	846		846	58	904
CLPPP	0.60	0.0618	86		86	6	92
Marine Safety	1.24	0.1277	177		177	12	189
Sheriff Rd Pat	2.77	0.2852	396		396	27	423
Comm Corrections	9.02	0.9286	1,291		1,291	89	1,380
Airport	24.24	2.4956	3,469		3,469	240	3,709
Transport Auth	1.14	0.1174	163		163	11	174
Central Stores	3.26	0.3356	467		467	32	499

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIHEAP	0.13	0.0134	19		19	1	20
CDBG Housing	0.11	0.0113	16		16	1	17
Weather DHS	0.14	0.0144	20		20	1	21
Weather MPSC	0.21	0.0216	30		30	2	32
Weather ARRA	6.24	0.6424	893		893	62	955
CSBG	6.15	0.6332	880		880	61	941
CSBG ARRA	1.67	0.1719	239		239	17	256
Head Start	70.44	7.2520	10,082		10,082	696	10,778
Head Start ARRA	1.51	0.1555	216		216	15	231
SubTotal	971.32	100.0000	139,019		139,019	9,494	148,513
TOTAL	971.32	100.0000	139,019		139,019	9,494	148,513

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Retire System

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Retirement	100	100.0000	65,408		65,408	5,906	71,314
SubTotal	100	100.0000	65,408		65,408	5,906	71,314
TOTAL	100	100.0000	65,408		65,408	5,906	71,314

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Insurance	45	0.0390	46		46		46
Termination Payoff	4	0.0035	4		4		4
Finance Department	494	0.4279	506		506		506
Building & Grounds Department	3,451	2.9891	3,538		3,538	39	3,577
Utilities	749	0.6487	768		768	9	777
Security	354	0.3066	363		363	4	367
County Administration Dept	211	0.1828	216		216	2	218
Information Systems	250	0.2165	256		256	3	259
Legal Services Department	133	0.1152	136		136	2	138
Human Resources	433	0.3750	444		444	5	449
Purchasing Department	244	0.2113	250		250	3	253
Treasurer	2,319	2.0086	2,378		2,378	27	2,405
Health & Comm. Serv.	717	0.6210	735		735	8	743
Nazareth Facility	914	0.7917	937		937	10	947
CSA, MCHD, HPDP	532	0.4608	545		545	6	551
Commission	147	0.1273	151		151	2	153
Circuit Court	16,322	14.1374	16,737		16,737	189	16,926
District Court	5,013	4.3420	5,140		5,140	57	5,197
Friend of Court	1,680	1.4551	1,722		1,722	19	1,741
Jury Board	9	0.0078	9		9		9
Probate Court	1,278	1.1069	1,310		1,310	15	1,325
Adult Probation	130	0.1126	133		133	1	134
Family Coun Serv	247	0.2139	253		253	3	256
Election	265	0.2295	272		272	3	275
Clerk/ROD	3,962	3.4317	4,062		4,062	45	4,107
Resource Develop	132	0.1143	135		135	2	137
Equalization	259	0.2243	266		266	3	269
Pros Atty	1,315	1.1390	1,348		1,348	15	1,363
Pros Atty C.R.P.	493	0.4270	505		505	6	511
Drain Comm	304	0.2633	312		312	3	315

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Soil & Erosion	258	0.2235	265		265	3	268
Sheriff	4,569	3.9574	4,684		4,684	52	4,736
Animal Control	3,334	2.8877	3,418		3,418	38	3,456
Emergency Mgmnt.	503	0.4357	516		516	6	522
Veterans Affairs	190	0.1646	195		195	2	197
Medical Exam	722	0.6254	740		740	8	748
Veterans Burial	171	0.1481	175		175	2	177
Sold/Sail Relief	81	0.0702	83		83	1	84
MSU Extension	396	0.3430	406		406	5	411
Planning	207	0.1793	212		212	2	214
Economic Develop	4	0.0035	4		4		4
Employee Benefits	1,245	1.0784	1,276		1,276	14	1,290
Law Enforce Fund	1,706	1.4776	1,749		1,749	20	1,769
Technology Fund	664	0.5751	681		681	8	689
Roads	122	0.1057	125		125	1	126
Inmate Trust	269	0.2330	276		276	3	279
Bail Bond	1,034	0.8956	1,060		1,060	12	1,072
Parks	5,053	4.3766	5,181		5,181	58	5,239
Access & Visitat	16	0.0139	16		16		16
Wireless Emerg.	31	0.0269	32		32		32
Bench Warrant	7	0.0061	7		7		7
Drain Comm Grant	19	0.0165	19		19		19
Health Admin	494	0.4279	506		506	6	512
H-Education	134	0.1161	137		137	2	139
H-Oral Health	1,098	0.9510	1,126		1,126	13	1,139
H-Laboratory	4,268	3.6967	4,376		4,376	49	4,425
H-Vision/Hearing	232	0.2009	238		238	3	241
H-Haz Waste	817	0.7076	838		838	9	847
H-Child Health	2	0.0017	2		2		2
H-Clinical Serv	1,416	1.2265	1,452		1,452	16	1,468

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
H-Comm. Disease	611	0.5292	626		626	7	633
H-STD	610	0.5283	625		625	7	632
H-Health Care Ac	39	0.0338	40		40		40
H-HIV Counseling	165	0.1429	169		169	2	171
H-Grndwtr Protect	10	0.0087	10		10		10
H-Env Admin	198	0.1715	203		203	2	205
H-Env FS&F	2,196	1.9021	2,251		2,251	25	2,276
H-Env LW&W	1,175	1.0177	1,205		1,205	13	1,218
H-Surface Water	14	0.0121	14		14		14
Homeless Program	2	0.0017	2		2		2
Accomodation Tax	590	0.5110	605		605	7	612
Tax Prep VITA	53	0.0459	54		54	1	55
Tax Prep CSBG	52	0.0450	53		53	1	54
Male Drug Court	472	0.4088	484		484	5	489
Womens Drug Ct.	600	0.5197	615		615	7	622
WK Kellogg Found	395	0.3421	405		405	5	410
DWI Drug Court	156	0.1351	160		160	2	162
Browfield Redev	20	0.0173	21		21		21
Emerg Prep Bio	296	0.2564	303		303	3	306
H1N1 Phase 1&2	196	0.1698	201		201	2	203
H1N1 Phase 3	290	0.2512	297		297	3	300
MSU Extension Gt	338	0.2928	347		347	4	351
Homeland Sec. Gt.	298	0.2581	306		306	3	309
Hazard Mitigation	3	0.0026	3		3		3
Haz Mat Team	24	0.0208	25		25		25
ROD Automation	472	0.4088	484		484	5	489
Local Corr.Offc.	55	0.0476	56		56	1	57
COPS Grant	44	0.0381	45		45	1	46
Drug Law Enforce	26	0.0225	27		27		27
Law Library	8	0.0069	8		8		8

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
JAIBG	8	0.0069	8		8		8
Victim Advocacy	79	0.0684	81		81	1	82
Crime Victim Rts	86	0.0745	88		88	1	89
AAA Admin	572	0.4954	586		586	7	593
AAA Providers	386	0.3343	396		396	4	400
AAA Care Mgmt.	1,093	0.9467	1,121		1,121	13	1,134
AAA Ombudsman	242	0.2096	248		248	3	251
AAA Info Assist.	171	0.1481	175		175	2	177
Safe Comm. Grant	82	0.0710	84		84	1	85
KCSD Grants	73	0.0632	75		75	1	76
F.I.A.	275	0.2382	282		282	3	285
CC-Juvenile Home	1,845	1.5980	1,892		1,892	21	1,913
CC-In Home Care	134	0.1161	137		137	2	139
CC-Foster Care	459	0.3976	471		471	5	476
CC-Home Detention	85	0.0736	87		87	1	88
CC-Intens Learn	62	0.0537	64		64	1	65
CC-Day Treatment	244	0.2113	250		250	3	253
CC-Juve Drug Ct	162	0.1403	166		166	2	168
CC-Restitution	76	0.0658	78		78	1	79
CC-Intake Assess	131	0.1135	134		134	1	135
CC-CASA	108	0.0935	111		111	1	112
CC-Waivers	13	0.0113	13		13		13
CC-Welfare	78	0.0676	80		80	1	81
Vet's Trust	41	0.0355	42		42		42
Cardiovascular	2	0.0017	2		2		2
Healthy Start	861	0.7458	883		883	10	893
AIDS Coun & Test	304	0.2633	312		312	3	315
Nurse Family	383	0.3317	393		393	4	397
MCIR	270	0.2339	277		277	3	280
Infant Mortality	66	0.0572	68		68	1	69

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For Department Finance Department

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CSHCS	264	0.2287	271		271	3	274
Comm Health Asse	1	0.0009	1		1		1
BCCCP Coord.	388	0.3361	398		398	4	402
BCCCP Komen Gt	35	0.0303	36		36		36
IAP	442	0.3828	453		453	5	458
STD Control	4	0.0035	4		4		4
Clean Sweep Pest	24	0.0208	25		25		25
W.I.C.	398	0.3447	408		408	5	413
CLPPP	271	0.2347	278		278	3	281
Marine Safety	124	0.1074	127		127	1	128
Sheriff Rd Pat	92	0.0797	94		94	1	95
Comm Corrections	1,411	1.2221	1,447		1,447	16	1,463
Brownfield Asses	149	0.1291	153		153	2	155
Survey & Remonum	101	0.0875	104		104	1	105
J.T.P.A.	312	0.2702	320		320	4	324
Juve Home Bldg P	63	0.0546	65		65	1	66
Prop Tax Foreclosure	1,389	1.2031	1,424		1,424	16	1,440
Airport	4,664	4.0397	4,782	-5,183	-401	53	-348
Transport Auth	351	0.3040	360	-700	-340	4	-336
Central Stores	1,320	1.1433	1,353		1,353	15	1,368
Retirement	74	0.0641	76		76	1	77
OPEB	2,567	2.2234	2,632		2,632	29	2,661
Walk for Warmth	132	0.1143	135		135	2	137
LIHEAP	190	0.1646	195		195	2	197
Teen Parent Serv	3	0.0026	3		3		3
CDBG Housing	65	0.0563	67		67	1	68
Emerg Needs EAP	134	0.1161	137		137	2	139
Emerg Needs LCA	17	0.0147	17		17		17
Weather Energy Opt	8	0.0069	8		8		8
Weather DHS	230	0.1992	236		236	3	239

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Cost Allocation Plan
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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 MPSC	190	0.1646	195		195	2	197
Weather ARRA	2,164	1.8743	2,219		2,219	25	2,244
CSBG	663	0.5743	680		680	8	688
CSBG ARRA	805	0.6972	825		825	9	834
Head Start	4,233	3.6664	4,340		4,340	48	4,388
Head Start ARRA	178	0.1542	182		182	2	184
Non Allocated	2,731	2.3654	2,800		2,800	31	2,831
SubTotal	115,454	100.0000	118,370	-5,883	112,487	1,315	113,802
Direct Billed				5,883	5,883		5,883
TOTAL	115,454	100.0000	118,370		118,370	1,315	119,685

Allocation Basis: Total number of accounting transactions by department

Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	33,322	75.7732	56,241		56,241	5,078	61,319
Technology Fund	1,308	2.9744	2,208		2,208	199	2,407
Airport	660	1.5008	1,114		1,114	101	1,215
Transport Auth	4,800	10.9150	8,102		8,102	732	8,834
OPEB	3,886	8.8366	6,559		6,559	592	7,151
SubTotal	43,976	100.0000	74,224		74,224	6,702	80,926
TOTAL	43,976	100.0000	74,224		74,224	6,702	80,926

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: Finance time summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,094	4.7694	883		883	80	963
Pros Atty C.R.P.	493	2.1493	398		398	36	434
Parks	505	2.2016	408		408	37	445
Access & Visitat	16	0.0698	13		13	1	14
Bench Warrant	7	0.0305	6		6	1	7
Drain Comm Grant	19	0.0828	15		15	1	16
Tax Prep VITA	53	0.2311	43		43	4	47
Tax Prep CSBG	52	0.2267	42		42	4	46
Male Drug Court	472	2.0577	381		381	34	415
Womens Drug Ct.	600	2.6157	484		484	44	528
WK Kellogg Found	395	1.7220	319		319	29	348
DWI Drug Court	156	0.6801	126		126	11	137
Emerg Prep Bio	296	1.2904	239		239	22	261
H1N1 Phase 1&2	196	0.8545	158		158	14	172
H1N1 Phase 3	290	1.2643	234		234	21	255
MSU Extension Gt	338	1.4735	273		273	25	298
Homeland Sec. Gt.	298	1.2992	240		240	22	262
Haz Mat Team	24	0.1046	19		19	2	21
COPS Grant	44	0.1918	36		36	3	39
JAIBG	8	0.0349	6		6	1	7
Victim Advocacy	79	0.3444	64		64	6	70
Crime Victim Rts	86	0.3749	69		69	6	75
AAA Admin	572	2.4937	462		462	42	504
AAA Providers	386	1.6828	312		312	28	340
AAA Care Mgmt.	1,093	4.7650	882		882	80	962
AAA Ombudsman	242	1.0550	195		195	18	213
AAA Info Assist.	171	0.7455	138		138	12	150
Safe Comm. Grant	82	0.3575	66		66	6	72
KCSD Grants	73	0.3182	59		59	5	64
Healthy Start	829	3.6141	669		669	60	729

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
AIDS Coun & Test	304	1.3253	245		245	22	267
Nurse Family	383	1.6697	309		309	28	337
MCIR	270	1.1771	218		218	20	238
Infant Mortality	66	0.2877	53		53	5	58
CSHCS	264	1.1509	213		213	19	232
BCCCP Coord.	388	1.6915	313		313	28	341
BCCCP Komen Gt	35	0.1526	28		28	3	31
IAP	442	1.9269	357		357	32	389
Clean Sweep Pest	24	0.1046	19		19	2	21
W.I.C.	398	1.7351	321		321	29	350
CLPPP	271	1.1814	219		219	20	239
Marine Safety	124	0.5406	100		100	9	109
Sheriff Rd Pat	92	0.4011	74		74	7	81
Comm Corrections	1,411	6.1514	1,139		1,139	103	1,242
Brownfield Asses	149	0.6496	120		120	11	131
Survey & Remonum	101	0.4403	82		82	7	89
J.T.P.A.	312	1.3602	252		252	23	275
Walk for Warmth	132	0.5755	107		107	10	117
LIHEAP	190	0.8283	153		153	14	167
Emerg Needs EAP	134	0.5842	108		108	10	118
Emerg Needs LCA	17	0.0741	14		14	1	15
Weather Energy Opt	8	0.0349	6		6	1	7
Weather DHS	230	1.0027	186		186	17	203
Weather MPSC	190	0.8283	153		153	14	167
Weather ARRA	2,162	9.4254	1,745		1,745	158	1,903
CSBG	663	2.8904	535		535	48	583
CSBG ARRA	805	3.5095	650		650	59	709
Head Start	4,226	18.4237	3,410		3,410	304	3,714
Head Start ARRA	178	0.7760	144		144	13	157
SubTotal	22,938	100.0000	18,512		18,512	1,672	20,184

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Grant Accountng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	22,938	100.0000	18,512		18,512	1,672	20,184

Allocation Basis: Number of accounting transactions by benefiting dept

Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Insurance	376	330	0	0	0	46	0
Termination Payoff	33	29	0	0	0	4	0
Finance Department	4,238	2,202	0	1,530	0	506	0
Building & Grounds	33,659	25,307	0	4,775	0	3,577	0
Utilities	6,728	5,951	0	0	0	777	0
Security	3,631	2,813	0	451	0	367	0
County Administration Dept	63,948	1,677	0	734	0	218	61,319
Information Systems	3,729	1,986	0	1,484	0	259	0
Legal Services Department	1,424	1,056	0	230	0	138	0
Human Resources	4,846	3,432	0	965	0	449	0
Purchasing Department	2,422	1,939	0	230	0	253	0
Treasurer	6,385	2,638	0	1,342	0	2,405	0
Health & Comm. Serv.	7,942	5,252	0	1,947	0	743	0
Nazareth Facility	8,797	6,595	0	1,255	0	947	0
CSA, MCHD, HPDP	6,111	4,195	0	1,365	0	551	0
Commission	3,911	1,168	0	2,590	0	153	0
Circuit Court	125,620	100,324	0	8,370	0	16,926	0
District Court	27,163	11,513	0	10,453	0	5,197	0
Friend of Court	26,965	5,299	11,668	7,294	0	1,741	0
Jury Board	80	71	0	0	0	9	0
Probate Court	10,768	8,152	0	1,291	0	1,325	0
Adult Probation	1,167	1,033	0	0	0	134	0
Family Coun Serv	256	0	0	0	0	256	0
Election	1,859	1,486	0	98	0	275	0
Clerk/ROD	8,383	2,662	0	1,614	0	4,107	0
Resource Develop	1,307	1,017	0	153	0	137	0
Equalization	3,146	2,034	0	843	0	269	0
Pros Atty	11,721	6,785	0	3,573	0	1,363	0
Pros Atty C.R.P.	11,184	3,710	5,258	1,271	0	511	0
Drain Comm	3,026	2,328	0	383	0	315	0
Soil & Erosion	1,706	1,208	0	230	0	268	0
Sheriff	50,327	26,984	0	18,607	0	4,736	0
Animal Control	10,907	6,357	0	1,094	0	3,456	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Emergency Mgmnt.	4,645	3,893	0	230	0	522	0
Veterans Affairs	1,715	1,223	0	295	0	197	0
Medical Exam	3,980	3,091	0	141	0	748	0
Veterans Burial	1,535	1,358	0	0	0	177	0
Sold/Sail Relief	728	644	0	0	0	84	0
MSU Extension	4,111	3,115	0	585	0	411	0
Planning	1,654	1,272	0	168	0	214	0
Economic Develop	35	31	0	0	0	4	0
Employee Benefits	8,020	6,730	0	0	0	1,290	0
Law Enforce Fund	31,327	11,434	0	18,124	0	1,769	0
Technology Fund	8,308	4,768	0	444	0	689	2,407
Roads	578	452	0	0	0	126	0
Inmate Trust	422	143	0	0	0	279	0
Bail Bond	7,468	6,396	0	0	0	1,072	0
Parks	39,003	24,171	5,386	3,762	0	5,239	0
Access & Visitat	249	48	171	0	0	16	0
Wireless Emerg.	175	143	0	0	0	32	0
Bench Warrant	119	31	74	0	0	7	0
Drain Comm Grant	357	119	203	0	0	19	0
Health Admin	3,994	3,059	0	423	0	512	0
H-Education	1,299	1,065	0	95	0	139	0
H-Oral Health	8,510	5,435	0	1,936	0	1,139	0
H-Laboratory	10,392	4,974	0	993	0	4,425	0
H-Vision/Hearing	2,051	1,406	0	404	0	241	0
H-Haz Waste	4,623	3,266	0	510	0	847	0
H-Child Health	2	0	0	0	0	2	0
H-Clinical Serv	5,601	3,750	0	383	0	1,468	0
H-Comm. Disease	3,450	2,098	0	719	0	633	0
H-STD	3,264	2,098	0	534	0	632	0
H-Health Care Ac	294	254	0	0	0	40	0
H-HIV Counseling	1,644	1,311	0	162	0	171	0
H-Grndwtr Protect	89	79	0	0	0	10	0
H-Env Admin	2,308	1,494	0	609	0	205	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
H-Env FS&F	6,778	3,306	0	1,196	0	2,276	0
H-Env LW&W	4,743	2,638	0	887	0	1,218	0
H-Surface Water	93	79	0	0	0	14	0
Homeless Program	18	16	0	0	0	2	0
Accomodation Tax	1,868	1,256	0	0	0	612	0
Tax Prep VITA	459	357	0	0	0	55	0
Tax Prep CSBG	485	357	0	28	0	54	0
Male Drug Court	8,965	2,678	5,034	349	0	489	0
Womens Drug Ct.	11,781	3,703	6,399	529	0	622	0
WK Kellogg Found	7,969	2,845	4,213	153	0	410	0
DWI Drug Court	3,272	1,009	1,664	300	0	162	0
Browfield Redev	148	127	0	0	0	21	0
Emerg Prep Bio	2,905	2,185	0	153	0	306	0
H1N1 Phase 1&2	1,863	1,462	0	26	0	203	0
H1N1 Phase 3	2,857	2,224	0	78	0	300	0
MSU Extension Gt	6,748	2,360	3,605	134	0	351	0
Homeland Sec. Gt.	6,590	2,153	3,178	688	0	309	0
Hazard Mitigation	11	8	0	0	0	3	0
Haz Mat Team	413	111	256	0	0	25	0
ROD Automation	1,832	1,343	0	0	0	489	0
Local Corr.Offc.	184	127	0	0	0	57	0
COPS Grant	872	318	469	0	0	46	0
Drug Law Enforce	170	143	0	0	0	27	0
Law Library	48	40	0	0	0	8	0
JAIBG	140	40	85	0	0	8	0
Victim Advocacy	1,648	500	843	153	0	82	0
Crime Victim Rts	2,037	573	917	383	0	89	0
AAA Admin	4,229	2,852	0	280	0	593	0
AAA Providers	3,242	2,502	0	0	0	400	0
AAA Care Mgmt.	10,527	7,525	0	906	0	1,134	0
AAA Ombudsman	2,319	1,549	0	306	0	251	0
AAA Info Assist.	1,743	1,263	0	153	0	177	0
Safe Comm. Grant	1,595	564	874	0	0	85	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
KCSD Grants	1,394	476	778	0	0	76	0
F.I.A.	706	421	0	0	0	285	0
CC-Juvenile Home	23,649	12,689	0	9,047	0	1,913	0
CC-In Home Care	2,003	1,065	0	799	0	139	0
CC-Foster Care	4,123	3,647	0	0	0	476	0
CC-Home Detention	916	675	0	153	0	88	0
CC-Intens Learn	692	492	0	135	0	65	0
CC-Day Treatment	3,442	1,939	0	1,250	0	253	0
CC-Juve Drug Ct	1,862	1,287	0	407	0	168	0
CC-Restitution	953	604	0	270	0	79	0
CC-Intake Assess	1,846	1,041	0	670	0	135	0
CC-CASA	1,123	858	0	153	0	112	0
CC-Waivers	116	103	0	0	0	13	0
CC-Welfare	494	413	0	0	0	81	0
Vet's Trust	280	238	0	0	0	42	0
Cardiovascular	2	0	0	0	0	2	0
Healthy Start	8,855	6,587	0	646	0	893	0
AIDS Coun & Test	3,089	2,248	0	259	0	315	0
Nurse Family	4,459	2,908	0	817	0	397	0
MCIR	3,134	2,019	0	597	0	280	0
Infant Mortality	542	397	0	18	0	69	0
CSHCS	2,691	1,740	0	445	0	274	0
Comm Health Asse	9	8	0	0	0	1	0
BCCCP Coord.	4,046	2,757	0	546	0	402	0
BCCCP Komen Gt	336	254	0	15	0	36	0
IAP	4,085	2,964	0	274	0	458	0
STD Control	20	16	0	0	0	4	0
Clean Sweep Pest	189	143	0	0	0	25	0
W.I.C.	4,456	2,789	0	904	0	413	0
CLPPP	2,210	1,598	0	92	0	281	0
Marine Safety	2,591	842	1,323	189	0	128	0
Sheriff Rd Pat	2,232	652	981	423	0	95	0
Comm Corrections	27,239	8,105	15,049	1,380	0	1,463	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Brownfield Asses	3,003	1,128	1,589	0	0	155	0
Survey & Remonum	2,034	763	1,077	0	0	105	0
J.T.P.A.	5,143	1,216	3,328	0	0	324	0
Juve Home Bldg P	432	366	0	0	0	66	0
Prop Tax Foreclosure	2,457	1,017	0	0	0	1,440	0
Airport	22,088	17,512	0	3,709	0	(348)	1,215
Transport Auth	9,871	1,199	0	174	0	(336)	8,834
Central Stores	10,774	8,907	0	499	0	1,368	0
Retirement	71,748	357	0	0	71,314	77	0
OPEB	14,095	4,283	0	0	0	2,661	7,151
Walk for Warmth	468	214	0	0	0	137	0
LIHEAP	1,782	1,398	0	20	0	197	0
Teen Parent Serv	19	16	0	0	0	3	0
CDBG Housing	585	500	0	17	0	68	0
Emerg Needs EAP	1,266	1,009	0	0	0	139	0
Emerg Needs LCA	120	88	0	0	0	17	0
Weather Energy Opt	23	8	0	0	0	8	0
Weather DHS	2,290	1,827	0	21	0	239	0
Weather MPSC	1,842	1,446	0	32	0	197	0
Weather ARRA	22,026	16,924	0	955	0	2,244	0
CSBG	7,242	5,030	0	941	0	688	0
CSBG ARRA	8,100	6,301	0	256	0	834	0
Head Start	51,981	33,101	0	10,778	0	4,388	0
Head Start ARRA	1,811	1,239	0	231	0	184	0
Non Allocated	5,914	3,083	0	0	0	2,831	0
Direct Billed	5,883	0	0	0	0	5,883	0
Total	1,081,048	566,004	74,422	148,513	71,314	119,685	80,926

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
CSA, MCHD, HPDP	0
Commission	0
Circuit Court	0
District Court	0
Friend of Court	963
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.	434
Drain Comm	0
Soil & Erosion	0
Sheriff	0
Animal Control	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
Emergency Mgmnt.	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	445
Access & Visitat	14
Wireless Emerg.	0
Bench Warrant	7
Drain Comm Grant	16
Health Admin	0
H-Education	0
H-Oral Health	0
H-Laboratory	0
H-Vision/Hearing	0
H-Haz Waste	0
H-Child Health	0
H-Clinical Serv	0
H-Comm. Disease	0
H-STD	0
H-Health Care Ac	0
H-HIV Counseling	0
H-Grndwtr Protect	0
H-Env Admin	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
H-Env FS&F	0
H-Env LW&W	0
H-Surface Water	0
Homeless Program	0
Accomodation Tax	0
Tax Prep VITA	47
Tax Prep CSBG	46
Male Drug Court	415
Womens Drug Ct.	528
WK Kellogg Found	348
DWI Drug Court	137
Browfield Redev	0
Emerg Prep Bio	261
H1N1 Phase 1&2	172
H1N1 Phase 3	255
MSU Extension Gt	298
Homeland Sec. Gt.	262
Hazard Mitigation	0
Haz Mat Team	21
ROD Automation	0
Local Corr.Offc.	0
COPS Grant	39
Drug Law Enforce	0
Law Library	0
JAIBG	7
Victim Advocacy	70
Crime Victim Rts	75
AAA Admin	504
AAA Providers	340
AAA Care Mgmt.	962
AAA Ombudsman	213
AAA Info Assist.	150
Safe Comm. Grant	72

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
KCSD Grants	64
F.I.A.	0
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	0
Healthy Start	729
AIDS Coun & Test	267
Nurse Family	337
MCIR	238
Infant Mortality	58
CSHCS	232
Comm Health Asse	0
BCCCP Coord.	341
BCCCP Komen Gt	31
IAP	389
STD Control	0
Clean Sweep Pest	21
W.I.C.	350
CLPPP	239
Marine Safety	109
Sheriff Rd Pat	81
Comm Corrections	1,242

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
Brownfield Asses	131
Survey & Remonum	89
J.T.P.A.	275
Juve Home Bldg P	0
Prop Tax Foreclosure	0
Airport	0
Transport Auth	0
Central Stores	0
Retirement	0
OPEB	0
Walk for Warmth	117
LIHEAP	167
Teen Parent Serv	0
CDBG Housing	0
Emerg Needs EAP	118
Emerg Needs LCA	15
Weather Energy Opt	7
Weather DHS	203
Weather MPSC	167
Weather ARRA	1,903
CSBG	583
CSBG ARRA	709
Head Start	3,714
Head Start ARRA	157
Non Allocated	0
Direct Billed	0
Total	20,184

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,177,354			2,177,354
Payoff	(9,879)			
Capital Outlay	(2,772)			
Total Deductions:	(12,651)			(12,651)
Building Use Charge	16,741		16,741	
Equipment Use Charge	203,170		203,170	
Insurance	34,580	23	34,603	
Insurance - Property	592		592	
Termination Payoff	19,022	1	19,023	
Finance Department	31,386	2,273	33,659	
Building & Grounds Department		58,280	58,280	
Utilities		24,375	24,375	
Security		943	943	
County Administration Dept		15,815	15,815	
Information Systems		17,445	17,445	
Legal Services Department		6,054	6,054	
Human Resources		24,349	24,349	
Purchasing Department		16,645	16,645	
Treasurer		2,382	2,382	
Total Allocated Additions:	305,491	168,585	474,076	474,076
Total To Be Allocated:	2,470,194	168,585		2,638,779

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,128,642	194,405	189,012	92,748	143,154
FRINGE BENEFITS	409,124	70,451	68,528	33,630	51,877
Other Expense & Cost					
*Payoff	9,879	9,879	0	0	0
Supplies	14,322	2,466	2,399	1,177	1,816
Gas & Oil	27,071	4,662	4,534	2,225	3,433
Janitorial Supplies	25,894	0	8,346	4,096	0
Janitorial Sup Spec	25,042	0	0	0	24,427
Contract Serv Gen	35,890	0	9,181	4,504	6,952
Contract Serv Spec	51,071	0	9,315	3,395	15,893
Other Services	30,228	5,205	5,063	2,485	3,833
Telephone	19,390	3,339	3,248	1,594	2,459
Travel	2,104	362	352	173	267
R&A General	30,694	0	6,750	3,312	9,155
R&A Specific	115,693	0	29,592	9,170	30,309
Jail Painting	8,364	0	0	0	8,364
Equip Maint General	62,339	0	12,443	6,103	16,874
Equip Maint Spec	76,742	0	9,766	7,321	33,375
Elevator Maint	37,287	410	11,557	1,870	5,236
Vehicle Maint	24,576	4,232	4,116	2,020	3,116
Building Painting	3,089	0	571	280	775
Grounds Maint	19,324	0	3,857	1,892	5,231
Snow Removal	12,945	0	2,394	1,174	3,247
Employee Training	3,195	550	535	263	405
Miscellaneous	117	20	20	10	15
Supplies & Equipment	1,560	269	261	128	198
*Capital Outlay	2,772	2,772	0	0	0
Departmental Totals					
Total Expenditures	2,177,354	299,022	381,840	179,570	370,411

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Total	General & Admin	Admin Bldg	Gull Rd CH	Law Enf Fac.
Deductions					
Total Deductions	(12,651)	(12,651)	0	0	0
Functional Cost	2,164,703	286,371	381,840	179,570	370,411
Allocation Step 1					
Inbound- 0010 Building Use Charge: Lake	13,936	6,968	0	0	0
Inbound- 0030 Insurance: Property Insur.	1,014	507	0	0	0
Inbound- All Others	290,541	50,045	48,656	23,876	36,851
Reallocate Admin Costs		(343,891)	49,520	24,279	44,328
1st Allocation	2,470,194	0	480,016	227,725	451,590
Allocation Step 2					
Inbound- 0070 Building & Grounds	42,477	21,238	0	0	0
Inbound- 0080 Utilities: Lake Lamont	19,788	9,894	0	0	0
Inbound- 0150 Purchasing Department: Fixed	2,011	874	383	0	443
Inbound- All Others	104,309	17,967	17,468	8,572	13,230
Reallocate Admin Costs		(49,973)	7,196	3,528	6,442
2nd Allocation	168,585	0	25,047	12,100	20,115
Total For 0070 Building & Grounds					
Total Allocated	2,638,779	0	505,063	239,825	471,705

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Wages & Benefits					
SALARIES & WAGES	206,744	74,779	0	16,696	41,913
FRINGE BENEFITS	74,952	27,125	0	6,055	15,179
Other Expense & Cost					
*Payoff	0	0	0	0	0
Supplies	2,623	950	0	212	531
Gas & Oil	4,958	1,795	0	401	1,004
Janitorial Supplies	9,128	0	0	0	0
Janitorial Sup Spec	0	0	0	0	0
Contract Serv Gen	10,045	0	0	0	2,035
Contract Serv Spec	8,871	0	0	0	6,593
Other Services	5,539	2,004	0	447	1,121
Telephone	3,551	1,286	0	287	719
Travel	386	139	0	31	78
R&A General	7,382	0	0	0	2,680
R&A Specific	39,549	0	0	0	0
Jail Painting	0	0	0	0	0
Equip Maint General	13,609	10,704	0	0	0
Equip Maint Spec	18,948	0	0	0	5,410
Elevator Maint	13,949	4,265	0	0	0
Vehicle Maint	4,503	1,629	0	364	912
Building Painting	625	491	0	0	227
Grounds Maint	4,218	3,318	0	0	0
Snow Removal	2,619	2,060	0	0	950
Employee Training	585	212	0	47	119
Miscellaneous	21	8	0	2	4
Supplies & Equipment	285	103	0	23	58
*Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	433,090	130,868	0	24,565	79,533

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	433,090	130,868	0	24,565	79,533
Allocation Step 1					
Inbound- 0010 Building Use Charge: Lake	0	0	6,968	0	0
Inbound- 0030 Insurance: Property Insur.	0	0	507	0	0
Inbound- All Others	53,223	19,250	0	4,298	10,789
Reallocate Admin Costs	54,163	40,717	18,605	14,134	10,970
1st Allocation	540,476	190,835	26,080	42,997	101,292
Allocation Step 2					
Inbound- 0070 Building & Grounds	0	0	21,239	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	9,894	0	0
Inbound- 0150 Purchasing Department: Fixed	311	0	0	0	0
Inbound- All Others	19,107	6,911	0	1,543	3,874
Reallocate Admin Costs	7,871	5,917	2,704	2,054	1,594
2nd Allocation	27,289	12,828	33,837	3,597	5,468
Total For 0070 Building & Grounds					
Total Allocated	567,765	203,663	59,917	46,594	106,760

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Wages & Benefits				
SALARIES & WAGES	22,113	103,826	43,252	0
FRINGE BENEFITS	8,019	37,639	15,669	0
Other Expense & Cost				
*Payoff	0	0	0	0
Supplies	281	1,318	549	0
Gas & Oil	531	2,491	1,037	0
Janitorial Supplies	0	0	4,324	0
Janitorial Sup Spec	0	0	0	615
Contract Serv Gen	1,073	0	2,100	0
Contract Serv Spec	7,004	0	0	0
Other Services	592	2,781	1,158	0
Telephone	380	1,784	743	0
Travel	41	194	81	0
R&A General	1,415	0	0	0
R&A Specific	7,073	0	0	0
Jail Painting	0	0	0	0
Equip Maint General	2,606	0	0	0
Equip Maint Spec	1,922	0	0	0
Elevator Maint	0	0	0	0
Vehicle Maint	482	2,261	941	0
Building Painting	120	0	0	0
Grounds Maint	808	0	0	0
Snow Removal	501	0	0	0
Employee Training	63	294	122	0
Miscellaneous	2	11	4	0
Supplies & Equipment	31	144	60	0
*Capital Outlay	0	0	0	0
Departmental Totals				
Total Expenditures	55,057	152,743	70,040	615

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Deductions				
Total Deductions	0	0	0	0
Functional Cost	55,057	152,743	70,040	615
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	5,692	26,727	11,134	0
Reallocate Admin Costs	5,777	70,084	11,314	0
1st Allocation	66,526	249,554	92,488	615
Allocation Step 2				
Inbound- 0070 Building & Grounds	0	0	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	0	0
Inbound- 0150 Purchasing Department: Fixed	0	0	0	0
Inbound- All Others	2,044	9,596	3,997	0
Reallocate Admin Costs	840	10,183	1,644	0
2nd Allocation	2,884	19,779	5,641	0
Total For 0070 Building & Grounds				
Total Allocated	69,410	269,333	98,129	615

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	26,019		26,019		26,019
Building & Grounds Department	1,695	2.6747	12,839		12,839		12,839
County Administration Dept	3,650	5.7597	27,648		27,648	1,570	29,218
Information Systems	2,732	4.3111	20,694		20,694	1,175	21,869
Legal Services Department	225	0.3551	1,704		1,704	97	1,801
Human Resources	2,427	3.8298	18,384		18,384	1,044	19,428
Purchasing Department	525	0.8285	3,977		3,977	226	4,203
Treasurer	4,625	7.2983	35,033		35,033	1,989	37,022
Commission	2,250	3.5505	17,043		17,043	968	18,011
Friend of Court	12,323	19.4458	93,344		93,344	5,296	98,640
Adult Probation	11,337	17.8899	85,874	-21,598	64,276	4,876	69,152
Clerk/ROD	5,760	9.0893	43,630		43,630	2,477	46,107
Resource Develop	360	0.5681	2,727		2,727	155	2,882
Equalization	1,750	2.7615	13,256		13,256	753	14,009
Pros Atty C.R.P.	150	0.2367	1,136		1,136	65	1,201
Drain Comm	740	1.1677	5,605		5,605	318	5,923
Soil & Erosion	150	0.2367	1,136		1,136	65	1,201
Planning	1,125	1.7753	8,522		8,522	484	9,006
Transport Auth	585	0.9231	4,431		4,431	252	4,683
Central Stores	2,000	3.1560	15,149		15,149	860	16,009
Non Allocated	5,527	8.7217	41,865	-28,493	13,372	2,377	15,749
SubTotal	63,371	100.0000	480,016	-50,091	429,925	25,047	454,972
Direct Billed				50,091	50,091		50,091
TOTAL	63,371	100.0000	480,016		480,016	25,047	505,063

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	166,722		166,722	8,857	175,579
Friend of Court	628	2.6294	5,988		5,988	318	6,306
Pros Atty	1,335	5.5895	12,729		12,729	676	13,405
Pros Atty C.R.P.	1,914	8.0137	18,249		18,249	970	19,219
WK Kellogg Found	108	0.4522	1,030		1,030	55	1,085
Crime Victim Rts	96	0.4019	915		915	49	964
CC-In Home Care	550	2.3028	5,244		5,244	279	5,523
CC-Home Detention	130	0.5443	1,240		1,240	66	1,306
CC-Juve Drug Ct	560	2.3447	5,339		5,339	284	5,623
CC-Restitution	280	1.1723	2,670		2,670	142	2,812
CC-Intake Assess	640	2.6796	6,102		6,102	324	6,426
CC-CASA	157	0.6573	1,497		1,497	80	1,577
SubTotal	23,884	100.0000	227,725		227,725	12,100	239,825
TOTAL	23,884	100.0000	227,725		227,725	12,100	239,825

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	447,827		447,827	19,948	467,775
Emergency Mgmnt.	368	0.3248	1,467		1,467	65	1,532
Homeland Sec. Gt.	576	0.5084	2,296		2,296	102	2,398
SubTotal	113,293	100.0000	451,590		451,590	20,115	471,705
TOTAL	113,293	100.0000	451,590		451,590	20,115	471,705

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	252,140		252,140	12,730	264,870
District Court	14,794	24.2322	130,969		130,969	6,613	137,582
Pros Atty	13,712	22.4599	121,390		121,390	6,129	127,519
Male Drug Court	480	0.7862	4,249		4,249	215	4,464
Womens Drug Ct.	300	0.4914	2,656		2,656	134	2,790
Victim Advocacy	100	0.1638	885		885	45	930
Crime Victim Rts	224	0.3669	1,983		1,983	100	2,083
Non Allocated	2,960	4.8484	26,204		26,204	1,323	27,527
SubTotal	61,051	100.0000	540,476		540,476	27,289	567,765
TOTAL	61,051	100.0000	540,476		540,476	27,289	567,765

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	183,416		183,416	12,329	195,745
CC-Day Treatment	3,335	3.8878	7,419		7,419	499	7,918
SubTotal	85,782	100.0000	190,835		190,835	12,828	203,663
TOTAL	85,782	100.0000	190,835		190,835	12,828	203,663

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds deparment

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	49,706	11.3669	2,964		2,964		2,964
Nazareth Facility	2,189	0.5006	131		131	191	322
Circuit Court	4,366	0.9984	260		260	381	641
Sheriff	222,710	50.9300	13,284		13,284	19,443	32,727
Animal Control	24,183	5.5302	1,442		1,442	2,111	3,553
Emergency Mgmnt.	10,889	2.4901	649		649	951	1,600
Medical Exam	212	0.0485	13		13	19	32
Law Enforce Fund	74,594	17.0584	4,449		4,449	6,512	10,961
Parks	38,369	8.7743	2,288		2,288	3,350	5,638
CC-Juvenile Home	7,250	1.6580	432		432	633	1,065
Marine Safety	2,110	0.4825	126		126	184	310
Comm Corrections	709	0.1621	42		42	62	104
SubTotal	437,287	100.0000	26,080		26,080	33,837	59,917
TOTAL	437,287	100.0000	26,080		26,080	33,837	59,917

Allocation Basis: Dollar amount of vehicle charges by dept.

Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	42,997		42,997	3,597	46,594
SubTotal	52,100	100.0000	42,997		42,997	3,597	46,594
TOTAL	52,100	100.0000	42,997		42,997	3,597	46,594

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	101,292		101,292	5,468	106,760
SubTotal	33,170	100.0000	101,292		101,292	5,468	106,760
TOTAL	33,170	100.0000	101,292		101,292	5,468	106,760

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	42,477		42,477		42,477
Animal Control	6,057	36.1504	24,049		24,049	2,884	26,933
SubTotal	16,755	100.0000	66,526		66,526	2,884	69,410
TOTAL	16,755	100.0000	66,526		66,526	2,884	69,410

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	249,554		249,554	19,779	269,333
SubTotal	100	100.0000	249,554		249,554	19,779	269,333
TOTAL	100	100.0000	249,554		249,554	19,779	269,333

Allocation Basis: Direct allocation to Nazareth Facility

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	66,798		66,798	4,074	70,872
Probate Court	12,022	27.7766	25,690		25,690	1,567	27,257
SubTotal	43,281	100.0000	92,488		92,488	5,641	98,129
TOTAL	43,281	100.0000	92,488		92,488	5,641	98,129

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	615		615		615
SubTotal	100	100.0000	615		615		615
TOTAL	100	100.0000	615		615		615

Allocation Basis: Direct allocation to Animal Control

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	26,019	26,019	0	0	0	0	0
Building & Grounds	58,280	12,839	0	0	0	0	2,964
County Administration Dept	29,218	29,218	0	0	0	0	0
Information Systems	21,869	21,869	0	0	0	0	0
Legal Services Department	1,801	1,801	0	0	0	0	0
Human Resources	19,428	19,428	0	0	0	0	0
Purchasing Department	4,203	4,203	0	0	0	0	0
Treasurer	37,022	37,022	0	0	0	0	0
Nazareth Facility	269,655	0	0	0	0	0	322
Commission	18,011	18,011	0	0	0	0	0
Circuit Court	441,090	0	175,579	0	264,870	0	641
District Court	208,454	0	0	0	137,582	0	0
Friend of Court	104,946	98,640	6,306	0	0	0	0
Probate Court	27,257	0	0	0	0	0	0
Adult Probation	69,152	69,152	0	0	0	0	0
Clerk/ROD	46,107	46,107	0	0	0	0	0
Resource Develop	2,882	2,882	0	0	0	0	0
Equalization	14,009	14,009	0	0	0	0	0
Pros Atty	140,924	0	13,405	0	127,519	0	0
Pros Atty C.R.P.	20,420	1,201	19,219	0	0	0	0
Drain Comm	5,923	5,923	0	0	0	0	0
Soil & Erosion	1,201	1,201	0	0	0	0	0
Sheriff	500,502	0	0	467,775	0	0	32,727
Animal Control	31,101	0	0	0	0	0	3,553
Emergency Mgmnt.	3,132	0	0	1,532	0	0	1,600
Medical Exam	32	0	0	0	0	0	32
Planning	9,006	9,006	0	0	0	0	0
Law Enforce Fund	10,961	0	0	0	0	0	10,961
Parks	112,398	0	0	0	0	0	5,638
Male Drug Court	4,464	0	0	0	4,464	0	0
Womens Drug Ct.	2,790	0	0	0	2,790	0	0
WK Kellogg Found	1,085	0	1,085	0	0	0	0
Homeland Sec. Gt.	2,398	0	0	2,398	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Victim Advocacy	930	0	0	0	930	0	0
Crime Victim Rts	3,047	0	964	0	2,083	0	0
CC-Juvenile Home	196,810	0	0	0	0	195,745	1,065
CC-In Home Care	5,523	0	5,523	0	0	0	0
CC-Home Detention	1,306	0	1,306	0	0	0	0
CC-Day Treatment	7,918	0	0	0	0	7,918	0
CC-Juve Drug Ct	5,623	0	5,623	0	0	0	0
CC-Restitution	2,812	0	2,812	0	0	0	0
CC-Intake Assess	6,426	0	6,426	0	0	0	0
CC-CASA	1,577	0	1,577	0	0	0	0
Marine Safety	310	0	0	0	0	0	310
Comm Corrections	104	0	0	0	0	0	104
Airport	46,594	0	0	0	0	0	0
Transport Auth	4,683	4,683	0	0	0	0	0
Central Stores	16,009	16,009	0	0	0	0	0
Non Allocated	43,276	15,749	0	0	27,527	0	0
Direct Billed	50,091	50,091	0	0	0	0	0
Total	2,638,779	505,063	239,825	471,705	567,765	203,663	59,917

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	42,477	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	269,333	0	0
Commission	0	0	0	0	0	0
Circuit Court	0	0	0	0	0	0
District Court	0	0	0	0	70,872	0
Friend of Court	0	0	0	0	0	0
Probate Court	0	0	0	0	27,257	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	26,933	0	0	615
Emergency Mgmnt.	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	106,760	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
Homeland Sec. Gt.	0	0	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Airport	Parks	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
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	46,594	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	46,594	106,760	69,410	269,333	98,129	615

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	892,839			892,839
Finance Department	6,266	462	6,728	
Treasurer		568	568	
Total Allocated Additions:	6,266	1,030	7,296	7,296
Total To Be Allocated:	899,105	1,030		900,135

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	601,275	0	141,038	49,122	109,956
Natural Gas	209,196	0	25,834	14,552	46,621
Water	83,669	0	3,569	2,206	50,447
Fuel Oil	(1,301)	0	0	416	0
Departmental Totals					
Total Expenditures	892,839	0	170,441	66,296	207,024
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	892,839	0	170,441	66,296	207,024
Allocation Step 1					
Inbound- All Others	6,266	0	1,043	1,043	1,045
1st Allocation	899,105	0	171,484	67,339	208,069
Allocation Step 2					
Inbound- All Others	1,030	0	171	171	172
2nd Allocation	1,030	0	171	171	172
Total For 0080 Utilities					
Total Allocated	900,135	0	171,655	67,510	208,241

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Law Enf Bldg	Court House	Lake Lamont
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Electric	174,607	117,823	8,729
Natural Gas	74,137	30,073	17,979
Water	20,551	3,658	3,238
Fuel Oil	(1,717)	0	0
Departmental Totals			
Total Expenditures	267,578	151,554	29,946
Deductions			
Total Deductions	0	0	0
Functional Cost	267,578	151,554	29,946
Allocation Step 1			
Inbound- All Others	1,045	1,045	1,045
1st Allocation	268,623	152,599	30,991
Allocation Step 2			
Inbound- All Others	172	172	172
2nd Allocation	172	172	172
Total For 0080 Utilities			
Total Allocated	268,795	152,771	31,163

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	9,295		9,295		9,295
Building & Grounds Department	1,695	2.6747	4,587		4,587		4,587
County Administration Dept	3,650	5.7597	9,877		9,877	11	9,888
Information Systems	2,732	4.3111	7,393		7,393	8	7,401
Legal Services Department	225	0.3551	609		609	1	610
Human Resources	2,427	3.8298	6,568		6,568	7	6,575
Purchasing Department	525	0.8285	1,421		1,421	2	1,423
Treasurer	4,625	7.2983	12,515		12,515	14	12,529
Commission	2,250	3.5505	6,089		6,089	7	6,096
Friend of Court	12,323	19.4458	33,346		33,346	36	33,382
Adult Probation	11,337	17.8899	30,678		30,678	33	30,711
Clerk/ROD	5,760	9.0893	15,587		15,587	17	15,604
Resource Develop	360	0.5681	974		974	1	975
Equalization	1,750	2.7615	4,736		4,736	5	4,741
Pros Atty C.R.P.	150	0.2367	406		406		406
Drain Comm	740	1.1677	2,002		2,002	2	2,004
Soil & Erosion	150	0.2367	406		406		406
Planning	1,125	1.7753	3,044		3,044	3	3,047
Transport Auth	585	0.9231	1,583		1,583	2	1,585
Central Stores	2,000	3.1560	5,412		5,412	6	5,418
Non Allocated	5,527	8.7217	14,956		14,956	16	14,972
SubTotal	63,371	100.0000	171,484		171,484	171	171,655
TOTAL	63,371	100.0000	171,484		171,484	171	171,655

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	49,300		49,300	124	49,424
Friend of Court	628	2.6294	1,771		1,771	4	1,775
Pros Atty	1,335	5.5895	3,764		3,764	10	3,774
Pros Atty C.R.P.	1,914	8.0137	5,396		5,396	14	5,410
WK Kellogg Found	108	0.4522	304		304	1	305
Crime Victim Rts	96	0.4019	271		271	1	272
CC-In Home Care	550	2.3028	1,551		1,551	4	1,555
CC-Home Detention	130	0.5443	367		367	1	368
CC-Juve Drug Ct	560	2.3447	1,579		1,579	4	1,583
CC-Restitution	280	1.1723	789		789	2	791
CC-Intake Assess	640	2.6796	1,804		1,804	5	1,809
CC-CASA	157	0.6573	443		443	1	444
SubTotal	23,884	100.0000	67,339		67,339	171	67,510
TOTAL	23,884	100.0000	67,339		67,339	171	67,510

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	208,069		208,069	172	208,241
SubTotal	33,170	100.0000	208,069		208,069	172	208,241
TOTAL	33,170	100.0000	208,069		208,069	172	208,241

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	266,384		266,384	170	266,554
Emergency Mgmnt.	368	0.3248	873		873	1	874
Homeland Sec. Gt.	576	0.5084	1,366		1,366	1	1,367
SubTotal	113,293	100.0000	268,623		268,623	172	268,795
TOTAL	113,293	100.0000	268,623		268,623	172	268,795

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	71,188		71,188	80	71,268
District Court	14,794	24.2322	36,978		36,978	42	37,020
Pros Atty	13,712	22.4599	34,274		34,274	39	34,313
Male Drug Court	480	0.7862	1,200		1,200	1	1,201
Womens Drug Ct.	300	0.4914	750		750	1	751
Victim Advocacy	100	0.1638	250		250		250
Crime Victim Rts	224	0.3669	560		560	1	561
Non Allocated	2,960	4.8484	7,399		7,399	8	7,407
SubTotal	61,051	100.0000	152,599		152,599	172	152,771
TOTAL	61,051	100.0000	152,599		152,599	172	152,771

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	19,788		19,788		19,788
Animal Control	6,057	36.1504	11,203		11,203	172	11,375
SubTotal	16,755	100.0000	30,991		30,991	172	31,163
TOTAL	16,755	100.0000	30,991		30,991	172	31,163

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	9,295	9,295	0	0	0	0	0
Building & Grounds	24,375	4,587	0	0	0	0	19,788
County Administration Dept	9,888	9,888	0	0	0	0	0
Information Systems	7,401	7,401	0	0	0	0	0
Legal Services Department	610	610	0	0	0	0	0
Human Resources	6,575	6,575	0	0	0	0	0
Purchasing Department	1,423	1,423	0	0	0	0	0
Treasurer	12,529	12,529	0	0	0	0	0
Commission	6,096	6,096	0	0	0	0	0
Circuit Court	120,692	0	49,424	0	0	71,268	0
District Court	37,020	0	0	0	0	37,020	0
Friend of Court	35,157	33,382	1,775	0	0	0	0
Adult Probation	30,711	30,711	0	0	0	0	0
Clerk/ROD	15,604	15,604	0	0	0	0	0
Resource Develop	975	975	0	0	0	0	0
Equalization	4,741	4,741	0	0	0	0	0
Pros Atty	38,087	0	3,774	0	0	34,313	0
Pros Atty C.R.P.	5,816	406	5,410	0	0	0	0
Drain Comm	2,004	2,004	0	0	0	0	0
Soil & Erosion	406	406	0	0	0	0	0
Sheriff	266,554	0	0	0	266,554	0	0
Animal Control	11,375	0	0	0	0	0	11,375
Emergency Mgmnt.	874	0	0	0	874	0	0
Planning	3,047	3,047	0	0	0	0	0
Parks	208,241	0	0	208,241	0	0	0
Male Drug Court	1,201	0	0	0	0	1,201	0
Womens Drug Ct.	751	0	0	0	0	751	0
WK Kellogg Found	305	0	305	0	0	0	0
Homeland Sec. Gt.	1,367	0	0	0	1,367	0	0
Victim Advocacy	250	0	0	0	0	250	0
Crime Victim Rts	833	0	272	0	0	561	0
CC-In Home Care	1,555	0	1,555	0	0	0	0
CC-Home Detention	368	0	368	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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-Juve Drug Ct	1,583	0	1,583	0	0	0	0
CC-Restitution	791	0	791	0	0	0	0
CC-Intake Assess	1,809	0	1,809	0	0	0	0
CC-CASA	444	0	444	0	0	0	0
Transport Auth	1,585	1,585	0	0	0	0	0
Central Stores	5,418	5,418	0	0	0	0	0
Non Allocated	22,379	14,972	0	0	0	7,407	0
Direct Billed	0	0	0	0	0	0	0
Total	900,135	171,655	67,510	208,241	268,795	152,771	31,163

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Security

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	546,156			546,156
Equipment Use Charge	11,839		11,839	
Insurance	2,479	2	2,481	
Termination Payoff	3,436		3,436	
Finance Department	3,384	247	3,631	
County Administration Dept		1,495	1,495	
Information Systems		1,090	1,090	
Legal Services Department		572	572	
Human Resources		2,302	2,302	
Purchasing Department		668	668	
Treasurer		211	211	
Total Allocated Additions:	21,138	6,587	27,725	27,725
Total To Be Allocated:	567,294	6,587		573,881

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	213,550	0	213,550	0	0
FRINGE BENEFITS	121,723	0	121,723	0	0
Other Expense & Cost					
Security	33,865	0	0	33,865	0
CH Security Oper	170,104	0	115	0	112,333
Communication	1,527	1,527	0	0	0
Equipment Maint	5,387	0	5,387	0	0
Departmental Totals					
Total Expenditures	546,156	1,527	340,775	33,865	112,333
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	546,156	1,527	340,775	33,865	112,333
Allocation Step 1					
Inbound- All Others	21,138	21,138	0	0	0
Reallocate Admin Costs		(22,665)	14,182	1,409	4,675
1st Allocation	567,294	0	354,957	35,274	117,008
Allocation Step 2					
Inbound- All Others	6,587	6,587	0	0	0
Reallocate Admin Costs		(6,587)	4,121	410	1,359
2nd Allocation	6,587	0	4,121	410	1,359
Total For 0090 Security					
Total Allocated	573,881	0	359,078	35,684	118,367

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Security

	Crosstown
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Security	0
CH Security Oper	57,656
Communication	0
Equipment Maint	0
Departmental Totals	
Total Expenditures	57,656
Deductions	
Total Deductions	0
Functional Cost	57,656
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	2,399
1st Allocation	60,055
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	697
2nd Allocation	697
Total For 0090 Security	
Total Allocated	60,752

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	165,592		165,592	1,922	167,514
District Court	14,794	24.2322	86,014		86,014	999	87,013
Pros Atty	13,712	22.4599	79,723		79,723	926	80,649
Male Drug Court	480	0.7862	2,791		2,791	32	2,823
Womens Drug Ct.	300	0.4914	1,744		1,744	20	1,764
Victim Advocacy	100	0.1638	581		581	7	588
Crime Victim Rts	224	0.3669	1,302		1,302	15	1,317
Non Allocated	2,960	4.8484	17,210		17,210	200	17,410
SubTotal	61,051	100.0000	354,957		354,957	4,121	359,078
TOTAL	61,051	100.0000	354,957		354,957	4,121	359,078

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,912		1,912		1,912
Building & Grounds Department	1,695	2.6747	943		943		943
County Administration Dept	3,650	5.7597	2,032		2,032	26	2,058
Information Systems	2,732	4.3111	1,521		1,521	19	1,540
Legal Services Department	225	0.3551	125		125	2	127
Human Resources	2,427	3.8298	1,351		1,351	17	1,368
Purchasing Department	525	0.8285	292		292	4	296
Treasurer	4,625	7.2983	2,574		2,574	33	2,607
Commission	2,250	3.5505	1,252		1,252	16	1,268
Friend of Court	12,323	19.4458	6,863		6,863	85	6,948
Adult Probation	11,337	17.8899	6,310		6,310	80	6,390
Clerk/ROD	5,760	9.0893	3,206		3,206	41	3,247
Resource Develop	360	0.5681	200		200	3	203
Equalization	1,750	2.7615	974		974	12	986
Pros Atty C.R.P.	150	0.2367	83		83	1	84
Drain Comm	740	1.1677	412		412	5	417
Soil & Erosion	150	0.2367	83		83	1	84
Planning	1,125	1.7753	626		626	8	634
Transport Auth	585	0.9231	326		326	4	330
Central Stores	2,000	3.1560	1,113		1,113	14	1,127
Non Allocated	5,527	8.7217	3,076		3,076	39	3,115
SubTotal	63,371	100.0000	35,274		35,274	410	35,684
TOTAL	63,371	100.0000	35,274		35,274	410	35,684

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	85,665		85,665	996	86,661
Friend of Court	628	2.6294	3,077		3,077	36	3,113
Pros Atty	1,335	5.5895	6,540		6,540	76	6,616
Pros Atty C.R.P.	1,914	8.0137	9,377		9,377	109	9,486
WK Kellogg Found	108	0.4522	529		529	6	535
Crime Victim Rts	96	0.4019	470		470	5	475
CC-In Home Care	550	2.3028	2,694		2,694	31	2,725
CC-Home Detention	130	0.5443	637		637	7	644
CC-Juve Drug Ct	560	2.3447	2,743		2,743	32	2,775
CC-Restitution	280	1.1723	1,372		1,372	16	1,388
CC-Intake Assess	640	2.6796	3,135		3,135	36	3,171
CC-CASA	157	0.6573	769		769	9	778
SubTotal	23,884	100.0000	117,008		117,008	1,359	118,367
TOTAL	23,884	100.0000	117,008		117,008	1,359	118,367

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	43,374		43,374	503	43,877
Probate Court	12,022	27.7766	16,681		16,681	194	16,875
SubTotal	43,281	100.0000	60,055		60,055	697	60,752
TOTAL	43,281	100.0000	60,055		60,055	697	60,752

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Finance Department	1,912	0	1,912	0	0
Building & Grounds	943	0	943	0	0
County Administration Dept	2,058	0	2,058	0	0
Information Systems	1,540	0	1,540	0	0
Legal Services Department	127	0	127	0	0
Human Resources	1,368	0	1,368	0	0
Purchasing Department	296	0	296	0	0
Treasurer	2,607	0	2,607	0	0
Commission	1,268	0	1,268	0	0
Circuit Court	254,175	167,514	0	86,661	0
District Court	130,890	87,013	0	0	43,877
Friend of Court	10,061	0	6,948	3,113	0
Probate Court	16,875	0	0	0	16,875
Adult Probation	6,390	0	6,390	0	0
Clerk/ROD	3,247	0	3,247	0	0
Resource Develop	203	0	203	0	0
Equalization	986	0	986	0	0
Pros Atty	87,265	80,649	0	6,616	0
Pros Atty C.R.P.	9,570	0	84	9,486	0
Drain Comm	417	0	417	0	0
Soil & Erosion	84	0	84	0	0
Planning	634	0	634	0	0
Male Drug Court	2,823	2,823	0	0	0
Womens Drug Ct.	1,764	1,764	0	0	0
WK Kellogg Found	535	0	0	535	0
Victim Advocacy	588	588	0	0	0
Crime Victim Rts	1,792	1,317	0	475	0
CC-In Home Care	2,725	0	0	2,725	0
CC-Home Detention	644	0	0	644	0
CC-Juve Drug Ct	2,775	0	0	2,775	0
CC-Restitution	1,388	0	0	1,388	0
CC-Intake Assess	3,171	0	0	3,171	0
CC-CASA	778	0	0	778	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Transport Auth	330	0	330	0	0
Central Stores	1,127	0	1,127	0	0
Non Allocated	20,525	17,410	3,115	0	0
Direct Billed	0	0	0	0	0
Total	573,881	359,078	35,684	118,367	60,752

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	489,839			489,839
Building Use Charge	6,039		6,039	
Insurance	4,034	4	4,038	
Insurance - Property	1,274		1,274	
Termination Payoff	6,275		6,275	
Finance Department	58,693	5,255	63,948	
Building & Grounds Department	27,648	1,570	29,218	
Utilities	9,877	11	9,888	
Security	2,032	26	2,058	
County Administration Dept		2,432	2,432	
Information Systems		5,452	5,452	
Legal Services Department		931	931	
Human Resources		3,745	3,745	
Purchasing Department		277	277	
Treasurer		183	183	
Total Allocated Additions:	115,872	19,886	135,758	135,758
Resource Developmnt	107,781			
Total Departmental Cost Adjustments:	107,781			107,781
Total To Be Allocated:	713,492	19,886		733,378

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	346,318	50,883	184,689	15,231	95,515
FRINGE BENEFITS	126,406	18,569	67,412	5,562	34,863
Other Expense & Cost					
Supplies	2,323	341	1,239	102	641
Dues	1,389	204	741	61	383
Travel	447	66	238	20	123
Telephone	10,792	1,585	5,756	475	2,976
Equipment Maint	134	20	71	6	37
Employee Training	2,030	298	1,083	89	560
Departmental Totals					
Total Expenditures	489,839	71,966	261,229	21,546	135,098
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Resource Developmnt	107,781	0	107,781	0	0
Functional Cost	597,620	71,966	369,010	21,546	135,098
Allocation Step 1					
Inbound- All Others	115,872	17,025	61,793	5,096	31,958
Reallocate Admin Costs		(88,991)	61,390	3,796	23,805
Unallocated Costs	(190,861)	0	0	0	(190,861)
1st Allocation	522,631	0	492,193	30,438	0
Allocation Step 2					
Inbound- All Others	19,886	2,922	10,604	875	5,485
Reallocate Admin Costs		(2,922)	2,015	125	782
Unallocated Costs	(6,267)	0	0	0	(6,267)
2nd Allocation	13,619	0	12,619	1,000	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	536,250	0	504,812	31,438	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	10.69	1.1006	5,417		5,417		5,417
Building & Grounds Department	31.21	3.2132	15,815		15,815		15,815
Security	2.95	0.3037	1,495		1,495		1,495
County Administration Dept	4.80	0.4942	2,432		2,432		2,432
Information Systems	9.70	0.9986	4,915		4,915	133	5,048
Legal Services Department	1.50	0.1544	760		760	21	781
Human Resources	6.31	0.6496	3,197		3,197	86	3,283
Purchasing Department	1.50	0.1544	760		760	21	781
Treasurer	8.77	0.9029	4,444		4,444	120	4,564
Health & Comm. Serv.	12.72	1.3096	6,446		6,446	174	6,620
Nazareth Facility	8.20	0.8442	4,155		4,155	112	4,267
CSA, MCHD, HPDP	8.92	0.9183	4,520		4,520	122	4,642
Commission	16.93	1.7430	8,579		8,579	232	8,811
Circuit Court	54.70	5.6315	27,718		27,718	749	28,467
District Court	68.32	7.0337	34,620		34,620	935	35,555
Friend of Court	47.67	4.9078	24,156		24,156	653	24,809
Probate Court	8.44	0.8689	4,277		4,277	116	4,393
Election	0.64	0.0659	324		324	9	333
Clerk/ROD	10.55	1.0862	5,346		5,346	144	5,490
Resource Develop	1.00	0.1030	507		507	14	521
Equalization	5.51	0.5673	2,792		2,792	75	2,867
Pros Atty	23.35	2.4039	11,832		11,832	320	12,152
Pros Atty C.R.P.	8.31	0.8555	4,211		4,211	114	4,325
Drain Comm	2.50	0.2574	1,267		1,267	34	1,301
Soil & Erosion	1.50	0.1544	760		760	21	781
Sheriff	121.61	12.5196	61,621		61,621	1,663	63,284
Animal Control	7.15	0.7361	3,623		3,623	98	3,721
Emergency Mgmnt.	1.50	0.1544	760		760	21	781
Veterans Affairs	1.93	0.1987	978		978	26	1,004
Medical Exam	0.92	0.0947	466		466	13	479

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	3.82	0.3933	1,936		1,936	52	1,988
Planning	1.10	0.1132	557		557	15	572
Law Enforce Fund	118.45	12.1947	60,022		60,022	1,622	61,644
Technology Fund	2.90	0.2986	1,470		1,470	40	1,510
Parks	24.59	2.5316	12,460		12,460	337	12,797
Health Admin	2.77	0.2852	1,404		1,404	38	1,442
H-Education	0.62	0.0638	314		314	8	322
H-Oral Health	12.65	1.3024	6,410		6,410	173	6,583
H-Laboratory	6.49	0.6682	3,289		3,289	89	3,378
H-Vision/Hearing	2.64	0.2718	1,338		1,338	36	1,374
H-Haz Waste	3.33	0.3428	1,687		1,687	46	1,733
H-Clinical Serv	2.50	0.2574	1,267		1,267	34	1,301
H-Comm. Disease	4.70	0.4839	2,382		2,382	64	2,446
H-STD	3.49	0.3593	1,768		1,768	48	1,816
H-HIV Counseling	1.06	0.1091	537		537	15	552
H-Env Admin	3.98	0.4098	2,017		2,017	54	2,071
H-Env FS&F	7.82	0.8051	3,963		3,963	107	4,070
H-Env LW&W	5.80	0.5971	2,939		2,939	79	3,018
Tax Prep CSBG	0.18	0.0185	91		91	2	93
Male Drug Court	2.28	0.2347	1,155		1,155	31	1,186
Womens Drug Ct.	3.46	0.3562	1,753		1,753	47	1,800
WK Kellogg Found	1.00	0.1030	507		507	14	521
DWI Drug Court	1.96	0.2018	993		993	27	1,020
Emerg Prep Bio	1.00	0.1030	507		507	14	521
H1N1 Phase 1&2	0.17	0.0175	86		86	2	88
H1N1 Phase 3	0.51	0.0525	258		258	7	265
MSU Extension Gt	0.87	0.0896	441		441	12	453
Homeland Sec. Gt.	4.50	0.4633	2,280		2,280	62	2,342
Victim Advocacy	1.00	0.1030	507		507	14	521
Crime Victim Rts	2.50	0.2574	1,267		1,267	34	1,301

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
AAA Admin	1.83	0.1884	927		927	25	952
AAA Care Mgmt.	5.92	0.6095	3,000		3,000	81	3,081
AAA Ombudsman	2.00	0.2059	1,013		1,013	27	1,040
AAA Info Assist.	1.00	0.1030	507		507	14	521
CC-Juvenile Home	59.13	6.0876	29,963		29,963	810	30,773
CC-In Home Care	5.22	0.5374	2,645		2,645	71	2,716
CC-Home Detention	1.00	0.1030	507		507	14	521
CC-Intens Learn	0.88	0.0906	446		446	12	458
CC-Day Treatment	8.17	0.8411	4,140		4,140	112	4,252
CC-Juve Drug Ct	2.66	0.2739	1,348		1,348	36	1,384
CC-Restitution	1.77	0.1822	897		897	24	921
CC-Intake Assess	4.38	0.4509	2,219		2,219	60	2,279
CC-CASA	1.00	0.1030	507		507	14	521
Healthy Start	4.22	0.4345	2,138		2,138	58	2,196
AIDS Coun & Test	1.69	0.1740	856		856	23	879
Nurse Family	5.34	0.5498	2,706		2,706	73	2,779
MCIR	3.90	0.4015	1,976		1,976	53	2,029
Infant Mortality	0.12	0.0124	61		61	2	63
CSHCS	2.91	0.2996	1,475		1,475	40	1,515
BCCCP Coord.	3.57	0.3675	1,809		1,809	49	1,858
BCCCP Komen Gt	0.10	0.0103	51		51	1	52
IAP	1.79	0.1843	907		907	25	932
W.I.C.	5.91	0.6085	2,995		2,995	81	3,076
CLPPP	0.60	0.0618	304		304	8	312
Marine Safety	1.24	0.1277	628		628	17	645
Sheriff Rd Pat	2.77	0.2852	1,404		1,404	38	1,442
Comm Corrections	9.02	0.9286	4,571		4,571	123	4,694
Airport	24.24	2.4956	12,283		12,283	332	12,615
Transport Auth	1.14	0.1174	578		578	16	594
Central Stores	3.26	0.3356	1,652		1,652	45	1,697

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
LIHEAP	0.13	0.0134	66		66	2	68
CDBG Housing	0.11	0.0113	56		56	2	58
Weather DHS	0.14	0.0144	71		71	2	73
Weather MPSC	0.21	0.0216	106		106	3	109
Weather ARRA	6.24	0.6424	3,162		3,162	85	3,247
CSBG	6.15	0.6332	3,116		3,116	84	3,200
CSBG ARRA	1.67	0.1719	846		846	23	869
Head Start	70.44	7.2520	35,694		35,694	964	36,658
Head Start ARRA	1.51	0.1555	765		765	21	786
SubTotal	971.32	100.0000	492,193		492,193	12,619	504,812
TOTAL	971.32	100.0000	492,193		492,193	12,619	504,812

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	30,438		30,438	1,000	31,438
SubTotal	100	100.0000	30,438		30,438	1,000	31,438
TOTAL	100	100.0000	30,438		30,438	1,000	31,438

Allocation Basis: Direct allocation to Legal Services Department

Allocation Source: County Administrator's Office

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Finance Department	5,417	5,417	0
Building & Grounds	15,815	15,815	0
Security	1,495	1,495	0
County Administration Dept	2,432	2,432	0
Information Systems	5,048	5,048	0
Legal Services Department	32,219	781	31,438
Human Resources	3,283	3,283	0
Purchasing Department	781	781	0
Treasurer	4,564	4,564	0
Health & Comm. Serv.	6,620	6,620	0
Nazareth Facility	4,267	4,267	0
CSA, MCHD, HPDP	4,642	4,642	0
Commission	8,811	8,811	0
Circuit Court	28,467	28,467	0
District Court	35,555	35,555	0
Friend of Court	24,809	24,809	0
Probate Court	4,393	4,393	0
Election	333	333	0
Clerk/ROD	5,490	5,490	0
Resource Develop	521	521	0
Equalization	2,867	2,867	0
Pros Atty	12,152	12,152	0
Pros Atty C.R.P.	4,325	4,325	0
Drain Comm	1,301	1,301	0
Soil & Erosion	781	781	0
Sheriff	63,284	63,284	0
Animal Control	3,721	3,721	0
Emergency Mgmnt.	781	781	0
Veterans Affairs	1,004	1,004	0
Medical Exam	479	479	0
MSU Extension	1,988	1,988	0
Planning	572	572	0
Law Enforce Fund	61,644	61,644	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Technology Fund	1,510	1,510	0
Parks	12,797	12,797	0
Health Admin	1,442	1,442	0
H-Education	322	322	0
H-Oral Health	6,583	6,583	0
H-Laboratory	3,378	3,378	0
H-Vision/Hearing	1,374	1,374	0
H-Haz Waste	1,733	1,733	0
H-Clinical Serv	1,301	1,301	0
H-Comm. Disease	2,446	2,446	0
H-STD	1,816	1,816	0
H-HIV Counseling	552	552	0
H-Env Admin	2,071	2,071	0
H-Env FS&F	4,070	4,070	0
H-Env LW&W	3,018	3,018	0
Tax Prep CSBG	93	93	0
Male Drug Court	1,186	1,186	0
Womens Drug Ct.	1,800	1,800	0
WK Kellogg Found	521	521	0
DWI Drug Court	1,020	1,020	0
Emerg Prep Bio	521	521	0
H1N1 Phase 1&2	88	88	0
H1N1 Phase 3	265	265	0
MSU Extension Gt	453	453	0
Homeland Sec. Gt.	2,342	2,342	0
Victim Advocacy	521	521	0
Crime Victim Rts	1,301	1,301	0
AAA Admin	952	952	0
AAA Care Mgmt.	3,081	3,081	0
AAA Ombudsman	1,040	1,040	0
AAA Info Assist.	521	521	0
CC-Juvenile Home	30,773	30,773	0
CC-In Home Care	2,716	2,716	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
CC-Home Detention	521	521	0
CC-Intens Learn	458	458	0
CC-Day Treatment	4,252	4,252	0
CC-Juve Drug Ct	1,384	1,384	0
CC-Restitution	921	921	0
CC-Intake Assess	2,279	2,279	0
CC-CASA	521	521	0
Healthy Start	2,196	2,196	0
AIDS Coun & Test	879	879	0
Nurse Family	2,779	2,779	0
MCIR	2,029	2,029	0
Infant Mortality	63	63	0
CSHCS	1,515	1,515	0
BCCCP Coord.	1,858	1,858	0
BCCCP Komen Gt	52	52	0
IAP	932	932	0
W.I.C.	3,076	3,076	0
CLPPP	312	312	0
Marine Safety	645	645	0
Sheriff Rd Pat	1,442	1,442	0
Comm Corrections	4,694	4,694	0
Airport	12,615	12,615	0
Transport Auth	594	594	0
Central Stores	1,697	1,697	0
LIHEAP	68	68	0
CDBG Housing	58	58	0
Weather DHS	73	73	0
Weather MPSC	109	109	0
Weather ARRA	3,247	3,247	0
CSBG	3,200	3,200	0
CSBG ARRA	869	869	0
Head Start	36,658	36,658	0
Head Start ARRA	786	786	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Direct Billed	0	0	0
Total	536,250	504,812	31,438

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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 Information Systems department was previously accounted for in Fund 105 but starting in 2010 the costs are now included in the General Fund. The closed out balances that were included Fund 105 were consolidated in this schedule in order to report all Information Systems expenses. In addition, the county accounts for telephone and enterprise network system costs in Fund 112 (Technology Fund). The Technology Fund is set up as a separate 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, 2010
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	921,539			921,539
Building Use Charge	4,520		4,520	
Equipment Use Charge	651		651	
Insurance	8,151	7	8,158	
Insurance - Property	954		954	
Termination Payoff	10,207		10,207	
Finance Department	3,479	250	3,729	
Building & Grounds Department	20,694	1,175	21,869	
Utilities	7,393	8	7,401	
Security	1,521	19	1,540	
County Administration Dept	4,915	133	5,048	
Information Systems		11,994	11,994	
Legal Services Department		1,882	1,882	
Human Resources		7,568	7,568	
Purchasing Department		880	880	
Treasurer		100	100	
Total Allocated Additions:	62,485	24,016	86,501	86,501
Fund 105 Close Out	(89,957)			
Total Departmental Cost Adjustments:	(89,957)			(89,957)
Total To Be Allocated:	894,067	24,016		918,083

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	Info Sys Supprt
Wages & Benefits			
SALARIES & WAGES	653,240	0	653,240
FRINGE BENEFITS	238,433	0	238,433
Other Expense & Cost			
Supplies	3,919	0	3,919
Telephone	12,197	0	12,197
Travel	3,088	0	3,088
Employee Training	10,662	0	10,662
Departmental Totals			
Total Expenditures	921,539	0	921,539
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Fund 105 Close Out	(89,957)	0	(89,957)
Functional Cost	831,582	0	831,582
Allocation Step 1			
Inbound- All Others	62,485	0	62,485
1st Allocation	894,067	0	894,067
Allocation Step 2			
Inbound- All Others	24,016	0	24,016
2nd Allocation	24,016	0	24,016
Total For 0110 Information			
Total Allocated	918,083	0	918,083

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1.3415	11,994		11,994		11,994
Building & Grounds Department	16.00	1.9512	17,445		17,445		17,445
Security	1.00	0.1220	1,090		1,090		1,090
County Administration Dept	5.00	0.6098	5,452		5,452		5,452
Information Systems	11.00	1.3415	11,994		11,994		11,994
Legal Services Department	2.00	0.2439	2,181		2,181	62	2,243
Human Resources	7.00	0.8537	7,632		7,632	217	7,849
Purchasing Department	1.00	0.1220	1,090		1,090	31	1,121
Treasurer	14.00	1.7073	15,265		15,265	433	15,698
Health & Comm. Serv.	17.00	2.0732	18,536		18,536	526	19,062
CSA, MCHD, HPDP	13.00	1.5854	14,174		14,174	402	14,576
Commission	3.00	0.3659	3,271		3,271	93	3,364
Circuit Court	102.00	12.4390	111,213		111,213	3,157	114,370
District Court	105.00	12.8032	114,480		114,480	3,242	117,722
FOC-Direct DP	48.00	5.8537	52,336		52,336	1,486	53,822
Probate Court	12.00	1.4634	13,084		13,084	371	13,455
Clerk/ROD	16.00	1.9512	17,445		17,445	495	17,940
Resource Develop	1.00	0.1220	1,090		1,090	31	1,121
Equalization	5.00	0.6098	5,452		5,452	155	5,607
Pros Atty	33.00	4.0244	35,981		35,981	1,021	37,002
P.A. CRP - DP	8.00	0.9756	8,723		8,723	248	8,971
Drain Comm	2.00	0.2439	2,181		2,181	62	2,243
Soil & Erosion	2.00	0.2439	2,181		2,181	62	2,243
Sheriff	72.00	8.7805	78,503		78,503	2,228	80,731
Animal Control	13.00	1.5854	14,174		14,174	402	14,576
Emergency Mgmnt.	2.00	0.2439	2,181		2,181	62	2,243
Veterans Affairs	2.00	0.2439	2,181		2,181	62	2,243
Medical Exam	1.00	0.1220	1,090		1,090	31	1,121
MSU Extension	19.00	2.3171	20,716		20,716	588	21,304
Planning	1.00	0.1220	1,090		1,090	31	1,121

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Law Enforce Fund	22.00	2.6829	23,987		23,987	681	24,668
Technology Fund	2.00	0.2439	2,181		2,181	62	2,243
Parks	9.00	1.0976	9,813		9,813	279	10,092
Health Admin	4.00	0.4878	4,361		4,361	124	4,485
H-Oral Health	9.00	1.0976	9,813		9,813	279	10,092
H-Laboratory	6.00	0.7317	6,542		6,542	186	6,728
H-Vision/Hearing	2.00	0.2439	2,181		2,181	62	2,243
H-Haz Waste	2.00	0.2439	2,181		2,181	62	2,243
H-Clinical Serv	5.00	0.6098	5,452		5,452	155	5,607
H-Comm. Disease	7.00	0.8537	7,632		7,632	217	7,849
H-STD	4.00	0.4878	4,361		4,361	124	4,485
H-HIV Counseling	2.00	0.2439	2,181		2,181	62	2,243
H-Env Admin	6.00	0.7317	6,542		6,542	186	6,728
H-Env FS&F	8.00	0.9756	8,723		8,723	248	8,971
H-Env LW&W	6.00	0.7317	6,542		6,542	186	6,728
Male Drug Court	3.00	0.3659	3,271		3,271	93	3,364
Womens Drug Ct.	3.00	0.3659	3,271		3,271	93	3,364
WK Kellogg Found	2.00	0.2439	2,181		2,181	62	2,243
Emerg Prep Bio	1.00	0.1220	1,090		1,090	31	1,121
MSU Extension Gt	1.00	0.1220	1,090		1,090	31	1,121
Homeland Sec. Gt.	4.00	0.4878	4,361		4,361	124	4,485
ROD Automation	11.00	1.3415	11,994		11,994	340	12,334
Victim Advocacy	1.00	0.1220	1,090		1,090	31	1,121
Crime Victim Rts	2.00	0.2439	2,181		2,181	62	2,243
AAA Admin	2.00	0.2439	2,181		2,181	62	2,243
AAA Care Mgmt.	6.00	0.7317	6,542		6,542	186	6,728
AAA Ombudsman	2.00	0.2439	2,181		2,181	62	2,243
AAA Info Assist.	1.00	0.1220	1,090		1,090	31	1,121
CC-Juvenile Home	13.00	1.5854	14,174		14,174	402	14,576
CC-In Home Care	5.00	0.6098	5,452		5,452	155	5,607

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
CC-Home Detention	1.00	0.1220	1,090		1,090	31	1,121
CC-Day Treatment	11.00	1.3415	11,994		11,994	340	12,334
CC-Juve Drug Ct	3.00	0.3659	3,271		3,271	93	3,364
CC-Restitution	2.00	0.2439	2,181		2,181	62	2,243
CC-Intake Assess	4.00	0.4878	4,361		4,361	124	4,485
CC-CASA	1.00	0.1220	1,090		1,090	31	1,121
Healthy Start	5.00	0.6098	5,452		5,452	155	5,607
AIDS Coun & Test	1.00	0.1220	1,090		1,090	31	1,121
Nurse Family	7.00	0.8537	7,632		7,632	217	7,849
MCIR	4.00	0.4878	4,361		4,361	124	4,485
CSHCS	3.00	0.3659	3,271		3,271	93	3,364
BCCCP Coord.	3.00	0.3659	3,271		3,271	93	3,364
IAP	2.00	0.2439	2,181		2,181	62	2,243
W.I.C.	9.00	1.0976	9,813		9,813	279	10,092
CLPPP	1.00	0.1220	1,090		1,090	31	1,121
Comm Corrections	11.00	1.3415	11,994		11,994	340	12,334
Airport	11.00	1.3415	11,994		11,994	340	12,334
Transport Auth	2.00	0.2439	2,181		2,181	62	2,243
Central Stores	1.00	0.1220	1,090		1,090	31	1,121
Weather ARRA	4.00	0.4878	4,361		4,361	124	4,485
CSBG	9.00	1.0976	9,813		9,813	279	10,092
CSBG ARRA	2.00	0.2439	2,181		2,181	62	2,243
Head Start	27.00	3.2927	29,439		29,439	836	30,275
SubTotal	820.00	100.0000	894,067		894,067	24,016	918,083
TOTAL	820.00	100.0000	894,067		894,067	24,016	918,083

Allocation Basis: Number of devices by user department

Allocation Source: Information Processing Summary Report

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Finance Department	11,994	11,994
Building & Grounds	17,445	17,445
Security	1,090	1,090
County Administration Dept	5,452	5,452
Information Systems	11,994	11,994
Legal Services Department	2,243	2,243
Human Resources	7,849	7,849
Purchasing Department	1,121	1,121
Treasurer	15,698	15,698
Health & Comm. Serv.	19,062	19,062
CSA, MCHD, HPDP	14,576	14,576
Commission	3,364	3,364
Circuit Court	114,370	114,370
District Court	117,722	117,722
FOC-Direct DP	53,822	53,822
Probate Court	13,455	13,455
Clerk/ROD	17,940	17,940
Resource Develop	1,121	1,121
Equalization	5,607	5,607
Pros Atty	37,002	37,002
P.A. CRP - DP	8,971	8,971
Drain Comm	2,243	2,243
Soil & Erosion	2,243	2,243
Sheriff	80,731	80,731
Animal Control	14,576	14,576
Emergency Mgmnt.	2,243	2,243
Veterans Affairs	2,243	2,243
Medical Exam	1,121	1,121
MSU Extension	21,304	21,304
Planning	1,121	1,121
Law Enforce Fund	24,668	24,668
Technology Fund	2,243	2,243
Parks	10,092	10,092

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Health Admin	4,485	4,485
H-Oral Health	10,092	10,092
H-Laboratory	6,728	6,728
H-Vision/Hearing	2,243	2,243
H-Haz Waste	2,243	2,243
H-Clinical Serv	5,607	5,607
H-Comm. Disease	7,849	7,849
H-STD	4,485	4,485
H-HIV Counseling	2,243	2,243
H-Env Admin	6,728	6,728
H-Env FS&F	8,971	8,971
H-Env LW&W	6,728	6,728
Male Drug Court	3,364	3,364
Womens Drug Ct.	3,364	3,364
WK Kellogg Found	2,243	2,243
Emerg Prep Bio	1,121	1,121
MSU Extension Gt	1,121	1,121
Homeland Sec. Gt.	4,485	4,485
ROD Automation	12,334	12,334
Victim Advocacy	1,121	1,121
Crime Victim Rts	2,243	2,243
AAA Admin	2,243	2,243
AAA Care Mgmt.	6,728	6,728
AAA Ombudsman	2,243	2,243
AAA Info Assist.	1,121	1,121
CC-Juvenile Home	14,576	14,576
CC-In Home Care	5,607	5,607
CC-Home Detention	1,121	1,121
CC-Day Treatment	12,334	12,334
CC-Juve Drug Ct	3,364	3,364
CC-Restitution	2,243	2,243
CC-Intake Assess	4,485	4,485
CC-CASA	1,121	1,121

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Healthy Start	5,607	5,607
AIDS Coun & Test	1,121	1,121
Nurse Family	7,849	7,849
MCIR	4,485	4,485
CSHCS	3,364	3,364
BCCCP Coord.	3,364	3,364
IAP	2,243	2,243
W.I.C.	10,092	10,092
CLPPP	1,121	1,121
Comm Corrections	12,334	12,334
Airport	12,334	12,334
Transport Auth	2,243	2,243
Central Stores	1,121	1,121
Weather ARRA	4,485	4,485
CSBG	10,092	10,092
CSBG ARRA	2,243	2,243
Head Start	30,275	30,275
Direct Billed	0	0
Total	918,083	918,083

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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.

Construction Projects – The Legal Department was involved in new construction projects related to the Juvenile Home and Airport. The costs associated with these projects were allocated directly to each benefiting department

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	179,754			179,754
Building Use Charge	372		372	
Insurance	1,261	1	1,262	
Insurance - Property	79		79	
Termination Payoff	2,330		2,330	
Finance Department	1,327	97	1,424	
Building & Grounds Department	1,704	97	1,801	
Utilities	609	1	610	
Security	125	2	127	
County Administration Dept	31,198	1,021	32,219	
Information Systems	2,181	62	2,243	
Legal Services Department		291	291	
Human Resources		1,170	1,170	
Purchasing Department		11	11	
Treasurer		64	64	
Total Allocated Additions:	41,186	2,817	44,003	44,003
Total To Be Allocated:	220,940	2,817		223,757

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Total	General & Admin	Civil Counsel	Retirement Sys	Airport
Wages & Benefits					
SALARIES & WAGES	128,602	0	109,673	2,028	5,070
FRINGE BENEFITS	46,939	0	40,030	742	1,849
Other Expense & Cost					
Supplies	64	0	54	1	3
Legal Services	120	0	102	2	5
Communicatons	1,734	0	1,479	27	68
Training	829	0	707	13	33
Travel	53	0	45	1	2
Periodicals	1,413	0	1,205	22	56
Departmental Totals					
Total Expenditures	179,754	0	153,295	2,836	7,086
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	179,754	0	153,295	2,836	7,086
Allocation Step 1					
Inbound- All Others	41,186	0	35,124	649	1,624
Unallocated Costs	(17,423)	0	0	0	0
1st Allocation	203,517	0	188,419	3,485	8,710
Allocation Step 2					
Inbound- All Others	2,817	0	2,403	44	111
Unallocated Costs	(222)	0	0	0	0
2nd Allocation	2,595	0	2,403	44	111
Total For 0120 Legal Services					
Total Allocated	206,112	0	190,822	3,529	8,821

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Juvenile Home	General Gov't
Wages & Benefits		
SALARIES & WAGES	1,690	10,141
FRINGE BENEFITS	615	3,703
Other Expense & Cost		
Supplies	1	5
Legal Services	2	9
Communicatons	23	137
Training	11	65
Travel	1	4
Periodicals	19	111
Departmental Totals		
Total Expenditures	2,362	14,175
Deductions		
Total Deductions	0	0
Functional Cost	2,362	14,175
Allocation Step 1		
Inbound- All Others	541	3,248
Unallocated Costs	0	(17,423)
1st Allocation	2,903	0
Allocation Step 2		
Inbound- All Others	37	222
Unallocated Costs	0	(222)
2nd Allocation	37	0
Total For 0120 Legal Services		
Total Allocated	2,940	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	10.69	1.1006	2,074		2,074		2,074
Building & Grounds Department	31.21	3.2132	6,054		6,054		6,054
Security	2.95	0.3037	572		572		572
County Administration Dept	4.80	0.4942	931		931		931
Information Systems	9.70	0.9986	1,882		1,882		1,882
Legal Services Department	1.50	0.1544	291		291		291
Human Resources	6.31	0.6496	1,224		1,224	17	1,241
Purchasing Department	1.50	0.1544	291		291	4	295
Treasurer	8.77	0.9029	1,701		1,701	23	1,724
Health & Comm. Serv.	12.72	1.3096	2,467		2,467	34	2,501
Nazareth Facility	8.20	0.8442	1,591		1,591	22	1,613
CSA, MCHD, HPDP	8.92	0.9183	1,730		1,730	24	1,754
Commission	16.93	1.7430	3,284		3,284	45	3,329
Circuit Court	54.70	5.6315	10,611		10,611	144	10,755
District Court	68.32	7.0337	13,253		13,253	180	13,433
Friend of Court	47.67	4.9078	9,247		9,247	126	9,373
Probate Court	8.44	0.8689	1,637		1,637	22	1,659
Election	0.64	0.0659	124		124	2	126
Clerk/ROD	10.55	1.0862	2,047		2,047	28	2,075
Resource Develop	1.00	0.1030	194		194	3	197
Equalization	5.51	0.5673	1,069		1,069	15	1,084
Pros Atty	23.35	2.4039	4,529		4,529	62	4,591
Pros Atty C.R.P.	8.31	0.8555	1,612		1,612	22	1,634
Drain Comm	2.50	0.2574	485		485	7	492
Soil & Erosion	1.50	0.1544	291		291	4	295
Sheriff	121.61	12.5196	23,593		23,593	317	23,910
Animal Control	7.15	0.7361	1,387		1,387	19	1,406
Emergency Mgmnt.	1.50	0.1544	291		291	4	295
Veterans Affairs	1.93	0.1987	374		374	5	379
Medical Exam	0.92	0.0947	178		178	2	180

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	3.82	0.3933	741		741	10	751
Planning	1.10	0.1132	213		213	3	216
Law Enforce Fund	118.45	12.1947	22,977		22,977	313	23,290
Technology Fund	2.90	0.2986	563		563	8	571
Parks	24.59	2.5316	4,770		4,770	65	4,835
Health Admin	2.77	0.2852	537		537	7	544
H-Education	0.62	0.0638	120		120	2	122
H-Oral Health	12.65	1.3024	2,454		2,454	33	2,487
H-Laboratory	6.49	0.6682	1,259		1,259	17	1,276
H-Vision/Hearing	2.64	0.2718	512		512	7	519
H-Haz Waste	3.33	0.3428	646		646	9	655
H-Clinical Serv	2.50	0.2574	485		485	7	492
H-Comm. Disease	4.70	0.4839	912		912	12	924
H-STD	3.49	0.3593	677		677	9	686
H-HIV Counseling	1.06	0.1091	206		206	3	209
H-Env Admin	3.98	0.4098	772		772	11	783
H-Env FS&F	7.82	0.8051	1,517		1,517	21	1,538
H-Env LW&W	5.80	0.5971	1,125		1,125	15	1,140
Tax Prep CSBG	0.18	0.0185	35		35		35
Male Drug Court	2.28	0.2347	442		442	6	448
Womens Drug Ct.	3.46	0.3562	671		671	9	680
WK Kellogg Found	1.00	0.1030	194		194	3	197
DWI Drug Court	1.96	0.2018	380		380	5	385
Emerg Prep Bio	1.00	0.1030	194		194	3	197
H1N1 Phase 1&2	0.17	0.0175	33		33		33
H1N1 Phase 3	0.51	0.0525	99		99	1	100
MSU Extension Gt	0.87	0.0896	169		169	2	171
Homeland Sec. Gt.	4.50	0.4633	873		873	12	885
Victim Advocacy	1.00	0.1030	194		194	3	197
Crime Victim Rts	2.50	0.2574	485		485	7	492

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
AAA Admin	1.83	0.1884	355		355	5	360
AAA Care Mgmt.	5.92	0.6095	1,148		1,148	16	1,164
AAA Ombudsman	2.00	0.2059	388		388	5	393
AAA Info Assist.	1.00	0.1030	194		194	3	197
CC-Juvenile Home	59.13	6.0876	11,470		11,470	156	11,626
CC-In Home Care	5.22	0.5374	1,013		1,013	14	1,027
CC-Home Detention	1.00	0.1030	194		194	3	197
CC-Intens Learn	0.88	0.0906	171		171	2	173
CC-Day Treatment	8.17	0.8411	1,585		1,585	22	1,607
CC-Juve Drug Ct	2.66	0.2739	516		516	7	523
CC-Restitution	1.77	0.1822	343		343	5	348
CC-Intake Assess	4.38	0.4509	850		850	12	862
CC-CASA	1.00	0.1030	194		194	3	197
Healthy Start	4.22	0.4345	819		819	11	830
AIDS Coun & Test	1.69	0.1740	328		328	4	332
Nurse Family	5.34	0.5498	1,036		1,036	14	1,050
MCIR	3.90	0.4015	757		757	10	767
Infant Mortality	0.12	0.0124	23		23		23
CSHCS	2.91	0.2996	564		564	8	572
BCCCP Coord.	3.57	0.3675	693		693	9	702
BCCCP Komen Gt	0.10	0.0103	19		19		19
IAP	1.79	0.1843	347		347	5	352
W.I.C.	5.91	0.6085	1,146		1,146	16	1,162
CLPPP	0.60	0.0618	116		116	2	118
Marine Safety	1.24	0.1277	241		241	3	244
Sheriff Rd Pat	2.77	0.2852	537		537	7	544
Comm Corrections	9.02	0.9286	1,750		1,750	24	1,774
Airport	24.24	2.4956	4,702		4,702	64	4,766
Transport Auth	1.14	0.1174	221		221	3	224
Central Stores	3.26	0.3356	632		632	9	641

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
LIHEAP	0.13	0.0134	25		25		25
CDBG Housing	0.11	0.0113	21		21		21
Weather DHS	0.14	0.0144	27		27		27
Weather MPSC	0.21	0.0216	41		41	1	42
Weather ARRA	6.24	0.6424	1,210		1,210	16	1,226
CSBG	6.15	0.6332	1,193		1,193	16	1,209
CSBG ARRA	1.67	0.1719	324		324	4	328
Head Start	70.44	7.2520	13,664		13,664	186	13,850
Head Start ARRA	1.51	0.1555	293		293	4	297
SubTotal	971.32	100.0000	188,419		188,419	2,403	190,822
TOTAL	971.32	100.0000	188,419		188,419	2,403	190,822

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	3,485		3,485	44	3,529
SubTotal	100	100.0000	3,485		3,485	44	3,529
TOTAL	100	100.0000	3,485		3,485	44	3,529

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	8,710		8,710	111	8,821
SubTotal	100	100.0000	8,710		8,710	111	8,821
TOTAL	100	100.0000	8,710		8,710	111	8,821

Allocation Basis: Direct allocation to Airport

Allocation Source: Legal Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Juvenile Home

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-Juvenile Home	100	100.0000	2,903		2,903	37	2,940
SubTotal	100	100.0000	2,903		2,903	37	2,940
TOTAL	100	100.0000	2,903		2,903	37	2,940

Allocation Basis: Direct allocation to Juvenile Home

Allocation Source: Legal Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport	Juvenile Home
Finance Department	2,074	2,074	0	0	0
Building & Grounds	6,054	6,054	0	0	0
Security	572	572	0	0	0
County Administration Dept	931	931	0	0	0
Information Systems	1,882	1,882	0	0	0
Legal Services Department	291	291	0	0	0
Human Resources	1,241	1,241	0	0	0
Purchasing Department	295	295	0	0	0
Treasurer	1,724	1,724	0	0	0
Health & Comm. Serv.	2,501	2,501	0	0	0
Nazareth Facility	1,613	1,613	0	0	0
CSA, MCHD, HPDP	1,754	1,754	0	0	0
Commission	3,329	3,329	0	0	0
Circuit Court	10,755	10,755	0	0	0
District Court	13,433	13,433	0	0	0
Friend of Court	9,373	9,373	0	0	0
Probate Court	1,659	1,659	0	0	0
Election	126	126	0	0	0
Clerk/ROD	2,075	2,075	0	0	0
Resource Develop	197	197	0	0	0
Equalization	1,084	1,084	0	0	0
Pros Atty	4,591	4,591	0	0	0
Pros Atty C.R.P.	1,634	1,634	0	0	0
Drain Comm	492	492	0	0	0
Soil & Erosion	295	295	0	0	0
Sheriff	23,910	23,910	0	0	0
Animal Control	1,406	1,406	0	0	0
Emergency Mgmnt.	295	295	0	0	0
Veterans Affairs	379	379	0	0	0
Medical Exam	180	180	0	0	0
MSU Extension	751	751	0	0	0
Planning	216	216	0	0	0
Law Enforce Fund	23,290	23,290	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport	Juvenile Home
Technology Fund	571	571	0	0	0
Parks	4,835	4,835	0	0	0
Health Admin	544	544	0	0	0
H-Education	122	122	0	0	0
H-Oral Health	2,487	2,487	0	0	0
H-Laboratory	1,276	1,276	0	0	0
H-Vision/Hearing	519	519	0	0	0
H-Haz Waste	655	655	0	0	0
H-Clinical Serv	492	492	0	0	0
H-Comm. Disease	924	924	0	0	0
H-STD	686	686	0	0	0
H-HIV Counseling	209	209	0	0	0
H-Env Admin	783	783	0	0	0
H-Env FS&F	1,538	1,538	0	0	0
H-Env LW&W	1,140	1,140	0	0	0
Tax Prep CSBG	35	35	0	0	0
Male Drug Court	448	448	0	0	0
Womens Drug Ct.	680	680	0	0	0
WK Kellogg Found	197	197	0	0	0
DWI Drug Court	385	385	0	0	0
Emerg Prep Bio	197	197	0	0	0
H1N1 Phase 1&2	33	33	0	0	0
H1N1 Phase 3	100	100	0	0	0
MSU Extension Gt	171	171	0	0	0
Homeland Sec. Gt.	885	885	0	0	0
Victim Advocacy	197	197	0	0	0
Crime Victim Rts	492	492	0	0	0
AAA Admin	360	360	0	0	0
AAA Care Mgmt.	1,164	1,164	0	0	0
AAA Ombudsman	393	393	0	0	0
AAA Info Assist.	197	197	0	0	0
CC-Juvenile Home	14,566	11,626	0	0	2,940
CC-In Home Care	1,027	1,027	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport	Juvenile Home
CC-Home Detention	197	197	0	0	0
CC-Intens Learn	173	173	0	0	0
CC-Day Treatment	1,607	1,607	0	0	0
CC-Juve Drug Ct	523	523	0	0	0
CC-Restitution	348	348	0	0	0
CC-Intake Assess	862	862	0	0	0
CC-CASA	197	197	0	0	0
Healthy Start	830	830	0	0	0
AIDS Coun & Test	332	332	0	0	0
Nurse Family	1,050	1,050	0	0	0
MCIR	767	767	0	0	0
Infant Mortality	23	23	0	0	0
CSHCS	572	572	0	0	0
BCCCP Coord.	702	702	0	0	0
BCCCP Komen Gt	19	19	0	0	0
IAP	352	352	0	0	0
W.I.C.	1,162	1,162	0	0	0
CLPPP	118	118	0	0	0
Marine Safety	244	244	0	0	0
Sheriff Rd Pat	544	544	0	0	0
Comm Corrections	1,774	1,774	0	0	0
Airport	13,587	4,766	0	8,821	0
Transport Auth	224	224	0	0	0
Central Stores	641	641	0	0	0
Retirement	3,529	0	3,529	0	0
LIHEAP	25	25	0	0	0
CDBG Housing	21	21	0	0	0
Weather DHS	27	27	0	0	0
Weather MPSC	42	42	0	0	0
Weather ARRA	1,226	1,226	0	0	0
CSBG	1,209	1,209	0	0	0
CSBG ARRA	328	328	0	0	0
Head Start	13,850	13,850	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport	Juvenile Home
Head Start ARRA	297	297	0	0	0
Direct Billed	0	0	0	0	0
Total	206,112	190,822	3,529	8,821	2,940

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	688,278			688,278
Building Use Charge	4,016		4,016	
Insurance	5,303	5	5,308	
Insurance - Property	847		847	
Termination Payoff	5,996		5,996	
Finance Department	4,518	328	4,846	
Building & Grounds Department	18,384	1,044	19,428	
Utilities	6,568	7	6,575	
Security	1,351	17	1,368	
County Administration Dept	3,197	86	3,283	
Information Systems	7,632	217	7,849	
Legal Services Department	1,224	17	1,241	
Human Resources		4,923	4,923	
Purchasing Department		1,327	1,327	
Treasurer		428	428	
Total Allocated Additions:	59,036	8,399	67,435	67,435
Misc Reimb	(94)			
Total Departmental Cost Adjustments:	(94)			(94)
Total To Be Allocated:	747,220	8,399		755,619

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB
Wages & Benefits				
SALARIES & WAGES	330,879	0	329,252	1,627
FRINGE BENEFITS	120,771	0	120,179	592
Other Expense & Cost				
Physical Exams	18,114	0	18,114	0
Supplies	16,757	0	16,675	82
Badging Supplies	2,193	0	2,193	0
Legal Services	150,960	0	150,960	0
Contractual Svcs	3,352	0	3,352	0
Security	601	0	601	0
Telephone	6,524	0	6,492	32
Travel	719	0	715	4
Advertising	20,221	0	20,221	0
Employee Training	2,098	0	2,098	0
Management Develop	14,532	0	14,532	0
Newsletter	184	0	184	0
Safety Program	373	0	373	0
Departmental Totals				
Total Expenditures	688,278	0	685,941	2,337
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Misc Reimb	(94)	0	(94)	0
Functional Cost	688,184	0	685,847	2,337
Allocation Step 1				
Inbound- All Others	59,036	0	58,746	290
1st Allocation	747,220	0	744,593	2,627

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB
Allocation Step 2				
Inbound- All Others	8,399	0	8,358	41
2nd Allocation	8,399	0	8,358	41
Total For 0140 Human Resources				
Total Allocated	755,619	0	752,951	2,668

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	10.69	1.1201	8,340		8,340		8,340
Building & Grounds Department	31.21	3.2702	24,349		24,349		24,349
Security	2.95	0.3091	2,302		2,302		2,302
County Administration Dept	4.80	0.5029	3,745		3,745		3,745
Information Systems	9.70	1.0164	7,568		7,568		7,568
Legal Services Department	1.50	0.1572	1,170		1,170		1,170
Human Resources	6.31	0.6612	4,923		4,923		4,923
Purchasing Department	1.50	0.1572	1,170		1,170	14	1,184
Treasurer	8.77	0.9189	6,842		6,842	83	6,925
Health & Comm. Serv.	12.72	1.3328	9,924		9,924	120	10,044
Nazareth Facility	8.20	0.8592	6,397		6,397	77	6,474
CSA, MCHD, HPDP	8.92	0.9346	6,959		6,959	84	7,043
Circuit Court	54.70	5.7314	42,676		42,676	515	43,191
District Court	68.32	7.1585	53,302		53,302	644	53,946
Friend of Court	47.67	4.9948	37,191		37,191	449	37,640
Probate Court	8.44	0.8843	6,585		6,585	80	6,665
Election	0.64	0.0671	499		499	6	505
Clerk/ROD	10.55	1.1054	8,231		8,231	99	8,330
Resource Develop	1.00	0.1048	780		780	9	789
Equalization	5.51	0.5773	4,299		4,299	52	4,351
Pros Atty	23.35	2.4466	18,217		18,217	220	18,437
Pros Atty C.R.P.	8.31	0.8707	6,483		6,483	78	6,561
Drain Comm	2.50	0.2619	1,950		1,950	24	1,974
Soil & Erosion	1.50	0.1572	1,170		1,170	14	1,184
Sheriff	121.61	12.7419	94,881		94,881	1,147	96,028
Animal Control	7.15	0.7492	5,578		5,578	67	5,645
Emergency Mgmnt.	1.50	0.1572	1,170		1,170	14	1,184
Veterans Affairs	1.93	0.2022	1,506		1,506	18	1,524
Medical Exam	0.92	0.0964	718		718	9	727
MSU Extension	3.82	0.4003	2,980		2,980	36	3,016

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1.10	0.1153	858		858	10	868
Law Enforce Fund	118.45	12.4111	92,412		92,412	1,116	93,528
Technology Fund	2.90	0.3039	2,263		2,263	27	2,290
Parks	24.59	2.5765	19,185		19,185	232	19,417
Health Admin	2.77	0.2902	2,161		2,161	26	2,187
H-Education	0.62	0.0650	484		484	6	490
H-Oral Health	12.65	1.3255	9,869		9,869	119	9,988
H-Laboratory	6.49	0.6800	5,063		5,063	61	5,124
H-Vision/Hearing	2.64	0.2766	2,060		2,060	25	2,085
H-Haz Waste	3.33	0.3489	2,598		2,598	31	2,629
H-Clinical Serv	2.50	0.2619	1,950		1,950	24	1,974
H-Comm. Disease	4.70	0.4925	3,667		3,667	44	3,711
H-STD	3.49	0.3657	2,723		2,723	33	2,756
H-HIV Counseling	1.06	0.1111	827		827	10	837
H-Env Admin	3.98	0.4170	3,105		3,105	37	3,142
H-Env FS&F	7.82	0.8194	6,101		6,101	74	6,175
H-Env LW&W	5.80	0.6077	4,525		4,525	55	4,580
Tax Prep CSBG	0.18	0.0189	140		140	2	142
Male Drug Court	2.28	0.2389	1,779		1,779	21	1,800
Womens Drug Ct.	3.46	0.3625	2,699		2,699	33	2,732
WK Kellogg Found	1.00	0.1048	780		780	9	789
DWI Drug Court	1.96	0.2054	1,529		1,529	18	1,547
Emerg Prep Bio	1.00	0.1048	780		780	9	789
H1N1 Phase 1&2	0.17	0.0178	133		133	2	135
H1N1 Phase 3	0.51	0.0534	398		398	5	403
MSU Extension Gt	0.87	0.0912	679		679	8	687
Homeland Sec. Gt.	4.50	0.4715	3,511		3,511	42	3,553
Victim Advocacy	1.00	0.1048	780		780	9	789
Crime Victim Rts	2.50	0.2619	1,950		1,950	24	1,974
AAA Admin	1.83	0.1917	1,428		1,428	17	1,445

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
AAA Care Mgmt.	5.92	0.6203	4,619		4,619	56	4,675
AAA Ombudsman	2.00	0.2096	1,560		1,560	19	1,579
AAA Info Assist.	1.00	0.1048	780		780	9	789
CC-Juvenile Home	59.13	6.1956	46,132		46,132	557	46,689
CC-In Home Care	5.22	0.5469	4,073		4,073	49	4,122
CC-Home Detention	1.00	0.1048	780		780	9	789
CC-Intens Learn	0.88	0.0922	687		687	8	695
CC-Day Treatment	8.17	0.8560	6,374		6,374	77	6,451
CC-Juve Drug Ct	2.66	0.2787	2,075		2,075	25	2,100
CC-Restitution	1.77	0.1855	1,381		1,381	17	1,398
CC-Intake Assess	4.38	0.4589	3,417		3,417	41	3,458
CC-CASA	1.00	0.1048	780		780	9	789
Healthy Start	4.22	0.4422	3,292		3,292	40	3,332
AIDS Coun & Test	1.69	0.1771	1,318		1,318	16	1,334
Nurse Family	5.34	0.5595	4,166		4,166	50	4,216
MCIR	3.90	0.4086	3,043		3,043	37	3,080
Infant Mortality	0.12	0.0126	94		94	1	95
CSHCS	2.91	0.3049	2,270		2,270	27	2,297
BCCCP Coord.	3.57	0.3741	2,785		2,785	34	2,819
BCCCP Komen Gt	0.10	0.0105	78		78	1	79
IAP	1.79	0.1876	1,397		1,397	17	1,414
W.I.C.	5.91	0.6192	4,611		4,611	56	4,667
CLPPP	0.60	0.0629	468		468	6	474
Marine Safety	1.24	0.1299	967		967	12	979
Sheriff Rd Pat	2.77	0.2902	2,161		2,161	26	2,187
Comm Corrections	9.02	0.9451	7,037		7,037	85	7,122
Airport	24.24	2.5398	18,911		18,911	228	19,139
Transport Auth	1.14	0.1194	889		889	11	900
Central Stores	3.26	0.3416	2,543		2,543	31	2,574
LIHEAP	0.13	0.0136	101		101	1	102

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
CDBG Housing	0.11	0.0115	86		86	1	87
Weather DHS	0.14	0.0147	109		109	1	110
Weather MPSC	0.21	0.0220	164		164	2	166
Weather ARRA	6.24	0.6538	4,868		4,868	59	4,927
CSBG	6.15	0.6444	4,798		4,798	58	4,856
CSBG ARRA	1.67	0.1750	1,303		1,303	16	1,319
Head Start	70.44	7.3806	54,956		54,956	664	55,620
Head Start ARRA	1.51	0.1582	1,178		1,178	14	1,192
SubTotal	954.39	100.0000	744,593		744,593	8,358	752,951
TOTAL	954.39	100.0000	744,593		744,593	8,358	752,951

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

Allocation Source: Labor Distribution Summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	2,627		2,627	41	2,668
SubTotal	100	100.0000	2,627		2,627	41	2,668
TOTAL	100	100.0000	2,627		2,627	41	2,668

Allocation Basis: Direct allocation to OPEB

Allocation Source: Human Resources

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
Finance Department	8,340	8,340	0
Building & Grounds	24,349	24,349	0
Security	2,302	2,302	0
County Administration Dept	3,745	3,745	0
Information Systems	7,568	7,568	0
Legal Services Department	1,170	1,170	0
Human Resources	4,923	4,923	0
Purchasing Department	1,184	1,184	0
Treasurer	6,925	6,925	0
Health & Comm. Serv.	10,044	10,044	0
Nazareth Facility	6,474	6,474	0
CSA, MCHD, HPDP	7,043	7,043	0
Circuit Court	43,191	43,191	0
District Court	53,946	53,946	0
Friend of Court	37,640	37,640	0
Probate Court	6,665	6,665	0
Election	505	505	0
Clerk/ROD	8,330	8,330	0
Resource Develop	789	789	0
Equalization	4,351	4,351	0
Pros Atty	18,437	18,437	0
Pros Atty C.R.P.	6,561	6,561	0
Drain Comm	1,974	1,974	0
Soil & Erosion	1,184	1,184	0
Sheriff	96,028	96,028	0
Animal Control	5,645	5,645	0
Emergency Mgmnt.	1,184	1,184	0
Veterans Affairs	1,524	1,524	0
Medical Exam	727	727	0
MSU Extension	3,016	3,016	0
Planning	868	868	0
Law Enforce Fund	93,528	93,528	0
Technology Fund	2,290	2,290	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
Parks	19,417	19,417	0
Health Admin	2,187	2,187	0
H-Education	490	490	0
H-Oral Health	9,988	9,988	0
H-Laboratory	5,124	5,124	0
H-Vision/Hearing	2,085	2,085	0
H-Haz Waste	2,629	2,629	0
H-Clinical Serv	1,974	1,974	0
H-Comm. Disease	3,711	3,711	0
H-STD	2,756	2,756	0
H-HIV Counseling	837	837	0
H-Env Admin	3,142	3,142	0
H-Env FS&F	6,175	6,175	0
H-Env LW&W	4,580	4,580	0
Tax Prep CSBG	142	142	0
Male Drug Court	1,800	1,800	0
Womens Drug Ct.	2,732	2,732	0
WK Kellogg Found	789	789	0
DWI Drug Court	1,547	1,547	0
Emerg Prep Bio	789	789	0
H1N1 Phase 1&2	135	135	0
H1N1 Phase 3	403	403	0
MSU Extension Gt	687	687	0
Homeland Sec. Gt.	3,553	3,553	0
Victim Advocacy	789	789	0
Crime Victim Rts	1,974	1,974	0
AAA Admin	1,445	1,445	0
AAA Care Mgmt.	4,675	4,675	0
AAA Ombudsman	1,579	1,579	0
AAA Info Assist.	789	789	0
CC-Juvenile Home	46,689	46,689	0
CC-In Home Care	4,122	4,122	0
CC-Home Detention	789	789	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
CC-Intens Learn	695	695	0
CC-Day Treatment	6,451	6,451	0
CC-Juve Drug Ct	2,100	2,100	0
CC-Restitution	1,398	1,398	0
CC-Intake Assess	3,458	3,458	0
CC-CASA	789	789	0
Healthy Start	3,332	3,332	0
AIDS Coun & Test	1,334	1,334	0
Nurse Family	4,216	4,216	0
MCIR	3,080	3,080	0
Infant Mortality	95	95	0
CSHCS	2,297	2,297	0
BCCCP Coord.	2,819	2,819	0
BCCCP Komen Gt	79	79	0
IAP	1,414	1,414	0
W.I.C.	4,667	4,667	0
CLPPP	474	474	0
Marine Safety	979	979	0
Sheriff Rd Pat	2,187	2,187	0
Comm Corrections	7,122	7,122	0
Airport	19,139	19,139	0
Transport Auth	900	900	0
Central Stores	2,574	2,574	0
OPEB	2,668	0	2,668
LIHEAP	102	102	0
CDBG Housing	87	87	0
Weather DHS	110	110	0
Weather MPSC	166	166	0
Weather ARRA	4,927	4,927	0
CSBG	4,856	4,856	0
CSBG ARRA	1,319	1,319	0
Head Start	55,620	55,620	0
Head Start ARRA	1,192	1,192	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
Direct Billed	0	0	0
Total	755,619	752,951	2,668

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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 and maintaining the Fixed Asset system to account for capital assets recorded in the system. The basis of allocation is the number of capital assets 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, 2010
Schedule .2 - Costs To Be Allocated
For Department Purchasing Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	116,032			116,032
Building Use Charge	869		869	
Insurance	1,261	1	1,262	
Insurance - Property	183		183	
Termination Payoff	1,427		1,427	
Finance Department	2,256	166	2,422	
Building & Grounds Department	3,977	226	4,203	
Utilities	1,421	2	1,423	
Security	292	4	296	
County Administration Dept	760	21	781	
Information Systems	1,090	31	1,121	
Legal Services Department	291	4	295	
Human Resources	1,170	14	1,184	
Purchasing Department		49	49	
Treasurer		343	343	
Total Allocated Additions:	14,997	861	15,858	15,858
Total To Be Allocated:	131,029	861		131,890

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Purchasing Department

	Total	General & Admin	Purchasing	Bids / RFP's	Fixed Assets
Wages & Benefits					
SALARIES & WAGES	78,729	0	42,314	6,069	6,069
FRINGE BENEFITS	28,736	0	15,444	2,216	2,216
Other Expense & Cost					
Supplies	3,345	0	1,797	258	258
Dues	250	0	135	19	19
Contract Services	1,598	0	859	123	123
Telephone	1,653	0	890	127	127
Travel	298	0	161	23	23
Equipment Maint	840	0	451	65	65
Employee Training	679	0	367	52	52
Miscellaneous	(96)	0	(53)	(7)	(7)
Departmental Totals					
Total Expenditures	116,032	0	62,365	8,945	8,945
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	116,032	0	62,365	8,945	8,945
Allocation Step 1					
Inbound- All Others	14,997	0	8,061	1,156	1,156
1st Allocation	131,029	0	70,426	10,101	10,101
Allocation Step 2					
Inbound- All Others	861	0	463	66	66
2nd Allocation	861	0	463	66	66
Total For 0150 Purchasing					
Total Allocated	131,890	0	70,889	10,167	10,167

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Purchasing Department

	Building Auth.	P-Card	Cell Phones
Wages & Benefits			
SALARIES & WAGES	6,069	9,104	9,104
FRINGE BENEFITS	2,216	3,322	3,322
Other Expense & Cost			
Supplies	258	387	387
Dues	19	29	29
Contract Services	123	185	185
Telephone	127	191	191
Travel	23	34	34
Equipment Maint	65	97	97
Employee Training	52	78	78
Miscellaneous	(7)	(11)	(11)
Departmental Totals			
Total Expenditures	8,945	13,416	13,416
Deductions			
Total Deductions	0	0	0
Functional Cost	8,945	13,416	13,416
Allocation Step 1			
Inbound- All Others	1,156	1,734	1,734
1st Allocation	10,101	15,150	15,150
Allocation Step 2			
Inbound- All Others	66	100	100
2nd Allocation	66	100	100
Total For 0150 Purchasing			
Total Allocated	10,167	15,250	15,250

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	0.2183	154		154		154
Finance Department	2	0.4367	308		308		308
Building & Grounds Department	71	15.5025	10,911		10,911		10,911
Security	4	0.8734	615		615		615
Information Systems	5	1.0917	769		769		769
Human Resources	2	0.4367	308		308		308
Treasurer	2	0.4367	308		308	2	310
Health & Comm. Serv.	9	1.9651	1,384		1,384	11	1,395
Nazareth Facility	11	2.4017	1,691		1,691	14	1,705
CSA, MCHD, HPDP	1	0.2183	154		154	1	155
Circuit Court	11	2.4017	1,691		1,691	14	1,705
District Court	4	0.8734	615		615	5	620
Friend of Court	2	0.4367	308		308	2	310
Probate Court	1	0.2183	154		154	1	155
Clerk/ROD	1	0.2183	154		154	1	155
Pros Atty	7	1.5284	1,076		1,076	9	1,085
Pros Atty C.R.P.	1	0.2183	154		154	1	155
Sheriff	22	4.8035	3,383		3,383	27	3,410
Animal Control	9	1.9651	1,384		1,384	11	1,395
Emergency Mgmnt.	5	1.0917	769		769	6	775
Veterans Affairs	1	0.2183	154		154	1	155
MSU Extension	1	0.2183	154		154	1	155
Employee Benefits	2	0.4367	308		308	2	310
Law Enforce Fund	20	4.3668	3,075		3,075	25	3,100
Technology Fund	19	4.1485	2,922		2,922	24	2,946
Parks	57	12.4454	8,765		8,765	77	8,842
Health Admin	1	0.2183	154		154	1	155
H-Oral Health	4	0.8734	615		615	5	620
H-Laboratory	19	4.1485	2,922		2,922	24	2,946
H-Haz Waste	3	0.6550	461		461	4	465

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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 Serv	25	5.4585	3,844		3,844	31	3,875
H-Comm. Disease	1	0.2183	154		154	1	155
H-STD	1	0.2183	154		154	1	155
H-Env FS&F	1	0.2183	154		154	1	155
H-Env LW&W	1	0.2183	154		154	1	155
Accomodation Tax	7	1.5284	1,076		1,076	9	1,085
Emerg Prep Bio	5	1.0917	769		769	6	775
H1N1 Phase 1&2	9	1.9651	1,384		1,384	11	1,395
H1N1 Phase 3	4	0.8734	615		615	5	620
Homeland Sec. Gt.	1	0.2183	154		154	1	155
ROD Automation	3	0.6550	461		461	4	465
COPS Grant	4	0.8734	615		615	5	620
Drug Law Enforce	2	0.4367	308		308	2	310
Crime Victim Rts	1	0.2183	154		154	1	155
CC-Juvenile Home	4	0.8734	615		615	5	620
Healthy Start	5	1.0917	769		769	6	775
IAP	2	0.4367	308		308	2	310
W.I.C.	5	1.0917	769		769	6	775
Marine Safety	1	0.2183	154		154	1	155
Survey & Remonum	2	0.4367	308		308	2	310
Airport	47	10.2620	7,227		7,227	58	7,285
Central Stores	6	1.3100	923		923	7	930
CSBG	3	0.6550	461		461	4	465
Head Start	18	3.9301	2,768		2,768	22	2,790
Non Allocated	2	0.4367	308		308	2	310
SubTotal	458	100.0000	70,426		70,426	463	70,889
TOTAL	458	100.0000	70,426		70,426	463	70,889

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Allocation Basis: Purchase orders processed by department

Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	26.0869	2,635		2,635		2,635
Human Resources	2	8.6957	878		878		878
Health & Comm. Serv.	3	13.0435	1,318		1,318	13	1,331
Sheriff	5	21.7391	2,196		2,196	22	2,218
Planning	1	4.3478	439		439	4	443
Parks	2	8.6957	878		878	9	887
Airport	4	17.3913	1,757		1,757	18	1,775
SubTotal	23	100.0000	10,101		10,101	66	10,167
TOTAL	23	100.0000	10,101		10,101	66	10,167

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

Allocation Source: Bid & RFP Summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Finance Department	2	0.2372	24		24		24
Building & Grounds Department	168	19.9292	2,011		2,011		2,011
Security	3	0.3559	36		36		36
Information Systems	7	0.8304	84		84		84
Treasurer	5	0.5931	60		60		60
Health & Comm. Serv.	4	0.4745	48		48		48
Nazareth Facility	9	1.0676	108		108	1	109
Circuit Court	46	5.4567	551		551	5	556
District Court	38	4.5077	455		455	4	459
Friend of Court	4	0.4745	48		48		48
Probate Court	8	0.9490	96		96	1	97
Adult Probation	2	0.2372	24		24		24
Clerk/ROD	7	0.8304	84		84	1	85
Equalization	1	0.1186	12		12		12
Pros Atty	3	0.3559	36		36		36
Drain Comm	1	0.1186	12		12		12
Sheriff	111	13.1673	1,330		1,330	11	1,341
Animal Control	6	0.7117	72		72	1	73
Emergency Mgmnt.	6	0.7117	72		72	1	73
Medical Exam	2	0.2372	24		24		24
MSU Extension	2	0.2372	24		24		24
Law Enforce Fund	89	10.5575	1,066		1,066	9	1,075
Technology Fund	15	1.7794	180		180	1	181
Parks	121	14.3535	1,450		1,450	15	1,465
H-Oral Health	11	1.3049	132		132	1	133
H-Laboratory	13	1.5421	156		156	1	157
H-Haz Waste	1	0.1186	12		12		12
H-Env Admin	4	0.4745	48		48		48
H-Env FS&F	1	0.1186	12		12		12
Browfield Redev	1	0.1186	12		12		12

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Emerg Prep Bio	4	0.4745	48		48		48
Homeland Sec. Gt.	28	3.3215	336		336	3	339
ROD Automation	8	0.9490	96		96	1	97
COPS Grant	1	0.1186	12		12		12
Drug Law Enforce	3	0.3559	36		36		36
KCSD Grants	1	0.1186	12		12		12
CC-Juvenile Home	31	3.6773	371		371	3	374
Marine Safety	2	0.2372	24		24		24
Survey & Remonum	1	0.1186	12		12		12
Airport	51	6.0498	611		611	5	616
Central Stores	1	0.1186	12		12		12
Weather ARRA	1	0.1186	12		12		12
Head Start	13	1.5421	156		156	1	157
Non Allocated	7	0.8304	84		84	1	85
SubTotal	843	100.0000	10,101		10,101	66	10,167
TOTAL	843	100.0000	10,101		10,101	66	10,167

Allocation Basis: Number of fixed capital assets by department

Allocation Source: Fixed asset report

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	66	84.6154	8,547		8,547	56	8,603
Airport	12	15.3846	1,554		1,554	10	1,564
SubTotal	78	100.0000	10,101		10,101	66	10,167
TOTAL	78	100.0000	10,101		10,101	66	10,167

Allocation Basis: Number of managed contracts by project

Allocation Source: Project summary report

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	14	0.5023	76		76		76
Building & Grounds Department	45	1.6146	245		245		245
Security	1	0.0359	5		5		5
County Administration Dept	9	0.3229	49		49		49
Information Systems	5	0.1794	27		27		27
Legal Services Department	2	0.0718	11		11		11
Human Resources	26	0.9329	141		141		141
Purchasing Department	9	0.3229	49		49		49
Treasurer	5	0.1794	27		27		27
Health & Comm. Serv.	13	0.4665	71		71		71
Nazareth Facility	10	0.3588	54		54		54
CSA, MCHD, HPDP	21	0.7535	114		114	1	115
Commission	6	0.2153	33		33		33
Circuit Court	91	3.2652	495		495	3	498
District Court	99	3.5522	538		538	4	542
Friend of Court	23	0.8253	125		125	1	126
Probate Court	29	1.0405	158		158	1	159
Election	16	0.5741	87		87	1	88
Clerk/ROD	6	0.2153	33		33		33
Equalization	6	0.2153	33		33		33
Pros Atty	74	2.6552	402		402	3	405
Pros Atty C.R.P.	14	0.5023	76		76	1	77
Drain Comm	1	0.0359	5		5		5
Sheriff	93	3.3369	506		506	3	509
Animal Control	67	2.4040	364		364	3	367
Emergency Mgmnt.	154	5.5257	837		837	6	843
Veterans Affairs	2	0.0718	11		11		11
Medical Exam	18	0.6459	98		98	1	99
Sold/Sail Relief	5	0.1794	27		27		27
MSU Extension	4	0.1435	22		22		22

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Employee Benefits	10	0.3588	54		54		54
Law Enforce Fund	43	1.5429	234		234	2	236
Technology Fund	100	3.5881	544		544	4	548
Parks	113	4.0545	614		614	4	618
Health Admin	13	0.4665	71		71		71
H-Education	12	0.4306	65		65		65
H-Oral Health	56	2.0093	304		304	2	306
H-Laboratory	45	1.6146	245		245	2	247
H-Vision/Hearing	3	0.1076	16		16		16
H-Haz Waste	25	0.8970	136		136	1	137
H-Clinical Serv	11	0.3947	60		60		60
H-Comm. Disease	8	0.2870	43		43		43
H-STD	10	0.3588	54		54		54
H-HIV Counseling	4	0.1435	22		22		22
H-Env Admin	6	0.2153	33		33		33
H-Env FS&F	40	1.4352	217		217	1	218
H-Env LW&W	27	0.9688	147		147	1	148
Accomodation Tax	12	0.4306	65		65		65
Tax Prep VITA	5	0.1794	27		27		27
Male Drug Court	14	0.5023	76		76	1	77
Womens Drug Ct.	24	0.8611	130		130	1	131
WK Kellogg Found	71	2.5475	386		386	3	389
Emerg Prep Bio	16	0.5741	87		87	1	88
H1N1 Phase 1&2	7	0.2512	38		38		38
H1N1 Phase 3	1	0.0359	5		5		5
MSU Extension Gt	1	0.0359	5		5		5
Homeland Sec. Gt.	62	2.2246	337		337	2	339
Haz Mat Team	7	0.2512	38		38		38
ROD Automation	21	0.7535	114		114	1	115
Local Corr.Offc.	1	0.0359	5		5		5

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
COPS Grant	4	0.1435	22		22		22
AAA Admin	16	0.5741	87		87	1	88
AAA Providers	1	0.0359	5		5		5
AAA Care Mgmt.	12	0.4306	65		65		65
AAA Ombudsman	5	0.1794	27		27		27
AAA Info Assist.	1	0.0359	5		5		5
KCSD Grants	7	0.2512	38		38		38
CC-Juvenile Home	71	2.5475	386		386	3	389
CC-Foster Care	3	0.1076	16		16		16
CC-Day Treatment	17	0.6100	92		92	1	93
CC-CASA	5	0.1794	27		27		27
Healthy Start	68	2.4399	370		370	3	373
AIDS Coun & Test	10	0.3588	54		54		54
Nurse Family	51	1.8299	277		277	2	279
MCIR	7	0.2512	38		38		38
CSHCS	3	0.1076	16		16		16
BCCCP Coord.	8	0.2870	43		43		43
IAP	4	0.1435	22		22		22
W.I.C.	12	0.4306	65		65		65
CLPPP	3	0.1076	16		16		16
Airport	85	3.0499	462		462	3	465
Central Stores	6	0.2153	33		33		33
CDBG Housing	1	0.0359	5		5		5
Weather ARRA	13	0.4665	71		71		71
CSBG	52	1.8658	283		283	2	285
CSBG ARRA	49	1.7582	266		266	2	268
Head Start	637	22.8561	3,468		3,468	29	3,497
SubTotal	2,787	100.0000	15,150		15,150	100	15,250
TOTAL	2,787	100.0000	15,150		15,150	100	15,250

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Allocation Basis: Number of P-Card entries by department
Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	1,668.31	2.1868	331		331		331
Building & Grounds Department	4,247.20	5.5673	843		843		843
Security	57.92	0.0759	12		12		12
County Administration Dept	1,145.93	1.5021	228		228		228
Health & Comm. Serv.	3,357.30	4.4008	667		667	5	672
CSA, MCHD, HPDP	1,704.64	2.2345	339		339	2	341
Circuit Court	8,290.19	10.8669	1,646		1,646	12	1,658
District Court	2,245.64	2.9436	446		446	3	449
Friend of Court	923.84	1.2110	183		183	1	184
Probate Court	66.47	0.0871	13		13		13
Adult Probation	402.01	0.5270	80		80	1	81
Resource Develop	606.04	0.7944	120		120	1	121
Pros Atty	285.40	0.3741	57		57		57
Pros Atty C.R.P.	814.19	1.0672	162		162	1	163
Drain Comm	1,533.91	2.0107	305		305	2	307
Soil & Erosion	78.11	0.1024	16		16		16
Animal Control	2,799.43	3.6695	556		556	4	560
Emergency Mgmnt.	2,312.41	3.0311	459		459	3	462
Medical Exam	374.76	0.4912	74		74	1	75
MSU Extension	568.88	0.7457	113		113	1	114
Law Enforce Fund	1,809.69	2.3722	359		359	3	362
Parks	2,313.31	3.0323	459		459	3	462
Health Admin	525.36	0.6886	104		104	1	105
H-Education	92.61	0.1214	18		18		18
H-Oral Health	1,213.64	1.5909	241		241	2	243
H-Laboratory	393.12	0.5153	78		78	1	79
H-Haz Waste	288.37	0.3780	57		57		57
H-Comm. Disease	5.67	0.0074	1		1		1
H-STD	201.96	0.2647	40		40		40
H-HIV Counseling	192.65	0.2525	38		38		38

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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-Grndwtr Protect	15.87	0.0208	3		3		3
H-Env FS&F	1,999.02	2.6203	397		397	3	400
H-Env LW&W	1,227.62	1.6092	244		244	2	246
H-Surface Water	21.14	0.0277	4		4		4
Male Drug Court	4.31	0.0057	1		1		1
WK Kellogg Found	267.80	0.3510	53		53		53
Emerg Prep Bio	1,222.57	1.6026	243		243	2	245
H1N1 Phase 1&2	95.49	0.1252	19		19		19
Homeland Sec. Gt.	4,408.12	5.7782	875		875	6	881
AAA Care Mgmt.	1,088.52	1.4268	216		216	2	218
CC-Juvenile Home	1,482.11	1.9428	294		294	2	296
CC-In Home Care	1,397.43	1.8318	278		278	2	280
CC-Home Detention	197.63	0.2591	39		39		39
CC-Day Treatment	2,470.28	3.2381	491		491	4	495
CC-Juve Drug Ct	432.42	0.5668	86		86	1	87
CC-Intake Assess	188.19	0.2467	37		37		37
Healthy Start	343.99	0.4509	68		68		68
AIDS Coun & Test	312.70	0.4099	62		62		62
Nurse Family	1,447.91	1.8979	288		288	2	290
MCIR	850.07	1.1143	169		169	1	170
IAP	797.69	1.0456	158		158	1	159
CLPPP	5.89	0.0077	1		1		1
Comm Corrections	183.05	0.2399	36		36		36
Airport	5,821.57	7.6310	1,156		1,156	8	1,164
Central Stores	130.45	0.1710	26		26		26
CSBG	1,007.71	1.3209	200		200	1	201
Head Start	8,350.17	10.9455	1,661		1,661	16	1,677
SubTotal	76,288.68	100.0000	15,150		15,150	100	15,250
TOTAL	76,288.68	100.0000	15,150		15,150	100	15,250

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Allocation Basis: Dollar amount of cell phone charges by department

Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Insurance	154	154	0	0	0	0	0
Finance Department	739	308	0	24	0	76	331
Building & Grounds	16,645	10,911	2,635	2,011	0	245	843
Security	668	615	0	36	0	5	12
County Administration Dept	277	0	0	0	0	49	228
Information Systems	880	769	0	84	0	27	0
Legal Services Department	11	0	0	0	0	11	0
Human Resources	1,327	308	878	0	0	141	0
Purchasing Department	49	0	0	0	0	49	0
Treasurer	397	310	0	60	0	27	0
Health & Comm. Serv.	3,517	1,395	1,331	48	0	71	672
Nazareth Facility	1,868	1,705	0	109	0	54	0
CSA, MCHD, HPDP	611	155	0	0	0	115	341
Commission	33	0	0	0	0	33	0
Circuit Court	4,417	1,705	0	556	0	498	1,658
District Court	2,070	620	0	459	0	542	449
Friend of Court	668	310	0	48	0	126	184
Probate Court	424	155	0	97	0	159	13
Adult Probation	105	0	0	24	0	0	81
Election	88	0	0	0	0	88	0
Clerk/ROD	273	155	0	85	0	33	0
Resource Develop	121	0	0	0	0	0	121
Equalization	45	0	0	12	0	33	0
Pros Atty	1,583	1,085	0	36	0	405	57
Pros Atty C.R.P.	395	155	0	0	0	77	163
Drain Comm	324	0	0	12	0	5	307
Soil & Erosion	16	0	0	0	0	0	16
Sheriff	7,478	3,410	2,218	1,341	0	509	0
Animal Control	2,395	1,395	0	73	0	367	560
Emergency Mgmnt.	2,153	775	0	73	0	843	462
Veterans Affairs	166	155	0	0	0	11	0
Medical Exam	198	0	0	24	0	99	75
Sold/Sail Relief	27	0	0	0	0	27	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	315	155	0	24	0	22	114
Planning	443	0	443	0	0	0	0
Employee Benefits	364	310	0	0	0	54	0
Law Enforce Fund	4,773	3,100	0	1,075	0	236	362
Technology Fund	3,675	2,946	0	181	0	548	0
Parks	12,274	8,842	887	1,465	0	618	462
Health Admin	331	155	0	0	0	71	105
H-Education	83	0	0	0	0	65	18
H-Oral Health	1,302	620	0	133	0	306	243
H-Laboratory	3,429	2,946	0	157	0	247	79
H-Vision/Hearing	16	0	0	0	0	16	0
H-Haz Waste	671	465	0	12	0	137	57
H-Clinical Serv	3,935	3,875	0	0	0	60	0
H-Comm. Disease	199	155	0	0	0	43	1
H-STD	249	155	0	0	0	54	40
H-HIV Counseling	60	0	0	0	0	22	38
H-Grndwtr Protect	3	0	0	0	0	0	3
H-Env Admin	81	0	0	48	0	33	0
H-Env FS&F	785	155	0	12	0	218	400
H-Env LW&W	549	155	0	0	0	148	246
H-Surface Water	4	0	0	0	0	0	4
Accomodation Tax	1,150	1,085	0	0	0	65	0
Tax Prep VITA	27	0	0	0	0	27	0
Male Drug Court	78	0	0	0	0	77	1
Womens Drug Ct.	131	0	0	0	0	131	0
WK Kellogg Found	442	0	0	0	0	389	53
Browfield Redev	12	0	0	12	0	0	0
Emerg Prep Bio	1,156	775	0	48	0	88	245
H1N1 Phase 1&2	1,452	1,395	0	0	0	38	19
H1N1 Phase 3	625	620	0	0	0	5	0
MSU Extension Gt	5	0	0	0	0	5	0
Homeland Sec. Gt.	1,714	155	0	339	0	339	881
Haz Mat Team	38	0	0	0	0	38	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	677	465	0	97	0	115	0
Local Corr.Offc.	5	0	0	0	0	5	0
COPS Grant	654	620	0	12	0	22	0
Drug Law Enforce	346	310	0	36	0	0	0
Crime Victim Rts	155	155	0	0	0	0	0
AAA Admin	88	0	0	0	0	88	0
AAA Providers	5	0	0	0	0	5	0
AAA Care Mgmt.	283	0	0	0	0	65	218
AAA Ombudsman	27	0	0	0	0	27	0
AAA Info Assist.	5	0	0	0	0	5	0
KCSD Grants	50	0	0	12	0	38	0
CC-Juvenile Home	10,282	620	0	374	8,603	389	296
CC-In Home Care	280	0	0	0	0	0	280
CC-Foster Care	16	0	0	0	0	16	0
CC-Home Detention	39	0	0	0	0	0	39
CC-Day Treatment	588	0	0	0	0	93	495
CC-Juve Drug Ct	87	0	0	0	0	0	87
CC-Intake Assess	37	0	0	0	0	0	37
CC-CASA	27	0	0	0	0	27	0
Healthy Start	1,216	775	0	0	0	373	68
AIDS Coun & Test	116	0	0	0	0	54	62
Nurse Family	569	0	0	0	0	279	290
MCIR	208	0	0	0	0	38	170
CSHCS	16	0	0	0	0	16	0
BCCCP Coord.	43	0	0	0	0	43	0
IAP	491	310	0	0	0	22	159
W.I.C.	840	775	0	0	0	65	0
CLPPP	17	0	0	0	0	16	1
Marine Safety	179	155	0	24	0	0	0
Comm Corrections	36	0	0	0	0	0	36
Survey & Remonum	322	310	0	12	0	0	0
Airport	12,869	7,285	1,775	616	1,564	465	1,164
Central Stores	1,001	930	0	12	0	33	26

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
CDBG Housing	5	0	0	0	0	5	0
Weather ARRA	83	0	0	12	0	71	0
CSBG	951	465	0	0	0	285	201
CSBG ARRA	268	0	0	0	0	268	0
Head Start	8,121	2,790	0	157	0	3,497	1,677
Non Allocated	395	310	0	85	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	131,890	70,889	10,167	10,167	10,167	15,250	15,250

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	606,471			606,471
Term Payoff	(2,113)			
Total Deductions:	(2,113)			(2,113)
Building Use Charge	7,653		7,653	
Equipment Use Charge	3,054		3,054	
Insurance	7,370	6	7,376	
Insurance - Property	1,614		1,614	
Termination Payoff	6,717		6,717	
Finance Department	6,070	315	6,385	
Building & Grounds Department	35,033	1,989	37,022	
Utilities	12,515	14	12,529	
Security	2,574	33	2,607	
County Administration Dept	4,444	120	4,564	
Information Systems	15,265	433	15,698	
Legal Services Department	1,701	23	1,724	
Human Resources	6,842	83	6,925	
Purchasing Department	395	2	397	
Treasurer		8,088	8,088	
Total Allocated Additions:	111,247	11,106	122,353	122,353
Total To Be Allocated:	715,605	11,106		726,711

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	General Gov't
Wages & Benefits					
SALARIES & WAGES	370,613	129,559	19,699	67,841	153,514
FRINGE BENEFITS	135,274	47,292	7,197	24,769	56,016
Other Expense & Cost					
*Term Payoff	2,113	2,113	0	0	0
Postage	19,789	0	0	0	19,789
Supplies	14,544	5,085	774	2,663	6,022
Contract Services	23,180	0	0	0	23,180
Auditing Services	1,090	0	0	0	1,090
Telephone	11,709	4,093	623	2,144	4,849
Travel	2,444	854	130	447	1,013
Equipment Maint	2,114	739	112	387	876
Employee Training	7,495	2,620	399	1,372	3,104
Bank Fes	14,835	0	14,835	0	0
Expendable Equip	1,271	444	68	233	526
Departmental Totals					
Total Expenditures	606,471	192,799	43,837	99,856	269,979
Deductions					
Total Deductions	(2,113)	(2,113)	0	0	0
Functional Cost	604,358	190,686	43,837	99,856	269,979
Allocation Step 1					
Inbound- All Others	111,247	38,890	5,913	20,364	46,080
Reallocate Admin Costs		(229,576)	23,499	56,786	149,291
Unallocated Costs	(465,350)	0	0	0	(465,350)
1st Allocation	250,255	0	73,249	177,006	0
Allocation Step 2					
Inbound- 0160 Treasurer: Accounting	1,645	139	0	0	1,506
Inbound- 0160 Treasurer: Cash Rec Post	6,443	0	0	0	6,443
Inbound- All Others	3,018	1,055	160	552	1,251
Reallocate Admin Costs		(1,194)	122	295	777
Unallocated Costs	(9,977)	0	0	0	(9,977)
2nd Allocation	1,129	0	282	847	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	General Gov't
Total For 0160 Treasurer					
Total Allocated	251,384	0	73,531	177,853	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	0.0373	27		27		27
Finance Department	366	0.3788	277		277		277
Building & Grounds Department	3,003	3.1077	2,276		2,276		2,276
Utilities	741	0.7668	562		562		562
Security	263	0.2722	199		199		199
County Administration Dept	133	0.1376	101		101		101
Information Systems	132	0.1366	100		100		100
Legal Services Department	77	0.0797	58		58		58
Human Resources	325	0.3363	246		246		246
Purchasing Department	158	0.1635	120		120		120
Treasurer	2,170	2.2456	1,645		1,645		1,645
Health & Comm. Serv.	413	0.4274	313		313	1	314
Nazareth Facility	719	0.7441	545		545	2	547
CSA, MCHD, HPDP	228	0.2359	173		173	1	174
Commission	78	0.0807	59		59		59
Circuit Court	15,878	16.4308	12,032		12,032	58	12,090
District Court	4,708	4.8721	3,569		3,569	15	3,584
Friend of Court	1,548	1.6020	1,173		1,173	5	1,178
Probate Court	1,141	1.1808	865		865	4	869
Adult Probation	63	0.0652	48		48		48
Family Coun Serv	247	0.2556	187		187	1	188
Election	199	0.2059	151		151	1	152
Clerk/ROD	3,809	3.9418	2,887		2,887	12	2,899
Resource Develop	49	0.0507	37		37		37
Equalization	174	0.1801	132		132	1	133
Pros Atty	1,069	1.1063	810		810	3	813
Pros Atty C.R.P.	352	0.3643	267		267	1	268
Drain Comm	183	0.1894	139		139	1	140
Soil & Erosion	173	0.1790	131		131	1	132
Sheriff	4,102	4.2450	3,109		3,109	13	3,122

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	3,174	3.2846	2,406		2,406	10	2,416
Emergency Mgmnt.	346	0.3581	262		262	1	263
Veterans Affairs	80	0.0828	61		61		61
Medical Exam	612	0.6333	464		464	2	466
Veterans Burial	170	0.1759	129		129	1	130
Sold/Sail Relief	79	0.0818	60		60		60
MSU Extension	277	0.2867	210		210	1	211
Planning	105	0.1087	80		80		80
Economic Develop	2	0.0021	2		2		2
Employee Benefits	1,129	1.1684	856		856	4	860
Law Enforce Fund	1,277	1.3215	968		968	4	972
Technology Fund	471	0.4874	357		357	1	358
Roads	65	0.0673	49		49		49
Inmate Trust	251	0.2597	190		190	1	191
Bail Bond	1,033	1.0690	783		783	3	786
Parks	4,126	4.2698	3,128		3,128	13	3,141
Access & Visitat	13	0.0135	10		10		10
Wireless Emerg.	21	0.0217	16		16		16
Bench Warrant	4	0.0041	3		3		3
Drain Comm Grant	16	0.0166	12		12		12
Health Admin	262	0.2711	199		199	1	200
H-Education	53	0.0548	40		40		40
H-Oral Health	885	0.9158	671		671	3	674
H-Laboratory	3,947	4.0846	2,992		2,992	12	3,004
H-Vision/Hearing	137	0.1418	104		104		104
H-Haz Waste	674	0.6975	511		511	2	513
H-Child Health	2	0.0021	2		2		2
H-Clinical Serv	1,136	1.1756	861		861	4	865
H-Comm. Disease	501	0.5185	380		380	2	382
H-STD	482	0.4988	365		365	2	367

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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-Health Care Ac	8	0.0083	6		6		6
H-HIV Counseling	58	0.0600	44		44		44
H-Grndwtr Protect	2	0.0021	2		2		2
H-Env Admin	107	0.1107	81		81		81
H-Env FS&F	2,059	2.1308	1,561		1,561	7	1,568
H-Env LW&W	1,025	1.0607	777		777	3	780
H-Surface Water	6	0.0062	5		5		5
Homeless Program	1	0.0010	1		1		1
Accomodation Tax	527	0.5454	399		399	2	401
Tax Prep VITA	43	0.0445	33		33		33
Tax Prep CSBG	19	0.0197	14		14		14
Male Drug Court	302	0.3125	229		229	1	230
Womens Drug Ct.	438	0.4533	332		332	1	333
WK Kellogg Found	302	0.3125	229		229	1	230
DWI Drug Court	92	0.0952	70		70		70
Browfield Redev	11	0.0114	8		8		8
Emerg Prep Bio	120	0.1242	91		91		91
H1N1 Phase 1&2	75	0.0776	57		57		57
H1N1 Phase 3	161	0.1666	122		122	1	123
MSU Extension Gt	203	0.2101	154		154	1	155
Homeland Sec. Gt.	189	0.1956	143		143	1	144
Hazard Mitigation	2	0.0021	2		2		2
Haz Mat Team	20	0.0207	15		15		15
ROD Automation	423	0.4377	321		321	1	322
Local Corr.Offc.	42	0.0435	32		32		32
COPS Grant	21	0.0217	16		16		16
Drug Law Enforce	20	0.0207	15		15		15
Law Library	6	0.0062	5		5		5
JAIBG	3	0.0031	2		2		2
Victim Advocacy	44	0.0455	33		33		33

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Crime Victim Rts	44	0.0455	33		33		33
AAA Admin	336	0.3477	255		255	1	256
AAA Providers	324	0.3353	246		246	1	247
AAA Care Mgmt.	809	0.8372	613		613	3	616
AAA Ombudsman	123	0.1273	93		93		93
AAA Info Assist.	49	0.0507	37		37		37
Safe Comm. Grant	62	0.0642	47		47		47
KCSD Grants	62	0.0642	47		47		47
F.I.A.	275	0.2846	208		208	1	209
CC-Juvenile Home	1,593	1.6485	1,208		1,208	5	1,213
CC-In Home Care	82	0.0849	62		62		62
CC-Foster Care	419	0.4336	318		318	1	319
CC-Home Detention	39	0.0404	30		30		30
CC-Intens Learn	34	0.0352	26		26		26
CC-Day Treatment	144	0.1490	109		109		109
CC-Juve Drug Ct	112	0.1159	85		85		85
CC-Restitution	42	0.0435	32		32		32
CC-Intake Assess	83	0.0859	63		63		63
CC-CASA	64	0.0662	49		49		49
CC-Waivers	11	0.0114	8		8		8
CC-Welfare	78	0.0807	59		59		59
Vet's Trust	35	0.0362	27		27		27
Cardiovascular	2	0.0021	2		2		2
Healthy Start	406	0.4202	308		308	1	309
AIDS Coun & Test	122	0.1263	92		92		92
Nurse Family	200	0.2070	152		152	1	153
MCIR	137	0.1418	104		104		104
Infant Mortality	18	0.0186	14		14		14
CSHCS	135	0.1397	102		102		102
BCCCP Coord.	211	0.2184	160		160	1	161

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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 Komen Gt	15	0.0155	11		11		11
IAP	189	0.1956	143		143	1	144
STD Control	3	0.0031	2		2		2
Clean Sweep Pest	18	0.0186	14		14		14
W.I.C.	200	0.2070	152		152	1	153
CLPPP	128	0.1325	97		97		97
Marine Safety	64	0.0662	49		49		49
Sheriff Rd Pat	47	0.0486	36		36		36
Comm Corrections	930	0.9624	705		705	3	708
Brownfield Asses	76	0.0786	58		58		58
Survey & Remonum	52	0.0538	39		39		39
J.T.P.A.	286	0.2960	217		217	1	218
Juve Home Bldg P	57	0.0590	43		43		43
Prop Tax Foreclosure	1,368	1.4157	1,037		1,037	4	1,041
Airport	4,130	4.2739	3,131		3,131	13	3,144
Transport Auth	243	0.2515	184		184	1	185
Central Stores	1,070	1.1073	811		811	3	814
Retirement	29	0.0300	22		22		22
OPEB	2,470	2.5561	1,872		1,872	8	1,880
Walk for Warmth	112	0.1159	85		85		85
LIHEAP	97	0.1004	74		74		74
CDBG Housing	21	0.0217	16		16		16
Emerg Needs EAP	112	0.1159	85		85		85
Emerg Needs LCA	15	0.0155	11		11		11
Weather Energy Opt	7	0.0072	5		5		5
Weather DHS	152	0.1573	115		115		115
Weather MPSC	132	0.1366	100		100		100
Weather ARRA	1,975	2.0438	1,497		1,497	6	1,503
CSBG	282	0.2918	214		214	1	215
CSBG ARRA	627	0.6489	475		475	2	477

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Head Start	2,854	2.9535	2,163		2,163	9	2,172
Head Start ARRA	42	0.0435	32		32		32
Non Allocated	2,582	2.6720	1,957		1,957	8	1,965
SubTotal	96,632	100.0000	73,249		73,249	282	73,531
TOTAL	96,632	100.0000	73,249		73,249	282	73,531

Allocation Basis: Number of accounting transactions processed by dept

Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	26	0.0863	153		153		153
Finance Department	117	0.3882	687		687		687
Building & Grounds Department	18	0.0597	106		106		106
Utilities	1	0.0033	6		6		6
Security	2	0.0066	12		12		12
County Administration Dept	14	0.0465	82		82		82
Legal Services Department	1	0.0033	6		6		6
Human Resources	31	0.1029	182		182		182
Purchasing Department	38	0.1261	223		223		223
Treasurer	1,097	3.6402	6,443		6,443		6,443
Health & Comm. Serv.	7	0.0232	41		41		41
Nazareth Facility	19	0.0630	112		112	1	113
Commission	1	0.0033	6		6		6
Circuit Court	3,192	10.5920	18,748		18,748	94	18,842
District Court	3,452	11.4547	20,276		20,276	102	20,378
Friend of Court	1,001	3.3216	5,879		5,879	29	5,908
Probate Court	263	0.8727	1,545		1,545	8	1,553
Family Coun Serv	247	0.8196	1,451		1,451	7	1,458
Election	75	0.2489	441		441	2	443
Clerk/ROD	3,547	11.7701	20,833		20,833	111	20,944
Resource Develop	2	0.0066	12		12		12
Equalization	3	0.0100	18		18		18
Pros Atty	433	1.4368	2,543		2,543	13	2,556
Pros Atty C.R.P.	15	0.0498	88		88		88
Drain Comm	8	0.0265	47		47		47
Soil & Erosion	109	0.3617	640		640	3	643
Sheriff	1,099	3.6468	6,455		6,455	32	6,487
Animal Control	2,463	8.1729	14,467		14,467	72	14,539
Emergency Mgmnt.	3	0.0100	18		18		18
Veterans Affairs	2	0.0066	12		12		12

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Medical Exam	2	0.0066	12		12		12
MSU Extension	9	0.0299	53		53		53
Planning	36	0.1195	211		211	1	212
Employee Benefits	177	0.5873	1,040		1,040	5	1,045
Law Enforce Fund	9	0.0299	53		53		53
Technology Fund	4	0.0133	23		23		23
Roads	38	0.1261	223		223	1	224
Inmate Trust	250	0.8296	1,468		1,468	7	1,475
Bail Bond	228	0.7566	1,339		1,339	7	1,346
Parks	1,866	6.1919	10,960		10,960	55	11,015
Access & Visitat	5	0.0166	29		29		29
Wireless Emerg.	8	0.0265	47		47		47
Bench Warrant	2	0.0066	12		12		12
Drain Comm Grant	1	0.0033	6		6		6
Health Admin	21	0.0697	123		123	1	124
H-Oral Health	358	1.1879	2,103		2,103	11	2,114
H-Laboratory	2,191	7.2704	12,869		12,869	64	12,933
H-Vision/Hearing	10	0.0332	59		59		59
H-Haz Waste	255	0.8462	1,498		1,498	8	1,506
H-Clinical Serv	817	2.7110	4,799		4,799	24	4,823
H-Comm. Disease	259	0.8594	1,521		1,521	8	1,529
H-STD	313	1.0386	1,838		1,838	9	1,847
H-Health Care Ac	3	0.0100	18		18		18
H-Env Admin	6	0.0199	35		35		35
H-Env FS&F	1,480	4.9111	8,693		8,693	44	8,737
H-Env LW&W	767	2.5451	4,505		4,505	23	4,528
Accomodation Tax	429	1.4235	2,520		2,520	13	2,533
Tax Prep VITA	10	0.0332	59		59		59
Male Drug Court	113	0.3750	664		664	3	667
Womens Drug Ct.	131	0.4347	769		769	4	773

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
WK Kellogg Found	2	0.0066	12		12		12
DWI Drug Court	15	0.0498	88		88		88
Browfield Redev	1	0.0033	6		6		6
H1N1 Phase 1&2	1	0.0033	6		6		6
MSU Extension Gt	9	0.0299	53		53		53
Homeland Sec. Gt.	12	0.0398	70		70		70
Hazard Mitigation	1	0.0033	6		6		6
Haz Mat Team	4	0.0133	23		23		23
ROD Automation	311	1.0320	1,827		1,827	9	1,836
Local Corr.Offc.	25	0.0830	147		147	1	148
COPS Grant	3	0.0100	18		18		18
Drug Law Enforce	8	0.0265	47		47		47
Victim Advocacy	11	0.0365	65		65		65
Crime Victim Rts	4	0.0133	23		23		23
AAA Admin	158	0.5243	928		928	5	933
AAA Providers	35	0.1161	206		206	1	207
AAA Care Mgmt.	102	0.3385	599		599	3	602
AAA Ombudsman	23	0.0763	135		135	1	136
AAA Info Assist.	2	0.0066	12		12		12
Safe Comm. Grant	5	0.0166	29		29		29
KCSD Grants	6	0.0199	35		35		35
F.I.A.	213	0.7068	1,251		1,251	6	1,257
CC-Juvenile Home	184	0.6106	1,081		1,081	5	1,086
CC-Foster Care	2	0.0066	12		12		12
CC-Day Treatment	1	0.0033	6		6		6
CC-Intake Assess	1	0.0033	6		6		6
CC-Welfare	20	0.0664	117		117	1	118
Vet's Trust	9	0.0299	53		53		53
Healthy Start	12	0.0398	70		70		70
AIDS Coun & Test	3	0.0100	18		18		18

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Nurse Family	7	0.0232	41		41		41
CSHCS	5	0.0166	29		29		29
BCCCP Coord.	14	0.0465	82		82		82
BCCCP Komen Gt	1	0.0033	6		6		6
IAP	3	0.0100	18		18		18
Clean Sweep Pest	3	0.0100	18		18		18
W.I.C.	20	0.0664	117		117	1	118
CLPPP	27	0.0896	159		159	1	160
Marine Safety	8	0.0265	47		47		47
Sheriff Rd Pat	3	0.0100	18		18		18
Comm Corrections	372	1.2344	2,185		2,185	11	2,196
Brownfield Asses	4	0.0133	23		23		23
Survey & Remonum	2	0.0066	12		12		12
J.T.P.A.	133	0.4413	781		781	4	785
Juve Home Bldg P	14	0.0465	82		82		82
Prop Tax Foreclosure	2	0.0066	12		12		12
Airport	458	1.5198	2,690		2,690	13	2,703
Transport Auth	62	0.2057	364		364	2	366
Central Stores	6	0.0199	35		35		35
OPEB	126	0.4181	740		740	4	744
Walk for Warmth	98	0.3252	576		576	3	579
LIHEAP	11	0.0365	65		65		65
Emerg Needs EAP	6	0.0199	35		35		35
Emerg Needs LCA	4	0.0133	23		23		23
Weather Energy Opt	7	0.0232	41		41		41
Weather MPSC	5	0.0166	29		29		29
Weather ARRA	23	0.0763	135		135	1	136
CSBG	15	0.0498	88		88		88
CSBG ARRA	12	0.0398	70		70		70
Head Start	51	0.1692	300		300	2	302

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Head Start ARRA	20	0.0664	117		117	1	118
Non Allocated	347	1.1514	2,038		2,038	10	2,048
SubTotal	30,136	100.0000	177,006		177,006	847	177,853
TOTAL	30,136	100.0000	177,006		177,006	847	177,853

Allocation Basis: Cash Receipt transactions posted by department

Allocation Source: Detail General Ledger- Finance

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Insurance	180	27	153
Finance Department	964	277	687
Building & Grounds	2,382	2,276	106
Utilities	568	562	6
Security	211	199	12
County Administration Dept	183	101	82
Information Systems	100	100	0
Legal Services Department	64	58	6
Human Resources	428	246	182
Purchasing Department	343	120	223
Treasurer	8,088	1,645	6,443
Health & Comm. Serv.	355	314	41
Nazareth Facility	660	547	113
CSA, MCHD, HPDP	174	174	0
Commission	65	59	6
Circuit Court	30,932	12,090	18,842
District Court	23,962	3,584	20,378
Friend of Court	7,086	1,178	5,908
Probate Court	2,422	869	1,553
Adult Probation	48	48	0
Family Coun Serv	1,646	188	1,458
Election	595	152	443
Clerk/ROD	23,843	2,899	20,944
Resource Develop	49	37	12
Equalization	151	133	18
Pros Atty	3,369	813	2,556
Pros Atty C.R.P.	356	268	88
Drain Comm	187	140	47
Soil & Erosion	775	132	643
Sheriff	9,609	3,122	6,487
Animal Control	16,955	2,416	14,539
Emergency Mgmnt.	281	263	18
Veterans Affairs	73	61	12

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Medical Exam	478	466	12
Veterans Burial	130	130	0
Sold/Sail Relief	60	60	0
MSU Extension	264	211	53
Planning	292	80	212
Economic Develop	2	2	0
Employee Benefits	1,905	860	1,045
Law Enforce Fund	1,025	972	53
Technology Fund	381	358	23
Roads	273	49	224
Inmate Trust	1,666	191	1,475
Bail Bond	2,132	786	1,346
Parks	14,156	3,141	11,015
Access & Visitat	39	10	29
Wireless Emerg.	63	16	47
Bench Warrant	15	3	12
Drain Comm Grant	18	12	6
Health Admin	324	200	124
H-Education	40	40	0
H-Oral Health	2,788	674	2,114
H-Laboratory	15,937	3,004	12,933
H-Vision/Hearing	163	104	59
H-Haz Waste	2,019	513	1,506
H-Child Health	2	2	0
H-Clinical Serv	5,688	865	4,823
H-Comm. Disease	1,911	382	1,529
H-STD	2,214	367	1,847
H-Health Care Ac	24	6	18
H-HIV Counseling	44	44	0
H-Grndwtr Protect	2	2	0
H-Env Admin	116	81	35
H-Env FS&F	10,305	1,568	8,737
H-Env LW&W	5,308	780	4,528

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
H-Surface Water	5	5	0
Homeless Program	1	1	0
Accomodation Tax	2,934	401	2,533
Tax Prep VITA	92	33	59
Tax Prep CSBG	14	14	0
Male Drug Court	897	230	667
Womens Drug Ct.	1,106	333	773
WK Kellogg Found	242	230	12
DWI Drug Court	158	70	88
Browfield Redev	14	8	6
Emerg Prep Bio	91	91	0
H1N1 Phase 1&2	63	57	6
H1N1 Phase 3	123	123	0
MSU Extension Gt	208	155	53
Homeland Sec. Gt.	214	144	70
Hazard Mitigation	8	2	6
Haz Mat Team	38	15	23
ROD Automation	2,158	322	1,836
Local Corr.Offc.	180	32	148
COPS Grant	34	16	18
Drug Law Enforce	62	15	47
Law Library	5	5	0
JAIBG	2	2	0
Victim Advocacy	98	33	65
Crime Victim Rts	56	33	23
AAA Admin	1,189	256	933
AAA Providers	454	247	207
AAA Care Mgmt.	1,218	616	602
AAA Ombudsman	229	93	136
AAA Info Assist.	49	37	12
Safe Comm. Grant	76	47	29
KCSD Grants	82	47	35
F.I.A.	1,466	209	1,257

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
CC-Juvenile Home	2,299	1,213	1,086
CC-In Home Care	62	62	0
CC-Foster Care	331	319	12
CC-Home Detention	30	30	0
CC-Intens Learn	26	26	0
CC-Day Treatment	115	109	6
CC-Juve Drug Ct	85	85	0
CC-Restitution	32	32	0
CC-Intake Assess	69	63	6
CC-CASA	49	49	0
CC-Waivers	8	8	0
CC-Welfare	177	59	118
Vet's Trust	80	27	53
Cardiovascular	2	2	0
Healthy Start	379	309	70
AIDS Coun & Test	110	92	18
Nurse Family	194	153	41
MCIR	104	104	0
Infant Mortality	14	14	0
CSHCS	131	102	29
BCCCP Coord.	243	161	82
BCCCP Komen Gt	17	11	6
IAP	162	144	18
STD Control	2	2	0
Clean Sweep Pest	32	14	18
W.I.C.	271	153	118
CLPPP	257	97	160
Marine Safety	96	49	47
Sheriff Rd Pat	54	36	18
Comm Corrections	2,904	708	2,196
Brownfield Asses	81	58	23
Survey & Remonum	51	39	12
J.T.P.A.	1,003	218	785

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Juve Home Bldg P	125	43	82
Prop Tax Foreclosure	1,053	1,041	12
Airport	5,847	3,144	2,703
Transport Auth	551	185	366
Central Stores	849	814	35
Retirement	22	22	0
OPEB	2,624	1,880	744
Walk for Warmth	664	85	579
LIHEAP	139	74	65
CDBG Housing	16	16	0
Emerg Needs EAP	120	85	35
Emerg Needs LCA	34	11	23
Weather Energy Opt	46	5	41
Weather DHS	115	115	0
Weather MPSC	129	100	29
Weather ARRA	1,639	1,503	136
CSBG	303	215	88
CSBG ARRA	547	477	70
Head Start	2,474	2,172	302
Head Start ARRA	150	32	118
Non Allocated	4,013	1,965	2,048
Direct Billed	0	0	0
Total	251,384	73,531	177,853

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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 that each program manager is responsible for. The basis of allocation is the dollar amount of program costs by benefiting program 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 assigned wages of the claims analyst by benefiting department. A credit was provided to the Health Administration division because the costs of the Claims Analyst were originally charged to Health Administration but for purposes of this cost allocation plan, these costs were added to this schedule.

Specific Support – this activity identifies the costs associated with providing additional support services for specific departments. 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, 2010
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,021,456			1,021,456
Equipment Use Charge	3,957		3,957	
Insurance	10,689	9	10,698	
Termination Payoff	14,041	1	14,042	
Finance Department	7,408	534	7,942	
County Administration Dept	6,446	174	6,620	
Information Systems	18,536	526	19,062	
Legal Services Department	2,467	34	2,501	
Human Resources	9,924	120	10,044	
Purchasing Department	3,488	29	3,517	
Treasurer	354	1	355	
Health & Comm. Serv.		34,320	34,320	
Nazareth Facility		14,128	14,128	
Total Allocated Additions:	77,310	49,876	127,186	127,186
Health Admin	56,172			
Total Departmental Cost Adjustments:	56,172			56,172
Total To Be Allocated:	1,154,938	49,876		1,204,814

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	681,394	0	289,564	61,149	56,634
FRINGE BENEFITS	247,526	0	105,199	22,203	20,569
Other Expense & Cost					
Supplies	23,366	0	9,931	2,096	1,942
Bottled Water	5,104	0	2,169	458	424
Subscription & Dues	988	0	420	89	82
Licensing Fees	2,700	0	1,148	242	224
Telephone	14,894	0	6,330	1,336	1,238
Travel	3,930	0	1,670	353	327
Advertising	765	0	325	69	64
Equipment Mainten.	16	0	8	1	1
Building Rental	33,587	0	14,275	3,013	2,791
Employee Training	4,130	0	1,756	370	343
Miscellaneous	2,437	0	1,035	219	203
Expendable Equip	619	0	263	56	51
Departmental Totals					
Total Expenditures	1,021,456	0	434,093	91,654	84,893
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Health Admin	56,172	0	0	0	0
Functional Cost	1,077,628	0	434,093	91,654	84,893
Allocation Step 1					
Inbound- All Others	77,310	0	32,853	6,938	6,426
1st Allocation	1,154,938	0	466,946	98,592	91,319

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	49,876	0	21,196	4,476	4,145
2nd Allocation	49,876	0	21,196	4,476	4,145
Total For 0170 Health & Comm.					
Total Allocated	1,204,814	0	488,142	103,068	95,464

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	42,109	46,617	51,132	27,092	45,973
FRINGE BENEFITS	15,297	16,931	18,564	9,852	16,708
Other Expense & Cost					
Supplies	1,444	1,598	1,752	930	1,577
Bottled Water	315	349	383	203	345
Subscription & Dues	61	68	74	39	67
Licensing Fees	167	185	203	107	182
Telephone	920	1,019	1,117	593	1,005
Travel	243	269	295	156	265
Advertising	47	52	57	30	52
Equipment Mainten.	1	1	1	1	1
Building Rental	2,076	2,297	2,519	1,337	2,267
Employee Training	255	282	310	164	279
Miscellaneous	151	167	183	97	164
Expendable Equip	38	42	46	25	42
Departmental Totals					
Total Expenditures	63,124	69,877	76,636	40,626	68,927
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Health Admin	0	0	0	0	0
Functional Cost	63,124	69,877	76,636	40,626	68,927
Allocation Step 1					
Inbound- All Others	4,778	5,289	5,801	3,074	5,216
1st Allocation	67,902	75,166	82,437	43,700	74,143

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	3,082	3,412	3,743	1,983	3,365
2nd Allocation	3,082	3,412	3,743	1,983	3,365
Total For 0170 Health & Comm.					
Total Allocated	70,984	78,578	86,180	45,683	77,508

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Billing/Reimb	Specific Supt
Wages & Benefits		
SALARIES & WAGES	41,505	19,619
FRINGE BENEFITS	15,074	7,129
Other Expense & Cost		
Supplies	1,423	673
Bottled Water	311	147
Subscription & Dues	60	28
Licensing Fees	164	78
Telephone	907	429
Travel	239	113
Advertising	47	22
Equipment Mainten.	1	0
Building Rental	2,045	967
Employee Training	252	119
Miscellaneous	148	70
Expendable Equip	38	18
Departmental Totals		
Total Expenditures	62,214	29,412
Deductions		
Total Deductions	0	0
Cost Adjustments		
Health Admin	56,172	0
Functional Cost	118,386	29,412
Allocation Step 1		
Inbound- All Others	4,709	2,226
1st Allocation	123,095	31,638

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Billing/Reimb	Specific Supt
Allocation Step 2		
Inbound- All Others	3,038	1,436
2nd Allocation	3,038	1,436
Total For 0170 Health & Comm.		
Total Allocated	126,133	33,074

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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.	12.72	5.9640	27,849		27,849		27,849
Nazareth Facility	2.27	1.0643	4,970		4,970	240	5,210
CSA, MCHD, HPDP	8.92	4.1823	19,529		19,529	943	20,472
Veterans Affairs	1.93	0.9049	4,225		4,225	204	4,429
Medical Exam	0.23	0.1078	504		504	24	528
Health Admin	2.77	1.2988	6,065		6,065	293	6,358
H-Education	0.62	0.2907	1,357		1,357	66	1,423
H-Oral Health	12.65	5.9312	27,695		27,695	1,337	29,032
H-Laboratory	6.49	3.0429	14,209		14,209	686	14,895
H-Vision/Hearing	2.64	1.2378	5,780		5,780	279	6,059
H-Haz Waste	3.33	1.5613	7,291		7,291	352	7,643
H-Clinical Serv	2.50	1.1722	5,473		5,473	264	5,737
H-Comm. Disease	4.70	2.2037	10,290		10,290	497	10,787
H-STD	3.49	1.6363	7,641		7,641	369	8,010
H-HIV Counseling	1.06	0.4970	2,321		2,321	112	2,433
H-Env Admin	3.98	1.8661	8,714		8,714	421	9,135
H-Env FS&F	7.82	3.6665	17,121		17,121	826	17,947
H-Env LW&W	5.80	2.7194	12,698		12,698	613	13,311
Tax Prep CSBG	0.18	0.0844	394		394	19	413
Emerg Prep Bio	1.00	0.4689	2,189		2,189	106	2,295
H1N1 Phase 1&2	0.17	0.0797	372		372	18	390
H1N1 Phase 3	0.51	0.2391	1,117		1,117	54	1,171
AAA Admin	1.83	0.8580	4,007		4,007	193	4,200
AAA Care Mgmt.	5.92	2.7757	12,961		12,961	626	13,587
AAA Ombudsman	2.00	0.9377	4,379		4,379	211	4,590
AAA Info Assist.	1.00	0.4689	2,189		2,189	106	2,295
Healthy Start	4.22	1.9786	9,239		9,239	446	9,685
AIDS Coun & Test	1.69	0.7924	3,700		3,700	179	3,879
Nurse Family	5.34	2.5038	11,691		11,691	564	12,255
MCIR	3.90	1.8286	8,538		8,538	412	8,950

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Infant Mortality	0.12	0.0563	263		263	13	276
CSHCS	2.91	1.3644	6,371		6,371	308	6,679
BCCCP Coord.	3.57	1.6739	7,816		7,816	377	8,193
BCCCP Komen Gt	0.10	0.0469	219		219	11	230
IAP	1.79	0.8393	3,919		3,919	189	4,108
W.I.C.	5.91	2.7710	12,939		12,939	625	13,564
CLPPP	0.60	0.2813	1,314		1,314	63	1,377
LIHEAP	0.13	0.0610	285		285	14	299
CDBG Housing	0.11	0.0516	241		241	12	253
Weather DHS	0.14	0.0656	307		307	15	322
Weather MPSC	0.21	0.0985	460		460	22	482
Weather ARRA	6.24	2.9257	13,662		13,662	659	14,321
CSBG	6.15	2.8835	13,465		13,465	650	14,115
CSBG ARRA	1.67	0.7830	3,656		3,656	176	3,832
Head Start	70.44	33.0270	154,215		154,215	7,442	161,657
Head Start ARRA	1.51	0.7080	3,306		3,306	160	3,466
SubTotal	213.28	100.0000	466,946		466,946	21,196	488,142
TOTAL	213.28	100.0000	466,946		466,946	21,196	488,142

Allocation Basis: Number of FTE employees by department

Allocation Source: Labor Distribution Summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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.	1,021,456	4.4254	4,363		4,363		4,363
Nazareth Facility	871,421	3.7754	3,722		3,722	177	3,899
CSA, MCHD, HPDP	660,465	2.8614	2,821		2,821	134	2,955
Veterans Affairs	138,765	0.6012	593		593	28	621
Medical Exam	117,878	0.5107	504		504	24	528
Veterans Burial	104,400	0.4523	446		446	21	467
Sold/Sail Relief	7,847	0.0340	34		34	2	36
Health Admin	467,494	2.0254	1,997		1,997	95	2,092
H-Education	49,916	0.2163	213		213	10	223
H-Oral Health	1,077,997	4.6704	4,605		4,605	219	4,824
H-Laboratory	641,736	2.7803	2,741		2,741	130	2,871
H-Vision/Hearing	143,593	0.6221	613		613	29	642
H-Haz Waste	327,495	1.4189	1,399		1,399	66	1,465
H-Clinical Serv	325,157	1.4087	1,389		1,389	66	1,455
H-Comm. Disease	374,776	1.6237	1,601		1,601	76	1,677
H-STD	282,117	1.2223	1,205		1,205	57	1,262
H-HIV Counseling	74,757	0.3239	319		319	15	334
H-Env Admin	264,576	1.1463	1,130		1,130	54	1,184
H-Env FS&F	606,832	2.6291	2,592		2,592	123	2,715
H-Env LW&W	477,209	2.0675	2,038		2,038	97	2,135
Homeless Program	4						
Tax Prep VITA	9,216	0.0399	39		39	2	41
Tax Prep CSBG	20,647	0.0895	88		88	4	92
Emerg Prep Bio	164,388	0.7122	702		702	33	735
H1N1 Phase 1&2	196,587	0.8517	840		840	40	880
H1N1 Phase 3	286,396	1.2408	1,223		1,223	58	1,281
AAA Admin	196,601	0.8518	840		840	40	880
AAA Providers	940,578	4.0750	4,018		4,018	191	4,209
AAA Care Mgmt.	706,688	3.0617	3,019		3,019	143	3,162
AAA Ombudsman	145,432	0.6301	621		621	30	651

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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 Info Assist.	58,272	0.2525	249		249	12	261
Healthy Start	664,990	2.8810	2,840		2,840	135	2,975
AIDS Coun & Test	124,685	0.5402	533		533	25	558
Nurse Family	470,595	2.0388	2,010		2,010	95	2,105
MCIR	308,301	1.3357	1,317		1,317	63	1,380
Infant Mortality	13,438	0.0582	57		57	3	60
CSHCS	233,788	1.0129	999		999	47	1,046
BCCCP Coord.	247,280	1.0713	1,056		1,056	50	1,106
BCCCP Komen Gt	8,954	0.0388	38		38	2	40
IAP	182,275	0.7897	779		779	37	816
Clean Sweep Pest	7,600	0.0329	32		32	2	34
W.I.C.	480,473	2.0816	2,052		2,052	97	2,149
CLPPP	56,910	0.2466	243		243	12	255
Walk for Warmth	5,923	0.0257	25		25	1	26
LIHEAP	263,587	1.1420	1,126		1,126	53	1,179
CDBG Housing	6,623	0.0287	28		28	1	29
Emerg Needs EAP	116,055	0.5028	496		496	24	520
Emerg Needs LCA	10,275	0.0445	44		44	2	46
Weather Energy Opt	86,465	0.3746	369		369	18	387
Weather DHS	126,420	0.5477	540		540	26	566
Weather MPSC	225,039	0.9750	961		961	46	1,007
Weather ARRA	2,296,981	9.9516	9,811		9,811	466	10,277
CSBG	587,151	2.5438	2,508		2,508	119	2,627
CSBG ARRA	854,792	3.7033	3,651		3,651	173	3,824
Head Start	4,789,721	20.7509	20,461		20,461	972	21,433
Head Start ARRA	152,609	0.6612	652		652	31	683
SubTotal	23,081,626	100.0000	98,592		98,592	4,476	103,068
TOTAL	23,081,626	100.0000	98,592		98,592	4,476	103,068

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
CSA, MCHD, HPDP	542,534	10.4077	9,504		9,504	431	9,935
H-Oral Health	1,077,997	20.6799	18,886		18,886	858	19,744
H-Clinical Serv	325,157	6.2377	5,696		5,696	259	5,955
H-Comm. Disease	374,776	7.1895	6,565		6,565	298	6,863
H-STD	282,117	5.4120	4,942		4,942	224	5,166
H-HIV Counseling	74,757	1.4341	1,310		1,310	59	1,369
Healthy Start	664,990	12.7569	11,649		11,649	529	12,178
AIDS Coun & Test	124,685	2.3919	2,184		2,184	99	2,283
Nurse Family	470,595	9.0277	8,244		8,244	374	8,618
MCIR	308,301	5.9143	5,401		5,401	245	5,646
Infant Mortality	13,438	0.2578	235		235	11	246
CSHCS	233,788	4.4849	4,096		4,096	186	4,282
IAP	182,275	3.4967	3,193		3,193	145	3,338
W.I.C.	480,473	9.2172	8,417		8,417	382	8,799
CLPPP	56,910	1.0917	997		997	45	1,042
SubTotal	5,212,793	100.0000	91,319		91,319	4,145	95,464
TOTAL	5,212,793	100.0000	91,319		91,319	4,145	95,464

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	4						
Tax Prep VITA	9,216	0.0965	66		66	3	69
Tax Prep CSBG	20,647	0.2162	147		147	7	154
Walk for Warmth	5,923	0.0620	42		42	2	44
LIHEAP	263,587	2.7596	1,874		1,874	85	1,959
CDBG Housing	6,623	0.0693	47		47	2	49
Emerg Needs EAP	116,055	1.2150	825		825	37	862
Emerg Needs LCA	10,275	0.1076	73		73	3	76
Weather Energy Opt	86,465	0.9053	615		615	28	643
Weather DHS	126,420	1.3236	899		899	41	940
Weather MPSC	225,039	2.3561	1,600		1,600	73	1,673
Weather ARRA	2,296,981	24.0484	16,329		16,329	741	17,070
CSBG	587,151	6.1472	4,174		4,174	189	4,363
CSBG ARRA	854,792	8.9493	6,077		6,077	276	6,353
Head Start	4,789,721	50.1462	34,049		34,049	1,546	35,595
Head Start ARRA	152,609	1.5977	1,085		1,085	49	1,134
SubTotal	9,551,508	100.0000	67,902		67,902	3,082	70,984
TOTAL	9,551,508	100.0000	67,902		67,902	3,082	70,984

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
CSA, MCHD, HPDP	117,931	3.3309	2,504		2,504	114	2,618
H-Education	49,916	1.4099	1,060		1,060	48	1,108
H-Laboratory	641,736	18.1255	13,624		13,624	619	14,243
H-Vision/Hearing	143,593	4.0557	3,049		3,049	138	3,187
H-Haz Waste	327,495	9.2500	6,953		6,953	316	7,269
H-Env Admin	264,576	7.4729	5,617		5,617	255	5,872
H-Env FS&F	606,832	17.1398	12,883		12,883	585	13,468
H-Env LW&W	477,209	13.4786	10,131		10,131	460	10,591
Emerg Prep Bio	164,388	4.6431	3,490		3,490	158	3,648
H1N1 Phase 1&2	196,587	5.5525	4,174		4,174	189	4,363
H1N1 Phase 3	286,396	8.0892	6,080		6,080	276	6,356
BCCCP Coord.	247,280	6.9843	5,250		5,250	238	5,488
BCCCP Komen Gt	8,954	0.2529	190		190	9	199
Clean Sweep Pest	7,600	0.2147	161		161	7	168
SubTotal	3,540,493	100.0000	75,166		75,166	3,412	78,578
TOTAL	3,540,493	100.0000	75,166		75,166	3,412	78,578

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	251,012	10.9203	9,002		9,002	409	9,411
AAA Admin	196,601	8.5531	7,051		7,051	320	7,371
AAA Providers	940,578	40.9200	33,733		33,733	1,531	35,264
AAA Care Mgmt.	706,688	30.7445	25,345		25,345	1,151	26,496
AAA Ombudsman	145,432	6.3270	5,216		5,216	237	5,453
AAA Info Assist.	58,272	2.5351	2,090		2,090	95	2,185
SubTotal	2,298,583	100.0000	82,437		82,437	3,743	86,180
TOTAL	2,298,583	100.0000	82,437		82,437	3,743	86,180

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
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.	4	1.5810	691		691		691
Nazareth Facility	4	1.5810	691		691	32	723
Medical Exam	1	0.3953	173		173	8	181
Health Admin	12	4.7431	2,073		2,073	96	2,169
H-Education	1	0.3953	173		173	8	181
H-Oral Health	6	2.3715	1,036		1,036	48	1,084
H-Laboratory	1	0.3953	173		173	8	181
H-Haz Waste	28	11.0671	4,836		4,836	220	5,056
H-HIV Counseling	4	1.5810	691		691	32	723
H-Env Admin	2	0.7905	345		345	16	361
H-Env FS&F	4	1.5810	691		691	32	723
H-Env LW&W	5	1.9763	864		864	40	904
Tax Prep VITA	3	1.1858	518		518	24	542
Tax Prep CSBG	2	0.7905	345		345	16	361
Emerg Prep Bio	1	0.3953	173		173	8	181
H1N1 Phase 3	9	3.5573	1,555		1,555	72	1,627
AAA Admin	15	5.9289	2,591		2,591	119	2,710
AAA Providers	27	10.6719	4,664		4,664	215	4,879
AAA Care Mgmt.	12	4.7431	2,073		2,073	96	2,169
AAA Ombudsman	11	4.3478	1,900		1,900	88	1,988
AAA Info Assist.	7	2.7668	1,209		1,209	56	1,265
Healthy Start	7	2.7668	1,209		1,209	56	1,265
Nurse Family	4	1.5810	691		691	32	723
Infant Mortality	2	0.7905	345		345	16	361
BCCCP Coord.	2	0.7905	345		345	16	361
BCCCP Komen Gt	2	0.7905	345		345	16	361
IAP	1	0.3953	173		173	8	181
Clean Sweep Pest	1	0.3953	173		173	8	181
LIHEAP	2	0.7905	345		345	16	361
CDBG Housing	2	0.7905	345		345	16	361

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Contract Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Emerg Needs EAP	4	1.5810	691		691	32	723
Emerg Needs LCA	4	1.5810	691		691	32	723
Weather Energy Opt	1	0.3953	173		173	8	181
Weather DHS	14	5.5336	2,418		2,418	111	2,529
Weather MPSC	1	0.3953	173		173	8	181
Weather ARRA	15	5.9289	2,591		2,591	119	2,710
CSBG	7	2.7668	1,209		1,209	56	1,265
CSBG ARRA	2	0.7905	345		345	16	361
Head Start	20	7.9051	3,455		3,455	159	3,614
Head Start ARRA	3	1.1858	518		518	24	542
SubTotal	253	100.0000	43,700		43,700	1,983	45,683
TOTAL	253	100.0000	43,700		43,700	1,983	45,683

Allocation Basis: Number of contracts by benefiting program

Allocation Source: Health & Community Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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.	222	1.9117	1,417		1,417		1,417
Nazareth Facility	131	1.1280	836		836	39	875
CSA, MCHD, HPDP	148	1.2744	945		945	44	989
Veterans Affairs	28	0.2411	179		179	8	187
Medical Exam	56	0.4822	358		358	17	375
Veterans Burial	170	1.4639	1,085		1,085	50	1,135
Sold/Sail Relief	79	0.6803	504		504	23	527
Health Admin	110	0.9472	702		702	32	734
H-Education	28	0.2411	179		179	8	187
H-Oral Health	366	3.1516	2,337		2,337	108	2,445
H-Laboratory	467	4.0214	2,982		2,982	138	3,120
H-Vision/Hearing	54	0.4650	345		345	16	361
H-Haz Waste	227	1.9547	1,449		1,449	67	1,516
H-Clinical Serv	314	2.7039	2,005		2,005	93	2,098
H-Comm. Disease	131	1.1280	836		836	39	875
H-STD	111	0.9558	709		709	33	742
H-Health Care Ac	2	0.0172	13		13	1	14
H-HIV Counseling	32	0.2756	204		204	9	213
H-Env Admin	71	0.6114	453		453	21	474
H-Env FS&F	265	2.2819	1,692		1,692	78	1,770
H-Env LW&W	161	1.3864	1,028		1,028	48	1,076
Tax Prep VITA	36	0.3100	230		230	11	241
Tax Prep CSBG	3	0.0258	19		19	1	20
Emerg Prep Bio	113	0.9730	721		721	33	754
H1N1 Phase 1&2	83	0.7147	530		530	25	555
H1N1 Phase 3	154	1.3261	983		983	45	1,028
AAA Admin	113	0.9730	721		721	33	754
AAA Providers	262	2.2561	1,673		1,673	77	1,750
AAA Care Mgmt.	594	5.1150	3,792		3,792	175	3,967
AAA Ombudsman	56	0.4822	358		358	17	375

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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 Info Assist.	13	0.1119	83		83	4	87
Healthy Start	323	2.7814	2,062		2,062	95	2,157
AIDS Coun & Test	54	0.4650	345		345	16	361
Nurse Family	159	1.3692	1,015		1,015	47	1,062
MCIR	95	0.8180	607		607	28	635
CSHCS	68	0.5856	434		434	20	454
BCCCP Coord.	139	1.1969	887		887	41	928
BCCCP Komen Gt	12	0.1033	77		77	4	81
IAP	74	0.6372	472		472	22	494
Clean Sweep Pest	13	0.1119	83		83	4	87
W.I.C.	148	1.2744	945		945	44	989
CLPPP	36	0.3100	230		230	11	241
Walk for Warmth	13	0.1119	83		83	4	87
LIHEAP	72	0.6200	460		460	21	481
CDBG Housing	5	0.0431	32		32	1	33
Emerg Needs EAP	105	0.9042	670		670	31	701
Emerg Needs LCA	9	0.0775	57		57	3	60
Weather DHS	148	1.2744	945		945	44	989
Weather MPSC	115	0.9903	734		734	34	768
Weather ARRA	1,907	16.4213	12,175		12,175	563	12,738
CSBG	206	1.7739	1,315		1,315	61	1,376
CSBG ARRA	590	5.0805	3,767		3,767	174	3,941
Head Start	2,722	23.4394	17,380		17,380	804	18,184
SubTotal	11,613	100.0000	74,143		74,143	3,365	77,508
TOTAL	11,613	100.0000	74,143		74,143	3,365	77,508

Allocation Basis: Number of transactions by HCS department

Allocation Source: Detail expense report - Finance

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	133.49	0.3700	455		455	11	466
Veterans Affairs	81.40	0.2256	278		278	7	285
Medical Exam	1,067.95	2.9603	3,644		3,644	90	3,734
Health Admin	81.40	0.2256	278	-56,172	-55,894	7	-55,887
H-Laboratory	11,737.74	32.5361	40,050		40,050	988	41,038
H-Vision/Hearing	1,750.66	4.8527	5,973		5,973	147	6,120
H-Haz Waste	423.27	1.1733	1,444		1,444	36	1,480
H-Clinical Serv	15,557.46	43.1243	53,085		53,085	1,310	54,395
H-Comm. Disease	2,918.87	8.0909	9,959		9,959	246	10,205
H-STD	1,188.10	3.2933	4,054		4,054	100	4,154
H-Env FS&F	1,030.27	2.8558	3,515		3,515	87	3,602
H-Env LW&W	105.39	0.2921	360		360	9	369
SubTotal	36,076.00	100.0000	123,095	-56,172	66,923	3,038	69,961
Direct Billed				56,172	56,172		56,172
TOTAL	36,076.00	100.0000	123,095		123,095	3,038	126,133

Allocation Basis: Dollar amount of assigned wages by program

Allocation Source: Reimbursement summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Specific Supt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	1,946	9.9190	3,138		3,138		3,138
Nazareth Facility	11,024	56.1904	17,778		17,778	896	18,674
Medical Exam	6,649	33.8906	10,722		10,722	540	11,262
SubTotal	19,619	100.0000	31,638		31,638	1,436	33,074
TOTAL	19,619	100.0000	31,638		31,638	1,436	33,074

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: Health & Community Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Finance Department	3,138	0	0	0	0	0	0
Health & Comm. Serv.	34,320	27,849	4,363	0	0	0	0
Nazareth Facility	29,847	5,210	3,899	0	0	0	0
CSA, MCHD, HPDP	36,969	20,472	2,955	9,935	0	2,618	0
Veterans Affairs	14,933	4,429	621	0	0	0	9,411
Medical Exam	16,608	528	528	0	0	0	0
Veterans Burial	1,602	0	467	0	0	0	0
Sold/Sail Relief	563	0	36	0	0	0	0
Health Admin	(44,534)	6,358	2,092	0	0	0	0
H-Education	3,122	1,423	223	0	0	1,108	0
H-Oral Health	57,129	29,032	4,824	19,744	0	0	0
H-Laboratory	76,348	14,895	2,871	0	0	14,243	0
H-Vision/Hearing	16,369	6,059	642	0	0	3,187	0
H-Haz Waste	24,429	7,643	1,465	0	0	7,269	0
H-Clinical Serv	69,640	5,737	1,455	5,955	0	0	0
H-Comm. Disease	30,407	10,787	1,677	6,863	0	0	0
H-STD	19,334	8,010	1,262	5,166	0	0	0
H-Health Care Ac	14	0	0	0	0	0	0
H-HIV Counseling	5,072	2,433	334	1,369	0	0	0
H-Env Admin	17,026	9,135	1,184	0	0	5,872	0
H-Env FS&F	40,225	17,947	2,715	0	0	13,468	0
H-Env LW&W	28,386	13,311	2,135	0	0	10,591	0
Tax Prep VITA	893	0	41	0	69	0	0
Tax Prep CSBG	1,040	413	92	0	154	0	0
Emerg Prep Bio	7,613	2,295	735	0	0	3,648	0
H1N1 Phase 1&2	6,188	390	880	0	0	4,363	0
H1N1 Phase 3	11,463	1,171	1,281	0	0	6,356	0
AAA Admin	15,915	4,200	880	0	0	0	7,371
AAA Providers	46,102	0	4,209	0	0	0	35,264
AAA Care Mgmt.	49,381	13,587	3,162	0	0	0	26,496
AAA Ombudsman	13,057	4,590	651	0	0	0	5,453
AAA Info Assist.	6,093	2,295	261	0	0	0	2,185
Healthy Start	28,260	9,685	2,975	12,178	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
AIDS Coun & Test	7,081	3,879	558	2,283	0	0	0
Nurse Family	24,763	12,255	2,105	8,618	0	0	0
MCIR	16,611	8,950	1,380	5,646	0	0	0
Infant Mortality	943	276	60	246	0	0	0
CSHCS	12,461	6,679	1,046	4,282	0	0	0
BCCCP Coord.	16,076	8,193	1,106	0	0	5,488	0
BCCCP Komen Gt	911	230	40	0	0	199	0
IAP	8,937	4,108	816	3,338	0	0	0
Clean Sweep Pest	470	0	34	0	0	168	0
W.I.C.	25,501	13,564	2,149	8,799	0	0	0
CLPPP	2,915	1,377	255	1,042	0	0	0
Walk for Warmth	157	0	26	0	44	0	0
LIHEAP	4,279	299	1,179	0	1,959	0	0
CDBG Housing	725	253	29	0	49	0	0
Emerg Needs EAP	2,806	0	520	0	862	0	0
Emerg Needs LCA	905	0	46	0	76	0	0
Weather Energy Opt	1,211	0	387	0	643	0	0
Weather DHS	5,346	322	566	0	940	0	0
Weather MPSC	4,111	482	1,007	0	1,673	0	0
Weather ARRA	57,116	14,321	10,277	0	17,070	0	0
CSBG	23,746	14,115	2,627	0	4,363	0	0
CSBG ARRA	18,311	3,832	3,824	0	6,353	0	0
Head Start	240,483	161,657	21,433	0	35,595	0	0
Head Start ARRA	5,825	3,466	683	0	1,134	0	0
Direct Billed	56,172	0	0	0	0	0	0
Total	1,204,814	488,142	103,068	95,464	70,984	78,578	86,180

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purchasing	Billing/Reimb	Specific Supt
Finance Department	0	0	0	3,138
Health & Comm. Serv.	691	1,417	0	0
Nazareth Facility	723	875	466	18,674
CSA, MCHD, HPDP	0	989	0	0
Veterans Affairs	0	187	285	0
Medical Exam	181	375	3,734	11,262
Veterans Burial	0	1,135	0	0
Sold/Sail Relief	0	527	0	0
Health Admin	2,169	734	(55,887)	0
H-Education	181	187	0	0
H-Oral Health	1,084	2,445	0	0
H-Laboratory	181	3,120	41,038	0
H-Vision/Hearing	0	361	6,120	0
H-Haz Waste	5,056	1,516	1,480	0
H-Clinical Serv	0	2,098	54,395	0
H-Comm. Disease	0	875	10,205	0
H-STD	0	742	4,154	0
H-Health Care Ac	0	14	0	0
H-HIV Counseling	723	213	0	0
H-Env Admin	361	474	0	0
H-Env FS&F	723	1,770	3,602	0
H-Env LW&W	904	1,076	369	0
Tax Prep VITA	542	241	0	0
Tax Prep CSBG	361	20	0	0
Emerg Prep Bio	181	754	0	0
H1N1 Phase 1&2	0	555	0	0
H1N1 Phase 3	1,627	1,028	0	0
AAA Admin	2,710	754	0	0
AAA Providers	4,879	1,750	0	0
AAA Care Mgmt.	2,169	3,967	0	0
AAA Ombudsman	1,988	375	0	0
AAA Info Assist.	1,265	87	0	0
Healthy Start	1,265	2,157	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purchasing	Billing/Reimb	Specific Supt
AIDS Coun & Test	0	361	0	0
Nurse Family	723	1,062	0	0
MCIR	0	635	0	0
Infant Mortality	361	0	0	0
CSHCS	0	454	0	0
BCCCP Coord.	361	928	0	0
BCCCP Komen Gt	361	81	0	0
IAP	181	494	0	0
Clean Sweep Pest	181	87	0	0
W.I.C.	0	989	0	0
CLPPP	0	241	0	0
Walk for Warmth	0	87	0	0
LIHEAP	361	481	0	0
CDBG Housing	361	33	0	0
Emerg Needs EAP	723	701	0	0
Emerg Needs LCA	723	60	0	0
Weather Energy Opt	181	0	0	0
Weather DHS	2,529	989	0	0
Weather MPSC	181	768	0	0
Weather ARRA	2,710	12,738	0	0
CSBG	1,265	1,376	0	0
CSBG ARRA	361	3,941	0	0
Head Start	3,614	18,184	0	0
Head Start ARRA	542	0	0	0
Direct Billed	0	0	56,172	0
Total	45,683	77,508	126,133	33,074

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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, 2010
Schedule .2 - Costs To Be Allocated
For Department Nazareth Facility

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	28,258	6	28,264	
Termination Payoff	2,750		2,750	
Finance Department	8,204	593	8,797	
Building & Grounds Department	249,685	19,970	269,655	
County Administration Dept	4,155	112	4,267	
Legal Services Department	1,591	22	1,613	
Human Resources	6,397	77	6,474	
Purchasing Department	1,853	15	1,868	
Treasurer	657	3	660	
Health & Comm. Serv.	28,452	1,395	29,847	
Total Allocated Additions:	332,002	22,193	354,195	354,195
Total To Be Allocated:	332,002	22,193		354,195

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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	332,002	0	332,002
1st Allocation	332,002	0	332,002
Allocation Step 2			
Inbound- All Others	22,193	0	22,193
2nd Allocation	22,193	0	22,193
Total For 0180 Nazareth Facility			
Total Allocated	354,195	0	354,195

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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.	33,586.69	4.2553	14,128		14,128		14,128
CSA, MCHD, HPDP	25,219.28	3.1952	10,608		10,608	741	11,349
Veterans Affairs	13,297.66	1.6847	5,593		5,593	391	5,984
Medical Exam	5,883.51	0.7454	2,475		2,475	173	2,648
MSU Extension	49,845.84	6.3152	20,967		20,967	1,464	22,431
Parks	6,515.57	0.8255	2,741		2,741	191	2,932
Health Admin	10,143.07	1.2851	4,266		4,266	298	4,564
H-Education	1,485.74	0.1882	625		625	44	669
H-Oral Health	35,026.81	4.4377	14,733		14,733	1,029	15,762
H-Laboratory	63,390.28	8.0312	26,664		26,664	1,862	28,526
H-Vision/Hearing	8,317.02	1.0537	3,498		3,498	244	3,742
H-Clinical Serv	23,635.57	2.9945	9,942		9,942	694	10,636
H-Comm. Disease	17,559.12	2.2247	7,386		7,386	516	7,902
H-STD	25,872.72	3.2779	10,883		10,883	760	11,643
H-HIV Counseling	4,351.14	0.5513	1,830		1,830	128	1,958
H-Env Admin	9,705.92	1.2297	4,083		4,083	285	4,368
H-Env FS&F	16,546.08	2.0963	6,960		6,960	486	7,446
H-Env LW&W	14,663.49	1.8578	6,168		6,168	431	6,599
Mental Health	189,912.00	24.0607	79,882		79,882	5,576	85,458
Emerg Prep Bio	2,741.04	0.3473	1,153		1,153	80	1,233
H1N1 Phase 1&2	276.97	0.0351	117		117	8	125
H1N1 Phase 3	1,235.46	0.1565	520		520	36	556
AAA Admin	10,286.72	1.3033	4,327		4,327	302	4,629
AAA Care Mgmt.	10,683.56	1.3536	4,494		4,494	314	4,808
AAA Ombudsman	4,631.33	0.5868	1,948		1,948	136	2,084
AAA Info Assist.	2,059.43	0.2609	866		866	60	926
Healthy Start	11,552.64	1.4637	4,859		4,859	339	5,198
AIDS Coun & Test	5,084.86	0.6442	2,139		2,139	149	2,288
Nurse Family	10,290.15	1.3037	4,328		4,328	302	4,630
MCIR	5,880.09	0.7450	2,473		2,473	173	2,646

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
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
Infant Mortality	89.69	0.0114	38		38	3	41
CSHCS	8,752.66	1.1089	3,682		3,682	257	3,939
BCCCP Coord.	9,967.91	1.2629	4,193		4,193	293	4,486
BCCCP Komen Gt	210.35	0.0267	88		88	6	94
IAP	2,840.35	0.3599	1,195		1,195	83	1,278
W.I.C.	39,776.84	5.0395	16,731		16,731	1,168	17,899
CLPPP	2,382.91	0.3019	1,002		1,002	70	1,072
LIHEAP	413.07	0.0523	174		174	12	186
CDBG Housing	271.76	0.0344	114		114	8	122
Weather DHS	386.43	0.0490	163		163	11	174
Weather MPSC	570.13	0.0722	240		240	17	257
Weather ARRA	19,305.34	2.4459	8,120		8,120	567	8,687
CSBG	22,072.43	2.7965	9,284		9,284	648	9,932
CSBG ARRA	4,096.59	0.5190	1,723		1,723	120	1,843
Head Start	52,198.26	6.6133	21,956		21,956	1,533	23,489
Non Allocated	6,283.00	0.7960	2,643		2,643	185	2,828
SubTotal	789,297.48	100.0000	332,002		332,002	22,193	354,195
TOTAL	789,297.48	100.0000	332,002		332,002	22,193	354,195

Allocation Basis: Dollar amount of building charges by program

Allocation Source: Building charges distribution summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Health & Comm. Serv.	14,128	14,128
CSA, MCHD, HPDP	11,349	11,349
Veterans Affairs	5,984	5,984
Medical Exam	2,648	2,648
MSU Extension	22,431	22,431
Parks	2,932	2,932
Health Admin	4,564	4,564
H-Education	669	669
H-Oral Health	15,762	15,762
H-Laboratory	28,526	28,526
H-Vision/Hearing	3,742	3,742
H-Clinical Serv	10,636	10,636
H-Comm. Disease	7,902	7,902
H-STD	11,643	11,643
H-HIV Counseling	1,958	1,958
H-Env Admin	4,368	4,368
H-Env FS&F	7,446	7,446
H-Env LW&W	6,599	6,599
Mental Health	85,458	85,458
Emerg Prep Bio	1,233	1,233
H1N1 Phase 1&2	125	125
H1N1 Phase 3	556	556
AAA Admin	4,629	4,629
AAA Care Mgmt.	4,808	4,808
AAA Ombudsman	2,084	2,084
AAA Info Assist.	926	926
Healthy Start	5,198	5,198
AIDS Coun & Test	2,288	2,288
Nurse Family	4,630	4,630
MCIR	2,646	2,646
Infant Mortality	41	41
CSHCS	3,939	3,939
BCCCP Coord.	4,486	4,486

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
BCCCP Komen Gt	94	94
IAP	1,278	1,278
W.I.C.	17,899	17,899
CLPPP	1,072	1,072
LIHEAP	186	186
CDBG Housing	122	122
Weather DHS	174	174
Weather MPSC	257	257
Weather ARRA	8,687	8,687
CSBG	9,932	9,932
CSBG ARRA	1,843	1,843
Head Start	23,489	23,489
Non Allocated	2,828	2,828
Direct Billed	0	0
Total	354,195	354,195

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County of Kalamazoo, Michigan
CSA, MCHD, HPDP
Nature and Extent of Services

The Personal Health Administration Divisions are 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 are made up from the following divisions:

Clinical Services Administration (CSA)

Maternal and Child Health Division (MCHD)

Health Promotion & Disease Prevention (HPDP)

These costs have been assigned to the following activities and allocated as follows:

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, 2010
Schedule .2 - Costs To Be Allocated
For Department CSA, MCHD, HPDP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	660,465			660,465
Term Payoff	(26,089)			
Total Deductions:	(26,089)			(26,089)
Insurance	7,496	7	7,503	
Termination Payoff	7,862		7,862	
Finance Department	5,698	413	6,111	
County Administration Dept	4,520	122	4,642	
Information Systems	14,174	402	14,576	
Legal Services Department	1,730	24	1,754	
Human Resources	6,959	84	7,043	
Purchasing Department	607	4	611	
Treasurer	173	1	174	
Health & Comm. Serv.	35,303	1,666	36,969	
Nazareth Facility	10,608	741	11,349	
Total Allocated Additions:	95,130	3,464	98,594	98,594
Misc Reimb	(239)			
Total Departmental Cost Adjustments:	(239)			(239)
Total To Be Allocated:	729,267	3,464		732,731

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department CSA, MCHD, HPDP

	Total	General & Admin	Prog Mgmt 1	Prog Mgmt 2	Prog Mgmt 3
Wages & Benefits					
SALARIES & WAGES	414,778	0	182,191	57,542	61,162
FRINGE BENEFITS	151,394	0	66,500	21,003	22,324
Other Expense & Cost					
*Term Payoff	26,089	26,089	0	0	0
Supplies	4,524	0	1,913	541	875
Communications	13,550	0	6,061	1,866	1,834
Contract Services	11,920	0	7,335	0	0
Travel	2,598	0	1,215	361	263
Incentives	305	0	183	7	0
Advertising	575	0	338	25	0
Building Rent	25,219	0	11,152	2,870	4,226
Training	7,121	0	3,759	838	175
Expendable Equip	2,392	0	813	88	983
Departmental Totals					
Total Expenditures	660,465	26,089	281,460	85,141	91,842
Deductions					
Total Deductions	(26,089)	(26,089)	0	0	0
Cost Adjustments					
Misc Reimb	(239)	0	(157)	(82)	0
Functional Cost	634,137	0	281,303	85,059	91,842
Allocation Step 1					
Inbound- All Others	95,130	0	41,786	13,197	14,028
1st Allocation	729,267	0	323,089	98,256	105,870
Allocation Step 2					
Inbound- All Others	3,464	0	1,521	481	511
2nd Allocation	3,464	0	1,521	481	511

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department CSA, MCHD, HPDP

	Total	General & Admin	Prog Mgmt 1	Prog Mgmt 2	Prog Mgmt 3
Total For 0190 CSA, MCHD,					
Total Allocated	732,731	0	324,610	98,737	106,381

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department CSA, MCHD, HPDP

	Clinical Supt.
Wages & Benefits	
SALARIES & WAGES	113,883
FRINGE BENEFITS	41,567
Other Expense & Cost	
*Term Payoff	0
Supplies	1,195
Communications	3,789
Contract Services	4,585
Travel	759
Incentives	115
Advertising	212
Building Rent	6,971
Training	2,349
Expendable Equip	508
Departmental Totals	
Total Expenditures	175,933
Deductions	
Total Deductions	0
Cost Adjustments	
Misc Reimb	0
Functional Cost	175,933
Allocation Step 1	
Inbound- All Others	26,119
1st Allocation	202,052
Allocation Step 2	
Inbound- All Others	951
2nd Allocation	951

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department CSA, MCHD, HPDP

	Clinical Supt.
Total For 0190 CSA, MCHD,	
Total Allocated	203,003

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department CSA, MCHD, HPDP

Activity - Prog Mgmt 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical Serv	325,157	23.8426	77,033		77,033	363	77,396
H-Comm. Disease	374,776	27.4808	88,787		88,787	418	89,205
H-STD	282,117	20.6866	66,836		66,836	315	67,151
H-HIV Counseling	74,757	5.4817	17,711		17,711	83	17,794
AIDS Coun & Test	124,685	9.1427	29,539		29,539	139	29,678
IAP	182,275	13.3656	43,183		43,183	203	43,386
SubTotal	1,363,767	100.0000	323,089		323,089	1,521	324,610
TOTAL	1,363,767	100.0000	323,089		323,089	1,521	324,610

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: Trial Balance

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department CSA, MCHD, HPDP

Activity - Prog Mgmt 2

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Healthy Start	664,990	29.8404	29,321		29,321	143	29,464
Nurse Family	470,595	21.1172	20,749		20,749	102	20,851
MCIR	308,301	13.8345	13,593		13,593	67	13,660
Infant Mortality	13,438	0.6030	592		592	3	595
CSHCS	233,788	10.4908	10,308		10,308	50	10,358
W.I.C.	480,473	21.5604	21,184		21,184	104	21,288
CLPPP	56,910	2.5537	2,509		2,509	12	2,521
SubTotal	2,228,495	100.0000	98,256		98,256	481	98,737
TOTAL	2,228,495	100.0000	98,256		98,256	481	98,737

Allocation Basis: Dollar amount of expense by benefiting program

Allocation Source: Trial Balance

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department CSA, MCHD, HPDP

Activity - Prog Mgmt 3

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Education	49,916	3.2673	3,459		3,459	17	3,476
H-Oral Health	1,077,997	70.5616	74,704		74,704	360	75,064
H-Vision/Hearing	143,593	9.3990	9,951		9,951	48	9,999
BCCCP Coord.	247,280	16.1860	17,136		17,136	83	17,219
BCCCP Komen Gt	8,954	0.5861	620		620	3	623
SubTotal	1,527,740	100.0000	105,870		105,870	511	106,381
TOTAL	1,527,740	100.0000	105,870		105,870	511	106,381

Allocation Basis: Dollar amount of expense by benefiting program

Allocation Source: Trial Balance

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department CSA, MCHD, HPDP

Activity - Clinical Supt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical Serv	6,989.00	59.8271	120,882		120,882	569	121,451
H-Comm. Disease	1,515.00	12.9687	26,203		26,203	123	26,326
H-STD	3,178.00	27.2042	54,967		54,967	259	55,226
SubTotal	11,682.00	100.0000	202,052		202,052	951	203,003
TOTAL	11,682.00	100.0000	202,052		202,052	951	203,003

Allocation Basis: Number of Patient Visits by type

Allocation Source: Patient visit summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department CSA, MCHD, HPDP

Receiving Department	Total	Prog Mgmt 1	Prog Mgmt 2	Prog Mgmt 3	Clinical Supt.
H-Education	3,476	0	0	3,476	0
H-Oral Health	75,064	0	0	75,064	0
H-Vision/Hearing	9,999	0	0	9,999	0
H-Clinical Serv	198,847	77,396	0	0	121,451
H-Comm. Disease	115,531	89,205	0	0	26,326
H-STD	122,377	67,151	0	0	55,226
H-HIV Counseling	17,794	17,794	0	0	0
Healthy Start	29,464	0	29,464	0	0
AIDS Coun & Test	29,678	29,678	0	0	0
Nurse Family	20,851	0	20,851	0	0
MCIR	13,660	0	13,660	0	0
Infant Mortality	595	0	595	0	0
CSHCS	10,358	0	10,358	0	0
BCCCP Coord.	17,219	0	0	17,219	0
BCCCP Komen Gt	623	0	0	623	0
IAP	43,386	43,386	0	0	0
W.I.C.	21,288	0	21,288	0	0
CLPPP	2,521	0	2,521	0	0
Direct Billed	0	0	0	0	0
Total	732,731	324,610	98,737	106,381	203,003

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Internal Service Fund

Schedules

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2010

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 2010 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 .7 months of excess 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 previously included in the group of Internal Service Funds but was accounted for in the General Fund starting in 2010. The ending balances remaining in Fund 105 were closed out and consolidated with the operating expense included in the General Fund. Because Fund 105 was always allocated in the cost plan each year, any balance included in retained earning prior to close out is not applicable.

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. The county has added salary positions to this fund starting 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 excess WCR decreased to 16.6 months in 2010. 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, 2010

Income Statement:	**Total**	**Employee Benefits**	**Information Systems**	**Technology**	**Nazareth Facility**	**Central Stores**	**HSD Personnel Pool**
Operating Revenues	24,163,358	21,289,257	-	799,288	832,879	1,067,035	174,899
Operating Expenses	(23,966,841)	(21,432,748)	89,957	(589,023)	(850,679)	(1,009,449)	(174,899)
Depreciation	(209,914)	-	(651)	(185,344)	(20,741)	(3,178)	-
Total Expenses	(24,176,755)	(21,432,748)	89,306	(774,367)	(871,420)	(1,012,627)	(174,899)
Net Profit/(Loss)	(13,397)	(143,491)	89,306	24,921	(38,541)	54,408	-
Non Operating Revenue/(Exp)	-	-	-	-	-	-	-
Operating Transfers In/(Out)	(466,765)	-	(466,765)	-	-	-	-
Net Increase/(Decrease)	(480,162)	(143,491)	(377,459)	24,921	(38,541)	54,408	-
Beginning R.E. per CAFR	10,130,063	7,723,616	377,459	1,614,120	334,590	80,278	-
Ending R.E. per CAFR	$ 9,649,901	$ 7,580,125	$ -	$ 1,639,041	$ 296,049	$ 134,686	$ -
A-87 R.E. Adjustments:							
Prior Year Adjustments	(4,376,495)	(2,747,849)	(377,459)	(656,208)	(353,851)	(241,128)	-
Current Year Adjustments	253,895	(10,289)	377,459	(67,539)	-	(45,736)	-
Total Adjustments	(4,122,600)	(2,758,138)	-	(723,747)	(353,851)	(286,864)	-
A-87 Adjusted R.E.	5,527,301	4,821,987	-	915,294	(57,802)	(152,178)	-
Sixty Day Operating Expense	(4,009,466)	(3,572,125)	-	(98,171)	(141,780)	(168,242)	(29,150)
Excess Reserves	$ 1,517,835	$ 1,249,862	$ -	$ 817,124	$ (199,582)	$ (320,420)	$ (29,150)
Excess months of WCR		0.7	N/A	16.6	(2.8)	(3.8)	(2.0)

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

December 31, 2010	*Employee Benefits*	*Information Systems*	*Technology*	*Nazareth Facility*	*Central Stores*	*HSD Personnel Pool*	*Total*
Assets:							
Cash	$ 1,551,223	$ -	$ 805,053	$ 141,717	$ 108,636	$ 4,840	**$ 2,611,469**
Investments	7,000,986	-	-	-	-	-	**7,000,986**
Receivables - Accounts	591,826	-	276	53	2,205	-	**594,360**
Receivables - Intergovernmental	17,271	-	-	-	-	-	**17,271**
Due from federal government	929	-	-	-	-	-	**929**
Accrued interest	37,406	-	-	-	-	-	**37,406**
Inventories	10,493	-	1,879	154	86,555	-	**99,081**
Prepaid items	75,757	-	80,040	11,378	231	-	**167,406**
Total Current Assets	9,285,891	-	887,248	153,302	197,627	4,840	**10,528,908**
Property, Plant, and Equipment, net of accumulated depreciation	-	-	808,686	214,760	2,236	-	**1,025,682**
Total Assets	$ 9,285,891	$ -	$ 1,695,934	$ 368,062	$ 199,863	$ 4,840	**$ 11,554,590**
Liabilities and Net Assets							
Liabilities:							
Accounts payable	$ 636,738	$ -	$ 44,709	$ 51,042	$ 47,509	$ 198	**$ 780,196**
Due to other funds	71,217	-	-	-	-	-	**71,217**
Accrued liabilities	165,341	-	12,184	20,971	7,722	4,642	**210,860**
Liability for estimated claims	814,468	-	-	-	-	-	**814,468**
Deposits payable	18,002	-	-	-	9,946	-	**27,948**
Total Liabilities	1,705,766	-	56,893	72,013	65,177	4,840	**1,904,689**
Net Assets:							
Investment in capital assets, net of related debt	-	-	808,686	214,760	2,236	-	**1,025,682**
Unrestricted	7,580,125	-	830,355	81,289	132,450	-	**8,624,219**
Total Net Assets	7,580,125	-	1,639,041	296,049	134,686	-	**9,649,901**
Total Liabilities and Net Assets	$ 9,285,891	$ -	$ 1,695,934	$ 368,062	$ 199,863	$ 4,840	**$ 11,554,590**

County of Kalamazoo, Michigan

Combining Statement of Revenues, Expenses, and Changes in Net Assets - Internal Service Funds

Year Ended December 31, 2010	*Employee Benefits*	*Information Systems*	*Technology*	*Nazareth Facility*	*Central Stores*	*HSD Personnel Pool*	*Total*
Operating Revenues -							
Charges for services	$ 21,289,257	$ -	$ 799,288	$ 832,879	$ 1,067,035	$ 174,899	**$ 24,163,358**
Operating Expenses:							
Operating expenses	-	(89,957)	589,023	850,679	1,009,449	174,899	**2,534,093**
Depreciation and amortization	-	651	185,344	20,741	3,178	-	**209,914**
Employee benefits	21,432,748	-	-	-	-	-	**21,432,748**
Total Operating Expenses	21,432,748	(89,306)	774,367	871,420	1,012,627	174,899	**24,176,755**
Operating Income (Loss)	(143,491)	89,306	24,921	(38,541)	54,408	-	**(13,397)**
Transfers Out - General Fund	-	(466,765)	-	-	-	-	**(466,765)**
Change in Net Assets	(143,491)	(377,459)	24,921	(38,541)	54,408	-	**(480,162)**
Net Assets, beginning of year	7,723,616	377,459	1,614,120	334,590	80,278	-	**10,130,063**
Net Assets, end of year	$ 7,580,125	$ -	$ 1,639,041	$ 296,049	$ 134,686	$ -	**$ 9,649,901**

County of Kalamazoo, Michigan

Combining Statement of Cash Flows
Internal Service Funds

Year Ended December 31, 2010	*Employee Benefits*	*Information Systems*	*Technology*	*Nazareth Facility*	*Central Stores*	*HSD Personnel Pool*	*Total*
Operating Activities:							
Cash received from interfund services provided	$ 21,271,441	$ -	$ 799,012	$ 832,843	$1,067,936	$ 174,899	**$ 24,146,131**
Cash paid to employees	(972,704)	(22,349)	-	(227,314)	(112,005)	(97,841)	**(1,432,213)**
Cash paid for interfund services used	(1,500,088)	-	-	(93,480)	(40,359)	(40,750)	**(1,674,677)**
Cash paid to suppliers	(19,249,056)	(4,793)	(587,421)	(538,916)	(855,941)	(36,427)	**(21,272,554)**
Cash Provided by (Used in) Operating Activities	(450,407)	(27,142)	211,591	(26,867)	59,631	(119)	**(233,313)**
Cash Used in Investing Activities -							
Purchase of investments	(5,000,986)	-	-	-	-	-	**(5,000,986)**
Cash Used in Non-Capital Financing Activities -							
Transfers to other funds	-	(466,765)	-	-	-	-	**(466,765)**
Cash Used in Capital and Related Financing Activities -							
Acquisition of capital assets	-	-	(393,918)	(7,700)	-	-	**(401,618)**
Net Increase (Decrease) in Cash	(5,451,393)	(493,907)	(182,327)	(34,567)	59,631	(119)	**(6,102,682)**
Cash, beginning of year	7,002,616	493,907	987,380	176,284	49,005	4,959	**8,714,151**
Cash, end of year	$ 1,551,223	$ -	$ 805,053	$ 141,717	$ 108,636	$ 4,840	**$ 2,611,469**
Reconciliation of Operating Income (Loss) to Cash Provided by (Used in) Operating Activities:							
Operating income (loss)	$ (143,491)	$ 89,306	$ 24,921	$ (38,541)	$ 54,408	$ -	**$ (13,397)**
Depreciation and amortization	-	651	185,344	20,741	3,178	-	**209,914**
Changes in assets and liabilities:							
(Increase) decrease in:							
Accounts receivable	22,944	-	(276)	(36)	901	-	**23,533**
Interest receivable	(23,489)	-	-	-	-	-	**(23,489)**
Due from other funds	(17,271)	-	-	-	-	-	**(17,271)**
Inventories	(10,493)	-	17,353	-	(5,122)	-	**1,738**
Prepaid items	(13,864)	-	(54,383)	(10,473)	(231)	-	**(78,951)**
Increase (decrease) in:							
Accounts payable	(341,404)	(4,793)	36,878	2,568	11,495	(1,236)	**(296,492)**
Due to other funds	24,138	-	-	-	-	-	**24,138**
Accrued expenses	(119,723)	(112,306)	1,754	(1,126)	(5,825)	1,117	**(236,109)**
Liability for estimated claims	190,637	-	-	-	-	-	**190,637**
Deposits payable	(18,391)	-	-	-	827	-	**(17,564)**
Cash Provided by (Used in) Operating Activities	$ (450,407)	$ (27,142)	$ 211,591	$ (26,867)	$ 59,631	$ (119)	**$ (233,313)**

County of Kalamazoo, Michigan

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

Year Ended December 31, 2010	*Original Budget*	*Final Budget*	*Actual*	*Variance with Final Budget Positive (Negative)*
Operating Expenses:				
Employment expenses	$ -	$ -	$ (89,957)	**$ 89,957**
Depreciation	-	-	651	**(651)**
Total Operating Expenses	-	-	(89,306)	**89,306**
Operating Income	-	-	89,306	**89,306**
Transfers Out -				
General Fund	-	-	(466,765)	**466,765**
Change in Net Assets	-	-	(377,459)	**556,071**
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

Year Ended December 31, 2010	*Original Budget*	*Final Budget*	*Actual*	*Variance with Final Budget Positive (Negative)*
Operating Revenues -				
Charges for services	$ 1,088,500	$ 1,075,400	$ 1,067,035	**$ (8,365)**
Operating Expenses:				
Employment expenses	178,400	174,500	146,539	**27,961**
Contractual and other	241,000	242,300	206,918	**35,382**
Supplies	669,500	655,400	655,992	**(592)**
Depreciation	3,200	3,200	3,178	**22**
Total Operating Expenses	1,092,100	1,075,400	1,012,627	**62,773**
Change in Net Assets	(3,600)	-	54,408	**54,408**
Net Assets, beginning of year	80,278	80,278	80,278	**-**
Net Assets, end of year	$ 76,678	$ 80,278	$ 134,686	**$ 54,408**