

**KALAMAZOO COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2011**

Based on Actual Costs
For The Year Ended
December 31, 2011

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

3941 Traxler Court
Bay City, Michigan 48706
(989) 684-4111
(989) 684-6062 FAX

KALAMAZOO COUNTY, MICHIGAN

COUNTY-WIDE COST ALLOCATION PLAN

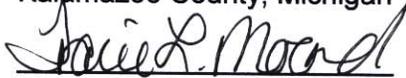
Certification by the Responsible County Official

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, 2011 to establish cost allocations or billings for the year beginning January 1, 2013, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87) and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

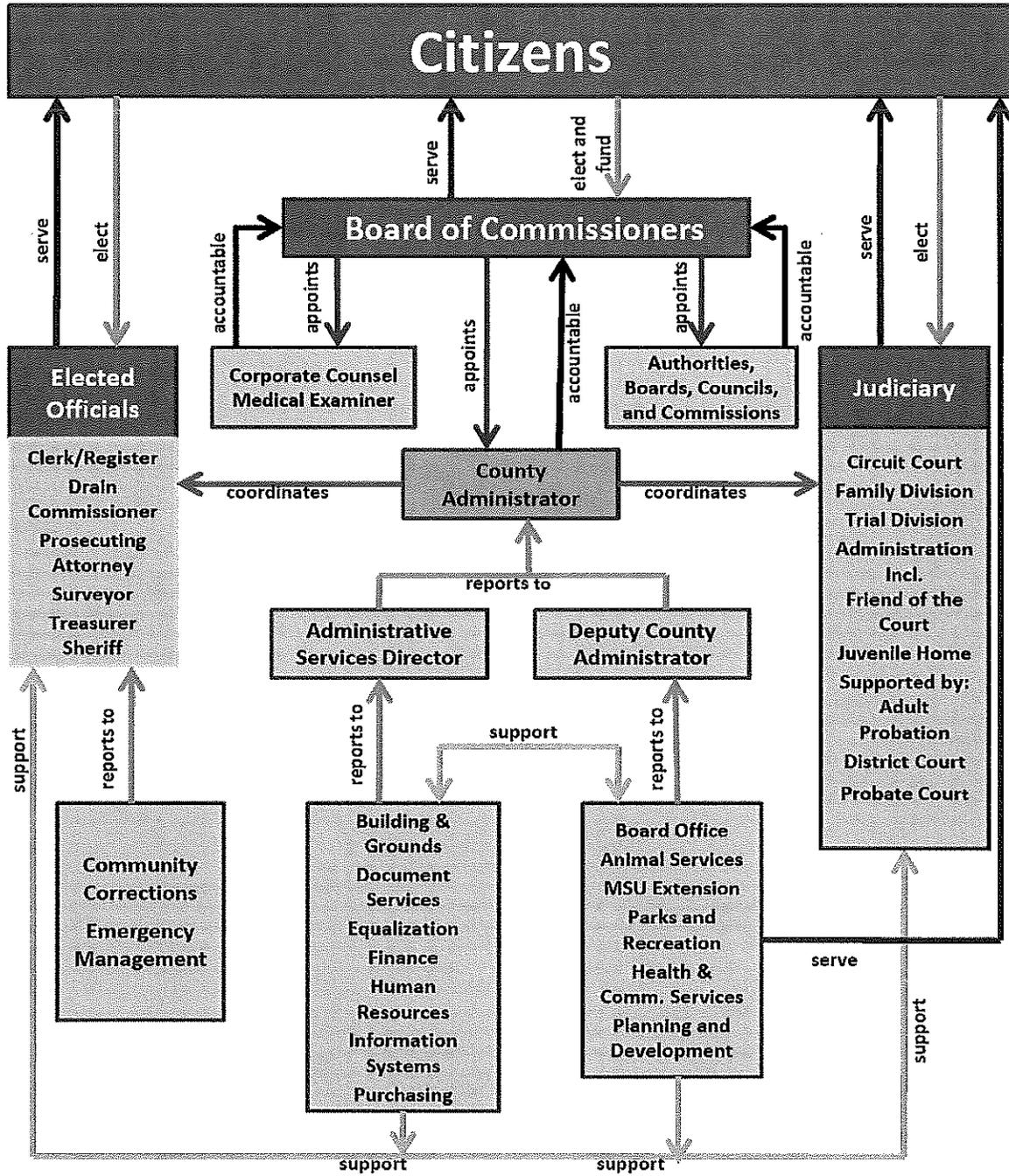
2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect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

I declare that the foregoing is true and correct.

Signature: Kalamazoo County, Michigan

Name of Official: Tracie L. Moored
Title: Director, Finance and Administrative Services
Date: 9/17/12

County of Kalamazoo, Michigan

Organization Chart



INTRODUCTION

The cost allocation plan for indirect services provided by central service departments is based on actual expenditures for the fiscal year ended 2011. 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.

Based On The Year Ended December 31, 2011

Table of Contents

	Summary	Page #
Summary Data		
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	23
Schedule C - Summary Of Allocated Costs	C	28
Schedule D - Detail Of Allocated Costs	D	33
Schedule E - Summary Of Allocation Basis	E	48
Building Use Charge		
Detail		
Page #		
Narrative	1.1	52
Schedule .2 - Detail Costs To Be Allocated	1.2	53
Schedule .3 - Costs To Be Allocated By Activity	1.3	54
Schedule .4 - Detail Activity Allocations-Courthouse	1.4.1	56
Schedule .4 - Detail Activity Allocations-Parks & Rec	1.4.2	57
Schedule .4 - Detail Activity Allocations-Radio Tower	1.4.3	58
Schedule .4 - Detail Activity Allocations-Juvenile Home	1.4.4	59
Schedule .4 - Detail Activity Allocations-Law Enf Fac	1.4.5	60
Schedule .4 - Detail Activity Allocations-Lake Lamont	1.4.6	61
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	1.4.7	62
Schedule .4 - Detail Activity Allocations-Admin Bldg	1.4.8	63
Schedule .5 - Allocation Summary	1.5	64
Equipment Use Charge		
Detail		
Page #		
Narrative	2.1	68
Schedule .2 - Detail Costs To Be Allocated	2.2	69
Schedule .3 - Costs To Be Allocated By Activity	2.3	70
Schedule .4 - Detail Activity Allocations-Equip Use Chrg	2.4.1	71
Schedule .4 - Detail Activity Allocations-Expendable Impv	2.4.2	72
Schedule .5 - Allocation Summary	2.5	73
Insurance		
Detail		
Page #		
Narrative	3.1	74
Schedule .2 - Detail Costs To Be Allocated	3.2	75
Schedule .3 - Costs To Be Allocated By Activity	3.3	76
Schedule .4 - Detail Activity Allocations-General Liab	3.4.1	78
Schedule .4 - Detail Activity Allocations-Sheriff Liab	3.4.2	82
Schedule .4 - Detail Activity Allocations-Auto Insur.	3.4.3	83
Schedule .4 - Detail Activity Allocations-Property Insur.	3.4.4	84
Schedule .4 - Detail Activity Allocations-Specific Claims	3.4.5	85
Schedule .5 - Allocation Summary	3.5	86

Based On The Year Ended December 31, 2011

Table of Contents

	Detail	Page #
Insurance - Property		
Narrative	4.1	90
Schedule .2 - Detail Costs To Be Allocated	4.2	91
Schedule .3 - Costs To Be Allocated By Activity	4.3	92
Schedule .4 - Detail Activity Allocations-Courthouse	4.4.1	94
Schedule .4 - Detail Activity Allocations-Juvenile Home	4.4.2	95
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	4.4.3	96
Schedule .4 - Detail Activity Allocations-Admin. Building	4.4.4	97
Schedule .4 - Detail Activity Allocations-Law Enf Center	4.4.5	98
Schedule .5 - Allocation Summary	4.5	99
Termination Payoff		
Narrative	5.1	101
Schedule .2 - Detail Costs To Be Allocated	5.2	102
Schedule .3 - Costs To Be Allocated By Activity	5.3	103
Schedule .4 - Detail Activity Allocations-Sick & Vac Pay	5.4.1	104
Schedule .5 - Allocation Summary	5.5	108
Finance Department		
Narrative	6.1	111
Schedule .2 - Detail Costs To Be Allocated	6.2	112
Schedule .3 - Costs To Be Allocated By Activity	6.3	113
Schedule .4 - Detail Activity Allocations-Accounting Serv	6.4.1	117
Schedule .4 - Detail Activity Allocations-Non-HCS Funds	6.4.2	123
Schedule .4 - Detail Activity Allocations-Payroll	6.4.3	124
Schedule .4 - Detail Activity Allocations-Retire System	6.4.4	128
Schedule .4 - Detail Activity Allocations-Audit Services	6.4.5	129
Schedule .4 - Detail Activity Allocations-Dept Support	6.4.6	135
Schedule .4 - Detail Activity Allocations-Grant Accountng	6.4.7	136
Schedule .5 - Allocation Summary	6.5	139
Building & Grounds Department		
Narrative	7.1	149
Schedule .2 - Detail Costs To Be Allocated	7.2	150
Schedule .3 - Costs To Be Allocated By Activity	7.3	151
Schedule .4 - Detail Activity Allocations-Admin Bldg	7.4.1	157
Schedule .4 - Detail Activity Allocations-Gull Rd CH	7.4.2	158
Schedule .4 - Detail Activity Allocations-Law Enf Fac.	7.4.3	159
Schedule .4 - Detail Activity Allocations-Court House	7.4.4	160
Schedule .4 - Detail Activity Allocations-Juvenile Home	7.4.5	161

Based On The Year Ended December 31, 2011

Table of Contents

Schedule .4 - Detail Activity Allocations-Central Garage	7.4.6	162
Schedule .4 - Detail Activity Allocations-Airport	7.4.7	163
Schedule .4 - Detail Activity Allocations-Parks	7.4.8	164
Schedule .4 - Detail Activity Allocations-Lake Lamont	7.4.9	165
Schedule .4 - Detail Activity Allocations-Nazareth bldg	7.4.10	166
Schedule .4 - Detail Activity Allocations-Crosstown	7.4.11	167
Schedule .4 - Detail Activity Allocations-Animal Shelter	7.4.12	168
Schedule .5 - Allocation Summary	7.5	169
Utilities	Detail	Page #
Narrative	8.1	173
Schedule .2 - Detail Costs To Be Allocated	8.2	174
Schedule .3 - Costs To Be Allocated By Activity	8.3	175
Schedule .4 - Detail Activity Allocations-Admin Bldg	8.4.1	177
Schedule .4 - Detail Activity Allocations-Gull Rd CH	8.4.2	178
Schedule .4 - Detail Activity Allocations-Center Bldg	8.4.3	179
Schedule .4 - Detail Activity Allocations-Law Enf Bldg	8.4.4	180
Schedule .4 - Detail Activity Allocations-Court House	8.4.5	181
Schedule .4 - Detail Activity Allocations-Lake Lamont	8.4.6	182
Schedule .5 - Allocation Summary	8.5	183
Security	Detail	Page #
Narrative	9.1	185
Schedule .2 - Detail Costs To Be Allocated	9.2	186
Schedule .3 - Costs To Be Allocated By Activity	9.3	187
Schedule .4 - Detail Activity Allocations-Mi. Ave. CH	9.4.1	189
Schedule .4 - Detail Activity Allocations-Admin Building	9.4.2	190
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	9.4.3	191
Schedule .4 - Detail Activity Allocations-Crosstown	9.4.4	192
Schedule .5 - Allocation Summary	9.5	193
County Administration Dept	Detail	Page #
Narrative	10.1	195
Schedule .2 - Detail Costs To Be Allocated	10.2	196
Schedule .3 - Costs To Be Allocated By Activity	10.3	197
Schedule .4 - Detail Activity Allocations-County Admin	10.4.1	199
Schedule .4 - Detail Activity Allocations-Legal Services	10.4.2	203
Schedule .5 - Allocation Summary	10.5	204



Based On The Year Ended December 31, 2011

Table of Contents

	Detail	Page #
Information Systems		
Narrative	11.1	208
Schedule .2 - Detail Costs To Be Allocated	11.2	209
Schedule .3 - Costs To Be Allocated By Activity	11.3	210
Schedule .4 - Detail Activity Allocations-Info Sys Supprt	11.4.1	211
Schedule .5 - Allocation Summary	11.5	215
Legal Services Department		
Narrative	12.1	218
Schedule .2 - Detail Costs To Be Allocated	12.2	219
Schedule .3 - Costs To Be Allocated By Activity	12.3	220
Schedule .4 - Detail Activity Allocations-Civil Counsel	12.4.1	222
Schedule .4 - Detail Activity Allocations-Retirement Sys	12.4.2	226
Schedule .4 - Detail Activity Allocations-Airport	12.4.3	227
Schedule .4 - Detail Activity Allocations-Jail Constr.	12.4.4	228
Schedule .5 - Allocation Summary	12.5	229
Human Resources		
Narrative	13.1	233
Schedule .2 - Detail Costs To Be Allocated	13.2	234
Schedule .3 - Costs To Be Allocated By Activity	13.3	235
Schedule .4 - Detail Activity Allocations-Personnel Admin	13.4.1	237
Schedule .4 - Detail Activity Allocations-OPEB	13.4.2	241
Schedule .5 - Allocation Summary	13.5	242
Purchasing Department		
Narrative	14.1	246
Schedule .2 - Detail Costs To Be Allocated	14.2	247
Schedule .3 - Costs To Be Allocated By Activity	14.3	248
Schedule .4 - Detail Activity Allocations-Purchasing	14.4.1	250
Schedule .4 - Detail Activity Allocations-Bids / RFP's	14.4.2	252
Schedule .4 - Detail Activity Allocations-Fixed Assets	14.4.3	253
Schedule .4 - Detail Activity Allocations-Building Auth.	14.4.4	255
Schedule .4 - Detail Activity Allocations-P-Card	14.4.5	256
Schedule .4 - Detail Activity Allocations-Cell Phones	14.4.6	260
Schedule .5 - Allocation Summary	14.5	263
Treasurer		
Narrative	15.1	267
Schedule .2 - Detail Costs To Be Allocated	15.2	268
Schedule .3 - Costs To Be Allocated By Activity	15.3	269

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Table of Contents

Schedule .4 - Detail Activity Allocations-Accounting	15.4.1	271
Schedule .4 - Detail Activity Allocations-Cash Rec Post	15.4.2	277
Schedule .5 - Allocation Summary	15.5	282
Health & Comm. Serv.	Detail	Page #
Narrative	16.1	287
Schedule .2 - Detail Costs To Be Allocated	16.2	288
Schedule .3 - Costs To Be Allocated By Activity	16.3	289
Schedule .4 - Detail Activity Allocations-Prog Admin	16.4.1	295
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 1	16.4.2	297
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 2	16.4.3	299
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 3	16.4.4	300
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 4	16.4.5	301
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 5	16.4.6	302
Schedule .4 - Detail Activity Allocations-Contract Admin	16.4.7	303
Schedule .4 - Detail Activity Allocations-HCS Purch/AP	16.4.8	305
Schedule .4 - Detail Activity Allocations-HCS Cash Rec	16.4.9	307
Schedule .4 - Detail Activity Allocations-Billing/Reimb	16.4.10	309
Schedule .4 - Detail Activity Allocations-Specific Supt	16.4.11	310
Schedule .5 - Allocation Summary	16.5	311
Nazareth Facility	Detail	Page #
Narrative	17.1	315
Schedule .2 - Detail Costs To Be Allocated	17.2	316
Schedule .3 - Costs To Be Allocated By Activity	17.3	317
Schedule .4 - Detail Activity Allocations-Nazareth Fac	17.4.1	318
Schedule .5 - Allocation Summary	17.5	320
CSA,MCHD,HPDP	Detail	Page #
Narrative	18.1	322
Schedule .2 - Detail Costs To Be Allocated	18.2	323
Schedule .3 - Costs To Be Allocated By Activity	18.3	324
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(a)	18.4.1	328
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(b)	18.4.2	329
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(c)	18.4.3	330
Schedule .4 - Detail Activity Allocations-Prog Mgmt 2	18.4.4	331
Schedule .4 - Detail Activity Allocations-Prog Mgmt 3	18.4.5	332
Schedule .4 - Detail Activity Allocations-Clinical Supt	18.4.6	333
Schedule .5 - Allocation Summary	18.5	334

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	4,274	88,422	25,924	24,307	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	2,839	11,891	11,329	7,997	0	0	1,420
Insurance - Property	1,140	26,350	8,486	6,474	0	0	0
Termination Payoff	0	17,487	12,536	18,945	0	0	3,506
Finance Department	3,980	129,392	27,361	26,690	0	77	11,905
Building & Grounds	20,523	439,263	203,577	116,680	0	0	27,332
Utilities	6,012	120,027	36,701	34,028	0	0	0
Security	1,293	251,648	129,982	10,028	0	0	16,918
County Administration Dept	6,865	22,317	27,389	19,333	0	0	3,432
Information Systems	2,473	119,955	124,895	0	58,123	0	14,840
Legal Services Department	3,395	11,040	13,548	9,564	0	0	1,698
Human Resources	0	36,283	44,529	31,432	0	0	5,580
Purchasing Department	76	4,169	2,157	545	0	0	1,079
Treasurer	88	33,782	24,947	7,743	0	0	2,707
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	52,958	1,312,026	693,361	313,766	58,123	77	90,417
Roll Forward	0	0	0	(25,262)	(38)	0	0
Cost With Roll Forward	52,958	1,312,026	693,361	288,504	58,085	77	90,417
Adjustments	0	0	0	0	0	0	0
Proposed Costs	52,958	1,312,026	693,361	288,504	58,085	77	90,417



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Adult Probation	Family Coun Serv	Election	Clerk/ROD	Resource Develop	Equalization	Pros Atty
Building Use Charge	22,705	0	0	10,548	285	2,523	26,968
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	89	1,795	167	805	3,860
Insurance - Property	6,055	0	0	2,813	76	673	8,630
Termination Payoff	0	0	142	(931)	774	2,614	(51,812)
Finance Department	1,226	336	1,910	9,255	1,155	2,919	11,688
Building & Grounds	73,479	0	0	50,650	1,368	12,113	136,830
Utilities	31,941	0	0	14,838	401	3,548	37,786
Security	6,870	0	0	3,191	86	764	86,277
County Administration Dept	0	0	214	4,340	404	1,946	9,331
Information Systems	0	0	1,237	14,840	1,237	6,184	34,626
Legal Services Department	0	0	106	2,147	199	963	4,616
Human Resources	0	0	348	7,057	656	3,164	15,171
Purchasing Department	49	0	6	562	146	30	1,305
Treasurer	68	1,694	502	23,208	46	154	3,904
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	142,393	2,030	4,554	144,313	7,000	38,400	329,180
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	142,393	2,030	4,554	144,313	7,000	38,400	329,180
Adjustments	0	0	0	0	0	0	0
Proposed Costs	142,393	2,030	4,554	144,313	7,000	38,400	329,180



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Pros Atty C.R.P.	P.A. CRP - DP	Drain Comm	Soil & Erosion	Sheriff Admin	Sheriff Jail	Sheriff Field Oper
Building Use Charge	4,501	0	1,457	285	122,619	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,415	0	424	257	39,311	22,058	21,385
Insurance - Property	1,172	0	389	76	39,175	0	0
Termination Payoff	(19,613)	0	697	511	(81,858)	19,771	31,161
Finance Department	11,750	0	3,407	2,168	17,684	24,397	17,684
Building & Grounds	21,459	0	6,996	1,368	480,319	2,220	31,466
Utilities	5,805	0	2,049	401	242,308	0	0
Security	9,510	0	441	86	0	0	0
County Administration Dept	3,420	0	1,025	622	12,183	21,768	17,730
Information Systems	0	9,894	2,473	2,473	22,260	29,680	32,153
Legal Services Department	1,692	0	507	308	6,027	10,768	8,771
Human Resources	5,560	0	1,667	1,011	19,806	35,391	28,826
Purchasing Department	246	0	552	18	4,612	914	2,423
Treasurer	447	0	216	973	8,287	1,491	922
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	47,364	9,894	22,300	10,557	932,733	168,458	192,521
Roll Forward	(30,074)	0	0	0	0	0	0
Cost With Roll Forward	17,290	9,894	22,300	10,557	932,733	168,458	192,521
Adjustments	0	0	0	0	0	0	0
Proposed Costs	17,290	9,894	22,300	10,557	932,733	168,458	192,521



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department**

Detail

Central Service Departments	Animal Control	Emergency Mgmt.	Veterans Affairs	Medical Exam	Veterans Burial	Sold/Sail Relief	MSU Extension
Building Use Charge	7,891	401	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	6,697	258	334	0	0	0	563
Insurance - Property	0	128	0	0	0	0	0
Termination Payoff	2,232	1,079	863	0	0	0	1,254
Finance Department	11,279	4,978	1,803	1,796	1,896	355	3,978
Building & Grounds	32,632	3,271	0	0	0	0	0
Utilities	11,481	794	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	2,919	626	807	0	0	0	1,361
Information Systems	18,550	3,710	2,473	2,473	0	0	19,786
Legal Services Department	1,445	310	400	0	0	0	673
Human Resources	4,747	1,017	1,313	0	0	0	2,212
Purchasing Department	2,594	2,126	151	36	0	35	245
Treasurer	17,173	348	73	477	192	28	300
Health & Comm. Serv.	0	0	8,345	17,712	4,140	360	0
Nazareth Facility	0	0	6,453	1,525	0	0	24,105
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	119,640	19,046	23,015	24,019	6,228	778	54,477
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	119,640	19,046	23,015	24,019	6,228	778	54,477
Adjustments	0	0	0	0	0	0	0
Proposed Costs	119,640	19,046	23,015	24,019	6,228	778	54,477



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Planning	Economic Develop	Employee Benefits	Law Enforce Fund	Technology Fund	Roads	Inmate Trust
Building Use Charge	2,181	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	23,114	0	0
Insurance	248	0	0	33,838	485	0	0
Insurance - Property	582	0	0	0	0	0	0
Termination Payoff	930	0	0	34,347	1,242	0	0
Finance Department	2,133	57	8,645	33,441	7,425	618	2,688
Building & Grounds	10,471	0	0	9,660	0	0	0
Utilities	3,068	0	0	0	0	0	0
Security	660	0	0	0	0	0	0
County Administration Dept	601	0	0	45,681	1,171	0	0
Information Systems	2,473	0	0	43,283	3,710	0	0
Legal Services Department	298	0	0	22,604	579	0	0
Human Resources	979	0	0	74,271	1,904	0	0
Purchasing Department	285	0	162	5,095	3,232	0	0
Treasurer	287	3	2,222	1,519	378	277	1,916
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	25,196	60	11,029	303,739	43,240	895	4,604
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	25,196	60	11,029	303,739	43,240	895	4,604
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,196	60	11,029	303,739	43,240	895	4,604



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Bail Bond	Parks	KRV Trailway Prg	Special Parks	Access & Visitat	Wireless Emerg.	Drain Comm Grant
Building Use Charge	0	327,536	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	39,095	397	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	(4,668)	745	0	0	0	0
Finance Department	7,629	31,394	12,154	137	272	333	618
Building & Grounds	0	125,054	0	0	0	0	0
Utilities	0	148,979	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	8,722	961	0	0	0	0
Information Systems	0	7,420	3,710	0	0	0	0
Legal Services Department	0	4,315	476	0	0	0	0
Human Resources	0	14,180	1,562	0	0	0	0
Purchasing Department	0	8,037	2,040	6	0	12	0
Treasurer	2,295	14,173	518	22	37	66	59
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	3,161	0	0	0	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	9,924	727,398	22,563	165	309	411	677
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,924	727,398	22,563	165	309	411	677
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,924	727,398	22,563	165	309	411	677



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Health Admin	H-Education	H-Oral Health	H-Laboratory	H-Vision/Hearing	H-Haz Waste	H-Child Health
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	334	167	2,539	1,094	441	559	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	999	467	4,476	(5,511)	917	1,341	0
Finance Department	3,741	1,777	9,761	10,366	2,256	5,669	1
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	807	404	5,221	2,644	1,066	1,353	0
Information Systems	4,947	1,237	12,366	11,129	3,710	4,947	0
Legal Services Department	400	199	2,583	1,308	527	669	0
Human Resources	1,313	656	8,488	4,300	1,733	2,199	0
Purchasing Department	283	128	1,170	2,956	12	1,094	0
Treasurer	347	89	2,996	15,647	320	2,149	7
Health & Comm. Serv.	(42,759)	5,372	59,811	91,789	22,018	25,772	2
Nazareth Facility	6,116	1,330	16,998	30,759	4,035	0	0
CSA,MCHD,HPDP	0	6,553	96,937	0	12,972	0	0
Total Allocated	(23,472)	18,379	223,346	166,481	50,007	45,752	10
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	(23,472)	18,379	223,346	166,481	50,007	45,752	10
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(23,472)	18,379	223,346	166,481	50,007	45,752	10



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	H-Clinical Serv	H-Comm. Disease	H-STD	H-Health Care Ac	H-HIV Counseling	H-Env Admin	H-Env FS&F
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	416	786	576	0	167	668	1,306
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,284	2,408	1,507	0	377	1,717	3,865
Finance Department	5,134	3,528	3,073	63	1,704	2,378	7,171
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	1,005	1,897	1,393	0	404	1,615	3,158
Information Systems	6,184	8,657	6,184	0	1,237	7,420	9,894
Legal Services Department	497	938	689	0	199	799	1,562
Human Resources	1,635	3,086	2,265	0	656	2,626	5,134
Purchasing Department	4,527	24	108	0	94	89	489
Treasurer	4,656	1,979	1,763	7	54	206	9,775
Health & Comm. Serv.	79,083	23,056	16,280	2	4,914	20,578	42,199
Nazareth Facility	12,176	8,521	12,556	0	2,112	4,711	8,027
CSA,MCHD,HPDP	183,350	137,335	137,597	0	5,258	0	0
Total Allocated	299,947	192,215	183,991	72	17,176	42,807	92,580
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	299,947	192,215	183,991	72	17,176	42,807	92,580
Adjustments	0	0	0	0	0	0	0
Proposed Costs	299,947	192,215	183,991	72	17,176	42,807	92,580



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	H-Env LW&W	Mental Health	Homeless Program	Accomodation Tax	Tax Prep VITA	Male Drug Court	Womens Drug Ct.
Building Use Charge	0	0	0	0	0	841	526
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	971	0	0	0	0	397	574
Insurance - Property	0	0	0	0	0	275	172
Termination Payoff	(3,878)	0	0	0	0	1,017	1,251
Finance Department	5,006	0	20	3,310	396	11,123	11,589
Building & Grounds	0	0	0	0	0	4,299	2,687
Utilities	0	0	0	0	0	1,191	744
Security	0	0	0	0	0	2,790	1,744
County Administration Dept	2,346	0	0	0	0	961	1,389
Information Systems	6,184	0	0	0	0	4,947	2,473
Legal Services Department	1,160	0	0	0	0	476	687
Human Resources	3,814	0	0	0	0	1,562	2,259
Purchasing Department	308	0	0	3,112	139	113	88
Treasurer	5,044	0	0	3,064	50	1,062	1,030
Health & Comm. Serv.	29,595	0	0	0	396	0	0
Nazareth Facility	7,115	89,647	0	0	0	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	57,665	89,647	20	9,486	981	31,054	27,213
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	57,665	89,647	20	9,486	981	31,054	27,213
Adjustments	0	0	0	0	0	0	0
Proposed Costs	57,665	89,647	20	9,486	981	31,054	27,213



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	WK Kellogg Found	DWI Drug Court	Dispro. Minority	Browfield Redev	Emerg Prep Bio	H1N1 Phase 1&2	H1N1 Phase 3
Building Use Charge	238	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	167	334	0	0	167	0	0
Insurance - Property	62	0	0	0	0	0	0
Termination Payoff	537	945	0	0	559	0	0
Finance Department	4,098	3,701	98	738	2,558	5	5
Building & Grounds	1,134	0	0	0	0	0	0
Utilities	305	0	0	0	0	0	0
Security	532	0	0	0	0	0	0
County Administration Dept	404	807	0	0	404	0	0
Information Systems	2,473	0	0	0	1,237	0	0
Legal Services Department	199	400	0	0	199	0	0
Human Resources	656	1,313	0	0	656	0	0
Purchasing Department	812	29	0	303	1,054	0	0
Treasurer	349	312	5	98	163	8	8
Health & Comm. Serv.	0	0	0	0	7,528	2	2
Nazareth Facility	0	0	0	0	1,330	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	11,966	7,841	103	1,139	15,855	15	15
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	11,966	7,841	103	1,139	15,855	15	15
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,966	7,841	103	1,139	15,855	15	15



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	MSU Extension Gt	Homeland Sec. Gt.	Haz Mat Team	ROD Automation	Local Corr.Offc.	COPS Grant	Drug Law Enforce
Building Use Charge	0	627	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	4,256	0	0	0	0	0
Insurance - Property	0	201	0	0	0	0	0
Termination Payoff	0	(2,449)	0	0	0	0	0
Finance Department	4,623	9,286	865	3,707	567	83	75
Building & Grounds	0	2,442	0	0	0	0	0
Utilities	0	1,242	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	2,023	0	0	0	0	0
Information Systems	0	4,947	0	12,366	0	0	0
Legal Services Department	0	1,001	0	0	0	0	0
Human Resources	0	3,289	0	0	0	0	0
Purchasing Department	0	3,177	12	972	106	18	77
Treasurer	194	297	139	3,540	375	3	40
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	4,817	30,339	1,016	20,585	1,048	104	192
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,817	30,339	1,016	20,585	1,048	104	192
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,817	30,339	1,016	20,585	1,048	104	192



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Law Library	JAIBG	Victim Advocacy	Crime Victim Rts	Area Agency Ag.	CFI Pass Program	CFI Admin
Building Use Charge	0	0	175	604	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	167	399	797	134	311
Insurance - Property	0	0	57	183	0	0	0
Termination Payoff	0	0	517	1,140	5,179	0	0
Finance Department	52	586	1,579	2,036	11,709	1,978	2,752
Building & Grounds	0	0	895	3,015	0	0	0
Utilities	0	0	248	827	0	0	0
Security	0	0	581	1,775	0	0	0
County Administration Dept	0	0	404	965	1,926	323	751
Information Systems	0	0	1,237	1,237	6,184	0	2,473
Legal Services Department	0	0	199	478	953	160	372
Human Resources	0	0	656	1,569	3,131	525	1,221
Purchasing Department	0	23	0	0	94	200	36
Treasurer	6	92	111	91	1,895	139	121
Health & Comm. Serv.	0	0	0	0	52,170	4,375	9,014
Nazareth Facility	0	0	0	0	7,654	718	1,711
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	58	701	6,826	14,319	91,692	8,552	18,762
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	58	701	6,826	14,319	91,692	8,552	18,762
Adjustments	0	0	0	0	0	0	0
Proposed Costs	58	701	6,826	14,319	91,692	8,552	18,762



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	CFI Care Mgmt	CFI Case Coord	CFI CCC	CFI Veterans	CFI Thome Grant	Safe Comm. Grant	KCSD Grants
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	630	15	0	10	17	0	380
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	5,186	1,643	182	2,037	468	971	1,693
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	1,522	36	0	24	40	0	0
Information Systems	6,184	0	0	0	0	0	0
Legal Services Department	753	18	0	12	20	0	0
Human Resources	2,475	59	0	39	66	0	0
Purchasing Department	23	0	0	0	0	0	361
Treasurer	434	143	10	457	22	71	74
Health & Comm. Serv.	22,311	2,352	9	2,549	863	0	0
Nazareth Facility	3,497	83	4	54	115	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	43,015	4,349	205	5,182	1,611	1,042	2,508
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	43,015	4,349	205	5,182	1,611	1,042	2,508
Adjustments	0	0	0	0	0	0	0
Proposed Costs	43,015	4,349	205	5,182	1,611	1,042	2,508



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	F.I.A.	CC-Juvenile Home	CC-J.H. Bldg Depr	CC-In Home Care	CC-Foster Care	CC-Home Detention	CC-Intens Learn
Building Use Charge	0	0	544,946	1,211	0	286	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	10,828	0	937	0	167	167
Insurance - Property	0	32,228	0	315	0	74	0
Termination Payoff	0	7,879	0	2,021	0	537	254
Finance Department	751	24,346	0	2,452	3,190	869	830
Building & Grounds	0	208,309	0	5,773	0	1,365	0
Utilities	0	0	0	1,553	0	367	0
Security	0	0	0	2,708	0	640	0
County Administration Dept	0	23,420	0	2,265	0	404	404
Information Systems	0	16,076	0	7,420	0	1,237	0
Legal Services Department	0	11,585	0	1,121	0	199	199
Human Resources	0	38,076	0	3,683	0	656	656
Purchasing Department	0	1,379	0	294	12	45	0
Treasurer	1,312	3,036	0	112	294	31	40
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	2,063	377,162	544,946	31,865	3,496	6,877	2,550
Roll Forward	0	(109,303)	0	(3,749)	(3,808)	(1,249)	(852)
Cost With Roll Forward	2,063	267,859	544,946	28,116	(312)	5,628	1,698
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,063	267,859	544,946	28,116	(312)	5,628	1,698



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department**

Detail

Central Service Departments	CC-Day Treatment	CC-Juve Drug Ct	CC-Restitution	CC-Intake Assess	CC-CASA	CC-Waivers	CC-FI Treatment Ct.
Building Use Charge	22,043	1,233	617	1,410	346	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,259	445	319	710	167	0	3
Insurance - Property	1,304	321	160	366	90	0	0
Termination Payoff	3,809	1,548	906	2,218	417	0	43
Finance Department	3,115	2,056	899	1,702	1,425	19	99
Building & Grounds	8,362	5,878	2,939	6,718	1,648	0	0
Utilities	0	1,581	790	1,807	443	0	0
Security	0	2,757	1,378	3,151	773	0	0
County Administration Dept	3,044	1,074	771	1,716	404	0	8
Information Systems	13,603	3,710	1,237	4,947	1,237	0	0
Legal Services Department	1,506	531	382	849	199	0	4
Human Resources	4,950	1,746	1,254	2,790	656	0	13
Purchasing Department	529	73	0	45	123	0	0
Treasurer	109	127	31	64	89	2	3
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	63,633	23,080	11,683	28,493	8,017	21	173
Roll Forward	(8,955)	(2,898)	(2,155)	(4,564)	(525)	(28)	0
Cost With Roll Forward	54,678	20,182	9,528	23,929	7,492	(7)	173
Adjustments	0	0	0	0	0	0	0
Proposed Costs	54,678	20,182	9,528	23,929	7,492	(7)	173



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department**

Detail

Central Service Departments	CC-Welfare	Vet's Trust	Healthy Start	AIDS Coun & Test	Nurse Family	MCIR	CSHCS
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	1,016	291	716	657	510
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	2,404	617	2,116	1,685	(168)
Finance Department	540	367	9,264	3,393	4,207	3,187	2,758
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	2,455	703	1,732	1,587	1,232
Information Systems	0	0	9,894	1,237	8,657	4,947	3,710
Legal Services Department	0	0	1,215	347	856	785	609
Human Resources	0	0	3,991	1,142	2,817	2,580	2,002
Purchasing Department	0	0	957	100	562	180	12
Treasurer	217	87	562	200	249	187	214
Health & Comm. Serv.	0	0	31,727	8,598	21,701	17,550	13,884
Nazareth Facility	0	0	5,752	2,468	5,322	2,199	4,248
CSA,MCHD,HPDP	0	0	30,246	10,495	19,235	14,267	11,257
Total Allocated	757	454	99,483	29,591	68,170	49,811	40,268
Roll Forward	4	0	0	0	0	0	0
Cost With Roll Forward	761	454	99,483	29,591	68,170	49,811	40,268
Adjustments	0	0	0	0	0	0	0
Proposed Costs	761	454	99,483	29,591	68,170	49,811	40,268



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	BCCCP Coord.	BCCCP Komen Gt	IAP	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	501	0	294	0	1,151	99	952
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,212	0	1,005	0	790	(4,449)	0
Finance Department	3,472	1	4,228	333	4,729	2,386	1,611
Building & Grounds	0	0	0	0	0	0	46
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	1,211	0	711	0	2,782	239	190
Information Systems	3,710	0	2,473	0	11,129	1,237	0
Legal Services Department	599	0	351	0	1,376	117	94
Human Resources	1,969	0	1,156	0	4,523	387	308
Purchasing Department	29	0	311	0	425	19	59
Treasurer	404	0	447	30	451	300	59
Health & Comm. Serv.	13,892	510	9,589	351	29,231	4,012	0
Nazareth Facility	4,192	0	1,487	0	19,397	1,298	0
CSA,MCHD,HPDP	18,615	326	49,475	0	23,730	2,624	0
Total Allocated	49,806	837	71,527	714	99,714	8,269	3,319
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	49,806	837	71,527	714	99,714	8,269	3,319
Adjustments	0	0	0	0	0	0	0
Proposed Costs	49,806	837	71,527	714	99,714	8,269	3,319



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Sheriff Rd Pat	Comm Corrections	Survey & Remonum	J.T.P.A.	Jail Constr.	Expo Ctr Constr	Juve Home Bldg P
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	818	2,682	0	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,267	(1,551)	0	0	0	0	0
Finance Department	1,699	27,904	2,538	5,141	277	965	45
Building & Grounds	0	69	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	807	3,727	0	0	0	0	0
Information Systems	0	13,603	0	0	0	0	0
Legal Services Department	400	1,844	0	0	8,322	0	0
Human Resources	1,313	6,059	0	0	0	0	0
Purchasing Department	0	19	163	0	5,089	1,433	0
Treasurer	58	3,082	90	1,005	24	91	91
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	6,362	57,438	2,791	6,146	13,712	2,489	136
Roll Forward	0	0	908	0	0	0	0
Cost With Roll Forward	6,362	57,438	3,699	6,146	13,712	2,489	136
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,362	57,438	3,699	6,146	13,712	2,489	136



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Prop Tax Foreclosure	Airport	Transport Auth	Central Stores	Drain Eq Revolv	Retirement	OPEB
Building Use Charge	0	0	557	3,660	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	6,286	0	807	0	0	0
Insurance - Property	0	0	148	976	0	0	0
Termination Payoff	0	6,134	0	817	0	0	0
Finance Department	3,601	27,002	0	10,084	29	69,127	15,206
Building & Grounds	0	35,762	(5,389)	17,577	0	0	0
Utilities	0	0	783	5,150	0	0	0
Security	0	0	169	1,107	0	0	0
County Administration Dept	0	9,687	0	1,033	0	0	0
Information Systems	0	14,840	0	1,237	0	0	0
Legal Services Department	0	12,208	0	511	0	3,633	0
Human Resources	0	15,749	0	1,680	0	0	2,758
Purchasing Department	47	21,887	0	510	0	0	0
Treasurer	1,941	7,290	0	949	3	26	3,222
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	5,589	156,845	(3,732)	46,098	32	72,786	21,186
Roll Forward	0	0	0	0	0	(1,594)	5,304
Cost With Roll Forward	5,589	156,845	(3,732)	46,098	32	71,192	26,490
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,589	156,845	(3,732)	46,098	32	71,192	26,490



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Inmates Trust	Walk for Warmth	LIHEAP	CDBG Housing	Emerg Needs EAP	Emerg Needs LCA	Weather Energy Opt
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	102	70	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	361	184	0	0	0
Finance Department	9	286	1,797	1,534	937	875	1,763
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	246	169	0	0	0
Information Systems	0	0	0	0	0	0	0
Legal Services Department	0	0	121	84	0	0	0
Human Resources	0	0	400	276	0	0	0
Purchasing Department	0	0	0	0	0	0	0
Treasurer	7	293	145	42	95	117	258
Health & Comm. Serv.	0	164	6,284	2,086	1,584	1,556	4,375
Nazareth Facility	0	0	793	813	0	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	16	743	10,249	5,258	2,616	2,548	6,396
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	16	743	10,249	5,258	2,616	2,548	6,396
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16	743	10,249	5,258	2,616	2,548	6,396



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Weather DHS	Weather MPSC	Weather ARRA	CSBG	CSBG ARRA	Head Start	Head Start ARRA
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	92	99	807	840	0	17,305	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	360	358	2,804	(12,150)	0	(10,565)	0
Finance Department	4,062	1,751	24,053	6,677	46	48,644	34
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	222	239	1,950	2,031	0	29,896	0
Information Systems	0	0	8,657	7,420	0	35,863	0
Legal Services Department	110	117	965	1,004	0	14,790	0
Human Resources	361	387	3,170	3,302	0	48,605	0
Purchasing Department	0	0	88	462	0	6,684	0
Treasurer	247	132	2,116	295	15	2,775	16
Health & Comm. Serv.	8,200	4,309	46,678	20,277	3	262,020	2
Nazareth Facility	936	777	7,288	7,566	0	30,069	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	14,590	8,169	98,576	37,724	64	486,086	52
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14,590	8,169	98,576	37,724	64	486,086	52
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,590	8,169	98,576	37,724	64	486,086	52



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Non Allocated	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	10,737	1,262,884	0	0	1,262,884
Equipment Use Charge	0	23,114	0	0	23,114
Insurance	1,332	280,165	0	0	280,165
Insurance - Property	3,178	142,329	0	0	142,329
Termination Payoff	0	23,482	419,568	0	443,050
Finance Department	6,588	934,863	4,705	0	939,568
Building & Grounds	24,524	2,134,784	76,749	0	2,211,533
Utilities	15,151	732,349	0	0	732,349
Security	18,886	556,745	0	0	556,745
County Administration Dept	0	346,819	0	201,122	547,941
Information Systems	0	892,866	0	0	892,866
Legal Services Department	0	190,939	0	18,162	209,101
Human Resources	0	555,462	0	0	555,462
Purchasing Department	1,900	108,412	0	0	108,412
Treasurer	4,332	250,398	0	480,817	731,215
Health & Comm. Serv.	0	1,018,423	64,769	0	1,083,192
Nazareth Facility	556	349,674	0	0	349,674
CSA,MCHD,HPDP	0	760,272	0	0	760,272
Total Allocated	87,184	10,563,980	565,791	700,101	11,829,872
Roll Forward	0	(188,838)	0	0	(188,838)
Cost With Roll Forward	87,184	10,375,142	565,791	700,101	11,641,034
Adjustments	0	0	0	0	0
Proposed Costs	87,184	10,375,142	565,791	700,101	11,641,034



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Commission	52,958	0	0	52,958	0	52,958
Circuit Court	1,312,026	0	0	1,312,026	0	1,312,026
District Court	693,361	0	0	693,361	0	693,361
Friend of Court	313,766	339,028	(25,262)	288,504	0	288,504
FOC-Direct DP	58,123	58,161	(38)	58,085	0	58,085
Jury Board	77	0	0	77	0	77
Probate Court	90,417	0	0	90,417	0	90,417
Adult Probation	142,393	0	0	142,393	0	142,393
Family Coun Serv	2,030	0	0	2,030	0	2,030
Election	4,554	0	0	4,554	0	4,554
Clerk/ROD	144,313	0	0	144,313	0	144,313
Resource Develop	7,000	0	0	7,000	0	7,000
Equalization	38,400	0	0	38,400	0	38,400
Pros Atty	329,180	0	0	329,180	0	329,180
Pros Atty C.R.P.	47,364	77,438	(30,074)	17,290	0	17,290
P.A. CRP - DP	9,894	0	0	9,894	0	9,894
Drain Comm	22,300	0	0	22,300	0	22,300
Soil & Erosion	10,557	0	0	10,557	0	10,557
Sheriff Admin	932,733	0	0	932,733	0	932,733
Sheriff Jail	168,458	0	0	168,458	0	168,458
Sheriff Field Oper	192,521	0	0	192,521	0	192,521
Animal Control	119,640	0	0	119,640	0	119,640
Emergency Mgmt.	19,046	0	0	19,046	0	19,046
Veterans Affairs	23,015	0	0	23,015	0	23,015
Medical Exam	24,019	0	0	24,019	0	24,019
Veterans Burial	6,228	0	0	6,228	0	6,228
Sold/Sail Relief	778	0	0	778	0	778
MSU Extension	54,477	0	0	54,477	0	54,477
Planning	25,196	0	0	25,196	0	25,196
Economic Develop	60	0	0	60	0	60
Employee Benefits	11,029	0	0	11,029	0	11,029
Law Enforce Fund	303,739	0	0	303,739	0	303,739
Technology Fund	43,240	0	0	43,240	0	43,240
Roads	895	0	0	895	0	895



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Inmate Trust	4,604	0	0	4,604	0	4,604
Bail Bond	9,924	0	0	9,924	0	9,924
Parks	727,398	0	0	727,398	0	727,398
KRV Trailway Prg	22,563	0	0	22,563	0	22,563
Special Parks	165	0	0	165	0	165
Access & Visitat	309	0	0	309	0	309
Wireless Emerg.	411	0	0	411	0	411
Drain Comm Grant	677	0	0	677	0	677
Health Admin	(23,472)	0	0	(23,472)	0	(23,472)
H-Education	18,379	0	0	18,379	0	18,379
H-Oral Health	223,346	0	0	223,346	0	223,346
H-Laboratory	166,481	0	0	166,481	0	166,481
H-Vision/Hearing	50,007	0	0	50,007	0	50,007
H-Haz Waste	45,752	0	0	45,752	0	45,752
H-Child Health	10	0	0	10	0	10
H-Clinical Serv	299,947	0	0	299,947	0	299,947
H-Comm. Disease	192,215	0	0	192,215	0	192,215
H-STD	183,991	0	0	183,991	0	183,991
H-Health Care Ac	72	0	0	72	0	72
H-HIV Counseling	17,176	0	0	17,176	0	17,176
H-Env Admin	42,807	0	0	42,807	0	42,807
H-Env FS&F	92,580	0	0	92,580	0	92,580
H-Env LW&W	57,665	0	0	57,665	0	57,665
Mental Health	89,647	0	0	89,647	0	89,647
Homeless Program	20	0	0	20	0	20
Accomodation Tax	9,486	0	0	9,486	0	9,486
Tax Prep VITA	981	0	0	981	0	981
Male Drug Court	31,054	0	0	31,054	0	31,054
Womens Drug Ct.	27,213	0	0	27,213	0	27,213
WK Kellogg Found	11,966	0	0	11,966	0	11,966
DWI Drug Court	7,841	0	0	7,841	0	7,841
Dispro. Minority	103	0	0	103	0	103
Browfield Redev	1,139	0	0	1,139	0	1,139
Emerg Prep Bio	15,855	0	0	15,855	0	15,855



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
H1N1 Phase 1&2	15	0	0	15	0	15
H1N1 Phase 3	15	0	0	15	0	15
MSU Extension Gt	4,817	0	0	4,817	0	4,817
Homeland Sec. Gt.	30,339	0	0	30,339	0	30,339
Haz Mat Team	1,016	0	0	1,016	0	1,016
ROD Automation	20,585	0	0	20,585	0	20,585
Local Corr.Offc.	1,048	0	0	1,048	0	1,048
COPS Grant	104	0	0	104	0	104
Drug Law Enforce	192	0	0	192	0	192
Law Library	58	0	0	58	0	58
JAIBG	701	0	0	701	0	701
Victim Advocacy	6,826	0	0	6,826	0	6,826
Crime Victim Rts	14,319	0	0	14,319	0	14,319
Area Agency Ag.	91,692	0	0	91,692	0	91,692
CFI Pass Program	8,552	0	0	8,552	0	8,552
CFI Admin	18,762	0	0	18,762	0	18,762
CFI Care Mgmt	43,015	0	0	43,015	0	43,015
CFI Case Coord	4,349	0	0	4,349	0	4,349
CFI CCC	205	0	0	205	0	205
CFI Veterans	5,182	0	0	5,182	0	5,182
CFI Thome Grant	1,611	0	0	1,611	0	1,611
Safe Comm. Grant	1,042	0	0	1,042	0	1,042
KCSD Grants	2,508	0	0	2,508	0	2,508
F.I.A.	2,063	0	0	2,063	0	2,063
CC-Juvenile Home	377,162	486,465	(109,303)	267,859	0	267,859
CC-J.H. Bldg Depr	544,946	0	0	544,946	0	544,946
CC-In Home Care	31,865	35,614	(3,749)	28,116	0	28,116
CC-Foster Care	3,496	7,304	(3,808)	(312)	0	(312)
CC-Home Detention	6,877	8,126	(1,249)	5,628	0	5,628
CC-Intens Learn	2,550	3,402	(852)	1,698	0	1,698
CC-Day Treatment	63,633	72,588	(8,955)	54,678	0	54,678
CC-Juve Drug Ct	23,080	25,978	(2,898)	20,182	0	20,182
CC-Restitution	11,683	13,838	(2,155)	9,528	0	9,528
CC-Intake Assess	28,493	33,057	(4,564)	23,929	0	23,929



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CC-CASA	8,017	8,542	(525)	7,492	0	7,492
CC-Waivers	21	49	(28)	(7)	0	(7)
CC-FI Treatment Ct.	173	0	0	173	0	173
CC-Welfare	757	753	4	761	0	761
Vet's Trust	454	0	0	454	0	454
Healthy Start	99,483	0	0	99,483	0	99,483
AIDS Coun & Test	29,591	0	0	29,591	0	29,591
Nurse Family	68,170	0	0	68,170	0	68,170
MCIR	49,811	0	0	49,811	0	49,811
CSHCS	40,268	0	0	40,268	0	40,268
BCCCP Coord.	49,806	0	0	49,806	0	49,806
BCCCP Komen Gt	837	0	0	837	0	837
IAP	71,527	0	0	71,527	0	71,527
Clean Sweep Pest	714	0	0	714	0	714
W.I.C.	99,714	0	0	99,714	0	99,714
CLPPP	8,269	0	0	8,269	0	8,269
Marine Safety	3,319	0	0	3,319	0	3,319
Sheriff Rd Pat	6,362	0	0	6,362	0	6,362
Comm Corrections	57,438	0	0	57,438	0	57,438
Survey & Remonum	2,791	1,883	908	3,699	0	3,699
J.T.P.A.	6,146	0	0	6,146	0	6,146
Jail Constr.	13,712	0	0	13,712	0	13,712
Expo Ctr Constr	2,489	0	0	2,489	0	2,489
Juve Home Bldg P	136	0	0	136	0	136
Prop Tax Foreclosure	5,589	0	0	5,589	0	5,589
Airport	156,845	0	0	156,845	0	156,845
Transport Auth	(3,732)	0	0	(3,732)	0	(3,732)
Central Stores	46,098	0	0	46,098	0	46,098
Drain Eq Revolv	32	0	0	32	0	32
Retirement	72,786	74,380	(1,594)	71,192	0	71,192
OPEB	21,186	15,882	5,304	26,490	0	26,490
Inmates Trust	16	0	0	16	0	16
Walk for Warmth	743	0	0	743	0	743
LIHEAP	10,249	0	0	10,249	0	10,249



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CDBG Housing	5,258	0	0	5,258	0	5,258
Emerg Needs EAP	2,616	0	0	2,616	0	2,616
Emerg Needs LCA	2,548	0	0	2,548	0	2,548
Weather Energy Opt	6,396	0	0	6,396	0	6,396
Weather DHS	14,590	0	0	14,590	0	14,590
Weather MPSC	8,169	0	0	8,169	0	8,169
Weather ARRA	98,576	0	0	98,576	0	98,576
CSBG	37,724	0	0	37,724	0	37,724
CSBG ARRA	64	0	0	64	0	64
Head Start	486,086	0	0	486,086	0	486,086
Head Start ARRA	52	0	0	52	0	52
Non Allocated	87,184	0	0	87,184	0	87,184
SubTotal	10,563,980	1,262,488	(188,838)	10,375,142	0	10,375,142
Direct Billed	565,791					565,791
Unallocated	700,101					700,101
Total	11,829,872					11,641,034



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	1,307,210	
Equipment Use Charge	0	276,359	
Insurance	490,903	(5,874)	
Insurance - Property	0	0	
Termination Payoff	0	419,568	
Finance Department	1,008,975	2,494	
Building & Grounds Department	2,239,751	(969)	
Utilities	786,514	0	
Security	548,961	0	
County Administration Dept	498,914	0	
Information Systems	931,831	0	
Legal Services Department	186,535	0	
Human Resources	588,083	(94)	
Purchasing Department	136,080	0	
Treasurer	647,712	0	
Health & Comm. Serv.	1,036,647	64,769	
Nazareth Facility	0	0	
CSA,MCHD,HPDP	665,503	0	
Commission			52,958
Circuit Court			1,312,026
District Court			693,361
Friend of Court			313,766
FOC-Direct DP			58,123
Jury Board			77
Probate Court			90,417
Adult Probation			142,393
Family Coun Serv			2,030
Election			4,554
Clerk/ROD			144,313
Resource Develop			7,000
Equalization			38,400
Pros Atty			329,180
Pros Atty C.R.P.			47,364
P.A. CRP - DP			9,894
Drain Comm			22,300
Soil & Erosion			10,557

All Monetary Values Are \$ Dollars
 MAXCars © 2012 MAXIMUS, INC.
 Report Output Prepared By Agency



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Sheriff Admin			932,733
Sheriff Jail			168,458
Sheriff Field Oper			192,521
Animal Control			119,640
Emergency Mgmt.			19,046
Veterans Affairs			23,015
Medical Exam			24,019
Veterans Burial			6,228
Sold/Sail Relief			778
MSU Extension			54,477
Planning			25,196
Economic Develop			60
Employee Benefits			11,029
Law Enforce Fund			303,739
Technology Fund			43,240
Roads			895
Inmate Trust			4,604
Bail Bond			9,924
Parks			727,398
KRV Trailway Prg			22,563
Special Parks			165
Access & Visitat			309
Wireless Emerg.			411
Drain Comm Grant			677
Health Admin			(23,472)
H-Education			18,379
H-Oral Health			223,346
H-Laboratory			166,481
H-Vision/Hearing			50,007
H-Haz Waste			45,752
H-Child Health			10
H-Clinical Serv			299,947
H-Comm. Disease			192,215
H-STD			183,991
H-Health Care Ac			72
H-HIV Counseling			17,176

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
H-Env Admin			42,807
H-Env FS&F			92,580
H-Env LW&W			57,665
Mental Health			89,647
Homeless Program			20
Accommodation Tax			9,486
Tax Prep VITA			981
Male Drug Court			31,054
Womens Drug Ct.			27,213
WK Kellogg Found			11,966
DWI Drug Court			7,841
Dispro. Minority			103
Browfield Redev			1,139
Emerg Prep Bio			15,855
H1N1 Phase 1&2			15
H1N1 Phase 3			15
MSU Extension Gt			4,817
Homeland Sec. Gt.			30,339
Haz Mat Team			1,016
ROD Automation			20,585
Local Corr.Offc.			1,048
COPS Grant			104
Drug Law Enforce			192
Law Library			58
JAIBG			701
Victim Advocacy			6,826
Crime Victim Rts			14,319
Area Agency Ag.			91,692
CFI Pass Program			8,552
CFI Admin			18,762
CFI Care Mgmt			43,015
CFI Case Coord			4,349
CFI CCC			205
CFI Veterans			5,182
CFI Thome Grant			1,611
Safe Comm. Grant			1,042

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
KCSD Grants			2,508
F.I.A.			2,063
CC-Juvenile Home			377,162
CC-J.H. Bldg Depr			544,946
CC-In Home Care			31,865
CC-Foster Care			3,496
CC-Home Detention			6,877
CC-Intens Learn			2,550
CC-Day Treatment			63,633
CC-Juve Drug Ct			23,080
CC-Restitution			11,683
CC-Intake Assess			28,493
CC-CASA			8,017
CC-Waivers			21
CC-FI Treatment Ct.			173
CC-Welfare			757
Vet's Trust			454
Healthy Start			99,483
AIDS Coun & Test			29,591
Nurse Family			68,170
MCIR			49,811
CSHCS			40,268
BCCCP Coord.			49,806
BCCCP Komen Gt			837
IAP			71,527
Clean Sweep Pest			714
W.I.C.			99,714
CLPPP			8,269
Marine Safety			3,319
Sheriff Rd Pat			6,362
Comm Corrections			57,438
Survey & Remonum			2,791
J.T.P.A.			6,146
Jail Constr.			13,712
Expo Ctr Constr			2,489
Juve Home Bldg P			136

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Prop Tax Foreclosure			5,589	
Airport			156,845	
Transport Auth			(3,732)	
Central Stores			46,098	
Drain Eq Revolv			32	
Retirement			72,786	
OPEB			21,186	
Inmates Trust			16	
Walk for Warmth			743	
LIHEAP			10,249	
CDBG Housing			5,258	
Emerg Needs EAP			2,616	
Emerg Needs LCA			2,548	
Weather Energy Opt			6,396	
Weather DHS			14,590	
Weather MPSC			8,169	
Weather ARRA			98,576	
CSBG			37,724	
CSBG ARRA			64	
Head Start			486,086	
Head Start ARRA			52	
Non Allocated			87,184	
Direct Billed Total			565,791	
Unallocated Total			700,101	
Totals	9,766,409	2,063,463	11,829,872	Deviation 0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	(1,307,210)	0	0	0	0	0	0
Equipment Use Charge	0	(276,359)	0	0	0	0	0
Insurance	0	0	(485,956)	0	0	431	0
Insurance - Property	0	0	150,434	(150,434)	0	0	0
Termination Payoff	0	0	0	0	(419,586)	18	0
Finance Department	5,195	4,122	1,802	1,386	5,533	(1,093,361)	23,637
Building & Grounds	17,790	237,199	14,749	1,028	(29,397)	35,247	(2,618,241)
Utilities	0	0	0	0	0	7,692	0
Security	0	3,475	501	0	1,866	3,314	0
County Administration Dept	5,809	0	812	1,549	3,441	62,991	27,894
Information Systems	4,527	0	1,620	1,207	6,452	3,755	21,736
Legal Services Department	427	0	250	114	1,314	1,365	2,053
Human Resources	2,895	0	882	772	(6,186)	5,027	13,901
Purchasing Department	980	0	260	261	(15,570)	3,089	4,706
Treasurer	6,703	7,452	1,504	1,788	3,056	7,198	27,690
Health & Comm. Serv.	0	0	2,151	0	(404)	8,917	0
Nazareth Facility	0	0	29,200	0	2,044	8,169	285,091
CSA,MCHD,HPDP	0	997	1,626	0	4,387	6,580	0
Commission	4,274	0	2,839	1,140	0	3,980	20,523
Circuit Court	88,422	0	11,891	26,350	17,487	129,392	439,263
District Court	25,924	0	11,329	8,486	12,536	27,361	203,577
Friend of Court	24,307	0	7,997	6,474	18,945	26,690	116,680
FOC-Direct DP	0	0	0	0	0	0	0
Jury Board	0	0	0	0	0	77	0
Probate Court	0	0	1,420	0	3,506	11,905	27,332
Adult Probation	22,705	0	0	6,055	0	1,226	73,479
Family Coun Serv	0	0	0	0	0	336	0
Election	0	0	89	0	142	1,910	0
Clerk/ROD	10,548	0	1,795	2,813	(931)	9,255	50,650
Resource Develop	285	0	167	76	774	1,155	1,368
Equalization	2,523	0	805	673	2,614	2,919	12,113
Pros Atty	26,968	0	3,860	8,630	(51,812)	11,688	136,830
Pros Atty C.R.P.	4,501	0	1,415	1,172	(19,613)	11,750	21,459
P.A. CRP - DP	0	0	0	0	0	0	0
Drain Comm	1,457	0	424	389	697	3,407	6,996



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
Soil & Erosion	285	0	257	76	511	2,168	1,368
Sheriff Admin	122,619	0	39,311	39,175	(81,858)	17,684	480,319
Sheriff Jail	0	0	22,058	0	19,771	24,397	2,220
Sheriff Field Oper	0	0	21,385	0	31,161	17,684	31,466
Animal Control	7,891	0	6,697	0	2,232	11,279	32,632
Emergency Mgmt.	401	0	258	128	1,079	4,978	3,271
Veterans Affairs	0	0	334	0	863	1,803	0
Medical Exam	0	0	0	0	0	1,796	0
Veterans Burial	0	0	0	0	0	1,896	0
Sold/Sail Relief	0	0	0	0	0	355	0
MSU Extension	0	0	563	0	1,254	3,978	0
Planning	2,181	0	248	582	930	2,133	10,471
Economic Develop	0	0	0	0	0	57	0
Employee Benefits	0	0	0	0	0	8,645	0
Law Enforce Fund	0	0	33,838	0	34,347	33,441	9,660
Technology Fund	0	23,114	485	0	1,242	7,425	0
Roads	0	0	0	0	0	618	0
Inmate Trust	0	0	0	0	0	2,688	0
Bail Bond	0	0	0	0	0	7,629	0
Parks	327,536	0	39,095	0	(4,668)	31,394	125,054
KRV Trailway Prg	0	0	397	0	745	12,154	0
Special Parks	0	0	0	0	0	137	0
Access & Visitat	0	0	0	0	0	272	0
Wireless Emerg.	0	0	0	0	0	333	0
Drain Comm Grant	0	0	0	0	0	618	0
Health Admin	0	0	334	0	999	3,741	0
H-Education	0	0	167	0	467	1,777	0
H-Oral Health	0	0	2,539	0	4,476	9,761	0
H-Laboratory	0	0	1,094	0	(5,511)	10,366	0
H-Vision/Hearing	0	0	441	0	917	2,256	0
H-Haz Waste	0	0	559	0	1,341	5,669	0
H-Child Health	0	0	0	0	0	1	0
H-Clinical Serv	0	0	416	0	1,284	5,134	0
H-Comm. Disease	0	0	786	0	2,408	3,528	0
H-STD	0	0	576	0	1,507	3,073	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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-Health Care Ac	0	0	0	0	0	63	0
H-HIV Counseling	0	0	167	0	377	1,704	0
H-Env Admin	0	0	668	0	1,717	2,378	0
H-Env FS&F	0	0	1,306	0	3,865	7,171	0
H-Env LW&W	0	0	971	0	(3,878)	5,006	0
Mental Health	0	0	0	0	0	0	0
Homeless Program	0	0	0	0	0	20	0
Accomodation Tax	0	0	0	0	0	3,310	0
Tax Prep VITA	0	0	0	0	0	396	0
Male Drug Court	841	0	397	275	1,017	11,123	4,299
Womens Drug Ct.	526	0	574	172	1,251	11,589	2,687
WK Kellogg Found	238	0	167	62	537	4,098	1,134
DWI Drug Court	0	0	334	0	945	3,701	0
Dispro. Minority	0	0	0	0	0	98	0
Browfield Redev	0	0	0	0	0	738	0
Emerg Prep Bio	0	0	167	0	559	2,558	0
H1N1 Phase 1&2	0	0	0	0	0	5	0
H1N1 Phase 3	0	0	0	0	0	5	0
MSU Extension Gt	0	0	0	0	0	4,623	0
Homeland Sec. Gt.	627	0	4,256	201	(2,449)	9,286	2,442
Haz Mat Team	0	0	0	0	0	865	0
ROD Automation	0	0	0	0	0	3,707	0
Local Corr.Offc.	0	0	0	0	0	567	0
COPS Grant	0	0	0	0	0	83	0
Drug Law Enforce	0	0	0	0	0	75	0
Law Library	0	0	0	0	0	52	0
JAIBG	0	0	0	0	0	586	0
Victim Advocacy	175	0	167	57	517	1,579	895
Crime Victim Rts	604	0	399	183	1,140	2,036	3,015
Area Agency Ag.	0	0	797	0	5,179	11,709	0
CFI Pass Program	0	0	134	0	0	1,978	0
CFI Admin	0	0	311	0	0	2,752	0
CFI Care Mgmt	0	0	630	0	0	5,186	0
CFI Case Coord	0	0	15	0	0	1,643	0
CFI CCC	0	0	0	0	0	182	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Veterans	0	0	10	0	0	2,037	0
CFI Thome Grant	0	0	17	0	0	468	0
Safe Comm. Grant	0	0	0	0	0	971	0
KCSD Grants	0	0	380	0	0	1,693	0
F.I.A.	0	0	0	0	0	751	0
CC-Juvenile Home	0	0	10,828	32,228	7,879	24,346	208,309
CC-J.H. Bldg Depr	544,946	0	0	0	0	0	0
CC-In Home Care	1,211	0	937	315	2,021	2,452	5,773
CC-Foster Care	0	0	0	0	0	3,190	0
CC-Home Detention	286	0	167	74	537	869	1,365
CC-Intens Learn	0	0	167	0	254	830	0
CC-Day Treatment	22,043	0	1,259	1,304	3,809	3,115	8,362
CC-Juve Drug Ct	1,233	0	445	321	1,548	2,056	5,878
CC-Restitution	617	0	319	160	906	899	2,939
CC-Intake Assess	1,410	0	710	366	2,218	1,702	6,718
CC-CASA	346	0	167	90	417	1,425	1,648
CC-Waivers	0	0	0	0	0	19	0
CC-FI Treatment Ct.	0	0	3	0	43	99	0
CC-Welfare	0	0	0	0	0	540	0
Vet's Trust	0	0	0	0	0	367	0
Healthy Start	0	0	1,016	0	2,404	9,264	0
AIDS Coun & Test	0	0	291	0	617	3,393	0
Nurse Family	0	0	716	0	2,116	4,207	0
MCIR	0	0	657	0	1,685	3,187	0
CSHCS	0	0	510	0	(168)	2,758	0
BCCCP Coord.	0	0	501	0	1,212	3,472	0
BCCCP Komen Gt	0	0	0	0	0	1	0
IAP	0	0	294	0	1,005	4,228	0
Clean Sweep Pest	0	0	0	0	0	333	0
W.I.C.	0	0	1,151	0	790	4,729	0
CLPPP	0	0	99	0	(4,449)	2,386	0
Marine Safety	0	0	952	0	0	1,611	46
Sheriff Rd Pat	0	0	818	0	1,267	1,699	0
Comm Corrections	0	0	2,682	0	(1,551)	27,904	69
Survey & Remonum	0	0	0	0	0	2,538	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
J.T.P.A.	0	0	0	0	0	5,141	0
Jail Constr.	0	0	0	0	0	277	0
Expo Ctr Constr	0	0	0	0	0	965	0
Juve Home Bldg P	0	0	0	0	0	45	0
Prop Tax Foreclosure	0	0	0	0	0	3,601	0
Airport	0	0	6,286	0	6,134	27,002	35,762
Transport Auth	557	0	0	148	0	0	(5,389)
Central Stores	3,660	0	807	976	817	10,084	17,577
Drain Eq Revolv	0	0	0	0	0	29	0
Retirement	0	0	0	0	0	69,127	0
OPEB	0	0	0	0	0	15,206	0
Inmates Trust	0	0	0	0	0	9	0
Walk for Warmth	0	0	0	0	0	286	0
LIHEAP	0	0	102	0	361	1,797	0
CDBG Housing	0	0	70	0	184	1,534	0
Emerg Needs EAP	0	0	0	0	0	937	0
Emerg Needs LCA	0	0	0	0	0	875	0
Weather Energy Opt	0	0	0	0	0	1,763	0
Weather DHS	0	0	92	0	360	4,062	0
Weather MPSC	0	0	99	0	358	1,751	0
Weather ARRA	0	0	807	0	2,804	24,053	0
CSBG	0	0	840	0	(12,150)	6,677	0
CSBG ARRA	0	0	0	0	0	46	0
Head Start	0	0	17,305	0	(10,565)	48,644	0
Head Start ARRA	0	0	0	0	0	34	0
Non Allocated	10,737	0	1,332	3,178	0	6,588	24,524
Direct Billings	0	0	0	0	419,568	4,705	76,749
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	277
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	7,297	1,548	4,216	13,276	2,129	7,006	594
Building & Grounds	25,322	1,148	12,281	18,104	6,201	20,409	16,544
Utilities	(794,989)	0	0	0	0	0	0
Security	0	(565,898)	1,172	3,621	592	1,948	193
County Administration Dept	8,171	1,758	(622,280)	6,035	959	3,156	601
Information Systems	6,368	1,370	3,917	(992,024)	1,914	6,299	885
Legal Services Department	601	129	33,912	2,473	(230,217)	974	6
Human Resources	4,072	875	2,132	7,420	1,055	(622,421)	1,174
Purchasing Department	1,379	297	630	1,237	312	1,024	(134,874)
Treasurer	9,430	2,028	3,634	12,366	1,798	5,908	439
Health & Comm. Serv.	0	0	5,201	17,313	2,572	8,456	3,976
Nazareth Facility	0	0	3,311	1,237	1,638	5,384	1,058
CSA,MCHD,HPDP	0	0	3,933	16,076	1,946	6,395	715
Commission	6,012	1,293	6,865	2,473	3,395	0	76
Circuit Court	120,027	251,648	22,317	119,955	11,040	36,283	4,169
District Court	36,701	129,982	27,389	124,895	13,548	44,529	2,157
Friend of Court	34,028	10,028	19,333	0	9,564	31,432	545
FOC-Direct DP	0	0	0	58,123	0	0	0
Jury Board	0	0	0	0	0	0	0
Probate Court	0	16,918	3,432	14,840	1,698	5,580	1,079
Adult Probation	31,941	6,870	0	0	0	0	49
Family Coun Serv	0	0	0	0	0	0	0
Election	0	0	214	1,237	106	348	6
Clerk/ROD	14,838	3,191	4,340	14,840	2,147	7,057	562
Resource Develop	401	86	404	1,237	199	656	146
Equalization	3,548	764	1,946	6,184	963	3,164	30
Pros Atty	37,786	86,277	9,331	34,626	4,616	15,171	1,305
Pros Atty C.R.P.	5,805	9,510	3,420	0	1,692	5,560	246
P.A. CRP - DP	0	0	0	9,894	0	0	0
Drain Comm	2,049	441	1,025	2,473	507	1,667	552



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
Soil & Erosion	401	86	622	2,473	308	1,011	18
Sheriff Admin	242,308	0	12,183	22,260	6,027	19,806	4,612
Sheriff Jail	0	0	21,768	29,680	10,768	35,391	914
Sheriff Field Oper	0	0	17,730	32,153	8,771	28,826	2,423
Animal Control	11,481	0	2,919	18,550	1,445	4,747	2,594
Emergency Mgmt.	794	0	626	3,710	310	1,017	2,126
Veterans Affairs	0	0	807	2,473	400	1,313	151
Medical Exam	0	0	0	2,473	0	0	36
Veterans Burial	0	0	0	0	0	0	0
Sold/Sail Relief	0	0	0	0	0	0	35
MSU Extension	0	0	1,361	19,786	673	2,212	245
Planning	3,068	660	601	2,473	298	979	285
Economic Develop	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	162
Law Enforce Fund	0	0	45,681	43,283	22,604	74,271	5,095
Technology Fund	0	0	1,171	3,710	579	1,904	3,232
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	148,979	0	8,722	7,420	4,315	14,180	8,037
KRV Trailway Prg	0	0	961	3,710	476	1,562	2,040
Special Parks	0	0	0	0	0	0	6
Access & Visitat	0	0	0	0	0	0	0
Wireless Emerg.	0	0	0	0	0	0	12
Drain Comm Grant	0	0	0	0	0	0	0
Health Admin	0	0	807	4,947	400	1,313	283
H-Education	0	0	404	1,237	199	656	128
H-Oral Health	0	0	5,221	12,366	2,583	8,488	1,170
H-Laboratory	0	0	2,644	11,129	1,308	4,300	2,956
H-Vision/Hearing	0	0	1,066	3,710	527	1,733	12
H-Haz Waste	0	0	1,353	4,947	669	2,199	1,094
H-Child Health	0	0	0	0	0	0	0
H-Clinical Serv	0	0	1,005	6,184	497	1,635	4,527
H-Comm. Disease	0	0	1,897	8,657	938	3,086	24
H-STD	0	0	1,393	6,184	689	2,265	108



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
H-Health Care Ac	0	0	0	0	0	0	0
H-HIV Counseling	0	0	404	1,237	199	656	94
H-Env Admin	0	0	1,615	7,420	799	2,626	89
H-Env FS&F	0	0	3,158	9,894	1,562	5,134	489
H-Env LW&W	0	0	2,346	6,184	1,160	3,814	308
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	3,112
Tax Prep VITA	0	0	0	0	0	0	139
Male Drug Court	1,191	2,790	961	4,947	476	1,562	113
Womens Drug Ct.	744	1,744	1,389	2,473	687	2,259	88
WK Kellogg Found	305	532	404	2,473	199	656	812
DWI Drug Court	0	0	807	0	400	1,313	29
Dispro. Minority	0	0	0	0	0	0	0
Browfield Redev	0	0	0	0	0	0	303
Emerg Prep Bio	0	0	404	1,237	199	656	1,054
H1N1 Phase 1&2	0	0	0	0	0	0	0
H1N1 Phase 3	0	0	0	0	0	0	0
MSU Extension Gt	0	0	0	0	0	0	0
Homeland Sec. Gt.	1,242	0	2,023	4,947	1,001	3,289	3,177
Haz Mat Team	0	0	0	0	0	0	12
ROD Automation	0	0	0	12,366	0	0	972
Local Corr.Offc.	0	0	0	0	0	0	106
COPS Grant	0	0	0	0	0	0	18
Drug Law Enforce	0	0	0	0	0	0	77
Law Library	0	0	0	0	0	0	0
JAIBG	0	0	0	0	0	0	23
Victim Advocacy	248	581	404	1,237	199	656	0
Crime Victim Rts	827	1,775	965	1,237	478	1,569	0
Area Agency Ag.	0	0	1,926	6,184	953	3,131	94
CFI Pass Program	0	0	323	0	160	525	200
CFI Admin	0	0	751	2,473	372	1,221	36
CFI Care Mgmt	0	0	1,522	6,184	753	2,475	23
CFI Case Coord	0	0	36	0	18	59	0
CFI CCC	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
CFI Veterans	0	0	24	0	12	39	0
CFI Thome Grant	0	0	40	0	20	66	0
Safe Comm. Grant	0	0	0	0	0	0	0
KCSD Grants	0	0	0	0	0	0	361
F.I.A.	0	0	0	0	0	0	0
CC-Juvenile Home	0	0	23,420	16,076	11,585	38,076	1,379
CC-J.H. Bldg Depr	0	0	0	0	0	0	0
CC-In Home Care	1,553	2,708	2,265	7,420	1,121	3,683	294
CC-Foster Care	0	0	0	0	0	0	12
CC-Home Detention	367	640	404	1,237	199	656	45
CC-Intens Learn	0	0	404	0	199	656	0
CC-Day Treatment	0	0	3,044	13,603	1,506	4,950	529
CC-Juve Drug Ct	1,581	2,757	1,074	3,710	531	1,746	73
CC-Restitution	790	1,378	771	1,237	382	1,254	0
CC-Intake Assess	1,807	3,151	1,716	4,947	849	2,790	45
CC-CASA	443	773	404	1,237	199	656	123
CC-Waivers	0	0	0	0	0	0	0
CC-FI Treatment Ct.	0	0	8	0	4	13	0
CC-Welfare	0	0	0	0	0	0	0
Vet's Trust	0	0	0	0	0	0	0
Healthy Start	0	0	2,455	9,894	1,215	3,991	957
AIDS Coun & Test	0	0	703	1,237	347	1,142	100
Nurse Family	0	0	1,732	8,657	856	2,817	562
MCIR	0	0	1,587	4,947	785	2,580	180
CSHCS	0	0	1,232	3,710	609	2,002	12
BCCCP Coord.	0	0	1,211	3,710	599	1,969	29
BCCCP Komen Gt	0	0	0	0	0	0	0
IAP	0	0	711	2,473	351	1,156	311
Clean Sweep Pest	0	0	0	0	0	0	0
W.I.C.	0	0	2,782	11,129	1,376	4,523	425
CLPPP	0	0	239	1,237	117	387	19
Marine Safety	0	0	190	0	94	308	59
Sheriff Rd Pat	0	0	807	0	400	1,313	0
Comm Corrections	0	0	3,727	13,603	1,844	6,059	19
Survey & Remonum	0	0	0	0	0	0	163



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Purchasing Department 14.5
J.T.P.A.	0	0	0	0	0	0	0
Jail Constr.	0	0	0	0	8,322	0	5,089
Expo Ctr Constr	0	0	0	0	0	0	1,433
Juve Home Bldg P	0	0	0	0	0	0	0
Prop Tax Foreclosure	0	0	0	0	0	0	47
Airport	0	0	9,687	14,840	12,208	15,749	21,887
Transport Auth	783	169	0	0	0	0	0
Central Stores	5,150	1,107	1,033	1,237	511	1,680	510
Drain Eq Revolv	0	0	0	0	0	0	0
Retirement	0	0	0	0	3,633	0	0
OPEB	0	0	0	0	0	2,758	0
Inmates Trust	0	0	0	0	0	0	0
Walk for Warmth	0	0	0	0	0	0	0
LIHEAP	0	0	246	0	121	400	0
CDBG Housing	0	0	169	0	84	276	0
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	222	0	110	361	0
Weather MPSC	0	0	239	0	117	387	0
Weather ARRA	0	0	1,950	8,657	965	3,170	88
CSBG	0	0	2,031	7,420	1,004	3,302	462
CSBG ARRA	0	0	0	0	0	0	0
Head Start	0	0	29,896	35,863	14,790	48,605	6,684
Head Start ARRA	0	0	0	0	0	0	0
Non Allocated	15,151	18,886	0	0	0	0	1,900
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	201,122	0	18,162	0	0
Total	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Building Use Charge	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0
Insurance	219	0	0	0	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	0	0	0	0
Finance Department	978	3,173	0	0	0
Building & Grounds	2,834	0	0	0	0
Utilities	783	0	0	0	0
Security	255	0	0	0	0
County Administration Dept	190	0	0	0	0
Information Systems	143	0	0	0	0
Legal Services Department	64	0	0	0	0
Human Resources	413	0	0	0	0
Purchasing Department	189	0	0	0	0
Treasurer	(738,706)	0	0	0	0
Health & Comm. Serv.	530	(1,166,160)	16,032	0	0
Nazareth Facility	688	40,597	(378,417)	0	0
CSA,MCHD,HPDP	205	39,198	12,711	(760,272)	0
Commission	88	0	0	0	52,958
Circuit Court	33,782	0	0	0	1,312,026
District Court	24,947	0	0	0	693,361
Friend of Court	7,743	0	0	0	313,766
FOC-Direct DP	0	0	0	0	58,123
Jury Board	0	0	0	0	77
Probate Court	2,707	0	0	0	90,417
Adult Probation	68	0	0	0	142,393
Family Coun Serv	1,694	0	0	0	2,030
Election	502	0	0	0	4,554
Clerk/ROD	23,208	0	0	0	144,313
Resource Develop	46	0	0	0	7,000
Equalization	154	0	0	0	38,400
Pros Atty	3,904	0	0	0	329,180
Pros Atty C.R.P.	447	0	0	0	47,364
P.A. CRP - DP	0	0	0	0	9,894
Drain Comm	216	0	0	0	22,300



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	973	0	0	0	10,557
Sheriff Admin	8,287	0	0	0	932,733
Sheriff Jail	1,491	0	0	0	168,458
Sheriff Field Oper	922	0	0	0	192,521
Animal Control	17,173	0	0	0	119,640
Emergency Mgmt.	348	0	0	0	19,046
Veterans Affairs	73	8,345	6,453	0	23,015
Medical Exam	477	17,712	1,525	0	24,019
Veterans Burial	192	4,140	0	0	6,228
Sold/Sail Relief	28	360	0	0	778
MSU Extension	300	0	24,105	0	54,477
Planning	287	0	0	0	25,196
Economic Develop	3	0	0	0	60
Employee Benefits	2,222	0	0	0	11,029
Law Enforce Fund	1,519	0	0	0	303,739
Technology Fund	378	0	0	0	43,240
Roads	277	0	0	0	895
Inmate Trust	1,916	0	0	0	4,604
Bail Bond	2,295	0	0	0	9,924
Parks	14,173	0	3,161	0	727,398
KRV Trailway Prg	518	0	0	0	22,563
Special Parks	22	0	0	0	165
Access & Visitat	37	0	0	0	309
Wireless Emerg.	66	0	0	0	411
Drain Comm Grant	59	0	0	0	677
Health Admin	347	(42,759)	6,116	0	(23,472)
H-Education	89	5,372	1,330	6,553	18,379
H-Oral Health	2,996	59,811	16,998	96,937	223,346
H-Laboratory	15,647	91,789	30,759	0	166,481
H-Vision/Hearing	320	22,018	4,035	12,972	50,007
H-Haz Waste	2,149	25,772	0	0	45,752
H-Child Health	7	2	0	0	10
H-Clinical Serv	4,656	79,083	12,176	183,350	299,947
H-Comm. Disease	1,979	23,056	8,521	137,335	192,215
H-STD	1,763	16,280	12,556	137,597	183,991



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
H-Health Care Ac	7	2	0	0	72
H-HIV Counseling	54	4,914	2,112	5,258	17,176
H-Env Admin	206	20,578	4,711	0	42,807
H-Env FS&F	9,775	42,199	8,027	0	92,580
H-Env LW&W	5,044	29,595	7,115	0	57,665
Mental Health	0	0	89,647	0	89,647
Homeless Program	0	0	0	0	20
Accomodation Tax	3,064	0	0	0	9,486
Tax Prep VITA	50	396	0	0	981
Male Drug Court	1,062	0	0	0	31,054
Womens Drug Ct.	1,030	0	0	0	27,213
WK Kellogg Found	349	0	0	0	11,966
DWI Drug Court	312	0	0	0	7,841
Dispro. Minority	5	0	0	0	103
Browfield Redev	98	0	0	0	1,139
Emerg Prep Bio	163	7,528	1,330	0	15,855
H1N1 Phase 1&2	8	2	0	0	15
H1N1 Phase 3	8	2	0	0	15
MSU Extension Gt	194	0	0	0	4,817
Homeland Sec. Gt.	297	0	0	0	30,339
Haz Mat Team	139	0	0	0	1,016
ROD Automation	3,540	0	0	0	20,585
Local Corr.Offc.	375	0	0	0	1,048
COPS Grant	3	0	0	0	104
Drug Law Enforce	40	0	0	0	192
Law Library	6	0	0	0	58
JAIBG	92	0	0	0	701
Victim Advocacy	111	0	0	0	6,826
Crime Victim Rts	91	0	0	0	14,319
Area Agency Ag.	1,895	52,170	7,654	0	91,692
CFI Pass Program	139	4,375	718	0	8,552
CFI Admin	121	9,014	1,711	0	18,762
CFI Care Mgmt	434	22,311	3,497	0	43,015
CFI Case Coord	143	2,352	83	0	4,349
CFI CCC	10	9	4	0	205

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Veterans	457	2,549	54	0	5,182
CFI Thome Grant	22	863	115	0	1,611
Safe Comm. Grant	71	0	0	0	1,042
KCSD Grants	74	0	0	0	2,508
F.I.A.	1,312	0	0	0	2,063
CC-Juvenile Home	3,036	0	0	0	377,162
CC-J.H. Bldg Depr	0	0	0	0	544,946
CC-In Home Care	112	0	0	0	31,865
CC-Foster Care	294	0	0	0	3,496
CC-Home Detention	31	0	0	0	6,877
CC-Intens Learn	40	0	0	0	2,550
CC-Day Treatment	109	0	0	0	63,633
CC-Juve Drug Ct	127	0	0	0	23,080
CC-Restitution	31	0	0	0	11,683
CC-Intake Assess	64	0	0	0	28,493
CC-CASA	89	0	0	0	8,017
CC-Waivers	2	0	0	0	21
CC-FI Treatment Ct.	3	0	0	0	173
CC-Welfare	217	0	0	0	757
Vet's Trust	87	0	0	0	454
Healthy Start	562	31,727	5,752	30,246	99,483
AIDS Coun & Test	200	8,598	2,468	10,495	29,591
Nurse Family	249	21,701	5,322	19,235	68,170
MCIR	187	17,550	2,199	14,267	49,811
CSHCS	214	13,884	4,248	11,257	40,268
BCCCP Coord.	404	13,892	4,192	18,615	49,806
BCCCP Komen Gt	0	510	0	326	837
IAP	447	9,589	1,487	49,475	71,527
Clean Sweep Pest	30	351	0	0	714
W.I.C.	451	29,231	19,397	23,730	99,714
CLPPP	300	4,012	1,298	2,624	8,269
Marine Safety	59	0	0	0	3,319
Sheriff Rd Pat	58	0	0	0	6,362
Comm Corrections	3,082	0	0	0	57,438
Survey & Remonum	90	0	0	0	2,791



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
J.T.P.A.	1,005	0	0	0	6,146
Jail Constr.	24	0	0	0	13,712
Expo Ctr Constr	91	0	0	0	2,489
Juve Home Bldg P	91	0	0	0	136
Prop Tax Foreclosure	1,941	0	0	0	5,589
Airport	7,290	0	0	0	156,845
Transport Auth	0	0	0	0	(3,732)
Central Stores	949	0	0	0	46,098
Drain Eq Revolv	3	0	0	0	32
Retirement	26	0	0	0	72,786
OPEB	3,222	0	0	0	21,186
Inmates Trust	7	0	0	0	16
Walk for Warmth	293	164	0	0	743
LIHEAP	145	6,284	793	0	10,249
CDBG Housing	42	2,086	813	0	5,258
Emerg Needs EAP	95	1,584	0	0	2,616
Emerg Needs LCA	117	1,556	0	0	2,548
Weather Energy Opt	258	4,375	0	0	6,396
Weather DHS	247	8,200	936	0	14,590
Weather MPSC	132	4,309	777	0	8,169
Weather ARRA	2,116	46,678	7,288	0	98,576
CSBG	295	20,277	7,566	0	37,724
CSBG ARRA	15	3	0	0	64
Head Start	2,775	262,020	30,069	0	486,086
Head Start ARRA	16	2	0	0	52
Non Allocated	4,332	0	556	0	87,184
Direct Billings	0	64,769	0	0	565,791
Unallocated	480,817	0	0	0	700,101
Total	0	0	0	0	11,829,872



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule E - Summary of Allocation Basis

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



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 department
7.4.6 Central Garage	Dollar amount of vehicle charges by dept.	Detail General Ledger
7.4.7 Airport	Assigned square footage by department	Building and Grounds department
7.4.8 Parks	Assigned square footage by department	Building and Grounds department
7.4.9 Lake Lamont	Assigned square footage by department	Building and Grounds department
7.4.10 Nazareth bldg	Direct allocation to Nazareth Facility	Building and Grounds department
7.4.11 Crosstown	Assigned square footage by department	Building lease agreement
7.4.12 Animal Shelter	Direct allocation to Animal Control	Building and Grounds department
Utilities		
8.4.1 Admin Bldg	Assigned square footage by department	Building and Grounds department
8.4.2 Gull Rd CH	Assigned square footage by department	Building and Grounds department
8.4.3 Center Bldg	Assigned square footage by department	Building and Grounds department
8.4.4 Law Enf Bldg	Assigned square footage by department	Building and Grounds department
8.4.5 Court House	Assigned square footage by department	Building and Grounds department
8.4.6 Lake Lamont	Assigned square footage by department	Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Jail Constr.	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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Purch/AP	Number of purchasing and A/P transactions by program	Detail general ledger
16.4.9 HCS Cash Rec	Number of cash receipt transactions by program	Detail general ledger
16.4.10 Billing/Reimb	Dollar amount of assigned wages by program	Reimbursement summary
16.4.11 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(a)	Dollar amount of expenses by benefiting program	General ledger
18.4.2 Prog Mgmt 1(b)	Dollar amount of expenses by benefiting program	General ledger
18.4.3 Prog Mgmt 1(c)	Dollar amount of expenses by benefiting program	General ledger
18.4.4 Prog Mgmt 2	Dollar amount of expenses by benefiting program	General ledger
18.4.5 Prog Mgmt 3	Dollar amount of expenses by benefiting program	general ledger
18.4.6 Clinical Supt.	Number of Patient Visits by type	Patient visit summary



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

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

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

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

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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:			<u>0</u>	0
Bldg Use Charge	1,307,210			
Total Departmental Cost Adjustments:	<u>1,307,210</u>			<u>1,307,210</u>
Total To Be Allocated:	<u>1,307,210</u>	<u>0</u>	<u>1,307,210</u>	<u>1,307,210</u>

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	1,307,210	0	106,981	327,536	294
Functional Cost	1,307,210	0	106,981	327,536	294
Allocation Step 1					
1st Allocation	1,307,210	0	106,981	327,536	294
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	1,307,210	0	106,981	327,536	294



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	52,606	107,624
Functional Cost	566,989	123,353	21,827	52,606	107,624
Allocation Step 1					
1st Allocation	566,989	123,353	21,827	52,606	107,624
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	566,989	123,353	21,827	52,606	107,624



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	49,907		49,907		49,907
District Court	14,794	24.2322	25,924		25,924		25,924
Pros Atty	13,712	22.4599	24,028		24,028		24,028
Male Drug Court	480	0.7862	841		841		841
Womens Drug Ct.	300	0.4914	526		526		526
Victim Advocacy	100	0.1638	175		175		175
Crime Victim Rts	224	0.3669	393		393		393
Non Allocated	2,960	4.8484	5,187		5,187		5,187
SubTotal	61,051	100.0000	106,981		106,981		106,981
TOTAL	61,051	100.0000	106,981		106,981		106,981

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	327,536		327,536		327,536
SubTotal	33,170	100.0000	327,536		327,536		327,536
TOTAL	33,170	100.0000	327,536		327,536		327,536

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Admin	100	100.0000	294		294		294
SubTotal	100	100.0000	294		294		294
TOTAL	100	100.0000	294		294		294

Allocation Basis: Direct allocation to occupant department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Admin	112,349	99.1668	122,325		122,325		122,325
Emergency Mgmt.	368	0.3248	401		401		401
Homeland Sec. Gt.	576	0.5084	627		627		627
SubTotal	113,293	100.0000	123,353		123,353		123,353
TOTAL	113,293	100.0000	123,353		123,353		123,353

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	38,515		38,515		38,515
Friend of Court	628	2.6294	1,383		1,383		1,383
Pros Atty	1,335	5.5895	2,940		2,940		2,940
Pros Atty C.R.P.	1,914	8.0137	4,216		4,216		4,216
WK Kellogg Found	108	0.4522	238		238		238
Crime Victim Rts	96	0.4019	211		211		211
CC-In Home Care	550	2.3028	1,211		1,211		1,211
CC-Home Detention	130	0.5443	286		286		286
CC-Juve Drug Ct	560	2.3447	1,233		1,233		1,233
CC-Restitution	280	1.1723	617		617		617
CC-Intake Assess	640	2.6796	1,410		1,410		1,410
CC-CASA	157	0.6573	346		346		346
SubTotal	23,884	100.0000	52,606		52,606		52,606
TOTAL	23,884	100.0000	52,606		52,606		52,606

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2,735	4.8271	5,195		5,195		5,195
Building & Grounds Department	2,029	3.5811	3,854		3,854		3,854
County Administration Dept	3,058	5.3972	5,809		5,809		5,809
Information Systems	2,383	4.2059	4,527		4,527		4,527
Legal Services Department	225	0.3971	427		427		427
Human Resources	1,524	2.6898	2,895		2,895		2,895
Purchasing Department	516	0.9107	980		980		980
Treasurer	3,529	6.2285	6,703		6,703		6,703
Commission	2,250	3.9711	4,274		4,274		4,274
Friend of Court	12,069	21.3013	22,924		22,924		22,924
Adult Probation	11,953	21.0964	22,705		22,705		22,705
Clerk/ROD	5,553	9.8007	10,548		10,548		10,548
Resource Develop	150	0.2647	285		285		285
Equalization	1,328	2.3438	2,523		2,523		2,523
Pros Atty C.R.P.	150	0.2647	285		285		285
Drain Comm	767	1.3537	1,457		1,457		1,457
Soil & Erosion	150	0.2647	285		285		285
Planning	1,148	2.0262	2,181		2,181		2,181
Transport Auth	293	0.5171	557		557		557
Central Stores	1,927	3.4010	3,660		3,660		3,660
Non Allocated	2,922	5.1572	5,550		5,550		5,550
SubTotal	56,659	100.0000	107,624		107,624		107,624
TOTAL	56,659	100.0000	107,624		107,624		107,624

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	5,195	0	0	0	0	0	0
Building & Grounds	17,790	0	0	0	0	0	13,936
County Administration Dept	5,809	0	0	0	0	0	0
Information Systems	4,527	0	0	0	0	0	0
Legal Services Department	427	0	0	0	0	0	0
Human Resources	2,895	0	0	0	0	0	0
Purchasing Department	980	0	0	0	0	0	0
Treasurer	6,703	0	0	0	0	0	0
Commission	4,274	0	0	0	0	0	0
Circuit Court	88,422	49,907	0	0	0	0	0
District Court	25,924	25,924	0	0	0	0	0
Friend of Court	24,307	0	0	0	0	0	0
Adult Probation	22,705	0	0	0	0	0	0
Clerk/ROD	10,548	0	0	0	0	0	0
Resource Develop	285	0	0	0	0	0	0
Equalization	2,523	0	0	0	0	0	0
Pros Atty	26,968	24,028	0	0	0	0	0
Pros Atty C.R.P.	4,501	0	0	0	0	0	0
Drain Comm	1,457	0	0	0	0	0	0
Soil & Erosion	285	0	0	0	0	0	0
Sheriff Admin	122,619	0	0	294	0	122,325	0
Animal Control	7,891	0	0	0	0	0	7,891
Emergency Mgmt.	401	0	0	0	0	401	0
Planning	2,181	0	0	0	0	0	0
Parks	327,536	0	327,536	0	0	0	0
Male Drug Court	841	841	0	0	0	0	0
Womens Drug Ct.	526	526	0	0	0	0	0
WK Kellogg Found	238	0	0	0	0	0	0
Homeland Sec. Gt.	627	0	0	0	0	627	0
Victim Advocacy	175	175	0	0	0	0	0
Crime Victim Rts	604	393	0	0	0	0	0
CC-J.H. Bldg Depr	544,946	0	0	0	544,946	0	0
CC-In Home Care	1,211	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	286	0	0	0	0	0	0
CC-Day Treatment	22,043	0	0	0	22,043	0	0
CC-Juve Drug Ct	1,233	0	0	0	0	0	0
CC-Restitution	617	0	0	0	0	0	0
CC-Intake Assess	1,410	0	0	0	0	0	0
CC-CASA	346	0	0	0	0	0	0
Transport Auth	557	0	0	0	0	0	0
Central Stores	3,660	0	0	0	0	0	0
Non Allocated	10,737	5,187	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,307,210	106,981	327,536	294	566,989	123,353	21,827



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Gull Rd C.H.	Admin Bldg
Finance Department	0	5,195
Building & Grounds	0	3,854
County Administration Dept	0	5,809
Information Systems	0	4,527
Legal Services Department	0	427
Human Resources	0	2,895
Purchasing Department	0	980
Treasurer	0	6,703
Commission	0	4,274
Circuit Court	38,515	0
District Court	0	0
Friend of Court	1,383	22,924
Adult Probation	0	22,705
Clerk/ROD	0	10,548
Resource Develop	0	285
Equalization	0	2,523
Pros Atty	2,940	0
Pros Atty C.R.P.	4,216	285
Drain Comm	0	1,457
Soil & Erosion	0	285
Sheriff Admin	0	0
Animal Control	0	0
Emergency Mgmt.	0	0
Planning	0	2,181
Parks	0	0
Male Drug Court	0	0
Womens Drug Ct.	0	0
WK Kellogg Found	238	0
Homeland Sec. Gt.	0	0
Victim Advocacy	0	0
Crime Victim Rts	211	0
CC-J.H. Bldg Depr	0	0
CC-In Home Care	1,211	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Gull Rd C.H.	Admin Bldg
CC-Home Detention	286	0
CC-Day Treatment	0	0
CC-Juve Drug Ct	1,233	0
CC-Restitution	617	0
CC-Intake Assess	1,410	0
CC-CASA	346	0
Transport Auth	0	557
Central Stores	0	3,660
Non Allocated	0	5,550
Direct Billed	0	0
Total	52,606	107,624



**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, 2011
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:			<u>0</u>	0
Use Charge	69,439			
Expendable Equip	206,920			
Total Departmental Cost Adjustments:	<u>276,359</u>			276,359
Total To Be Allocated:	<u>276,359</u>	<u>0</u>	<u>0</u>	<u>276,359</u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	69,439	0	69,439	0
Expendable Equip	206,920	0	0	206,920
Functional Cost	276,359	0	69,439	206,920
Allocation Step 1				
1st Allocation	276,359	0	69,439	206,920
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 0020 Equipment Use				
Total Allocated	276,359	0	69,439	206,920



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	4,122	5.9361	4,122		4,122		4,122
Building & Grounds Department	33,146	47.7340	33,146		33,146		33,146
Security	3,475	5.0044	3,475		3,475		3,475
Treasurer	7,452	10.7317	7,452		7,452		7,452
CSA,MCHD,HPDP	997	1.4358	997		997		997
Technology Fund	20,247	29.1580	20,247		20,247		20,247
SubTotal	69,439	100.0000	69,439		69,439		69,439
TOTAL	69,439	100.0000	69,439		69,439		69,439

Allocation Basis: Dollar amount of equipment use charge by department

Allocation Source: Fixed Asset Report - Purchasing



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	204,053	98.6144	204,053		204,053		204,053
Technology Fund	2,867	1.3856	2,867		2,867		2,867
SubTotal	206,920	100.0000	206,920		206,920		206,920
TOTAL	206,920	100.0000	206,920		206,920		206,920

Allocation Basis: Dollar amount of expendable equipment by department

Allocation Source: Paid invoices



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Equipment Use Charge

Receiving Department	Total	Equip Use Chrg	Expendable Impv
Finance Department	4,122	4,122	0
Building & Grounds	237,199	33,146	204,053
Security	3,475	3,475	0
Treasurer	7,452	7,452	0
CSA,MCHD,HPDP	997	997	0
Technology Fund	23,114	20,247	2,867
Direct Billed	0	0	0
Total	276,359	69,439	206,920



**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 policies 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.

Sheriff Liability – this activity includes liability coverage specific operations associated with the Sheriff's office. The basis of allocation is the number of employees by benefiting 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

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

allocated to Insurance-Property, Schedule 4.3 Multiple occupant facilities property insurance costs are subsequently allocated to occupant departments based on usable square footage.

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, 2011
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	490,903			490,903
Tax Bond	(5,874)			
Total Deductions:	<u>(5,874)</u>			(5,874)
Finance Department		431	431	
Purchasing Department		277	277	
Treasurer		219	219	
Total Allocated Additions:		<u>927</u>	<u>927</u>	927
Total To Be Allocated:	<u>485,029</u>	<u>927</u>		<u>485,956</u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	General Liab	Sheriff Liab	Auto Insur.
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
MMRMA Liability	207,096	0	160,565	46,531	0
MMRMA Auto Liab	64,954	0	0	0	64,954
MMRMA Prop-other	212,011	0	0	0	0
Pollution Liab	968	0	0	0	0
*Tax Bond	5,874	5,874	0	0	0
Departmental Totals					
Total Expenditures	490,903	5,874	160,565	46,531	64,954
Deductions					
Total Deductions	(5,874)	(5,874)	0	0	0
Functional Cost	485,029	0	160,565	46,531	64,954
Allocation Step 1					
1st Allocation	485,029	0	160,565	46,531	64,954
Allocation Step 2					
Inbound- All Others	927	0	927	0	0
2nd Allocation	927	0	927	0	0
Total For 0030 Insurance					
Total Allocated	485,956	0	161,492	46,531	64,954



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Property Insur.	Specific Claims
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
MMRMA Liability	0	0
MMRMA Auto Liab	0	0
MMRMA Prop-other	212,011	0
Pollution Liab	0	968
*Tax Bond	0	0
Departmental Totals		
Total Expenditures	212,011	968
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	212,011	968
Allocation Step 1		
1st Allocation	212,011	968
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For 0030 Insurance		
Total Allocated	212,011	968



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	10.79	1.1160	1,792		1,792	10	1,802
Building & Grounds Department	31.43	3.2507	5,219		5,219	30	5,249
Security	3.00	0.3103	498		498	3	501
County Administration Dept	4.86	0.5027	807		807	5	812
Information Systems	9.70	1.0032	1,611		1,611	9	1,620
Legal Services Department	1.50	0.1551	249		249	1	250
Human Resources	5.28	0.5461	877		877	5	882
Purchasing Department	1.56	0.1613	259		259	1	260
Treasurer	9.00	0.9308	1,495		1,495	9	1,504
Health & Comm. Serv.	12.88	1.3321	2,139		2,139	12	2,151
Nazareth Facility	8.20	0.8481	1,362		1,362	8	1,370
CSA,MCHD,HPDP	9.74	1.0074	1,617		1,617	9	1,626
Commission	17.00	1.7583	2,823		2,823	16	2,839
Circuit Court	55.27	5.7164	9,179		9,179	53	9,232
District Court	67.83	7.0154	11,264		11,264	65	11,329
Friend of Court	47.88	4.9521	7,951		7,951	46	7,997
Probate Court	8.50	0.8791	1,412		1,412	8	1,420
Election	0.53	0.0548	88		88	1	89
Clerk/ROD	10.75	1.1118	1,785		1,785	10	1,795
Resource Develop	1.00	0.1034	166		166	1	167
Equalization	4.82	0.4985	800		800	5	805
Pros Atty	23.11	2.3902	3,838		3,838	22	3,860
Pros Atty C.R.P.	8.47	0.8760	1,407		1,407	8	1,415
Drain Comm	2.54	0.2627	422		422	2	424
Soil & Erosion	1.54	0.1593	256		256	1	257
Sheriff Admin	30.17	3.1204	5,010		5,010	29	5,039
Sheriff Jail	53.91	5.5757	8,953		8,953	52	9,005
Sheriff Field Oper	43.91	4.5415	7,292		7,292	42	7,334
Animal Control	7.23	0.7478	1,201		1,201	7	1,208
Emergency Mgmt.	1.55	0.1603	257		257	1	258

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Veterans Affairs	2.00	0.2069	332		332	2	334
MSU Extension	3.37	0.3485	560		560	3	563
Planning	1.49	0.1541	247		247	1	248
Law Enforce Fund	113.13	11.7010	18,787		18,787	108	18,895
Technology Fund	2.90	0.2999	482		482	3	485
Parks	21.60	2.2340	3,587		3,587	21	3,608
KRV Trailway Prg	2.38	0.2462	395		395	2	397
Health Admin	2.00	0.2069	332		332	2	334
H-Education	1.00	0.1034	166		166	1	167
H-Oral Health	12.93	1.3373	2,147		2,147	12	2,159
H-Laboratory	6.55	0.6774	1,088		1,088	6	1,094
H-Vision/Hearing	2.64	0.2730	438		438	3	441
H-Haz Waste	3.35	0.3465	556		556	3	559
H-Clinical Serv	2.49	0.2575	414		414	2	416
H-Comm. Disease	4.70	0.4861	781		781	5	786
H-STD	3.45	0.3568	573		573	3	576
H-HIV Counseling	1.00	0.1034	166		166	1	167
H-Env Admin	4.00	0.4137	664		664	4	668
H-Env FS&F	7.82	0.8088	1,299		1,299	7	1,306
H-Env LW&W	5.81	0.6009	965		965	6	971
Male Drug Court	2.38	0.2462	395		395	2	397
Womens Drug Ct.	3.44	0.3558	571		571	3	574
WK Kellogg Found	1.00	0.1034	166		166	1	167
DWI Drug Court	2.00	0.2069	332		332	2	334
Emerg Prep Bio	1.00	0.1034	166		166	1	167
Homeland Sec. Gt.	5.01	0.5182	832		832	5	837
Victim Advocacy	1.00	0.1034	166		166	1	167
Crime Victim Rts	2.39	0.2472	397		397	2	399
Area Agency Ag.	4.77	0.4933	792		792	5	797
CFI Pass Program	0.80	0.0827	133		133	1	134



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Admin	1.86	0.1924	309		309	2	311
CFI Care Mgmt	3.77	0.3899	626		626	4	630
CFI Case Coord	0.09	0.0093	15		15		15
CFI Veterans	0.06	0.0062	10		10		10
CFI Thome Grant	0.10	0.0103	17		17		17
CC-Juvenile Home	58.00	5.9987	9,632		9,632	56	9,688
CC-In Home Care	5.61	0.5802	932		932	5	937
CC-Home Detention	1.00	0.1034	166		166	1	167
CC-Intens Learn	1.00	0.1034	166		166	1	167
CC-Day Treatment	7.54	0.7798	1,252		1,252	7	1,259
CC-Juve Drug Ct	2.66	0.2751	442		442	3	445
CC-Restitution	1.91	0.1975	317		317	2	319
CC-Intake Assess	4.25	0.4396	706		706	4	710
CC-CASA	1.00	0.1034	166		166	1	167
CC-FI Treatment Ct.	0.02	0.0021	3		3		3
Healthy Start	6.08	0.6288	1,010		1,010	6	1,016
AIDS Coun & Test	1.74	0.1800	289		289	2	291
Nurse Family	4.29	0.4437	712		712	4	716
MCIR	3.93	0.4065	653		653	4	657
CSHCS	3.05	0.3155	507		507	3	510
BCCCP Coord.	3.00	0.3103	498		498	3	501
IAP	1.76	0.1820	292		292	2	294
W.I.C.	6.89	0.7126	1,144		1,144	7	1,151
CLPPP	0.59	0.0610	98		98	1	99
Marine Safety	0.47	0.0486	78		78		78
Sheriff Rd Pat	2.00	0.2069	332		332	2	334
Comm Corrections	9.23	0.9546	1,533		1,533	9	1,542
Airport	23.99	2.4812	3,984		3,984	23	4,007
Central Stores	2.56	0.2648	425		425	2	427
LIHEAP	0.61	0.0631	101		101	1	102



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CDBG Housing	0.42	0.0434	70		70		70
Weather DHS	0.55	0.0569	91		91	1	92
Weather MPSC	0.59	0.0610	98		98	1	99
Weather ARRA	4.83	0.4996	802		802	5	807
CSBG	5.03	0.5202	835		835	5	840
Head Start	74.04	7.6577	12,296		12,296	71	12,367
SubTotal	966.87	100.0000	160,565		160,565	927	161,492
TOTAL	966.87	100.0000	160,565		160,565	927	161,492

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Sheriff Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	30.17	15.6988	7,305		7,305		7,305
Sheriff Jail	53.91	28.0518	13,053		13,053		13,053
Sheriff Field Oper	43.91	22.8484	10,632		10,632		10,632
Law Enforce Fund	61.72	32.1157	14,943		14,943		14,943
Marine Safety	0.47	0.2446	114		114		114
Sheriff Rd Pat	2.00	1.0407	484		484		484
SubTotal	192.18	100.0000	46,531		46,531		46,531
TOTAL	192.18	100.0000	46,531		46,531		46,531

Allocation Basis: Number of Sheriff FTE employees by department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	19	11.1111	7,217		7,217		7,217
Nazareth Facility	1	0.5848	380		380		380
Circuit Court	7	4.0936	2,659		2,659		2,659
Sheriff Admin	71	41.5204	26,967		26,967		26,967
Sheriff Field Oper	9	5.2632	3,419		3,419		3,419
Animal Control	11	6.4327	4,178		4,178		4,178
Parks	14	8.1871	5,318		5,318		5,318
H-Oral Health	1	0.5848	380		380		380
Homeland Sec. Gt.	9	5.2632	3,419		3,419		3,419
KCSD Grants	1	0.5848	380		380		380
CC-Juvenile Home	3	1.7544	1,140		1,140		1,140
Marine Safety	2	1.1696	760		760		760
Comm Corrections	3	1.7544	1,140		1,140		1,140
Airport	6	3.5088	2,279		2,279		2,279
Central Stores	1	0.5848	380		380		380
Head Start	13	7.6023	4,938		4,938		4,938
SubTotal	171	100.0000	64,954		64,954		64,954
TOTAL	171	100.0000	64,954		64,954		64,954

Allocation Basis: Number of vehicles assigned by department.

Allocation Source: Fixed asset report

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	97,569,930	70.9553	150,434		150,434		150,434
Building & Grounds Department	853,077	0.6204	1,315		1,315		1,315
Nazareth Facility	17,803,741	12.9473	27,450		27,450		27,450
Animal Control	850,545	0.6185	1,311		1,311		1,311
Parks	19,567,690	14.2301	30,169		30,169		30,169
Non Allocated	864,078	0.6284	1,332		1,332		1,332
SubTotal	137,509,061	100.0000	212,011		212,011		212,011
TOTAL	137,509,061	100.0000	212,011		212,011		212,011

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

Allocation Source: Property Appraisals - Finance



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	968.00	100.0000	968		968		968
SubTotal	968.00	100.0000	968		968		968
TOTAL	968.00	100.0000	968		968		968

Allocation Basis: Dollar amount of specific charges by department

Allocation Source: Paid Invoices - Finance

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Insurance - Property	150,434	0	0	0	150,434	0
Finance Department	1,802	1,802	0	0	0	0
Building & Grounds	14,749	5,249	0	7,217	1,315	968
Security	501	501	0	0	0	0
County Administration Dept	812	812	0	0	0	0
Information Systems	1,620	1,620	0	0	0	0
Legal Services Department	250	250	0	0	0	0
Human Resources	882	882	0	0	0	0
Purchasing Department	260	260	0	0	0	0
Treasurer	1,504	1,504	0	0	0	0
Health & Comm. Serv.	2,151	2,151	0	0	0	0
Nazareth Facility	29,200	1,370	0	380	27,450	0
CSA,MCHD,HPDP	1,626	1,626	0	0	0	0
Commission	2,839	2,839	0	0	0	0
Circuit Court	11,891	9,232	0	2,659	0	0
District Court	11,329	11,329	0	0	0	0
Friend of Court	7,997	7,997	0	0	0	0
Probate Court	1,420	1,420	0	0	0	0
Election	89	89	0	0	0	0
Clerk/ROD	1,795	1,795	0	0	0	0
Resource Develop	167	167	0	0	0	0
Equalization	805	805	0	0	0	0
Pros Atty	3,860	3,860	0	0	0	0
Pros Atty C.R.P.	1,415	1,415	0	0	0	0
Drain Comm	424	424	0	0	0	0
Soil & Erosion	257	257	0	0	0	0
Sheriff Admin	39,311	5,039	7,305	26,967	0	0
Sheriff Jail	22,058	9,005	13,053	0	0	0
Sheriff Field Oper	21,385	7,334	10,632	3,419	0	0
Animal Control	6,697	1,208	0	4,178	1,311	0
Emergency Mgmt.	258	258	0	0	0	0
Veterans Affairs	334	334	0	0	0	0
MSU Extension	563	563	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Planning	248	248	0	0	0	0
Law Enforce Fund	33,838	18,895	14,943	0	0	0
Technology Fund	485	485	0	0	0	0
Parks	39,095	3,608	0	5,318	30,169	0
KRV Trailway Prg	397	397	0	0	0	0
Health Admin	334	334	0	0	0	0
H-Education	167	167	0	0	0	0
H-Oral Health	2,539	2,159	0	380	0	0
H-Laboratory	1,094	1,094	0	0	0	0
H-Vision/Hearing	441	441	0	0	0	0
H-Haz Waste	559	559	0	0	0	0
H-Clinical Serv	416	416	0	0	0	0
H-Comm. Disease	786	786	0	0	0	0
H-STD	576	576	0	0	0	0
H-HIV Counseling	167	167	0	0	0	0
H-Env Admin	668	668	0	0	0	0
H-Env FS&F	1,306	1,306	0	0	0	0
H-Env LW&W	971	971	0	0	0	0
Male Drug Court	397	397	0	0	0	0
Womens Drug Ct.	574	574	0	0	0	0
WK Kellogg Found	167	167	0	0	0	0
DWI Drug Court	334	334	0	0	0	0
Emerg Prep Bio	167	167	0	0	0	0
Homeland Sec. Gt.	4,256	837	0	3,419	0	0
Victim Advocacy	167	167	0	0	0	0
Crime Victim Rts	399	399	0	0	0	0
Area Agency Ag.	797	797	0	0	0	0
CFI Pass Program	134	134	0	0	0	0
CFI Admin	311	311	0	0	0	0
CFI Care Mgmt	630	630	0	0	0	0
CFI Case Coord	15	15	0	0	0	0
CFI Veterans	10	10	0	0	0	0
CFI Thome Grant	17	17	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
KCSD Grants	380	0	0	380	0	0
CC-Juvenile Home	10,828	9,688	0	1,140	0	0
CC-In Home Care	937	937	0	0	0	0
CC-Home Detention	167	167	0	0	0	0
CC-Intens Learn	167	167	0	0	0	0
CC-Day Treatment	1,259	1,259	0	0	0	0
CC-Juve Drug Ct	445	445	0	0	0	0
CC-Restitution	319	319	0	0	0	0
CC-Intake Assess	710	710	0	0	0	0
CC-CASA	167	167	0	0	0	0
CC-FI Treatment Ct.	3	3	0	0	0	0
Healthy Start	1,016	1,016	0	0	0	0
AIDS Coun & Test	291	291	0	0	0	0
Nurse Family	716	716	0	0	0	0
MCIR	657	657	0	0	0	0
CSHCS	510	510	0	0	0	0
BCCCP Coord.	501	501	0	0	0	0
IAP	294	294	0	0	0	0
W.I.C.	1,151	1,151	0	0	0	0
CLPPP	99	99	0	0	0	0
Marine Safety	952	78	114	760	0	0
Sheriff Rd Pat	818	334	484	0	0	0
Comm Corrections	2,682	1,542	0	1,140	0	0
Airport	6,286	4,007	0	2,279	0	0
Central Stores	807	427	0	380	0	0
LIHEAP	102	102	0	0	0	0
CDBG Housing	70	70	0	0	0	0
Weather DHS	92	92	0	0	0	0
Weather MPSC	99	99	0	0	0	0
Weather ARRA	807	807	0	0	0	0
CSBG	840	840	0	0	0	0
Head Start	17,305	12,367	0	4,938	0	0
Non Allocated	1,332	0	0	0	1,332	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Direct Billed	0	0	0	0	0	0
Total	<u>485,956</u>	<u>161,492</u>	<u>46,531</u>	<u>64,954</u>	<u>212,011</u>	<u>968</u>



**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Insurance - Property

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	150,434		150,434	
Total Allocated Additions:	<u>150,434</u>		<u>150,434</u>	150,434
Total To Be Allocated:	<u><u>150,434</u></u>	<u><u>0</u></u>	<u><u>150,434</u></u>	<u><u>150,434</u></u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	150,434	0	35,021	33,532	13,674
1st Allocation	150,434	0	35,021	33,532	13,674
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0040 Insurance -					
Total Allocated	150,434	0	35,021	33,532	13,674



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	28,703	39,504
1st Allocation	28,703	39,504
Allocation Step 2		
2nd Allocation	0	0
Total For 0040 Insurance -		
Total Allocated	28,703	39,504



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	16,339		16,339		16,339
District Court	14,794	24.2322	8,486		8,486		8,486
Pros Atty	13,712	22.4599	7,866		7,866		7,866
Male Drug Court	480	0.7862	275		275		275
Womens Drug Ct.	300	0.4914	172		172		172
Victim Advocacy	100	0.1638	57		57		57
Crime Victim Rts	224	0.3669	128		128		128
Non Allocated	2,960	4.8484	1,698		1,698		1,698
SubTotal	61,051	100.0000	35,021		35,021		35,021
TOTAL	61,051	100.0000	35,021		35,021		35,021

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	32,228		32,228		32,228
CC-Day Treatment	3,335	3.8878	1,304		1,304		1,304
SubTotal	85,782	100.0000	33,532		33,532		33,532
TOTAL	85,782	100.0000	33,532		33,532		33,532

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	10,011		10,011		10,011
Friend of Court	628	2.6294	360		360		360
Pros Atty	1,335	5.5895	764		764		764
Pros Atty C.R.P.	1,914	8.0137	1,096		1,096		1,096
WK Kellogg Found	108	0.4522	62		62		62
Crime Victim Rts	96	0.4019	55		55		55
CC-In Home Care	550	2.3028	315		315		315
CC-Home Detention	130	0.5443	74		74		74
CC-Juve Drug Ct	560	2.3447	321		321		321
CC-Restitution	280	1.1723	160		160		160
CC-Intake Assess	640	2.6796	366		366		366
CC-CASA	157	0.6573	90		90		90
SubTotal	23,884	100.0000	13,674		13,674		13,674
TOTAL	23,884	100.0000	13,674		13,674		13,674

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2,735	4.8271	1,386		1,386		1,386
Building & Grounds Department	2,029	3.5811	1,028		1,028		1,028
County Administration Dept	3,058	5.3972	1,549		1,549		1,549
Information Systems	2,383	4.2059	1,207		1,207		1,207
Legal Services Department	225	0.3971	114		114		114
Human Resources	1,524	2.6898	772		772		772
Purchasing Department	516	0.9107	261		261		261
Treasurer	3,529	6.2285	1,788		1,788		1,788
Commission	2,250	3.9711	1,140		1,140		1,140
Friend of Court	12,069	21.3013	6,114		6,114		6,114
Adult Probation	11,953	21.0964	6,055		6,055		6,055
Clerk/ROD	5,553	9.8007	2,813		2,813		2,813
Resource Develop	150	0.2647	76		76		76
Equalization	1,328	2.3438	673		673		673
Pros Atty C.R.P.	150	0.2647	76		76		76
Drain Comm	767	1.3537	389		389		389
Soil & Erosion	150	0.2647	76		76		76
Planning	1,148	2.0262	582		582		582
Transport Auth	293	0.5171	148		148		148
Central Stores	1,927	3.4010	976		976		976
Non Allocated	2,922	5.1572	1,480		1,480		1,480
SubTotal	56,659	100.0000	28,703		28,703		28,703
TOTAL	56,659	100.0000	28,703		28,703		28,703

Allocation Basis: Assinged square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Admin	112,349	99.1668	39,175		39,175		39,175
Emergency Mgmt.	368	0.3248	128		128		128
Homeland Sec. Gt.	576	0.5084	201		201		201
SubTotal	113,293	100.0000	39,504		39,504		39,504
TOTAL	113,293	100.0000	39,504		39,504		39,504

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	1,386	0	0	0	1,386	0
Building & Grounds	1,028	0	0	0	1,028	0
County Administration Dept	1,549	0	0	0	1,549	0
Information Systems	1,207	0	0	0	1,207	0
Legal Services Department	114	0	0	0	114	0
Human Resources	772	0	0	0	772	0
Purchasing Department	261	0	0	0	261	0
Treasurer	1,788	0	0	0	1,788	0
Commission	1,140	0	0	0	1,140	0
Circuit Court	26,350	16,339	0	10,011	0	0
District Court	8,486	8,486	0	0	0	0
Friend of Court	6,474	0	0	360	6,114	0
Adult Probation	6,055	0	0	0	6,055	0
Clerk/ROD	2,813	0	0	0	2,813	0
Resource Develop	76	0	0	0	76	0
Equalization	673	0	0	0	673	0
Pros Atty	8,630	7,866	0	764	0	0
Pros Atty C.R.P.	1,172	0	0	1,096	76	0
Drain Comm	389	0	0	0	389	0
Soil & Erosion	76	0	0	0	76	0
Sheriff Admin	39,175	0	0	0	0	39,175
Emergency Mgmt.	128	0	0	0	0	128
Planning	582	0	0	0	582	0
Male Drug Court	275	275	0	0	0	0
Womens Drug Ct.	172	172	0	0	0	0
WK Kellogg Found	62	0	0	62	0	0
Homeland Sec. Gt.	201	0	0	0	0	201
Victim Advocacy	57	57	0	0	0	0
Crime Victim Rts	183	128	0	55	0	0
CC-Juvenile Home	32,228	0	32,228	0	0	0
CC-In Home Care	315	0	0	315	0	0
CC-Home Detention	74	0	0	74	0	0
CC-Day Treatment	1,304	0	1,304	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	321	0	0	321	0	0
CC-Restitution	160	0	0	160	0	0
CC-Intake Assess	366	0	0	366	0	0
CC-CASA	90	0	0	90	0	0
Transport Auth	148	0	0	0	148	0
Central Stores	976	0	0	0	976	0
Non Allocated	3,178	1,698	0	0	1,480	0
Direct Billed	0	0	0	0	0	0
Total	150,434	35,021	33,532	13,674	28,703	39,504



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.

Termination Payoff – This activity accounts for sick and vacation payoffs 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.

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, 2011
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		18	18	
Total Allocated Additions:		<u>18</u>	<u>18</u>	18
Termination Payoff	419,568			
Total Departmental Cost Adjustments:	<u>419,568</u>			419,568
Total To Be Allocated:	<u><u>419,568</u></u>	<u><u>18</u></u>	<u><u>419,586</u></u>	<u><u>419,586</u></u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	419,568	0	419,568
Functional Cost	419,568	0	419,568
Allocation Step 1			
1st Allocation	419,568	0	419,568
Allocation Step 2			
Inbound- All Others	18	0	18
2nd Allocation	18	0	18
Total For 0050 Termination Payoff			
Total Allocated	419,586	0	419,586



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	563,185	1.3188	5,533		5,533		5,533
Building & Grounds Department	1,067,048	2.4986	10,483	-39,880	-29,397		-29,397
Security	189,883	0.4446	1,866		1,866		1,866
County Administration Dept	350,288	0.8202	3,441		3,441		3,441
Information Systems	656,678	1.5377	6,452		6,452		6,452
Legal Services Department	133,706	0.3131	1,314		1,314		1,314
Human Resources	285,355	0.6682	2,804	-8,990	-6,186		-6,186
Purchasing Department	94,456	0.2212	928	-16,498	-15,570		-15,570
Treasurer	311,030	0.7283	3,056		3,056		3,056
Health & Comm. Serv.	682,726	1.5987	6,708	-7,112	-404		-404
Nazareth Facility	208,067	0.4872	2,044		2,044		2,044
CSA,MCHD,HPDP	446,535	1.0456	4,387		4,387		4,387
Circuit Court	2,226,939	5.2146	21,879	-4,393	17,486	1	17,487
District Court	2,505,543	5.8670	24,616	-12,081	12,535	1	12,536
Friend of Court	1,990,203	4.6603	19,553	-609	18,944	1	18,945
Probate Court	356,822	0.8355	3,506		3,506		3,506
Election	14,441	0.0338	142		142		142
Clerk/ROD	314,329	0.7360	3,088	-4,019	-931		-931
Resource Develop	78,823	0.1846	774		774		774
Equalization	266,048	0.6230	2,614		2,614		2,614
Pros Atty	1,423,019	3.3322	13,981	-65,794	-51,813	1	-51,812
Pros Atty C.R.P.	392,450	0.9190	3,856	-23,469	-19,613		-19,613
Drain Comm	70,976	0.1662	697		697		697
Soil & Erosion	51,964	0.1217	511		511		511
Sheriff Admin	983,348	2.3026	9,661	-91,519	-81,858		-81,858
Sheriff Jail	3,293,401	7.7119	32,357	-12,587	19,770	1	19,771
Sheriff Field Oper	3,274,889	7.6686	32,175	-1,015	31,160	1	31,161
Animal Control	267,764	0.6270	2,631	-399	2,232		2,232
Emergency Mgmt.	109,857	0.2572	1,079		1,079		1,079
Veterans Affairs	87,828	0.2057	863		863		863



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	127,628	0.2989	1,254		1,254		1,254
Planning	94,686	0.2217	930		930		930
Law Enforce Fund	6,285,508	14.7185	61,753	-27,416	34,337	10	34,347
Technology Fund	126,384	0.2959	1,242		1,242		1,242
Parks	493,912	1.1566	4,853	-9,521	-4,668		-4,668
KRV Trailway Prg	75,849	0.1776	745		745		745
Health Admin	101,683	0.2381	999		999		999
H-Education	47,570	0.1114	467		467		467
H-Oral Health	490,509	1.1486	4,819	-343	4,476		4,476
H-Laboratory	292,869	0.6858	2,877	-8,388	-5,511		-5,511
H-Vision/Hearing	93,311	0.2185	917		917		917
H-Haz Waste	136,513	0.3197	1,341		1,341		1,341
H-Clinical Serv	130,682	0.3060	1,284		1,284		1,284
H-Comm. Disease	245,105	0.5739	2,408		2,408		2,408
H-STD	153,432	0.3593	1,507		1,507		1,507
H-HIV Counseling	38,403	0.0899	377		377		377
H-Env Admin	174,746	0.4092	1,717		1,717		1,717
H-Env FS&F	393,389	0.9212	3,865		3,865		3,865
H-Env LW&W	284,787	0.6669	2,798	-6,676	-3,878		-3,878
Male Drug Court	103,504	0.2424	1,017		1,017		1,017
Womens Drug Ct.	127,327	0.2982	1,251		1,251		1,251
WK Kellogg Found	54,704	0.1281	537		537		537
DWI Drug Court	96,189	0.2252	945		945		945
Emerg Prep Bio	56,869	0.1332	559		559		559
Homeland Sec. Gt.	56,373	0.1320	554	-3,003	-2,449		-2,449
Victim Advocacy	52,624	0.1232	517		517		517
Crime Victim Rts	116,051	0.2717	1,140		1,140		1,140
Area Agency Ag.	527,112	1.2343	5,179		5,179		5,179
CC-Juvenile Home	1,785,744	4.1815	17,544	-9,666	7,878	1	7,879
CC-In Home Care	263,377	0.6167	2,588	-567	2,021		2,021



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CC-Home Detention	54,704	0.1281	537		537		537
CC-Intens Learn	25,850	0.0605	254		254		254
CC-Day Treatment	387,738	0.9079	3,809		3,809		3,809
CC-Juve Drug Ct	157,584	0.3690	1,548		1,548		1,548
CC-Restitution	92,247	0.2160	906		906		906
CC-Intake Assess	225,752	0.5286	2,218		2,218		2,218
CC-CASA	42,441	0.0994	417		417		417
CC-FI Treatment Ct.	4,344	0.0102	43		43		43
Healthy Start	244,732	0.5731	2,404		2,404		2,404
AIDS Coun & Test	62,763	0.1470	617		617		617
Nurse Family	215,360	0.5043	2,116		2,116		2,116
MCIR	171,482	0.4015	1,685		1,685		1,685
CSHCS	146,371	0.3427	1,438	-1,606	-168		-168
BCCCP Coord.	123,348	0.2888	1,212		1,212		1,212
IAP	102,267	0.2395	1,005		1,005		1,005
W.I.C.	264,431	0.6192	2,598	-1,808	790		790
CLPPP	33,823	0.0792	332	-4,781	-4,449		-4,449
Sheriff Rd Pat	128,969	0.3020	1,267		1,267		1,267
Comm Corrections	323,611	0.7578	3,179	-4,730	-1,551		-1,551
Airport	890,761	2.0858	8,751	-2,617	6,134		6,134
Central Stores	83,158	0.1947	817		817		817
LIHEAP	36,725	0.0860	361		361		361
CDBG Housing	18,729	0.0439	184		184		184
Weather DHS	36,652	0.0858	360		360		360
Weather MPSC	36,440	0.0853	358		358		358
Weather ARRA	285,406	0.6683	2,804		2,804		2,804
CSBG	230,107	0.5388	2,261	-14,411	-12,150		-12,150
Head Start	2,555,214	5.9833	25,104	-35,670	-10,566	1	-10,565
SubTotal	42,705,450	100.0000	419,568	-419,568	419,568	18	18
Direct Billed				419,568	419,568		419,568

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff

Activity - Sick & Vac Pay

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	42,705,450	100.0000	419,568		419,568	18	419,586

Allocation Basis: Dollar amount of wages by department

Allocation Source: General Ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Finance Department	5,533	5,533
Building & Grounds	(29,397)	(29,397)
Security	1,866	1,866
County Administration Dept	3,441	3,441
Information Systems	6,452	6,452
Legal Services Department	1,314	1,314
Human Resources	(6,186)	(6,186)
Purchasing Department	(15,570)	(15,570)
Treasurer	3,056	3,056
Health & Comm. Serv.	(404)	(404)
Nazareth Facility	2,044	2,044
CSA,MCHD,HPDP	4,387	4,387
Circuit Court	17,487	17,487
District Court	12,536	12,536
Friend of Court	18,945	18,945
Probate Court	3,506	3,506
Election	142	142
Clerk/ROD	(931)	(931)
Resource Develop	774	774
Equalization	2,614	2,614
Pros Atty	(51,812)	(51,812)
Pros Atty C.R.P.	(19,613)	(19,613)
Drain Comm	697	697
Soil & Erosion	511	511
Sheriff Admin	(81,858)	(81,858)
Sheriff Jail	19,771	19,771
Sheriff Field Oper	31,161	31,161
Animal Control	2,232	2,232
Emergency Mgmt.	1,079	1,079
Veterans Affairs	863	863
MSU Extension	1,254	1,254
Planning	930	930
Law Enforce Fund	34,347	34,347



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Technology Fund	1,242	1,242
Parks	(4,668)	(4,668)
KRV Trailway Prg	745	745
Health Admin	999	999
H-Education	467	467
H-Oral Health	4,476	4,476
H-Laboratory	(5,511)	(5,511)
H-Vision/Hearing	917	917
H-Haz Waste	1,341	1,341
H-Clinical Serv	1,284	1,284
H-Comm. Disease	2,408	2,408
H-STD	1,507	1,507
H-HIV Counseling	377	377
H-Env Admin	1,717	1,717
H-Env FS&F	3,865	3,865
H-Env LW&W	(3,878)	(3,878)
Male Drug Court	1,017	1,017
Womens Drug Ct.	1,251	1,251
WK Kellogg Found	537	537
DWI Drug Court	945	945
Emerg Prep Bio	559	559
Homeland Sec. Gt.	(2,449)	(2,449)
Victim Advocacy	517	517
Crime Victim Rts	1,140	1,140
Area Agency Ag.	5,179	5,179
CC-Juvenile Home	7,879	7,879
CC-In Home Care	2,021	2,021
CC-Home Detention	537	537
CC-Intens Learn	254	254
CC-Day Treatment	3,809	3,809
CC-Juve Drug Ct	1,548	1,548
CC-Restitution	906	906
CC-Intake Assess	2,218	2,218

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
CC-CASA	417	417
CC-FI Treatment Ct.	43	43
Healthy Start	2,404	2,404
AIDS Coun & Test	617	617
Nurse Family	2,116	2,116
MCIR	1,685	1,685
CSHCS	(168)	(168)
BCCCP Coord.	1,212	1,212
IAP	1,005	1,005
W.I.C.	790	790
CLPPP	(4,449)	(4,449)
Sheriff Rd Pat	1,267	1,267
Comm Corrections	(1,551)	(1,551)
Airport	6,134	6,134
Central Stores	817	817
LIHEAP	361	361
CDBG Housing	184	184
Weather DHS	360	360
Weather MPSC	358	358
Weather ARRA	2,804	2,804
CSBG	(12,150)	(12,150)
Head Start	(10,565)	(10,565)
Direct Billed	419,568	419,568
Total	419,586	419,586



**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.

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.

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.

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, 2011
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,008,975			1,008,975
Building Use Charge	5,195		5,195	
Equipment Use Charge	4,122		4,122	
Insurance	1,792	10	1,802	
Insurance - Property	1,386		1,386	
Termination Payoff	5,533		5,533	
Finance Department		4,493	4,493	
Building & Grounds Department		23,637	23,637	
Utilities		7,297	7,297	
Security		1,548	1,548	
County Administration Dept		4,216	4,216	
Information Systems		13,276	13,276	
Legal Services Department		2,129	2,129	
Human Resources		7,006	7,006	
Purchasing Department		594	594	
Treasurer		978	978	
Health & Comm. Serv.		3,173	3,173	
Total Allocated Additions:	18,028	68,357	86,385	86,385
Audit Services	4,705			
Reimbursement	(2,211)			
Total Departmental Cost Adjustments:	2,494			2,494
Total To Be Allocated:	1,029,497	68,357		1,097,854



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Accounting Serv	Non-HCS Funds	Payroll
Wages & Benefits					
SALARIES & WAGES	563,308	86,872	283,980	39,407	60,651
FRINGE BENEFITS	205,608	31,705	103,646	14,393	22,144
Other Expense & Cost					
Printing & Binding	3,185	491	1,606	223	343
Postage	4,816	0	3,968	0	848
Copying	7,145	1,102	3,601	500	770
Office Supplies	9,420	1,453	4,748	659	1,015
Subscriptions	3,125	482	1,574	219	337
Dues	1,694	261	854	119	182
Contract Services	11,800	300	11,500	0	0
Auditing Services	128,070	0	0	0	0
Telephone	12,025	1,854	6,063	842	1,295
Licensing Fees	57,267	0	28,633	0	28,634
Equipment Maint	1,341	207	676	94	144
Travel	86	13	44	6	9
Training	85	13	43	6	9
Departmental Totals					
Total Expenditures	1,008,975	124,753	450,936	56,468	116,381
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Audit Services	4,705	0	0	0	0
Reimbursement	(2,211)	(1,010)	0	0	(330)
Functional Cost	1,011,469	123,743	450,936	56,468	116,051
Allocation Step 1					
Inbound- 0020 Equipment Use Charge	4,122	0	2,061	0	2,061
Inbound- All Others	13,906	2,145	7,010	973	1,497
Reallocate Admin Costs		(125,888)	64,086	8,002	16,664
1st Allocation	1,029,497	0	524,093	65,443	136,273



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	68,357	10,542	34,461	4,782	7,360
Reallocate Admin Costs		(10,542)	5,367	670	1,395
2nd Allocation	68,357	0	39,828	5,452	8,755
Total For 0055 Finance					
Total Allocated	1,097,854	0	563,921	70,895	145,028



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng
Wages & Benefits				
SALARIES & WAGES	38,741	0	40,185	13,472
FRINGE BENEFITS	14,146	0	14,660	4,914
Other Expense & Cost				
Printing & Binding	219	0	227	76
Postage	0	0	0	0
Copying	492	0	509	171
Office Supplies	648	0	672	225
Subscriptions	215	0	223	75
Dues	117	0	121	40
Contract Services	0	0	0	0
Auditing Services	0	128,070	0	0
Telephone	827	0	857	287
Licensing Fees	0	0	0	0
Equipment Maint	92	0	96	32
Travel	6	0	6	2
Training	6	0	6	2
Departmental Totals				
Total Expenditures	55,509	128,070	57,562	19,296
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Audit Services	0	4,705	0	0
Reimbursement	(871)	0	0	0
Functional Cost	54,638	132,775	57,562	19,296
Allocation Step 1				
Inbound- 0020 Equipment Use Charge	0	0	0	0
Inbound- All Others	956	0	992	333
Reallocate Admin Costs	7,745	18,498	8,158	2,735
1st Allocation	63,339	151,273	66,712	22,364



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng
<hr/>				
Allocation Step 2				
Inbound- All Others	4,701	0	4,876	1,635
Reallocate Admin Costs	649	1,549	683	229
2nd Allocation	5,350	1,549	5,559	1,864
Total For 0055 Finance				
Total Allocated	68,689	152,822	72,271	24,228



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	48	0.0699	366		366		366
Termination Payoff	2	0.0029	15		15		15
Finance Department	308	0.4483	2,350		2,350		2,350
Building & Grounds Department	3,145	4.5777	23,992		23,992	1,833	25,825
Utilities	803	1.1688	6,126		6,126	468	6,594
Security	299	0.4352	2,281		2,281	174	2,455
County Administration Dept	216	0.3144	1,648		1,648	126	1,774
Information Systems	240	0.3493	1,831		1,831	140	1,971
Legal Services Department	119	0.1732	908		908	69	977
Human Resources	442	0.6434	3,372		3,372	258	3,630
Purchasing Department	190	0.2766	1,449		1,449	111	1,560
Treasurer	316	0.4600	2,411		2,411	184	2,595
Health & Comm. Serv.	720	1.0480	5,493		5,493	420	5,913
Nazareth Facility	716	1.0422	5,462		5,462	417	5,879
CSA,MCHD,HPDP	534	0.7773	4,074		4,074	311	4,385
Commission	149	0.2169	1,137		1,137	87	1,224
Circuit Court	12,126	17.6503	92,502		92,502	7,065	99,567
District Court	1,289	1.8762	9,833		9,833	751	10,584
Friend of Court	573	0.8340	4,371		4,371	334	4,705
Jury Board	8	0.0116	61		61	5	66
Probate Court	1,073	1.5618	8,185		8,185	625	8,810
Adult Probation	128	0.1863	976		976	75	1,051
Election	183	0.2664	1,396		1,396	107	1,503
Clerk/ROD	315	0.4585	2,403		2,403	184	2,587
Resource Develop	105	0.1528	801		801	61	862
Equalization	229	0.3333	1,747		1,747	133	1,880
Pros Atty	785	1.1426	5,988		5,988	457	6,445
Pros Atty C.R.P.	465	0.6768	3,547		3,547	271	3,818
Drain Comm	315	0.4585	2,403		2,403	184	2,587
Soil & Erosion	185	0.2693	1,411		1,411	108	1,519



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Admin	1,209	1.7598	9,223		9,223	705	9,928
Sheriff Jail	1,702	2.4774	12,984		12,984	992	13,976
Sheriff Field Oper	1,158	1.6855	8,834		8,834	675	9,509
Animal Control	701	1.0203	5,348		5,348	409	5,757
Emergency Mgmt.	494	0.7190	3,768		3,768	288	4,056
Veterans Affairs	152	0.2212	1,160		1,160	89	1,249
Medical Exam	127	0.1849	969		969	74	1,043
Veterans Burial	198	0.2882	1,510		1,510	115	1,625
Sold/Sail Relief	37	0.0539	282		282	22	304
MSU Extension	362	0.5269	2,762		2,762	211	2,973
Planning	192	0.2795	1,465		1,465	112	1,577
Economic Develop	6	0.0087	46		46	3	49
Employee Benefits	849	1.2358	6,477		6,477	495	6,972
Law Enforce Fund	1,685	2.4526	12,854		12,854	982	13,836
Technology Fund	472	0.6870	3,601		3,601	275	3,876
Roads	55	0.0801	420		420	32	452
Inmate Trust	245	0.3566	1,869		1,869	143	2,012
Bail Bond	764	1.1120	5,828		5,828	445	6,273
Parks	2,454	3.5719	18,720		18,720	1,430	20,150
KRV Trailway Prg	524	0.7627	3,997		3,997	305	4,302
Special Parks	14	0.0204	107		107	8	115
Access & Visitat	7	0.0102	53		53	4	57
Wireless Emerg.	33	0.0480	252		252	19	271
Drain Comm Grant	23	0.0335	175		175	13	188
Health Admin	348	0.5065	2,655		2,655	203	2,858
H-Education	169	0.2460	1,289		1,289	98	1,387
H-Oral Health	760	1.1062	5,798		5,798	443	6,241
H-Laboratory	485	0.7059	3,700		3,700	283	3,983
H-Vision/Hearing	180	0.2620	1,373		1,373	105	1,478
H-Haz Waste	482	0.7016	3,677		3,677	281	3,958

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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-Clinical Serv	385	0.5604	2,937		2,937	224	3,161
H-Comm. Disease	245	0.3566	1,869		1,869	143	2,012
H-STD	229	0.3333	1,747		1,747	133	1,880
H-Health Care Ac	6	0.0087	46		46	3	49
H-HIV Counseling	162	0.2358	1,236		1,236	94	1,330
H-Env Admin	183	0.2664	1,396		1,396	107	1,503
H-Env FS&F	384	0.5589	2,929		2,929	224	3,153
H-Env LW&W	322	0.4687	2,456		2,456	188	2,644
Homeless Program	2	0.0029	15		15	1	16
Accomodation Tax	285	0.4148	2,174		2,174	166	2,340
Tax Prep VITA	35	0.0509	267		267	20	287
Male Drug Court	413	0.6011	3,151		3,151	241	3,392
Womens Drug Ct.	429	0.6244	3,273		3,273	250	3,523
WK Kellogg Found	406	0.5910	3,097		3,097	237	3,334
DWI Drug Court	126	0.1834	961		961	73	1,034
Dispro. Minority	10	0.0146	76		76	6	82
Browfield Redev	75	0.1092	572		572	44	616
Emerg Prep Bio	219	0.3188	1,671		1,671	128	1,799
MSU Extension Gt	201	0.2926	1,533		1,533	117	1,650
Homeland Sec. Gt.	382	0.5560	2,914		2,914	223	3,137
Haz Mat Team	25	0.0364	191		191	15	206
ROD Automation	346	0.5036	2,639		2,639	202	2,841
Local Corr.Offc.	52	0.0757	397		397	30	427
COPS Grant	2	0.0029	15		15	1	16
Drug Law Enforce	7	0.0102	53		53	4	57
Law Library	5	0.0073	38		38	3	41
JAIBG	19	0.0277	145		145	11	156
Victim Advocacy	56	0.0815	427		427	33	460
Crime Victim Rts	65	0.0946	496		496	38	534
Area Agency Ag.	956	1.3915	7,293		7,293	557	7,850

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Pass Program	169	0.2460	1,289		1,289	98	1,387
CFI Admin	226	0.3290	1,724		1,724	132	1,856
CFI Care Mgmt	422	0.6142	3,219		3,219	246	3,465
CFI Case Coord	148	0.2154	1,129		1,129	86	1,215
CFI CCC	16	0.0233	122		122	9	131
CFI Veterans	174	0.2533	1,327		1,327	101	1,428
CFI Thome Grant	42	0.0611	320		320	24	344
Safe Comm. Grant	38	0.0553	290		290	22	312
KCSD Grants	67	0.0975	511		511	39	550
F.I.A.	52	0.0757	397		397	30	427
CC-Juvenile Home	1,591	2.3158	12,137		12,137	927	13,064
CC-In Home Care	168	0.2445	1,282		1,282	98	1,380
CC-Foster Care	333	0.4847	2,540		2,540	194	2,734
CC-Home Detention	75	0.1092	572		572	44	616
CC-Intens Learn	71	0.1033	542		542	41	583
CC-Day Treatment	207	0.3013	1,579		1,579	121	1,700
CC-Juve Drug Ct	173	0.2518	1,320		1,320	101	1,421
CC-Restitution	64	0.0932	488		488	37	525
CC-Intake Assess	111	0.1616	847		847	65	912
CC-CASA	133	0.1936	1,015		1,015	78	1,093
CC-Waivers	2	0.0029	15		15	1	16
CC-FI Treatment Ct.	10	0.0146	76		76	6	82
CC-Welfare	52	0.0757	397		397	30	427
Vet's Trust	37	0.0539	282		282	22	304
Healthy Start	764	1.1120	5,828		5,828	445	6,273
AIDS Coun & Test	284	0.4134	2,166		2,166	166	2,332
Nurse Family	325	0.4731	2,479		2,479	189	2,668
MCIR	237	0.3450	1,808		1,808	138	1,946
CSHCS	205	0.2984	1,564		1,564	119	1,683
BCCCP Coord.	269	0.3915	2,052		2,052	157	2,209

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
IAP	350	0.5094	2,670		2,670	204	2,874
Clean Sweep Pest	30	0.0437	229		229	17	246
W.I.C.	329	0.4789	2,510		2,510	192	2,702
CLPPP	201	0.2926	1,533		1,533	117	1,650
Marine Safety	63	0.0917	481		481	37	518
Sheriff Rd Pat	59	0.0859	450		450	34	484
Comm Corrections	986	1.4352	7,522		7,522	575	8,097
Survey & Remonum	114	0.1659	870		870	66	936
J.T.P.A.	141	0.2052	1,076		1,076	82	1,158
Jail Constr.	29	0.0422	221		221	17	238
Expo Ctr Constr	99	0.1441	755		755	58	813
Juve Home Bldg P	3	0.0044	23		23	2	25
Prop Tax Foreclosure	177	0.2576	1,350		1,350	103	1,453
Airport	2,503	3.6433	19,094		19,094	1,459	20,553
Central Stores	990	1.4410	7,552		7,552	577	8,129
Drain Eq Revolv	3	0.0044	23		23	2	25
Retirement	42	0.0611	320		320	24	344
OPEB	487	0.7089	3,715		3,715	284	3,999
Walk for Warmth	16	0.0233	122		122	9	131
LIHEAP	154	0.2242	1,175		1,175	90	1,265
CDBG Housing	153	0.2227	1,167		1,167	89	1,256
Emerg Needs EAP	86	0.1252	656		656	50	706
Emerg Needs LCA	79	0.1150	603		603	46	649
Weather Energy Opt	159	0.2314	1,213		1,213	93	1,306
Weather DHS	369	0.5371	2,815		2,815	215	3,030
Weather MPSC	151	0.2198	1,152		1,152	88	1,240
Weather ARRA	2,155	3.1367	16,439		16,439	1,256	17,695
CSBG	544	0.7918	4,150		4,150	317	4,467
CSBG ARRA	4	0.0058	31		31	2	33
Head Start	3,466	5.0450	26,440		26,440	2,020	28,460



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Head Start ARRA	3	0.0044	23		23	2	25
Non Allocated	347	0.5051	2,647		2,647	202	2,849
SubTotal	68,702	100.0000	524,093		524,093	39,828	563,921
TOTAL	68,702	100.0000	524,093		524,093	39,828	563,921

Allocation Basis: Number of expenditure transactions processed by dept

Allocation Source: Detail expenditure report

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	1,038	15.9349	10,428		10,428	869	11,297
Pros Atty C.R.P.	495	7.5990	4,973		4,973	414	5,387
Parks	164	2.5177	1,648		1,648	137	1,785
KRV Trailway Prg	557	8.5508	5,596		5,596	466	6,062
Access & Visitat	16	0.2456	161		161	13	174
Drain Comm Grant	32	0.4913	321		321	27	348
Male Drug Court	548	8.4127	5,505		5,505	459	5,964
Womens Drug Ct.	561	8.6122	5,636		5,636	470	6,106
DWI Drug Court	176	2.7019	1,768		1,768	147	1,915
MSU Extension Gt	221	3.3927	2,220		2,220	185	2,405
Homeland Sec. Gt.	401	6.1560	4,029		4,029	336	4,365
Haz Mat Team	49	0.7522	492		492	41	533
COPS Grant	5	0.0768	50		50	4	54
JAIBG	32	0.4913	321		321	27	348
Victim Advocacy	72	1.1053	723		723	60	783
Crime Victim Rts	85	1.3049	854		854	71	925
Safe Comm. Grant	49	0.7522	492		492	41	533
KCSD Grants	85	1.3049	854		854	71	925
Marine Safety	76	1.1667	764		764	64	828
Sheriff Rd Pat	68	1.0439	683		683	57	740
Comm Corrections	1,369	21.0161	13,755		13,755	1,145	14,900
Survey & Remonum	119	1.8268	1,196		1,196	100	1,296
J.T.P.A.	296	4.5441	2,974		2,974	248	3,222
SubTotal	6,514	100.0000	65,443		65,443	5,452	70,895
TOTAL	6,514	100.0000	65,443		65,443	5,452	70,895

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	10.79	1.1160	1,521		1,521		1,521
Building & Grounds Department	31.43	3.2507	4,430		4,430	288	4,718
Security	3.00	0.3103	423		423	27	450
County Administration Dept	4.86	0.5027	685		685	45	730
Information Systems	9.70	1.0032	1,367		1,367	89	1,456
Legal Services Department	1.50	0.1551	211		211	14	225
Human Resources	5.28	0.5461	744		744	48	792
Purchasing Department	1.56	0.1613	220		220	14	234
Treasurer	9.00	0.9308	1,268		1,268	82	1,350
Health & Comm. Serv.	12.88	1.3321	1,815		1,815	118	1,933
Nazareth Facility	8.20	0.8481	1,156		1,156	75	1,231
CSA,MCHD,HPDP	9.74	1.0074	1,373		1,373	89	1,462
Commission	17.00	1.7583	2,396		2,396	156	2,552
Circuit Court	55.27	5.7164	7,790		7,790	506	8,296
District Court	67.83	7.0154	9,560		9,560	621	10,181
Friend of Court	47.88	4.9521	6,748		6,748	438	7,186
Probate Court	8.50	0.8791	1,198		1,198	78	1,276
Election	0.53	0.0548	75		75	5	80
Clerk/ROD	10.75	1.1118	1,515		1,515	98	1,613
Resource Develop	1.00	0.1034	141		141	9	150
Equalization	4.82	0.4985	679		679	44	723
Pros Atty	23.11	2.3902	3,257		3,257	212	3,469
Pros Atty C.R.P.	8.47	0.8760	1,194		1,194	78	1,272
Drain Comm	2.54	0.2627	358		358	23	381
Soil & Erosion	1.54	0.1593	217		217	14	231
Sheriff Admin	30.17	3.1204	4,252		4,252	276	4,528
Sheriff Jail	53.91	5.5757	7,598		7,598	494	8,092
Sheriff Field Oper	43.91	4.5415	6,189		6,189	402	6,591
Animal Control	7.23	0.7478	1,019		1,019	66	1,085
Emergency Mgmt.	1.55	0.1603	218		218	14	232

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Veterans Affairs	2.00	0.2069	282		282	18	300
MSU Extension	3.37	0.3485	475		475	31	506
Planning	1.49	0.1541	210		210	14	224
Law Enforce Fund	113.13	11.7010	15,947		15,947	1,038	16,985
Technology Fund	2.90	0.2999	409		409	27	436
Parks	21.60	2.2340	3,044		3,044	198	3,242
KRV Trailway Prg	2.38	0.2462	335		335	22	357
Health Admin	2.00	0.2069	282		282	18	300
H-Education	1.00	0.1034	141		141	9	150
H-Oral Health	12.93	1.3373	1,822		1,822	118	1,940
H-Laboratory	6.55	0.6774	923		923	60	983
H-Vision/Hearing	2.64	0.2730	372		372	24	396
H-Haz Waste	3.35	0.3465	472		472	31	503
H-Clinical Serv	2.49	0.2575	351		351	23	374
H-Comm. Disease	4.70	0.4861	662		662	43	705
H-STD	3.45	0.3568	486		486	32	518
H-HIV Counseling	1.00	0.1034	141		141	9	150
H-Env Admin	4.00	0.4137	564		564	37	601
H-Env FS&F	7.82	0.8088	1,102		1,102	72	1,174
H-Env LW&W	5.81	0.6009	819		819	53	872
Male Drug Court	2.38	0.2462	335		335	22	357
Womens Drug Ct.	3.44	0.3558	485		485	32	517
WK Kellogg Found	1.00	0.1034	141		141	9	150
DWI Drug Court	2.00	0.2069	282		282	18	300
Emerg Prep Bio	1.00	0.1034	141		141	9	150
Homeland Sec. Gt.	5.01	0.5182	706		706	46	752
Victim Advocacy	1.00	0.1034	141		141	9	150
Crime Victim Rts	2.39	0.2472	337		337	22	359
Area Agency Ag.	4.77	0.4933	672		672	44	716
CFI Pass Program	0.80	0.0827	113		113	7	120



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Admin	1.86	0.1924	262		262	17	279
CFI Care Mgmt	3.77	0.3899	531		531	35	566
CFI Case Coord	0.09	0.0093	13		13	1	14
CFI Veterans	0.06	0.0062	8		8	1	9
CFI Thome Grant	0.10	0.0103	14		14	1	15
CC-Juvenile Home	58.00	5.9987	8,175		8,175	531	8,706
CC-In Home Care	5.61	0.5802	791		791	51	842
CC-Home Detention	1.00	0.1034	141		141	9	150
CC-Intens Learn	1.00	0.1034	141		141	9	150
CC-Day Treatment	7.54	0.7798	1,063		1,063	69	1,132
CC-Juve Drug Ct	2.66	0.2751	375		375	24	399
CC-Restitution	1.91	0.1975	269		269	17	286
CC-Intake Assess	4.25	0.4396	599		599	39	638
CC-CASA	1.00	0.1034	141		141	9	150
CC-FI Treatment Ct.	0.02	0.0021	3		3		3
Healthy Start	6.08	0.6288	857		857	56	913
AIDS Coun & Test	1.74	0.1800	245		245	16	261
Nurse Family	4.29	0.4437	605		605	39	644
MCIR	3.93	0.4065	554		554	36	590
CSHCS	3.05	0.3155	430		430	28	458
BCCCP Coord.	3.00	0.3103	423		423	27	450
IAP	1.76	0.1820	248		248	16	264
W.I.C.	6.89	0.7126	971		971	63	1,034
CLPPP	0.59	0.0610	83		83	5	88
Marine Safety	0.47	0.0486	66		66	4	70
Sheriff Rd Pat	2.00	0.2069	282		282	18	300
Comm Corrections	9.23	0.9546	1,301		1,301	85	1,386
Airport	23.99	2.4812	3,381		3,381	220	3,601
Central Stores	2.56	0.2648	361		361	23	384
LIHEAP	0.61	0.0631	86		86	6	92



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CDBG Housing	0.42	0.0434	59		59	4	63
Weather DHS	0.55	0.0569	78		78	5	83
Weather MPSC	0.59	0.0610	83		83	5	88
Weather ARRA	4.83	0.4996	681		681	44	725
CSBG	5.03	0.5202	709		709	46	755
Head Start	74.04	7.6577	10,435		10,435	678	11,113
SubTotal	966.87	100.0000	136,273		136,273	8,755	145,028
TOTAL	966.87	100.0000	136,273		136,273	8,755	145,028

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	63,339		63,339	5,350	68,689
SubTotal	100	100.0000	63,339		63,339	5,350	68,689
TOTAL	100	100.0000	63,339		63,339	5,350	68,689

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	48	0.0430	65		65		65
Termination Payoff	2	0.0018	3		3		3
Finance Department	459	0.4109	622		622		622
Building & Grounds Department	3,438	3.0777	4,656		4,656	48	4,704
Utilities	803	0.7189	1,087		1,087	11	1,098
Security	299	0.2677	405		405	4	409
County Administration Dept	216	0.1934	293		293	3	296
Information Systems	240	0.2149	325		325	3	328
Legal Services Department	119	0.1065	161		161	2	163
Human Resources	442	0.3957	599		599	6	605
Purchasing Department	190	0.1701	257		257	3	260
Treasurer	2,378	2.1288	3,220		3,220	33	3,253
Health & Comm. Serv.	783	0.7010	1,060		1,060	11	1,071
Nazareth Facility	774	0.6929	1,048		1,048	11	1,059
CSA,MCHD,HPDP	536	0.4798	726		726	7	733
Commission	149	0.1334	202		202	2	204
Circuit Court	15,731	14.0819	21,304		21,304	225	21,529
District Court	4,821	4.3158	6,529		6,529	67	6,596
Friend of Court	1,647	1.4744	2,230		2,230	23	2,253
Jury Board	8	0.0072	11		11		11
Probate Court	1,329	1.1897	1,800		1,800	19	1,819
Adult Probation	128	0.1146	173		173	2	175
Family Coun Serv	246	0.2202	333		333	3	336
Election	239	0.2140	324		324	3	327
Clerk/ROD	3,695	3.3078	5,004		5,004	51	5,055
Resource Develop	105	0.0940	142		142	1	143
Equalization	231	0.2068	313		313	3	316
Pros Atty	1,297	1.1611	1,756		1,756	18	1,774
Pros Atty C.R.P.	495	0.4431	670		670	7	677
Drain Comm	321	0.2874	435		435	4	439



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	306	0.2739	414		414	4	418
Sheriff Admin	2,359	2.1118	3,195		3,195	33	3,228
Sheriff Jail	1,702	1.5237	2,305		2,305	24	2,329
Sheriff Field Oper	1,158	1.0367	1,568		1,568	16	1,584
Animal Control	3,243	2.9032	4,392		4,392	45	4,437
Emergency Mgmt.	504	0.4512	683		683	7	690
Veterans Affairs	185	0.1656	251		251	3	254
Medical Exam	550	0.4924	745		745	8	753
Veterans Burial	198	0.1773	268		268	3	271
Sold/Sail Relief	37	0.0331	50		50	1	51
MSU Extension	365	0.3268	494		494	5	499
Planning	243	0.2175	329		329	3	332
Economic Develop	6	0.0054	8		8		8
Employee Benefits	1,223	1.0948	1,656		1,656	17	1,673
Law Enforce Fund	1,915	1.7143	2,593		2,593	27	2,620
Technology Fund	549	0.4915	743		743	8	751
Roads	121	0.1083	164		164	2	166
Inmate Trust	494	0.4422	669		669	7	676
Bail Bond	991	0.8872	1,342		1,342	14	1,356
Parks	4,400	3.9389	5,959		5,959	61	6,020
KRV Trailway Prg	557	0.4986	754		754	8	762
Special Parks	16	0.0143	22		22		22
Access & Visitat	16	0.0143	22		22		22
Wireless Emerg.	45	0.0403	61		61	1	62
Drain Comm Grant	32	0.0286	43		43		43
Health Admin	426	0.3814	577		577	6	583
H-Education	176	0.1576	238		238	2	240
H-Oral Health	1,155	1.0340	1,564		1,564	16	1,580
H-Laboratory	3,947	3.5334	5,345		5,345	55	5,400
H-Vision/Hearing	279	0.2498	378		378	4	382



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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-Haz Waste	883	0.7905	1,196		1,196	12	1,208
H-Child Health	1	0.0009	1		1		1
H-Clinical Serv	1,169	1.0465	1,583		1,583	16	1,599
H-Comm. Disease	593	0.5309	803		803	8	811
H-STD	493	0.4413	668		668	7	675
H-Health Care Ac	10	0.0090	14		14		14
H-HIV Counseling	164	0.1468	222		222	2	224
H-Env Admin	200	0.1790	271		271	3	274
H-Env FS&F	2,079	1.8612	2,815		2,815	29	2,844
H-Env LW&W	1,089	0.9749	1,475		1,475	15	1,490
Homeless Program	3	0.0027	4		4		4
Accommodation Tax	709	0.6347	960		960	10	970
Tax Prep VITA	42	0.0376	57		57	1	58
Male Drug Court	548	0.4906	742		742	8	750
Womens Drug Ct.	561	0.5022	760		760	8	768
WK Kellogg Found	449	0.4020	608		608	6	614
DWI Drug Court	176	0.1576	238		238	2	240
Dispro. Minority	12	0.0107	16		16		16
Browfield Redev	89	0.0797	121		121	1	122
Emerg Prep Bio	237	0.2122	321		321	3	324
H1N1 Phase 1&2	2	0.0018	3		3		3
H1N1 Phase 3	2	0.0018	3		3		3
MSU Extension Gt	221	0.1978	299		299	3	302
Homeland Sec. Gt.	401	0.3590	543		543	6	549
Haz Mat Team	49	0.0439	66		66	1	67
ROD Automation	633	0.5667	857		857	9	866
Local Corr.Offc.	103	0.0922	139		139	1	140
COPS Grant	5	0.0045	7		7		7
Drug Law Enforce	13	0.0116	18		18		18
Law Library	8	0.0072	11		11		11

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	32	0.0286	43		43		43
Victim Advocacy	72	0.0645	98		98	1	99
Crime Victim Rts	85	0.0761	115		115	1	116
Area Agency Ag.	1,222	1.0940	1,655		1,655	17	1,672
CFI Pass Program	183	0.1638	248		248	3	251
CFI Admin	240	0.2149	325		325	3	328
CFI Care Mgmt	449	0.4020	608		608	6	614
CFI Case Coord	161	0.1441	218		218	2	220
CFI CCC	20	0.0179	27		27		27
CFI Veterans	233	0.2086	316		316	3	319
CFI Thome Grant	42	0.0376	57		57	1	58
Safe Comm. Grant	49	0.0439	66		66	1	67
KCSD Grants	85	0.0761	115		115	1	116
F.I.A.	237	0.2122	321		321	3	324
CC-Juvenile Home	1,883	1.6857	2,550		2,550	26	2,576
CC-In Home Care	168	0.1504	228		228	2	230
CC-Foster Care	333	0.2981	451		451	5	456
CC-Home Detention	75	0.0671	102		102	1	103
CC-Intens Learn	71	0.0636	96		96	1	97
CC-Day Treatment	207	0.1853	280		280	3	283
CC-Juve Drug Ct	173	0.1549	234		234	2	236
CC-Restitution	64	0.0573	87		87	1	88
CC-Intake Assess	111	0.0994	150		150	2	152
CC-CASA	133	0.1191	180		180	2	182
CC-Waivers	2	0.0018	3		3		3
CC-FI Treatment Ct.	10	0.0090	14		14		14
CC-Welfare	83	0.0743	112		112	1	113
Vet's Trust	46	0.0412	62		62	1	63
Healthy Start	808	0.7233	1,094		1,094	11	1,105
AIDS Coun & Test	311	0.2784	421		421	4	425



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Nurse Family	348	0.3115	471		471	5	476
MCIR	253	0.2265	343		343	4	347
CSHCS	240	0.2149	325		325	3	328
BCCCP Coord.	317	0.2838	429		429	4	433
IAP	424	0.3796	574		574	6	580
Clean Sweep Pest	34	0.0304	46		46		46
W.I.C.	386	0.3456	523		523	5	528
CLPPP	252	0.2256	341		341	4	345
Marine Safety	76	0.0680	103		103	1	104
Sheriff Rd Pat	68	0.0609	92		92	1	93
Comm Corrections	1,369	1.2255	1,854		1,854	19	1,873
Survey & Remonum	119	0.1065	161		161	2	163
J.T.P.A.	296	0.2650	401		401	4	405
Jail Constr.	29	0.0260	39		39		39
Expo Ctr Constr	111	0.0994	150		150	2	152
Juve Home Bldg P	15	0.0134	20		20		20
Prop Tax Foreclosure	1,570	1.4055	2,126		2,126	22	2,148
Airport	4,803	4.2997	6,504	-4,705	1,799	67	1,866
Central Stores	1,148	1.0277	1,555		1,555	16	1,571
Drain Eq Revolv	3	0.0027	4		4		4
Retirement	69	0.0618	93		93	1	94
OPEB	2,562	2.2935	3,470		3,470	36	3,506
Inmates Trust	7	0.0063	9		9		9
Walk for Warmth	60	0.0537	81		81	1	82
LIHEAP	171	0.1531	232		232	2	234
CDBG Housing	157	0.1405	213		213	2	215
Emerg Needs EAP	90	0.0806	122		122	1	123
Emerg Needs LCA	88	0.0788	119		119	1	120
Weather Energy Opt	178	0.1593	241		241	2	243
Weather DHS	369	0.3303	500		500	5	505



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	165	0.1477	223		223	2	225
Weather ARRA	2,190	1.9605	2,966		2,966	31	2,997
CSBG	566	0.5067	766		766	8	774
CSBG ARRA	5	0.0045	7		7		7
Head Start	3,530	3.1601	4,780		4,780	49	4,829
Head Start ARRA	5	0.0045	7		7		7
Non Allocated	2,733	2.4466	3,701		3,701	38	3,739
SubTotal	111,705	100.0000	151,273	-4,705	146,568	1,549	148,117
Direct Billed				4,705	4,705		4,705
TOTAL	111,705	100.0000	151,273		151,273	1,549	152,822

Allocation Basis: Total number of accounting transactions by department

Allocation Source: Detail General Ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	33,469	83.2873	55,562		55,562	4,629	60,191
Purchasing Department	575	1.4309	955		955	80	1,035
Technology Fund	1,313	3.2674	2,180		2,180	182	2,362
Airport	546	1.3587	906		906	76	982
OPEB	4,282	10.6557	7,109		7,109	592	7,701
SubTotal	40,185	100.0000	66,712		66,712	5,559	72,271
TOTAL	40,185	100.0000	66,712		66,712	5,559	72,271

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: Finance time summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	1,038	5.1570	1,153		1,153	96	1,249
Pros Atty C.R.P.	495	2.4593	550		550	46	596
Parks	164	0.8148	182		182	15	197
KRV Trailway Prg	557	2.7673	619		619	52	671
Access & Visitat	16	0.0795	18		18	1	19
Drain Comm Grant	32	0.1590	36		36	3	39
Tax Prep VITA	42	0.2087	47		47	4	51
Male Drug Court	548	2.7226	609		609	51	660
Womens Drug Ct.	561	2.7872	623		623	52	675
DWI Drug Court	176	0.8744	196		196	16	212
Emerg Prep Bio	237	1.1775	263		263	22	285
H1N1 Phase 1&2	2	0.0099	2		2		2
H1N1 Phase 3	2	0.0099	2		2		2
MSU Extension Gt	221	1.0980	246		246	20	266
Homeland Sec. Gt.	401	1.9923	446		446	37	483
Haz Mat Team	49	0.2434	54		54	5	59
COPS Grant	5	0.0248	6		6		6
JAIBG	32	0.1590	36		36	3	39
Victim Advocacy	72	0.3577	80		80	7	87
Crime Victim Rts	85	0.4223	94		94	8	102
Area Agency Ag.	1,222	6.0711	1,358		1,358	113	1,471
CFI Pass Program	183	0.9092	203		203	17	220
CFI Admin	240	1.1924	267		267	22	289
CFI Care Mgmt	449	2.2307	499		499	42	541
CFI Case Coord	161	0.7999	179		179	15	194
CFI CCC	20	0.0994	22		22	2	24
CFI Veterans	233	1.1576	259		259	22	281
CFI Thome Grant	42	0.2087	47		47	4	51
Safe Comm. Grant	49	0.2434	54		54	5	59
KCSD Grants	85	0.4223	94		94	8	102



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Healthy Start	808	4.0143	898		898	75	973
AIDS Coun & Test	311	1.5451	346		346	29	375
Nurse Family	348	1.7289	387		387	32	419
MCIR	253	1.2570	281		281	23	304
CSHCS	240	1.1924	267		267	22	289
BCCCP Coord.	316	1.5700	351		351	29	380
BCCCP Komen Gt	1	0.0050	1		1		1
IAP	424	2.1065	471		471	39	510
Clean Sweep Pest	34	0.1689	38		38	3	41
W.I.C.	386	1.9177	429		429	36	465
CLPPP	252	1.2520	280		280	23	303
Marine Safety	76	0.3776	84		84	7	91
Sheriff Rd Pat	68	0.3378	76		76	6	82
Comm Corrections	1,369	6.8015	1,521		1,521	127	1,648
Survey & Remonum	119	0.5912	132		132	11	143
J.T.P.A.	296	1.4706	329		329	27	356
Walk for Warmth	60	0.2981	67		67	6	73
LIHEAP	171	0.8496	190		190	16	206
Emerg Needs EAP	90	0.4471	100		100	8	108
Emerg Needs LCA	88	0.4372	98		98	8	106
Weather Energy Opt	178	0.8843	198		198	16	214
Weather DHS	369	1.8333	410		410	34	444
Weather MPSC	165	0.8198	183		183	15	198
Weather ARRA	2,190	10.8804	2,433		2,433	203	2,636
CSBG	566	2.8120	629		629	52	681
CSBG ARRA	5	0.0248	6		6		6
Head Start	3,524	17.5077	3,913		3,913	329	4,242
Head Start ARRA	2	0.0099	2		2		2
SubTotal	20,128	100.0000	22,364		22,364	1,864	24,228
TOTAL	20,128	100.0000	22,364		22,364	1,864	24,228



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Allocation Basis: Number of accounting transactions by benefiting dept

Allocation Source: Detail General Ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Insurance	431	366	0	0	0	65	0
Termination Payoff	18	15	0	0	0	3	0
Finance Department	4,493	2,350	0	1,521	0	622	0
Building & Grounds	35,247	25,825	0	4,718	0	4,704	0
Utilities	7,692	6,594	0	0	0	1,098	0
Security	3,314	2,455	0	450	0	409	0
County Administration Dept	62,991	1,774	0	730	0	296	60,191
Information Systems	3,755	1,971	0	1,456	0	328	0
Legal Services Department	1,365	977	0	225	0	163	0
Human Resources	5,027	3,630	0	792	0	605	0
Purchasing Department	3,089	1,560	0	234	0	260	1,035
Treasurer	7,198	2,595	0	1,350	0	3,253	0
Health & Comm. Serv.	8,917	5,913	0	1,933	0	1,071	0
Nazareth Facility	8,169	5,879	0	1,231	0	1,059	0
CSA,MCHD,HPDP	6,580	4,385	0	1,462	0	733	0
Commission	3,980	1,224	0	2,552	0	204	0
Circuit Court	129,392	99,567	0	8,296	0	21,529	0
District Court	27,361	10,584	0	10,181	0	6,596	0
Friend of Court	26,690	4,705	11,297	7,186	0	2,253	0
Jury Board	77	66	0	0	0	11	0
Probate Court	11,905	8,810	0	1,276	0	1,819	0
Adult Probation	1,226	1,051	0	0	0	175	0
Family Coun Serv	336	0	0	0	0	336	0
Election	1,910	1,503	0	80	0	327	0
Clerk/ROD	9,255	2,587	0	1,613	0	5,055	0
Resource Develop	1,155	862	0	150	0	143	0
Equalization	2,919	1,880	0	723	0	316	0
Pros Atty	11,688	6,445	0	3,469	0	1,774	0
Pros Atty C.R.P.	11,750	3,818	5,387	1,272	0	677	0
Drain Comm	3,407	2,587	0	381	0	439	0
Soil & Erosion	2,168	1,519	0	231	0	418	0
Sheriff Admin	17,684	9,928	0	4,528	0	3,228	0
Sheriff Jail	24,397	13,976	0	8,092	0	2,329	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Sheriff Field Oper	17,684	9,509	0	6,591	0	1,584	0
Animal Control	11,279	5,757	0	1,085	0	4,437	0
Emergency Mgmt.	4,978	4,056	0	232	0	690	0
Veterans Affairs	1,803	1,249	0	300	0	254	0
Medical Exam	1,796	1,043	0	0	0	753	0
Veterans Burial	1,896	1,625	0	0	0	271	0
Sold/Sail Relief	355	304	0	0	0	51	0
MSU Extension	3,978	2,973	0	506	0	499	0
Planning	2,133	1,577	0	224	0	332	0
Economic Develop	57	49	0	0	0	8	0
Employee Benefits	8,645	6,972	0	0	0	1,673	0
Law Enforce Fund	33,441	13,836	0	16,985	0	2,620	0
Technology Fund	7,425	3,876	0	436	0	751	2,362
Roads	618	452	0	0	0	166	0
Inmate Trust	2,688	2,012	0	0	0	676	0
Bail Bond	7,629	6,273	0	0	0	1,356	0
Parks	31,394	20,150	1,785	3,242	0	6,020	0
KRV Trailway Prg	12,154	4,302	6,062	357	0	762	0
Special Parks	137	115	0	0	0	22	0
Access & Visitat	272	57	174	0	0	22	0
Wireless Emerg.	333	271	0	0	0	62	0
Drain Comm Grant	618	188	348	0	0	43	0
Health Admin	3,741	2,858	0	300	0	583	0
H-Education	1,777	1,387	0	150	0	240	0
H-Oral Health	9,761	6,241	0	1,940	0	1,580	0
H-Laboratory	10,366	3,983	0	983	0	5,400	0
H-Vision/Hearing	2,256	1,478	0	396	0	382	0
H-Haz Waste	5,669	3,958	0	503	0	1,208	0
H-Child Health	1	0	0	0	0	1	0
H-Clinical Serv	5,134	3,161	0	374	0	1,599	0
H-Comm. Disease	3,528	2,012	0	705	0	811	0
H-STD	3,073	1,880	0	518	0	675	0
H-Health Care Ac	63	49	0	0	0	14	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
H-HIV Counseling	1,704	1,330	0	150	0	224	0
H-Env Admin	2,378	1,503	0	601	0	274	0
H-Env FS&F	7,171	3,153	0	1,174	0	2,844	0
H-Env LW&W	5,006	2,644	0	872	0	1,490	0
Homeless Program	20	16	0	0	0	4	0
Accomodation Tax	3,310	2,340	0	0	0	970	0
Tax Prep VITA	396	287	0	0	0	58	0
Male Drug Court	11,123	3,392	5,964	357	0	750	0
Womens Drug Ct.	11,589	3,523	6,106	517	0	768	0
WK Kellogg Found	4,098	3,334	0	150	0	614	0
DWI Drug Court	3,701	1,034	1,915	300	0	240	0
Dispro. Minority	98	82	0	0	0	16	0
Browfield Redev	738	616	0	0	0	122	0
Emerg Prep Bio	2,558	1,799	0	150	0	324	0
H1N1 Phase 1&2	5	0	0	0	0	3	0
H1N1 Phase 3	5	0	0	0	0	3	0
MSU Extension Gt	4,623	1,650	2,405	0	0	302	0
Homeland Sec. Gt.	9,286	3,137	4,365	752	0	549	0
Haz Mat Team	865	206	533	0	0	67	0
ROD Automation	3,707	2,841	0	0	0	866	0
Local Corr.Offc.	567	427	0	0	0	140	0
COPS Grant	83	16	54	0	0	7	0
Drug Law Enforce	75	57	0	0	0	18	0
Law Library	52	41	0	0	0	11	0
JAIBG	586	156	348	0	0	43	0
Victim Advocacy	1,579	460	783	150	0	99	0
Crime Victim Rts	2,036	534	925	359	0	116	0
Area Agency Ag.	11,709	7,850	0	716	0	1,672	0
CFI Pass Program	1,978	1,387	0	120	0	251	0
CFI Admin	2,752	1,856	0	279	0	328	0
CFI Care Mgmt	5,186	3,465	0	566	0	614	0
CFI Case Coord	1,643	1,215	0	14	0	220	0
CFI CCC	182	131	0	0	0	27	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
CFI Veterans	2,037	1,428	0	9	0	319	0
CFI Thome Grant	468	344	0	15	0	58	0
Safe Comm. Grant	971	312	533	0	0	67	0
KCSD Grants	1,693	550	925	0	0	116	0
F.I.A.	751	427	0	0	0	324	0
CC-Juvenile Home	24,346	13,064	0	8,706	0	2,576	0
CC-In Home Care	2,452	1,380	0	842	0	230	0
CC-Foster Care	3,190	2,734	0	0	0	456	0
CC-Home Detention	869	616	0	150	0	103	0
CC-Intens Learn	830	583	0	150	0	97	0
CC-Day Treatment	3,115	1,700	0	1,132	0	283	0
CC-Juve Drug Ct	2,056	1,421	0	399	0	236	0
CC-Restitution	899	525	0	286	0	88	0
CC-Intake Assess	1,702	912	0	638	0	152	0
CC-CASA	1,425	1,093	0	150	0	182	0
CC-Waivers	19	16	0	0	0	3	0
CC-FI Treatment Ct.	99	82	0	3	0	14	0
CC-Welfare	540	427	0	0	0	113	0
Vet's Trust	367	304	0	0	0	63	0
Healthy Start	9,264	6,273	0	913	0	1,105	0
AIDS Coun & Test	3,393	2,332	0	261	0	425	0
Nurse Family	4,207	2,668	0	644	0	476	0
MCIR	3,187	1,946	0	590	0	347	0
CSHCS	2,758	1,683	0	458	0	328	0
BCCCP Coord.	3,472	2,209	0	450	0	433	0
BCCCP Komen Gt	1	0	0	0	0	0	0
IAP	4,228	2,874	0	264	0	580	0
Clean Sweep Pest	333	246	0	0	0	46	0
W.I.C.	4,729	2,702	0	1,034	0	528	0
CLPPP	2,386	1,650	0	88	0	345	0
Marine Safety	1,611	518	828	70	0	104	0
Sheriff Rd Pat	1,699	484	740	300	0	93	0
Comm Corrections	27,904	8,097	14,900	1,386	0	1,873	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Survey & Remonum	2,538	936	1,296	0	0	163	0
J.T.P.A.	5,141	1,158	3,222	0	0	405	0
Jail Constr.	277	238	0	0	0	39	0
Expo Ctr Constr	965	813	0	0	0	152	0
Juve Home Bldg P	45	25	0	0	0	20	0
Prop Tax Foreclosure	3,601	1,453	0	0	0	2,148	0
Airport	27,002	20,553	0	3,601	0	1,866	982
Central Stores	10,084	8,129	0	384	0	1,571	0
Drain Eq Revolv	29	25	0	0	0	4	0
Retirement	69,127	344	0	0	68,689	94	0
OPEB	15,206	3,999	0	0	0	3,506	7,701
Inmates Trust	9	0	0	0	0	9	0
Walk for Warmth	286	131	0	0	0	82	0
LIHEAP	1,797	1,265	0	92	0	234	0
CDBG Housing	1,534	1,256	0	63	0	215	0
Emerg Needs EAP	937	706	0	0	0	123	0
Emerg Needs LCA	875	649	0	0	0	120	0
Weather Energy Opt	1,763	1,306	0	0	0	243	0
Weather DHS	4,062	3,030	0	83	0	505	0
Weather MPSC	1,751	1,240	0	88	0	225	0
Weather ARRA	24,053	17,695	0	725	0	2,997	0
CSBG	6,677	4,467	0	755	0	774	0
CSBG ARRA	46	33	0	0	0	7	0
Head Start	48,644	28,460	0	11,113	0	4,829	0
Head Start ARRA	34	25	0	0	0	7	0
Non Allocated	6,588	2,849	0	0	0	3,739	0
Direct Billed	4,705	0	0	0	0	4,705	0
Total	1,097,854	563,921	70,895	145,028	68,689	152,822	72,271



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	1,249
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.	596
Drain Comm	0
Soil & Erosion	0
Sheriff Admin	0
Sheriff Jail	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
Sheriff Field Oper	0
Animal Control	0
Emergency Mgmt.	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	197
KRV Trailway Prg	671
Special Parks	0
Access & Visitat	19
Wireless Emerg.	0
Drain Comm Grant	39
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



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng
H-HIV Counseling	0
H-Env Admin	0
H-Env FS&F	0
H-Env LW&W	0
Homeless Program	0
Accomodation Tax	0
Tax Prep VITA	51
Male Drug Court	660
Womens Drug Ct.	675
WK Kellogg Found	0
DWI Drug Court	212
Dispro. Minority	0
Browfield Redev	0
Emerg Prep Bio	285
H1N1 Phase 1&2	2
H1N1 Phase 3	2
MSU Extension Gt	266
Homeland Sec. Gt.	483
Haz Mat Team	59
ROD Automation	0
Local Corr.Offc.	0
COPS Grant	6
Drug Law Enforce	0
Law Library	0
JAIBG	39
Victim Advocacy	87
Crime Victim Rts	102
Area Agency Ag.	1,471
CFI Pass Program	220
CFI Admin	289
CFI Care Mgmt	541
CFI Case Coord	194
CFI CCC	24



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accounting
CFI Veterans	281
CFI Thome Grant	51
Safe Comm. Grant	59
KCSD Grants	102
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-FI Treatment Ct.	0
CC-Welfare	0
Vet's Trust	0
Healthy Start	973
AIDS Coun & Test	375
Nurse Family	419
MCIR	304
CSHCS	289
BCCCP Coord.	380
BCCCP Komen Gt	1
IAP	510
Clean Sweep Pest	41
W.I.C.	465
CLPPP	303
Marine Safety	91
Sheriff Rd Pat	82
Comm Corrections	1,648



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accounting
Survey & Remonum	143
J.T.P.A.	356
Jail Constr.	0
Expo Ctr Constr	0
Juve Home Bldg P	0
Prop Tax Foreclosure	0
Airport	0
Central Stores	0
Drain Eq Revolv	0
Retirement	0
OPEB	0
Inmates Trust	0
Walk for Warmth	73
LIHEAP	206
CDBG Housing	0
Emerg Needs EAP	108
Emerg Needs LCA	106
Weather Energy Opt	214
Weather DHS	444
Weather MPSC	198
Weather ARRA	2,636
CSBG	681
CSBG ARRA	6
Head Start	4,242
Head Start ARRA	2
Non Allocated	0
Direct Billed	0
Total	24,228



**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,239,751			2,239,751
Capital Outlay	(969)			
Total Deductions:	(969)			(969)
Building Use Charge	17,790		17,790	
Equipment Use Charge	237,199		237,199	
Insurance	14,719	30	14,749	
Insurance - Property	1,028		1,028	
Termination Payoff	(29,397)		(29,397)	
Finance Department	33,078	2,169	35,247	
Building & Grounds Department		66,079	66,079	
Utilities		25,322	25,322	
Security		1,148	1,148	
County Administration Dept		12,281	12,281	
Information Systems		18,104	18,104	
Legal Services Department		6,201	6,201	
Human Resources		20,409	20,409	
Purchasing Department		16,544	16,544	
Treasurer		2,834	2,834	
Total Allocated Additions:	274,417	171,121	445,538	445,538
Total To Be Allocated:	2,513,199	171,121		2,684,320



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	1,145,985	211,474	187,401	91,957	143,576
FRINGE BENEFITS	415,188	76,604	67,883	33,298	52,023
Other Expense & Cost					
Supplies	12,776	2,356	2,089	1,025	1,601
Gas & Oil	40,443	7,462	6,612	3,244	5,068
Janitorial Supplies	40,995	0	13,213	6,485	0
Janitorial Sup Spec	30,280	0	0	0	29,648
Contract Serv Gen	42,662	0	10,887	5,341	8,340
Contract Serv Spec	49,923	0	9,247	3,117	15,767
Other Services	27,322	5,042	4,467	2,191	3,423
Telephone	20,245	3,734	3,310	1,624	2,537
Travel	1,721	317	281	138	216
R&A General	65,143	0	14,325	7,029	19,432
R&A Specific	112,890	0	28,602	17,331	33,852
Jail Painting	1,242	0	0	0	1,242
Equip Maint General	57,817	0	11,540	5,660	15,652
Equip Maint Spec	66,404	0	12,116	6,118	26,774
Elevator Maint	44,236	436	12,204	2,253	9,767
Vehicle Maint	20,943	3,864	3,424	1,680	2,624
Building Painting	4,733	0	875	429	1,189
Grounds Maint	18,261	0	3,645	1,788	4,944
Snow Removal	14,227	0	2,631	1,290	3,569
Employee Training	2,420	446	396	194	303
Miscellaneous	1,684	311	275	135	211
Supplies & Equipment	1,242	228	203	100	156
*Capital Outlay	969	969	0	0	0
Departmental Totals					
Total Expenditures	2,239,751	313,243	395,626	192,427	381,914



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	(969)	(969)	0	0	0
Functional Cost	2,238,782	312,274	395,626	192,427	381,914
Allocation Step 1					
Inbound- 0010 Building Use Charge: Lake	13,936	6,968	0	0	0
Inbound- 0030 Insurance: Auto Insur.	7,217	3,608	0	0	0
Inbound- All Others	253,264	46,737	41,416	20,323	31,730
Reallocate Admin Costs		(369,587)	52,629	25,834	46,568
1st Allocation	2,513,199	0	489,671	238,584	460,212
Allocation Step 2					
Inbound- 0070 Building & Grounds	44,793	22,396	0	0	0
Inbound- 0080 Utilities: Lake Lamont	19,908	9,954	0	0	0
Inbound- 0150 Purchasing Department: Fixed	774	337	147	0	170
Inbound- All Others	105,646	19,495	17,276	8,477	13,236
Reallocate Admin Costs		(52,182)	7,431	3,648	6,575
2nd Allocation	171,121	0	24,854	12,125	19,981
Total For 0070 Building & Grounds					
Total Allocated	2,684,320	0	514,525	250,709	480,193



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Wages & Benefits					
SALARIES & WAGES	204,982	78,273	0	10,177	42,036
FRINGE BENEFITS	74,277	28,357	0	3,695	15,237
Other Expense & Cost					
Supplies	2,286	873	0	114	469
Gas & Oil	7,235	2,762	0	360	1,484
Janitorial Supplies	14,451	0	0	0	0
Janitorial Sup Spec	0	0	0	0	0
Contract Serv Gen	11,913	0	0	0	2,440
Contract Serv Spec	6,501	0	0	0	6,555
Other Services	4,888	1,866	0	243	1,003
Telephone	3,622	1,383	0	180	743
Travel	308	118	0	15	63
R&A General	15,667	0	0	0	5,687
R&A Specific	19,417	0	0	0	9,491
Jail Painting	0	0	0	0	0
Equip Maint General	12,621	9,927	0	0	0
Equip Maint Spec	11,573	0	0	0	4,686
Elevator Maint	14,530	4,706	0	180	0
Vehicle Maint	3,747	1,430	0	186	769
Building Painting	957	753	0	0	347
Grounds Maint	3,986	3,135	0	0	0
Snow Removal	2,878	2,264	0	0	1,044
Employee Training	433	165	0	22	89
Miscellaneous	301	115	0	15	62
Supplies & Equipment	222	85	0	11	46
*Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	416,795	136,212	0	15,198	92,251



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	416,795	136,212	0	15,198	92,251
Allocation Step 1					
Inbound- 0010 Building Use Charge: Lake	0	0	6,968	0	0
Inbound- 0030 Insurance: Auto Insur.	0	0	3,609	0	0
Inbound- All Others	45,301	17,298	0	2,249	9,290
Reallocate Admin Costs	57,582	47,640	19,699	15,227	11,827
1st Allocation	519,678	201,150	30,276	32,674	113,368
Allocation Step 2					
Inbound- 0070 Building & Grounds	0	0	22,397	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	9,954	0	0
Inbound- 0150 Purchasing Department: Fixed	120	0	0	0	0
Inbound- All Others	18,897	7,216	0	938	3,875
Reallocate Admin Costs	8,130	6,726	2,781	2,150	1,670
2nd Allocation	27,147	13,942	35,132	3,088	5,545
Total For 0070 Building & Grounds					
Total Allocated	546,825	215,092	65,408	35,762	118,913



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Wages & Benefits				
SALARIES & WAGES	22,178	111,674	42,257	0
FRINGE BENEFITS	8,055	40,439	15,320	0
Other Expense & Cost				
Supplies	248	1,244	471	0
Gas & Oil	785	3,939	1,492	0
Janitorial Supplies	0	0	6,846	0
Janitorial Sup Spec	0	0	0	632
Contract Serv Gen	1,288	0	2,453	0
Contract Serv Spec	8,736	0	0	0
Other Services	530	2,661	1,008	0
Telephone	393	1,972	747	0
Travel	33	168	64	0
R&A General	3,003	0	0	0
R&A Specific	4,197	0	0	0
Jail Painting	0	0	0	0
Equip Maint General	2,417	0	0	0
Equip Maint Spec	5,137	0	0	0
Elevator Maint	0	160	0	0
Vehicle Maint	406	2,040	773	0
Building Painting	183	0	0	0
Grounds Maint	763	0	0	0
Snow Removal	551	0	0	0
Employee Training	47	236	89	0
Miscellaneous	33	164	62	0
Supplies & Equipment	24	121	46	0
*Capital Outlay	0	0	0	0
Departmental Totals				
Total Expenditures	59,007	164,818	71,628	632



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	59,007	164,818	71,628	632
Allocation Step 1				
Inbound- 0010 Building Use Charge: Lake	0	0	0	0
Inbound- 0030 Insurance: Auto Insur.	0	0	0	0
Inbound- All Others	4,901	24,680	9,339	0
Reallocate Admin Costs	6,246	74,471	11,864	0
1st Allocation	70,154	263,969	92,831	632
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	2,045	10,295	3,896	0
Reallocate Admin Costs	882	10,514	1,675	0
2nd Allocation	2,927	20,809	5,571	0
Total For 0070 Building & Grounds				
Total Allocated	73,081	284,778	98,402	632



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2,735	4.8271	23,637		23,637		23,637
Building & Grounds Department	2,029	3.5811	17,535		17,535		17,535
County Administration Dept	3,058	5.3972	26,429		26,429	1,465	27,894
Information Systems	2,383	4.2059	20,595		20,595	1,141	21,736
Legal Services Department	225	0.3971	1,945		1,945	108	2,053
Human Resources	1,524	2.6898	13,171		13,171	730	13,901
Purchasing Department	516	0.9107	4,459		4,459	247	4,706
Treasurer	3,529	6.2285	30,499	-4,499	26,000	1,690	27,690
Commission	2,250	3.9711	19,445		19,445	1,078	20,523
Friend of Court	12,069	21.3013	104,308		104,308	5,780	110,088
Adult Probation	11,953	21.0964	103,303	-35,549	67,754	5,725	73,479
Clerk/ROD	5,553	9.8007	47,991		47,991	2,659	50,650
Resource Develop	150	0.2647	1,296		1,296	72	1,368
Equalization	1,328	2.3438	11,477		11,477	636	12,113
Pros Atty C.R.P.	150	0.2647	1,296		1,296	72	1,368
Drain Comm	767	1.3537	6,629		6,629	367	6,996
Soil & Erosion	150	0.2647	1,296		1,296	72	1,368
Planning	1,148	2.0262	9,921		9,921	550	10,471
Transport Auth	293	0.5171	2,532	-8,061	-5,529	140	-5,389
Central Stores	1,927	3.4010	16,654		16,654	923	17,577
Non Allocated	2,922	5.1572	25,253	-28,640	-3,387	1,399	-1,988
SubTotal	56,659	100.0000	489,671	-76,749	412,922	24,854	437,776
Direct Billed				76,749	76,749		76,749
TOTAL	56,659	100.0000	489,671		489,671	24,854	514,525

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	174,673		174,673	8,876	183,549
Friend of Court	628	2.6294	6,273		6,273	319	6,592
Pros Atty	1,335	5.5895	13,336		13,336	678	14,014
Pros Atty C.R.P.	1,914	8.0137	19,119		19,119	972	20,091
WK Kellogg Found	108	0.4522	1,079		1,079	55	1,134
Crime Victim Rts	96	0.4019	959		959	49	1,008
CC-In Home Care	550	2.3028	5,494		5,494	279	5,773
CC-Home Detention	130	0.5443	1,299		1,299	66	1,365
CC-Juve Drug Ct	560	2.3447	5,594		5,594	284	5,878
CC-Restitution	280	1.1723	2,797		2,797	142	2,939
CC-Intake Assess	640	2.6796	6,393		6,393	325	6,718
CC-CASA	157	0.6573	1,568		1,568	80	1,648
SubTotal	23,884	100.0000	238,584		238,584	12,125	250,709
TOTAL	23,884	100.0000	238,584		238,584	12,125	250,709

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Admin	112,349	99.1668	456,377		456,377	19,814	476,191
Emergency Mgmt.	368	0.3248	1,495		1,495	65	1,560
Homeland Sec. Gt.	576	0.5084	2,340		2,340	102	2,442
SubTotal	113,293	100.0000	460,212		460,212	19,981	480,193
TOTAL	113,293	100.0000	460,212		460,212	19,981	480,193

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	242,436		242,436	12,666	255,102
District Court	14,794	24.2322	125,929		125,929	6,578	132,507
Pros Atty	13,712	22.4599	116,719		116,719	6,097	122,816
Male Drug Court	480	0.7862	4,086		4,086	213	4,299
Womens Drug Ct.	300	0.4914	2,554		2,554	133	2,687
Victim Advocacy	100	0.1638	851		851	44	895
Crime Victim Rts	224	0.3669	1,907		1,907	100	2,007
Non Allocated	2,960	4.8484	25,196		25,196	1,316	26,512
SubTotal	61,051	100.0000	519,678		519,678	27,147	546,825
TOTAL	61,051	100.0000	519,678		519,678	27,147	546,825

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	193,330		193,330	13,400	206,730
CC-Day Treatment	3,335	3.8878	7,820		7,820	542	8,362
SubTotal	85,782	100.0000	201,150		201,150	13,942	215,092
TOTAL	85,782	100.0000	201,150		201,150	13,942	215,092

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	59,633	12.3894	3,751		3,751		3,751
Nazareth Facility	2,139	0.4444	135		135	178	313
Circuit Court	4,184	0.8693	263		263	349	612
Sheriff Admin	28,230	5.8651	1,776		1,776	2,352	4,128
Sheriff Jail	15,178	3.1534	955		955	1,265	2,220
Sheriff Field Oper	215,217	44.7136	13,536		13,536	17,930	31,466
Animal Control	25,381	5.2732	1,597		1,597	2,115	3,712
Emergency Mgmt.	11,703	2.4314	736		736	975	1,711
Law Enforce Fund	66,069	13.7266	4,156		4,156	5,504	9,660
Parks	41,998	8.7256	2,642		2,642	3,499	6,141
CC-Juvenile Home	10,801	2.2440	679		679	900	1,579
Marine Safety	318	0.0661	20		20	26	46
Comm Corrections	471	0.0979	30		30	39	69
SubTotal	481,322	100.0000	30,276		30,276	35,132	65,408
TOTAL	481,322	100.0000	30,276		30,276	35,132	65,408

Allocation Basis: Dollar amount of vehicle charges by dept.

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	32,674		32,674	3,088	35,762
SubTotal	52,100	100.0000	32,674		32,674	3,088	35,762
TOTAL	52,100	100.0000	32,674		32,674	3,088	35,762

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	113,368		113,368	5,545	118,913
SubTotal	33,170	100.0000	113,368		113,368	5,545	118,913
TOTAL	33,170	100.0000	113,368		113,368	5,545	118,913

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	44,793		44,793		44,793
Animal Control	6,057	36.1504	25,361		25,361	2,927	28,288
SubTotal	16,755	100.0000	70,154		70,154	2,927	73,081
TOTAL	16,755	100.0000	70,154		70,154	2,927	73,081

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	263,969		263,969	20,809	284,778
SubTotal	100	100.0000	263,969		263,969	20,809	284,778
TOTAL	100	100.0000	263,969		263,969	20,809	284,778

Allocation Basis: Direct allocation to Nazareth Facility

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	67,046		67,046	4,024	71,070
Probate Court	12,022	27.7766	25,785		25,785	1,547	27,332
SubTotal	43,281	100.0000	92,831		92,831	5,571	98,402
TOTAL	43,281	100.0000	92,831		92,831	5,571	98,402

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	632		632		632
SubTotal	100	100.0000	632		632		632
TOTAL	100	100.0000	632		632		632

Allocation Basis: Direct allocation to Animal Control

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	23,637	23,637	0	0	0	0	0
Building & Grounds	66,079	17,535	0	0	0	0	3,751
County Administration Dept	27,894	27,894	0	0	0	0	0
Information Systems	21,736	21,736	0	0	0	0	0
Legal Services Department	2,053	2,053	0	0	0	0	0
Human Resources	13,901	13,901	0	0	0	0	0
Purchasing Department	4,706	4,706	0	0	0	0	0
Treasurer	27,690	27,690	0	0	0	0	0
Nazareth Facility	285,091	0	0	0	0	0	313
Commission	20,523	20,523	0	0	0	0	0
Circuit Court	439,263	0	183,549	0	255,102	0	612
District Court	203,577	0	0	0	132,507	0	0
Friend of Court	116,680	110,088	6,592	0	0	0	0
Probate Court	27,332	0	0	0	0	0	0
Adult Probation	73,479	73,479	0	0	0	0	0
Clerk/ROD	50,650	50,650	0	0	0	0	0
Resource Develop	1,368	1,368	0	0	0	0	0
Equalization	12,113	12,113	0	0	0	0	0
Pros Atty	136,830	0	14,014	0	122,816	0	0
Pros Atty C.R.P.	21,459	1,368	20,091	0	0	0	0
Drain Comm	6,996	6,996	0	0	0	0	0
Soil & Erosion	1,368	1,368	0	0	0	0	0
Sheriff Admin	480,319	0	0	476,191	0	0	4,128
Sheriff Jail	2,220	0	0	0	0	0	2,220
Sheriff Field Oper	31,466	0	0	0	0	0	31,466
Animal Control	32,632	0	0	0	0	0	3,712
Emergency Mgmt.	3,271	0	0	1,560	0	0	1,711
Planning	10,471	10,471	0	0	0	0	0
Law Enforce Fund	9,660	0	0	0	0	0	9,660
Parks	125,054	0	0	0	0	0	6,141
Male Drug Court	4,299	0	0	0	4,299	0	0
Womens Drug Ct.	2,687	0	0	0	2,687	0	0
WK Kellogg Found	1,134	0	1,134	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Total	Admin Bldg	Gull Rd CH	Law Enf Fac.	Court House	Juvenile Home	Central Garage
Homeland Sec. Gt.	2,442	0	0	2,442	0	0	0
Victim Advocacy	895	0	0	0	895	0	0
Crime Victim Rts	3,015	0	1,008	0	2,007	0	0
CC-Juvenile Home	208,309	0	0	0	0	206,730	1,579
CC-In Home Care	5,773	0	5,773	0	0	0	0
CC-Home Detention	1,365	0	1,365	0	0	0	0
CC-Day Treatment	8,362	0	0	0	0	8,362	0
CC-Juve Drug Ct	5,878	0	5,878	0	0	0	0
CC-Restitution	2,939	0	2,939	0	0	0	0
CC-Intake Assess	6,718	0	6,718	0	0	0	0
CC-CASA	1,648	0	1,648	0	0	0	0
Marine Safety	46	0	0	0	0	0	46
Comm Corrections	69	0	0	0	0	0	69
Airport	35,762	0	0	0	0	0	0
Transport Auth	(5,389)	(5,389)	0	0	0	0	0
Central Stores	17,577	17,577	0	0	0	0	0
Non Allocated	24,524	(1,988)	0	0	26,512	0	0
Direct Billed	76,749	76,749	0	0	0	0	0
Total	2,684,320	514,525	250,709	480,193	546,825	215,092	65,408



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	44,793	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	284,778	0	0
Commission	0	0	0	0	0	0
Circuit Court	0	0	0	0	0	0
District Court	0	0	0	0	71,070	0
Friend of Court	0	0	0	0	0	0
Probate Court	0	0	0	0	27,332	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 Admin	0	0	0	0	0	0
Sheriff Jail	0	0	0	0	0	0
Sheriff Field Oper	0	0	0	0	0	0
Animal Control	0	0	28,288	0	0	632
Emergency Mgmt.	0	0	0	0	0	0
Planning	0	0	0	0	0	0
Law Enforce Fund	0	0	0	0	0	0
Parks	0	118,913	0	0	0	0
Male Drug Court	0	0	0	0	0	0
Womens Drug Ct.	0	0	0	0	0	0
WK Kellogg Found	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Airport	Parks	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Homeland Sec. Gt.	0	0	0	0	0	0
Victim Advocacy	0	0	0	0	0	0
Crime Victim Rts	0	0	0	0	0	0
CC-Juvenile Home	0	0	0	0	0	0
CC-In Home Care	0	0	0	0	0	0
CC-Home Detention	0	0	0	0	0	0
CC-Day Treatment	0	0	0	0	0	0
CC-Juve Drug Ct	0	0	0	0	0	0
CC-Restitution	0	0	0	0	0	0
CC-Intake Assess	0	0	0	0	0	0
CC-CASA	0	0	0	0	0	0
Marine Safety	0	0	0	0	0	0
Comm Corrections	0	0	0	0	0	0
Airport	35,762	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	35,762	118,913	73,081	284,778	98,402	632



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, 2011
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	786,514			786,514
Finance Department	7,213	479	7,692	
Treasurer		783	783	
Total Allocated Additions:	7,213	1,262	8,475	8,475
Total To Be Allocated:	793,727	1,262		794,989



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	530,980	0	122,566	50,316	75,541
Natural Gas	188,173	0	23,247	13,054	42,770
Water	66,362	0	4,162	1,824	29,256
Fuel Oil	999	0	0	824	0
Departmental Totals					
Total Expenditures	786,514	0	149,975	66,018	147,567
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Total Expenditures	786,514	0	149,975	66,018	147,567
Allocation Step 1					
Inbound- All Others	7,213	0	1,201	1,204	1,202
1st Allocation	793,727	0	151,176	67,222	148,769
Allocation Step 2					
Inbound- All Others	1,262	0	210	212	210
2nd Allocation	1,262	0	210	212	210
Total For 0080 Utilities					
Total Allocated	794,989	0	151,386	67,434	148,979



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	156,568	116,403	9,586
Natural Gas	62,567	29,309	17,226
Water	23,622	4,333	3,165
Fuel Oil	175	0	0
Departmental Totals			
Total Expenditures	242,932	150,045	29,977
Deductions			
Total Deductions	0	0	0
Functional Cost	242,932	150,045	29,977
Allocation Step 1			
Inbound- All Others	1,202	1,202	1,202
1st Allocation	244,134	151,247	31,179
Allocation Step 2			
Inbound- All Others	210	210	210
2nd Allocation	210	210	210
Total For 0080 Utilities			
Total Allocated	244,344	151,457	31,389



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2,735	4.8271	7,297		7,297		7,297
Building & Grounds Department	2,029	3.5811	5,414		5,414		5,414
County Administration Dept	3,058	5.3972	8,159		8,159	12	8,171
Information Systems	2,383	4.2059	6,358		6,358	10	6,368
Legal Services Department	225	0.3971	600		600	1	601
Human Resources	1,524	2.6898	4,066		4,066	6	4,072
Purchasing Department	516	0.9107	1,377		1,377	2	1,379
Treasurer	3,529	6.2285	9,416		9,416	14	9,430
Commission	2,250	3.9711	6,003		6,003	9	6,012
Friend of Court	12,069	21.3013	32,205		32,205	49	32,254
Adult Probation	11,953	21.0964	31,893		31,893	48	31,941
Clerk/ROD	5,553	9.8007	14,816		14,816	22	14,838
Resource Develop	150	0.2647	400		400	1	401
Equalization	1,328	2.3438	3,543		3,543	5	3,548
Pros Atty C.R.P.	150	0.2647	400		400	1	401
Drain Comm	767	1.3537	2,046		2,046	3	2,049
Soil & Erosion	150	0.2647	400		400	1	401
Planning	1,148	2.0262	3,063		3,063	5	3,068
Transport Auth	293	0.5171	782		782	1	783
Central Stores	1,927	3.4010	5,142		5,142	8	5,150
Non Allocated	2,922	5.1572	7,796		7,796	12	7,808
SubTotal	56,659	100.0000	151,176		151,176	210	151,386
TOTAL	56,659	100.0000	151,176		151,176	210	151,386

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	49,215		49,215	155	49,370
Friend of Court	628	2.6294	1,768		1,768	6	1,774
Pros Atty	1,335	5.5895	3,757		3,757	12	3,769
Pros Atty C.R.P.	1,914	8.0137	5,387		5,387	17	5,404
WK Kellogg Found	108	0.4522	304		304	1	305
Crime Victim Rts	96	0.4019	270		270	1	271
CC-In Home Care	550	2.3028	1,548		1,548	5	1,553
CC-Home Detention	130	0.5443	366		366	1	367
CC-Juve Drug Ct	560	2.3447	1,576		1,576	5	1,581
CC-Restitution	280	1.1723	788		788	2	790
CC-Intake Assess	640	2.6796	1,801		1,801	6	1,807
CC-CASA	157	0.6573	442		442	1	443
SubTotal	23,884	100.0000	67,222		67,222	212	67,434
TOTAL	23,884	100.0000	67,222		67,222	212	67,434

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	148,769		148,769	210	148,979
SubTotal	33,170	100.0000	148,769		148,769	210	148,979
TOTAL	33,170	100.0000	148,769		148,769	210	148,979

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Admin	112,349	99.1668	242,100		242,100	208	242,308
Emergency Mgmt.	368	0.3248	793		793	1	794
Homeland Sec. Gt.	576	0.5084	1,241		1,241	1	1,242
SubTotal	113,293	100.0000	244,134		244,134	210	244,344
TOTAL	113,293	100.0000	244,134		244,134	210	244,344

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	70,559		70,559	98	70,657
District Court	14,794	24.2322	36,650		36,650	51	36,701
Pros Atty	13,712	22.4599	33,970		33,970	47	34,017
Male Drug Court	480	0.7862	1,189		1,189	2	1,191
Womens Drug Ct.	300	0.4914	743		743	1	744
Victim Advocacy	100	0.1638	248		248		248
Crime Victim Rts	224	0.3669	555		555	1	556
Non Allocated	2,960	4.8484	7,333		7,333	10	7,343
SubTotal	61,051	100.0000	151,247		151,247	210	151,457
TOTAL	61,051	100.0000	151,247		151,247	210	151,457

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	19,908		19,908		19,908
Animal Control	6,057	36.1504	11,271		11,271	210	11,481
SubTotal	16,755	100.0000	31,179		31,179	210	31,389
TOTAL	16,755	100.0000	31,179		31,179	210	31,389

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	7,297	7,297	0	0	0	0	0
Building & Grounds	25,322	5,414	0	0	0	0	19,908
County Administration Dept	8,171	8,171	0	0	0	0	0
Information Systems	6,368	6,368	0	0	0	0	0
Legal Services Department	601	601	0	0	0	0	0
Human Resources	4,072	4,072	0	0	0	0	0
Purchasing Department	1,379	1,379	0	0	0	0	0
Treasurer	9,430	9,430	0	0	0	0	0
Commission	6,012	6,012	0	0	0	0	0
Circuit Court	120,027	0	49,370	0	0	70,657	0
District Court	36,701	0	0	0	0	36,701	0
Friend of Court	34,028	32,254	1,774	0	0	0	0
Adult Probation	31,941	31,941	0	0	0	0	0
Clerk/ROD	14,838	14,838	0	0	0	0	0
Resource Develop	401	401	0	0	0	0	0
Equalization	3,548	3,548	0	0	0	0	0
Pros Atty	37,786	0	3,769	0	0	34,017	0
Pros Atty C.R.P.	5,805	401	5,404	0	0	0	0
Drain Comm	2,049	2,049	0	0	0	0	0
Soil & Erosion	401	401	0	0	0	0	0
Sheriff Admin	242,308	0	0	0	242,308	0	0
Animal Control	11,481	0	0	0	0	0	11,481
Emergency Mgmt.	794	0	0	0	794	0	0
Planning	3,068	3,068	0	0	0	0	0
Parks	148,979	0	0	148,979	0	0	0
Male Drug Court	1,191	0	0	0	0	1,191	0
Womens Drug Ct.	744	0	0	0	0	744	0
WK Kellogg Found	305	0	305	0	0	0	0
Homeland Sec. Gt.	1,242	0	0	0	1,242	0	0
Victim Advocacy	248	0	0	0	0	248	0
Crime Victim Rts	827	0	271	0	0	556	0
CC-In Home Care	1,553	0	1,553	0	0	0	0
CC-Home Detention	367	0	367	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	1,581	0	1,581	0	0	0	0
CC-Restitution	790	0	790	0	0	0	0
CC-Intake Assess	1,807	0	1,807	0	0	0	0
CC-CASA	443	0	443	0	0	0	0
Transport Auth	783	783	0	0	0	0	0
Central Stores	5,150	5,150	0	0	0	0	0
Non Allocated	15,151	7,808	0	0	0	7,343	0
Direct Billed	0	0	0	0	0	0	0
Total	794,989	151,386	67,434	148,979	244,344	151,457	31,389



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, 2011
Schedule .2 - Costs To Be Allocated
For Department Security

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	548,961			548,961
Equipment Use Charge	3,475		3,475	
Insurance	498	3	501	
Termination Payoff	1,866		1,866	
Finance Department	3,109	205	3,314	
County Administration Dept		1,172	1,172	
Information Systems		3,621	3,621	
Legal Services Department		592	592	
Human Resources		1,948	1,948	
Purchasing Department		193	193	
Treasurer		255	255	
Total Allocated Additions:	8,948	7,989	16,937	16,937
Total To Be Allocated:	557,909	7,989		565,898



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	213,637	0	213,637	0	0
FRINGE BENEFITS	121,774	0	121,774	0	0
Other Expense & Cost					
Security	31,384	0	0	31,384	0
CH Security Oper	172,258	0	0	0	113,482
Communication	2,859	2,859	0	0	0
Equipment Maint	7,049	0	7,049	0	0
Departmental Totals					
Total Expenditures	548,961	2,859	342,460	31,384	113,482
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
	548,961	2,859	342,460	31,384	113,482
Allocation Step 1					
Inbound- All Others	8,948	8,948	0	0	0
Reallocate Admin Costs		(11,807)	7,403	679	2,454
1st Allocation	557,909	0	349,863	32,063	115,936
Allocation Step 2					
Inbound- All Others	7,989	7,989	0	0	0
Reallocate Admin Costs		(7,989)	5,010	459	1,660
2nd Allocation	7,989	0	5,010	459	1,660
Total For 0090 Security					
Total Allocated	565,898	0	354,873	32,522	117,596



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Security

	Crosstown
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Security	0
CH Security Oper	58,776
Communication	0
Equipment Maint	0
Departmental Totals	
Total Expenditures	58,776
Deductions	
Total Deductions	0
Functional Cost	58,776
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	1,271
1st Allocation	60,047
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	860
2nd Allocation	860
Total For 0090 Security	
Total Allocated	60,907



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	163,215		163,215	2,338	165,553
District Court	14,794	24.2322	84,779		84,779	1,214	85,993
Pros Atty	13,712	22.4599	78,579		78,579	1,125	79,704
Male Drug Court	480	0.7862	2,751		2,751	39	2,790
Womens Drug Ct.	300	0.4914	1,719		1,719	25	1,744
Victim Advocacy	100	0.1638	573		573	8	581
Crime Victim Rts	224	0.3669	1,284		1,284	18	1,302
Non Allocated	2,960	4.8484	16,963		16,963	243	17,206
SubTotal	61,051	100.0000	349,863		349,863	5,010	354,873
TOTAL	61,051	100.0000	349,863		349,863	5,010	354,873

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2,735	4.8271	1,548		1,548		1,548
Building & Grounds Department	2,029	3.5811	1,148		1,148		1,148
County Administration Dept	3,058	5.3972	1,731		1,731	27	1,758
Information Systems	2,383	4.2059	1,349		1,349	21	1,370
Legal Services Department	225	0.3971	127		127	2	129
Human Resources	1,524	2.6898	862		862	13	875
Purchasing Department	516	0.9107	292		292	5	297
Treasurer	3,529	6.2285	1,997		1,997	31	2,028
Commission	2,250	3.9711	1,273		1,273	20	1,293
Friend of Court	12,069	21.3013	6,829		6,829	107	6,936
Adult Probation	11,953	21.0964	6,764		6,764	106	6,870
Clerk/ROD	5,553	9.8007	3,142		3,142	49	3,191
Resource Develop	150	0.2647	85		85	1	86
Equalization	1,328	2.3438	752		752	12	764
Pros Atty C.R.P.	150	0.2647	85		85	1	86
Drain Comm	767	1.3537	434		434	7	441
Soil & Erosion	150	0.2647	85		85	1	86
Planning	1,148	2.0262	650		650	10	660
Transport Auth	293	0.5171	166		166	3	169
Central Stores	1,927	3.4010	1,090		1,090	17	1,107
Non Allocated	2,922	5.1572	1,654		1,654	26	1,680
SubTotal	56,659	100.0000	32,063		32,063	459	32,522
TOTAL	56,659	100.0000	32,063		32,063	459	32,522

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	84,880		84,880	1,215	86,095
Friend of Court	628	2.6294	3,048		3,048	44	3,092
Pros Atty	1,335	5.5895	6,480		6,480	93	6,573
Pros Atty C.R.P.	1,914	8.0137	9,291		9,291	133	9,424
WK Kellogg Found	108	0.4522	524		524	8	532
Crime Victim Rts	96	0.4019	466		466	7	473
CC-In Home Care	550	2.3028	2,670		2,670	38	2,708
CC-Home Detention	130	0.5443	631		631	9	640
CC-Juve Drug Ct	560	2.3447	2,718		2,718	39	2,757
CC-Restitution	280	1.1723	1,359		1,359	19	1,378
CC-Intake Assess	640	2.6796	3,107		3,107	44	3,151
CC-CASA	157	0.6573	762		762	11	773
SubTotal	23,884	100.0000	115,936		115,936	1,660	117,596
TOTAL	23,884	100.0000	115,936		115,936	1,660	117,596

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	43,368		43,368	621	43,989
Probate Court	12,022	27.7766	16,679		16,679	239	16,918
SubTotal	43,281	100.0000	60,047		60,047	860	60,907
TOTAL	43,281	100.0000	60,047		60,047	860	60,907

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Finance Department	1,548	0	1,548	0	0
Building & Grounds	1,148	0	1,148	0	0
County Administration Dept	1,758	0	1,758	0	0
Information Systems	1,370	0	1,370	0	0
Legal Services Department	129	0	129	0	0
Human Resources	875	0	875	0	0
Purchasing Department	297	0	297	0	0
Treasurer	2,028	0	2,028	0	0
Commission	1,293	0	1,293	0	0
Circuit Court	251,648	165,553	0	86,095	0
District Court	129,982	85,993	0	0	43,989
Friend of Court	10,028	0	6,936	3,092	0
Probate Court	16,918	0	0	0	16,918
Adult Probation	6,870	0	6,870	0	0
Clerk/ROD	3,191	0	3,191	0	0
Resource Develop	86	0	86	0	0
Equalization	764	0	764	0	0
Pros Atty	86,277	79,704	0	6,573	0
Pros Atty C.R.P.	9,510	0	86	9,424	0
Drain Comm	441	0	441	0	0
Soil & Erosion	86	0	86	0	0
Planning	660	0	660	0	0
Male Drug Court	2,790	2,790	0	0	0
Womens Drug Ct.	1,744	1,744	0	0	0
WK Kellogg Found	532	0	0	532	0
Victim Advocacy	581	581	0	0	0
Crime Victim Rts	1,775	1,302	0	473	0
CC-In Home Care	2,708	0	0	2,708	0
CC-Home Detention	640	0	0	640	0
CC-Juve Drug Ct	2,757	0	0	2,757	0
CC-Restitution	1,378	0	0	1,378	0
CC-Intake Assess	3,151	0	0	3,151	0
CC-CASA	773	0	0	773	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Transport Auth	169	0	169	0	0
Central Stores	1,107	0	1,107	0	0
Non Allocated	18,886	17,206	1,680	0	0
Direct Billed	0	0	0	0	0
Total	565,898	354,873	32,522	117,596	60,907



**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, 2011
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	498,914			498,914
Building Use Charge	5,809		5,809	
Insurance	807	5	812	
Insurance - Property	1,549		1,549	
Termination Payoff	3,441		3,441	
Finance Department	58,188	4,803	62,991	
Building & Grounds Department	26,429	1,465	27,894	
Utilities	8,159	12	8,171	
Security	1,731	27	1,758	
County Administration Dept		1,899	1,899	
Information Systems		6,035	6,035	
Legal Services Department		959	959	
Human Resources		3,156	3,156	
Purchasing Department		601	601	
Treasurer		190	190	
Total Allocated Additions:	106,113	19,152	125,265	125,265
Total To Be Allocated:	605,027	19,152		624,179



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	351,139	51,921	186,847	15,962	96,409
FRINGE BENEFITS	127,940	18,922	68,065	5,821	35,132
Other Expense & Cost					
Supplies	2,737	405	1,455	125	752
Dues	2,468	365	1,313	112	678
Travel	1,274	188	678	58	350
Telephone	12,086	1,788	6,429	550	3,319
Equipment Maint	134	20	71	6	37
Employee Training	1,111	164	591	51	305
Misc Expense	25	4	13	1	7
Departmental Totals					
Total Expenditures	498,914	73,777	265,462	22,686	136,989
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	498,914	73,777	265,462	22,686	136,989
Allocation Step 1					
Inbound- All Others	106,113	15,690	56,465	4,824	29,134
Reallocate Admin Costs		(89,467)	55,865	4,774	28,828
Unallocated Costs	(194,951)	0	0	0	(194,951)
1st Allocation	410,076	0	377,792	32,284	0
Allocation Step 2					
Inbound- All Others	19,152	2,832	10,191	871	5,258
Reallocate Admin Costs		(2,832)	1,768	151	913
Unallocated Costs	(6,171)	0	0	0	(6,171)
2nd Allocation	12,981	0	11,959	1,022	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	423,057	0	389,751	33,306	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	10.79	1.1160	4,216		4,216		4,216
Building & Grounds Department	31.43	3.2507	12,281		12,281		12,281
Security	3.00	0.3103	1,172		1,172		1,172
County Administration Dept	4.86	0.5027	1,899		1,899		1,899
Information Systems	9.70	1.0032	3,790		3,790	127	3,917
Legal Services Department	1.50	0.1551	586		586	20	606
Human Resources	5.28	0.5461	2,063		2,063	69	2,132
Purchasing Department	1.56	0.1613	610		610	20	630
Treasurer	9.00	0.9308	3,517		3,517	117	3,634
Health & Comm. Serv.	12.88	1.3321	5,033		5,033	168	5,201
Nazareth Facility	8.20	0.8481	3,204		3,204	107	3,311
CSA,MCHD,HPDP	9.74	1.0074	3,806		3,806	127	3,933
Commission	17.00	1.7583	6,643		6,643	222	6,865
Circuit Court	55.27	5.7164	21,596		21,596	721	22,317
District Court	67.83	7.0154	26,504		26,504	885	27,389
Friend of Court	47.88	4.9521	18,708		18,708	625	19,333
Probate Court	8.50	0.8791	3,321		3,321	111	3,432
Election	0.53	0.0548	207		207	7	214
Clerk/ROD	10.75	1.1118	4,200		4,200	140	4,340
Resource Develop	1.00	0.1034	391		391	13	404
Equalization	4.82	0.4985	1,883		1,883	63	1,946
Pros Atty	23.11	2.3902	9,030		9,030	301	9,331
Pros Atty C.R.P.	8.47	0.8760	3,310		3,310	110	3,420
Drain Comm	2.54	0.2627	992		992	33	1,025
Soil & Erosion	1.54	0.1593	602		602	20	622
Sheriff Admin	30.17	3.1204	11,789		11,789	394	12,183
Sheriff Jail	53.91	5.5757	21,065		21,065	703	21,768
Sheriff Field Oper	43.91	4.5415	17,157		17,157	573	17,730
Animal Control	7.23	0.7478	2,825		2,825	94	2,919
Emergency Mgmt.	1.55	0.1603	606		606	20	626

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Veterans Affairs	2.00	0.2069	781		781	26	807
MSU Extension	3.37	0.3485	1,317		1,317	44	1,361
Planning	1.49	0.1541	582		582	19	601
Law Enforce Fund	113.13	11.7010	44,201		44,201	1,480	45,681
Technology Fund	2.90	0.2999	1,133		1,133	38	1,171
Parks	21.60	2.2340	8,440		8,440	282	8,722
KRV Trailway Prg	2.38	0.2462	930		930	31	961
Health Admin	2.00	0.2069	781		781	26	807
H-Education	1.00	0.1034	391		391	13	404
H-Oral Health	12.93	1.3373	5,052		5,052	169	5,221
H-Laboratory	6.55	0.6774	2,559		2,559	85	2,644
H-Vision/Hearing	2.64	0.2730	1,032		1,032	34	1,066
H-Haz Waste	3.35	0.3465	1,309		1,309	44	1,353
H-Clinical Serv	2.49	0.2575	973		973	32	1,005
H-Comm. Disease	4.70	0.4861	1,836		1,836	61	1,897
H-STD	3.45	0.3568	1,348		1,348	45	1,393
H-HIV Counseling	1.00	0.1034	391		391	13	404
H-Env Admin	4.00	0.4137	1,563		1,563	52	1,615
H-Env FS&F	7.82	0.8088	3,056		3,056	102	3,158
H-Env LW&W	5.81	0.6009	2,270		2,270	76	2,346
Male Drug Court	2.38	0.2462	930		930	31	961
Womens Drug Ct.	3.44	0.3558	1,344		1,344	45	1,389
WK Kellogg Found	1.00	0.1034	391		391	13	404
DWI Drug Court	2.00	0.2069	781		781	26	807
Emerg Prep Bio	1.00	0.1034	391		391	13	404
Homeland Sec. Gt.	5.01	0.5182	1,958		1,958	65	2,023
Victim Advocacy	1.00	0.1034	391		391	13	404
Crime Victim Rts	2.39	0.2472	934		934	31	965
Area Agency Ag.	4.77	0.4933	1,864		1,864	62	1,926
CFI Pass Program	0.80	0.0827	313		313	10	323

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Admin	1.86	0.1924	727		727	24	751
CFI Care Mgmt	3.77	0.3899	1,473		1,473	49	1,522
CFI Case Coord	0.09	0.0093	35		35	1	36
CFI Veterans	0.06	0.0062	23		23	1	24
CFI Thome Grant	0.10	0.0103	39		39	1	40
CC-Juvenile Home	58.00	5.9987	22,663		22,663	757	23,420
CC-In Home Care	5.61	0.5802	2,192		2,192	73	2,265
CC-Home Detention	1.00	0.1034	391		391	13	404
CC-Intens Learn	1.00	0.1034	391		391	13	404
CC-Day Treatment	7.54	0.7798	2,946		2,946	98	3,044
CC-Juve Drug Ct	2.66	0.2751	1,039		1,039	35	1,074
CC-Restitution	1.91	0.1975	746		746	25	771
CC-Intake Assess	4.25	0.4396	1,661		1,661	55	1,716
CC-CASA	1.00	0.1034	391		391	13	404
CC-FI Treatment Ct.	0.02	0.0021	8		8		8
Healthy Start	6.08	0.6288	2,376		2,376	79	2,455
AIDS Coun & Test	1.74	0.1800	680		680	23	703
Nurse Family	4.29	0.4437	1,676		1,676	56	1,732
MCIR	3.93	0.4065	1,536		1,536	51	1,587
CSHCS	3.05	0.3155	1,192		1,192	40	1,232
BCCCP Coord.	3.00	0.3103	1,172		1,172	39	1,211
IAP	1.76	0.1820	688		688	23	711
W.I.C.	6.89	0.7126	2,692		2,692	90	2,782
CLPPP	0.59	0.0610	231		231	8	239
Marine Safety	0.47	0.0486	184		184	6	190
Sheriff Rd Pat	2.00	0.2069	781		781	26	807
Comm Corrections	9.23	0.9546	3,607		3,607	120	3,727
Airport	23.99	2.4812	9,374		9,374	313	9,687
Central Stores	2.56	0.2648	1,000		1,000	33	1,033
LIHEAP	0.61	0.0631	238		238	8	246



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CDBG Housing	0.42	0.0434	164		164	5	169
Weather DHS	0.55	0.0569	215		215	7	222
Weather MPSC	0.59	0.0610	231		231	8	239
Weather ARRA	4.83	0.4996	1,887		1,887	63	1,950
CSBG	5.03	0.5202	1,965		1,965	66	2,031
Head Start	74.04	7.6577	28,930		28,930	966	29,896
SubTotal	966.87	100.0000	377,792		377,792	11,959	389,751
TOTAL	966.87	100.0000	377,792		377,792	11,959	389,751

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	32,284		32,284	1,022	33,306
SubTotal	100	100.0000	32,284		32,284	1,022	33,306
TOTAL	100	100.0000	32,284		32,284	1,022	33,306

Allocation Basis: Direct allocation to Legal Services Department

Allocation Source: County Administrator's Office



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Finance Department	4,216	4,216	0
Building & Grounds	12,281	12,281	0
Security	1,172	1,172	0
County Administration Dept	1,899	1,899	0
Information Systems	3,917	3,917	0
Legal Services Department	33,912	606	33,306
Human Resources	2,132	2,132	0
Purchasing Department	630	630	0
Treasurer	3,634	3,634	0
Health & Comm. Serv.	5,201	5,201	0
Nazareth Facility	3,311	3,311	0
CSA,MCHD,HPDP	3,933	3,933	0
Commission	6,865	6,865	0
Circuit Court	22,317	22,317	0
District Court	27,389	27,389	0
Friend of Court	19,333	19,333	0
Probate Court	3,432	3,432	0
Election	214	214	0
Clerk/ROD	4,340	4,340	0
Resource Develop	404	404	0
Equalization	1,946	1,946	0
Pros Atty	9,331	9,331	0
Pros Atty C.R.P.	3,420	3,420	0
Drain Comm	1,025	1,025	0
Soil & Erosion	622	622	0
Sheriff Admin	12,183	12,183	0
Sheriff Jail	21,768	21,768	0
Sheriff Field Oper	17,730	17,730	0
Animal Control	2,919	2,919	0
Emergency Mgmt.	626	626	0
Veterans Affairs	807	807	0
MSU Extension	1,361	1,361	0
Planning	601	601	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Law Enforce Fund	45,681	45,681	0
Technology Fund	1,171	1,171	0
Parks	8,722	8,722	0
KRV Trailway Prg	961	961	0
Health Admin	807	807	0
H-Education	404	404	0
H-Oral Health	5,221	5,221	0
H-Laboratory	2,644	2,644	0
H-Vision/Hearing	1,066	1,066	0
H-Haz Waste	1,353	1,353	0
H-Clinical Serv	1,005	1,005	0
H-Comm. Disease	1,897	1,897	0
H-STD	1,393	1,393	0
H-HIV Counseling	404	404	0
H-Env Admin	1,615	1,615	0
H-Env FS&F	3,158	3,158	0
H-Env LW&W	2,346	2,346	0
Male Drug Court	961	961	0
Womens Drug Ct.	1,389	1,389	0
WK Kellogg Found	404	404	0
DWI Drug Court	807	807	0
Emerg Prep Bio	404	404	0
Homeland Sec. Gt.	2,023	2,023	0
Victim Advocacy	404	404	0
Crime Victim Rts	965	965	0
Area Agency Ag.	1,926	1,926	0
CFI Pass Program	323	323	0
CFI Admin	751	751	0
CFI Care Mgmt	1,522	1,522	0
CFI Case Coord	36	36	0
CFI Veterans	24	24	0
CFI Thome Grant	40	40	0
CC-Juvenile Home	23,420	23,420	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
CC-In Home Care	2,265	2,265	0
CC-Home Detention	404	404	0
CC-Intens Learn	404	404	0
CC-Day Treatment	3,044	3,044	0
CC-Juve Drug Ct	1,074	1,074	0
CC-Restitution	771	771	0
CC-Intake Assess	1,716	1,716	0
CC-CASA	404	404	0
CC-FI Treatment Ct.	8	8	0
Healthy Start	2,455	2,455	0
AIDS Coun & Test	703	703	0
Nurse Family	1,732	1,732	0
MCIR	1,587	1,587	0
CSHCS	1,232	1,232	0
BCCCP Coord.	1,211	1,211	0
IAP	711	711	0
W.I.C.	2,782	2,782	0
CLPPP	239	239	0
Marine Safety	190	190	0
Sheriff Rd Pat	807	807	0
Comm Corrections	3,727	3,727	0
Airport	9,687	9,687	0
Central Stores	1,033	1,033	0
LIHEAP	246	246	0
CDBG Housing	169	169	0
Weather DHS	222	222	0
Weather MPSC	239	239	0
Weather ARRA	1,950	1,950	0
CSBG	2,031	2,031	0
Head Start	29,896	29,896	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Direct Billed	0	0	0
Total	423,057	389,751	33,306



**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	931,831			931,831
Building Use Charge	4,527		4,527	
Insurance	1,611	9	1,620	
Insurance - Property	1,207		1,207	
Termination Payoff	6,452		6,452	
Finance Department	3,523	232	3,755	
Building & Grounds Department	20,595	1,141	21,736	
Utilities	6,358	10	6,368	
Security	1,349	21	1,370	
County Administration Dept	3,790	127	3,917	
Information Systems		12,069	12,069	
Legal Services Department		1,914	1,914	
Human Resources		6,299	6,299	
Purchasing Department		885	885	
Treasurer		143	143	
Total Allocated Additions:	49,412	22,850	72,262	72,262
Total To Be Allocated:	981,243	22,850		1,004,093



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	Info Sys Supprt
Wages & Benefits			
SALARIES & WAGES	656,678	0	656,678
FRINGE BENEFITS	239,688	0	239,688
Other Expense & Cost			
Supplies	4,579	0	4,579
Telephone	12,091	0	12,091
Travel	10,624	0	10,624
Employee Training	5,623	0	5,623
Miscellaneous	2,382	0	2,382
Expendable Equip	166	0	166
Departmental Totals			
Total Expenditures	931,831	0	931,831
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	931,831	0	931,831
Allocation Step 1			
Inbound- All Others	49,412	0	49,412
1st Allocation	981,243	0	981,243
Allocation Step 2			
Inbound- All Others	22,850	0	22,850
2nd Allocation	22,850	0	22,850
Total For 0110 Information			
Total Allocated	1,004,093	0	1,004,093



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Info Sys Supprt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	11.00	1.3530	13,276		13,276		13,276
Building & Grounds Department	15.00	1.8450	18,104		18,104		18,104
Security	3.00	0.3690	3,621		3,621		3,621
County Administration Dept	5.00	0.6150	6,035		6,035		6,035
Information Systems	10.00	1.2300	12,069		12,069		12,069
Legal Services Department	2.00	0.2460	2,414		2,414	59	2,473
Human Resources	6.00	0.7380	7,242		7,242	178	7,420
Purchasing Department	1.00	0.1230	1,207		1,207	30	1,237
Treasurer	10.00	1.2300	12,069		12,069	297	12,366
Health & Comm. Serv.	14.00	1.7220	16,897		16,897	416	17,313
Nazareth Facility	1.00	0.1230	1,207		1,207	30	1,237
CSA,MCHD,HPDP	13.00	1.5990	15,690		15,690	386	16,076
Commission	2.00	0.2460	2,414		2,414	59	2,473
Circuit Court	97.00	11.9311	117,073		117,073	2,882	119,955
District Court	101.00	12.4238	121,896		121,896	2,999	124,895
FOC-Direct DP	47.00	5.7811	56,726		56,726	1,397	58,123
Probate Court	12.00	1.4760	14,483		14,483	357	14,840
Election	1.00	0.1230	1,207		1,207	30	1,237
Clerk/ROD	12.00	1.4760	14,483		14,483	357	14,840
Resource Develop	1.00	0.1230	1,207		1,207	30	1,237
Equalization	5.00	0.6150	6,035		6,035	149	6,184
Pros Atty	28.00	3.4440	33,794		33,794	832	34,626
P.A. CRP - DP	8.00	0.9840	9,656		9,656	238	9,894
Drain Comm	2.00	0.2460	2,414		2,414	59	2,473
Soil & Erosion	2.00	0.2460	2,414		2,414	59	2,473
Sheriff Admin	18.00	2.2140	21,725		21,725	535	22,260
Sheriff Jail	24.00	2.9520	28,967		28,967	713	29,680
Sheriff Field Oper	26.00	3.1980	31,380		31,380	773	32,153
Animal Control	15.00	1.8450	18,104		18,104	446	18,550
Emergency Mgmt.	3.00	0.3690	3,621		3,621	89	3,710

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Veterans Affairs	2.00	0.2460	2,414		2,414	59	2,473
Medical Exam	2.00	0.2460	2,414		2,414	59	2,473
MSU Extension	16.00	1.9680	19,311		19,311	475	19,786
Planning	2.00	0.2460	2,414		2,414	59	2,473
Law Enforce Fund	35.00	4.3050	42,243		42,243	1,040	43,283
Technology Fund	3.00	0.3690	3,621		3,621	89	3,710
Parks	6.00	0.7380	7,242		7,242	178	7,420
KRV Trailway Prg	3.00	0.3690	3,621		3,621	89	3,710
Health Admin	4.00	0.4920	4,828		4,828	119	4,947
H-Education	1.00	0.1230	1,207		1,207	30	1,237
H-Oral Health	10.00	1.2300	12,069		12,069	297	12,366
H-Laboratory	9.00	1.1070	10,862		10,862	267	11,129
H-Vision/Hearing	3.00	0.3690	3,621		3,621	89	3,710
H-Haz Waste	4.00	0.4920	4,828		4,828	119	4,947
H-Clinical Serv	5.00	0.6150	6,035		6,035	149	6,184
H-Comm. Disease	7.00	0.8610	8,449		8,449	208	8,657
H-STD	5.00	0.6150	6,035		6,035	149	6,184
H-HIV Counseling	1.00	0.1230	1,207		1,207	30	1,237
H-Env Admin	6.00	0.7380	7,242		7,242	178	7,420
H-Env FS&F	8.00	0.9840	9,656		9,656	238	9,894
H-Env LW&W	5.00	0.6150	6,035		6,035	149	6,184
Male Drug Court	4.00	0.4920	4,828		4,828	119	4,947
Womens Drug Ct.	2.00	0.2460	2,414		2,414	59	2,473
WK Kellogg Found	2.00	0.2460	2,414		2,414	59	2,473
Emerg Prep Bio	1.00	0.1230	1,207		1,207	30	1,237
Homeland Sec. Gt.	4.00	0.4920	4,828		4,828	119	4,947
ROD Automation	10.00	1.2300	12,069		12,069	297	12,366
Victim Advocacy	1.00	0.1230	1,207		1,207	30	1,237
Crime Victim Rts	1.00	0.1230	1,207		1,207	30	1,237
Area Agency Ag.	5.00	0.6150	6,035		6,035	149	6,184



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Admin	2.00	0.2460	2,414		2,414	59	2,473
CFI Care Mgmt	5.00	0.6150	6,035		6,035	149	6,184
CC-Juvenile Home	13.00	1.5990	15,690		15,690	386	16,076
CC-In Home Care	6.00	0.7380	7,242		7,242	178	7,420
CC-Home Detention	1.00	0.1230	1,207		1,207	30	1,237
CC-Day Treatment	11.00	1.3530	13,276		13,276	327	13,603
CC-Juve Drug Ct	3.00	0.3690	3,621		3,621	89	3,710
CC-Restitution	1.00	0.1230	1,207		1,207	30	1,237
CC-Intake Assess	4.00	0.4920	4,828		4,828	119	4,947
CC-CASA	1.00	0.1230	1,207		1,207	30	1,237
Healthy Start	8.00	0.9840	9,656		9,656	238	9,894
AIDS Coun & Test	1.00	0.1230	1,207		1,207	30	1,237
Nurse Family	7.00	0.8610	8,449		8,449	208	8,657
MCIR	4.00	0.4920	4,828		4,828	119	4,947
CSHCS	3.00	0.3690	3,621		3,621	89	3,710
BCCCP Coord.	3.00	0.3690	3,621		3,621	89	3,710
IAP	2.00	0.2460	2,414		2,414	59	2,473
W.I.C.	9.00	1.1070	10,862		10,862	267	11,129
CLPPP	1.00	0.1230	1,207		1,207	30	1,237
Comm Corrections	11.00	1.3530	13,276		13,276	327	13,603
Airport	12.00	1.4760	14,483		14,483	357	14,840
Central Stores	1.00	0.1230	1,207		1,207	30	1,237
Weather ARRA	7.00	0.8610	8,449		8,449	208	8,657
CSBG	6.00	0.7380	7,242		7,242	178	7,420
Head Start	29.00	3.5670	35,001		35,001	862	35,863
SubTotal	813.00	100.0000	981,243		981,243	22,850	1,004,093
TOTAL	813.00	100.0000	981,243		981,243	22,850	1,004,093



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Information Systems**

Allocation Basis: Number of devices by user department
Allocation Source: Information Processing Summary Report

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Finance Department	13,276	13,276
Building & Grounds	18,104	18,104
Security	3,621	3,621
County Administration Dept	6,035	6,035
Information Systems	12,069	12,069
Legal Services Department	2,473	2,473
Human Resources	7,420	7,420
Purchasing Department	1,237	1,237
Treasurer	12,366	12,366
Health & Comm. Serv.	17,313	17,313
Nazareth Facility	1,237	1,237
CSA,MCHD,HPDP	16,076	16,076
Commission	2,473	2,473
Circuit Court	119,955	119,955
District Court	124,895	124,895
FOC-Direct DP	58,123	58,123
Probate Court	14,840	14,840
Election	1,237	1,237
Clerk/ROD	14,840	14,840
Resource Develop	1,237	1,237
Equalization	6,184	6,184
Pros Atty	34,626	34,626
P.A. CRP - DP	9,894	9,894
Drain Comm	2,473	2,473
Soil & Erosion	2,473	2,473
Sheriff Admin	22,260	22,260
Sheriff Jail	29,680	29,680
Sheriff Field Oper	32,153	32,153
Animal Control	18,550	18,550
Emergency Mgmt.	3,710	3,710
Veterans Affairs	2,473	2,473
Medical Exam	2,473	2,473
MSU Extension	19,786	19,786



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Planning	2,473	2,473
Law Enforce Fund	43,283	43,283
Technology Fund	3,710	3,710
Parks	7,420	7,420
KRV Trailway Prg	3,710	3,710
Health Admin	4,947	4,947
H-Education	1,237	1,237
H-Oral Health	12,366	12,366
H-Laboratory	11,129	11,129
H-Vision/Hearing	3,710	3,710
H-Haz Waste	4,947	4,947
H-Clinical Serv	6,184	6,184
H-Comm. Disease	8,657	8,657
H-STD	6,184	6,184
H-HIV Counseling	1,237	1,237
H-Env Admin	7,420	7,420
H-Env FS&F	9,894	9,894
H-Env LW&W	6,184	6,184
Male Drug Court	4,947	4,947
Womens Drug Ct.	2,473	2,473
WK Kellogg Found	2,473	2,473
Emerg Prep Bio	1,237	1,237
Homeland Sec. Gt.	4,947	4,947
ROD Automation	12,366	12,366
Victim Advocacy	1,237	1,237
Crime Victim Rts	1,237	1,237
Area Agency Ag.	6,184	6,184
CFI Admin	2,473	2,473
CFI Care Mgmt	6,184	6,184
CC-Juvenile Home	16,076	16,076
CC-In Home Care	7,420	7,420
CC-Home Detention	1,237	1,237
CC-Day Treatment	13,603	13,603

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
CC-Juve Drug Ct	3,710	3,710
CC-Restitution	1,237	1,237
CC-Intake Assess	4,947	4,947
CC-CASA	1,237	1,237
Healthy Start	9,894	9,894
AIDS Coun & Test	1,237	1,237
Nurse Family	8,657	8,657
MCIR	4,947	4,947
CSHCS	3,710	3,710
BCCCP Coord.	3,710	3,710
IAP	2,473	2,473
W.I.C.	11,129	11,129
CLPPP	1,237	1,237
Comm Corrections	13,603	13,603
Airport	14,840	14,840
Central Stores	1,237	1,237
Weather ARRA	8,657	8,657
CSBG	7,420	7,420
Head Start	35,863	35,863
Direct Billed	0	0
Total	1,004,093	1,004,093



**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 Jail and Airport. The costs associated with each project have been allocated directly to the 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, 2011
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	186,535			186,535
Building Use Charge	427		427	
Insurance	249	1	250	
Insurance - Property	114		114	
Termination Payoff	1,314		1,314	
Finance Department	1,280	85	1,365	
Building & Grounds Department	1,945	108	2,053	
Utilities	600	1	601	
Security	127	2	129	
County Administration Dept	32,870	1,042	33,912	
Information Systems	2,414	59	2,473	
Legal Services Department		296	296	
Human Resources		974	974	
Purchasing Department		6	6	
Treasurer		64	64	
Total Allocated Additions:	41,340	2,638	43,978	43,978
Total To Be Allocated:	227,875	2,638		230,513



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Total	General & Admin	Civil Counsel	Retirement Sys	Airport
Wages & Benefits					
SALARIES & WAGES	133,706	0	111,938	2,107	4,301
FRINGE BENEFITS	48,803	0	40,853	771	1,571
Other Expense & Cost					
Supplies	1,289	0	1,078	20	42
Legal Services	664	0	557	10	21
Communicatons	1,738	0	1,455	27	56
Training	315	0	264	5	10
Litigation	20	0	16	0	1
Departmental Totals					
Total Expenditures	186,535	0	156,161	2,940	6,002
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	186,535	0	156,161	2,940	6,002
Allocation Step 1					
Inbound- All Others	41,340	0	34,610	651	1,330
Unallocated Costs	(17,954)	0	0	0	0
1st Allocation	209,921	0	190,771	3,591	7,332
Allocation Step 2					
Inbound- All Others	2,638	0	2,208	42	85
Unallocated Costs	(208)	0	0	0	0
2nd Allocation	2,430	0	2,208	42	85
Total For 0120 Legal Services					
Total Allocated	212,351	0	192,979	3,633	7,417



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Jail Constr.	General Gov't
Wages & Benefits		
SALARIES & WAGES	4,827	10,533
FRINGE BENEFITS	1,762	3,846
Other Expense & Cost		
Supplies	47	102
Legal Services	24	52
Communicatons	63	137
Training	11	25
Litigation	1	2
Departmental Totals		
Total Expenditures	6,735	14,697
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	6,735	14,697
Allocation Step 1		
Inbound- All Others	1,492	3,257
Unallocated Costs	0	(17,954)
1st Allocation	8,227	0
Allocation Step 2		
Inbound- All Others	95	208
Unallocated Costs	0	(208)
2nd Allocation	95	0
Total For 0120 Legal Services		
Total Allocated	8,322	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	10.79	1.1160	2,129		2,129		2,129
Building & Grounds Department	31.43	3.2507	6,201		6,201		6,201
Security	3.00	0.3103	592		592		592
County Administration Dept	4.86	0.5027	959		959		959
Information Systems	9.70	1.0032	1,914		1,914		1,914
Legal Services Department	1.50	0.1551	296		296		296
Human Resources	5.28	0.5461	1,042		1,042	13	1,055
Purchasing Department	1.56	0.1613	308		308	4	312
Treasurer	9.00	0.9308	1,776		1,776	22	1,798
Health & Comm. Serv.	12.88	1.3321	2,541		2,541	31	2,572
Nazareth Facility	8.20	0.8481	1,618		1,618	20	1,638
CSA,MCHD,HPDP	9.74	1.0074	1,922		1,922	24	1,946
Commission	17.00	1.7583	3,354		3,354	41	3,395
Circuit Court	55.27	5.7164	10,905		10,905	135	11,040
District Court	67.83	7.0154	13,383		13,383	165	13,548
Friend of Court	47.88	4.9521	9,447		9,447	117	9,564
Probate Court	8.50	0.8791	1,677		1,677	21	1,698
Election	0.53	0.0548	105		105	1	106
Clerk/ROD	10.75	1.1118	2,121		2,121	26	2,147
Resource Develop	1.00	0.1034	197		197	2	199
Equalization	4.82	0.4985	951		951	12	963
Pros Atty	23.11	2.3902	4,560		4,560	56	4,616
Pros Atty C.R.P.	8.47	0.8760	1,671		1,671	21	1,692
Drain Comm	2.54	0.2627	501		501	6	507
Soil & Erosion	1.54	0.1593	304		304	4	308
Sheriff Admin	30.17	3.1204	5,953		5,953	74	6,027
Sheriff Jail	53.91	5.5757	10,637		10,637	131	10,768
Sheriff Field Oper	43.91	4.5415	8,664		8,664	107	8,771
Animal Control	7.23	0.7478	1,427		1,427	18	1,445
Emergency Mgmt.	1.55	0.1603	306		306	4	310

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Veterans Affairs	2.00	0.2069	395		395	5	400
MSU Extension	3.37	0.3485	665		665	8	673
Planning	1.49	0.1541	294		294	4	298
Law Enforce Fund	113.13	11.7010	22,321		22,321	283	22,604
Technology Fund	2.90	0.2999	572		572	7	579
Parks	21.60	2.2340	4,262		4,262	53	4,315
KRV Trailway Prg	2.38	0.2462	470		470	6	476
Health Admin	2.00	0.2069	395		395	5	400
H-Education	1.00	0.1034	197		197	2	199
H-Oral Health	12.93	1.3373	2,551		2,551	32	2,583
H-Laboratory	6.55	0.6774	1,292		1,292	16	1,308
H-Vision/Hearing	2.64	0.2730	521		521	6	527
H-Haz Waste	3.35	0.3465	661		661	8	669
H-Clinical Serv	2.49	0.2575	491		491	6	497
H-Comm. Disease	4.70	0.4861	927		927	11	938
H-STD	3.45	0.3568	681		681	8	689
H-HIV Counseling	1.00	0.1034	197		197	2	199
H-Env Admin	4.00	0.4137	789		789	10	799
H-Env FS&F	7.82	0.8088	1,543		1,543	19	1,562
H-Env LW&W	5.81	0.6009	1,146		1,146	14	1,160
Male Drug Court	2.38	0.2462	470		470	6	476
Womens Drug Ct.	3.44	0.3558	679		679	8	687
WK Kellogg Found	1.00	0.1034	197		197	2	199
DWI Drug Court	2.00	0.2069	395		395	5	400
Emerg Prep Bio	1.00	0.1034	197		197	2	199
Homeland Sec. Gt.	5.01	0.5182	989		989	12	1,001
Victim Advocacy	1.00	0.1034	197		197	2	199
Crime Victim Rts	2.39	0.2472	472		472	6	478
Area Agency Ag.	4.77	0.4933	941		941	12	953
CFI Pass Program	0.80	0.0827	158		158	2	160



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Admin	1.86	0.1924	367		367	5	372
CFI Care Mgmt	3.77	0.3899	744		744	9	753
CFI Case Coord	0.09	0.0093	18		18		18
CFI Veterans	0.06	0.0062	12		12		12
CFI Thome Grant	0.10	0.0103	20		20		20
CC-Juvenile Home	58.00	5.9987	11,444		11,444	141	11,585
CC-In Home Care	5.61	0.5802	1,107		1,107	14	1,121
CC-Home Detention	1.00	0.1034	197		197	2	199
CC-Intens Learn	1.00	0.1034	197		197	2	199
CC-Day Treatment	7.54	0.7798	1,488		1,488	18	1,506
CC-Juve Drug Ct	2.66	0.2751	525		525	6	531
CC-Restitution	1.91	0.1975	377		377	5	382
CC-Intake Assess	4.25	0.4396	839		839	10	849
CC-CASA	1.00	0.1034	197		197	2	199
CC-FI Treatment Ct.	0.02	0.0021	4		4		4
Healthy Start	6.08	0.6288	1,200		1,200	15	1,215
AIDS Coun & Test	1.74	0.1800	343		343	4	347
Nurse Family	4.29	0.4437	846		846	10	856
MCIR	3.93	0.4065	775		775	10	785
CSHCS	3.05	0.3155	602		602	7	609
BCCCP Coord.	3.00	0.3103	592		592	7	599
IAP	1.76	0.1820	347		347	4	351
W.I.C.	6.89	0.7126	1,359		1,359	17	1,376
CLPPP	0.59	0.0610	116		116	1	117
Marine Safety	0.47	0.0486	93		93	1	94
Sheriff Rd Pat	2.00	0.2069	395		395	5	400
Comm Corrections	9.23	0.9546	1,821		1,821	23	1,844
Airport	23.99	2.4812	4,733		4,733	58	4,791
Central Stores	2.56	0.2648	505		505	6	511
LIHEAP	0.61	0.0631	120		120	1	121



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CDBG Housing	0.42	0.0434	83		83	1	84
Weather DHS	0.55	0.0569	109		109	1	110
Weather MPSC	0.59	0.0610	116		116	1	117
Weather ARRA	4.83	0.4996	953		953	12	965
CSBG	5.03	0.5202	992		992	12	1,004
Head Start	74.04	7.6577	14,609		14,609	181	14,790
SubTotal	966.87	100.0000	190,771		190,771	2,208	192,979
TOTAL	966.87	100.0000	190,771		190,771	2,208	192,979

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	3,591		3,591	42	3,633
SubTotal	100	100.0000	3,591		3,591	42	3,633
TOTAL	100	100.0000	3,591		3,591	42	3,633

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	7,332		7,332	85	7,417
SubTotal	100	100.0000	7,332		7,332	85	7,417
TOTAL	100	100.0000	7,332		7,332	85	7,417

Allocation Basis: Direct allocation to Airport

Allocation Source: Legal Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Jail Constr.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Jail Constr.	100	100.0000	8,227		8,227	95	8,322
SubTotal	100	100.0000	8,227		8,227	95	8,322
TOTAL	100	100.0000	8,227		8,227	95	8,322

Allocation Basis: Direct allocation to Juvenile Home

Allocation Source: Legal Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport	Jail Constr.
Finance Department	2,129	2,129	0	0	0
Building & Grounds	6,201	6,201	0	0	0
Security	592	592	0	0	0
County Administration Dept	959	959	0	0	0
Information Systems	1,914	1,914	0	0	0
Legal Services Department	296	296	0	0	0
Human Resources	1,055	1,055	0	0	0
Purchasing Department	312	312	0	0	0
Treasurer	1,798	1,798	0	0	0
Health & Comm. Serv.	2,572	2,572	0	0	0
Nazareth Facility	1,638	1,638	0	0	0
CSA,MCHD,HPDP	1,946	1,946	0	0	0
Commission	3,395	3,395	0	0	0
Circuit Court	11,040	11,040	0	0	0
District Court	13,548	13,548	0	0	0
Friend of Court	9,564	9,564	0	0	0
Probate Court	1,698	1,698	0	0	0
Election	106	106	0	0	0
Clerk/ROD	2,147	2,147	0	0	0
Resource Develop	199	199	0	0	0
Equalization	963	963	0	0	0
Pros Atty	4,616	4,616	0	0	0
Pros Atty C.R.P.	1,692	1,692	0	0	0
Drain Comm	507	507	0	0	0
Soil & Erosion	308	308	0	0	0
Sheriff Admin	6,027	6,027	0	0	0
Sheriff Jail	10,768	10,768	0	0	0
Sheriff Field Oper	8,771	8,771	0	0	0
Animal Control	1,445	1,445	0	0	0
Emergency Mgmt.	310	310	0	0	0
Veterans Affairs	400	400	0	0	0
MSU Extension	673	673	0	0	0
Planning	298	298	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport	Jail Constr.
Law Enforce Fund	22,604	22,604	0	0	0
Technology Fund	579	579	0	0	0
Parks	4,315	4,315	0	0	0
KRV Trailway Prg	476	476	0	0	0
Health Admin	400	400	0	0	0
H-Education	199	199	0	0	0
H-Oral Health	2,583	2,583	0	0	0
H-Laboratory	1,308	1,308	0	0	0
H-Vision/Hearing	527	527	0	0	0
H-Haz Waste	669	669	0	0	0
H-Clinical Serv	497	497	0	0	0
H-Comm. Disease	938	938	0	0	0
H-STD	689	689	0	0	0
H-HIV Counseling	199	199	0	0	0
H-Env Admin	799	799	0	0	0
H-Env FS&F	1,562	1,562	0	0	0
H-Env LW&W	1,160	1,160	0	0	0
Male Drug Court	476	476	0	0	0
Womens Drug Ct.	687	687	0	0	0
WK Kellogg Found	199	199	0	0	0
DWI Drug Court	400	400	0	0	0
Emerg Prep Bio	199	199	0	0	0
Homeland Sec. Gt.	1,001	1,001	0	0	0
Victim Advocacy	199	199	0	0	0
Crime Victim Rts	478	478	0	0	0
Area Agency Ag.	953	953	0	0	0
CFI Pass Program	160	160	0	0	0
CFI Admin	372	372	0	0	0
CFI Care Mgmt	753	753	0	0	0
CFI Case Coord	18	18	0	0	0
CFI Veterans	12	12	0	0	0
CFI Thome Grant	20	20	0	0	0
CC-Juvenile Home	11,585	11,585	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport	Jail Constr.
CC-In Home Care	1,121	1,121	0	0	0
CC-Home Detention	199	199	0	0	0
CC-Intens Learn	199	199	0	0	0
CC-Day Treatment	1,506	1,506	0	0	0
CC-Juve Drug Ct	531	531	0	0	0
CC-Restitution	382	382	0	0	0
CC-Intake Assess	849	849	0	0	0
CC-CASA	199	199	0	0	0
CC-FI Treatment Ct.	4	4	0	0	0
Healthy Start	1,215	1,215	0	0	0
AIDS Coun & Test	347	347	0	0	0
Nurse Family	856	856	0	0	0
MCIR	785	785	0	0	0
CSHCS	609	609	0	0	0
BCCCP Coord.	599	599	0	0	0
IAP	351	351	0	0	0
W.I.C.	1,376	1,376	0	0	0
CLPPP	117	117	0	0	0
Marine Safety	94	94	0	0	0
Sheriff Rd Pat	400	400	0	0	0
Comm Corrections	1,844	1,844	0	0	0
Jail Constr.	8,322	0	0	0	8,322
Airport	12,208	4,791	0	7,417	0
Central Stores	511	511	0	0	0
Retirement	3,633	0	3,633	0	0
LIHEAP	121	121	0	0	0
CDBG Housing	84	84	0	0	0
Weather DHS	110	110	0	0	0
Weather MPSC	117	117	0	0	0
Weather ARRA	965	965	0	0	0
CSBG	1,004	1,004	0	0	0
Head Start	14,790	14,790	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Airport	Jail Constr.
Direct Billed	0	0	0	0	0
Total	<u>212,351</u>	<u>192,979</u>	<u>3,633</u>	<u>7,417</u>	<u>8,322</u>



**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	588,083			588,083
Building Use Charge	2,895		2,895	
Insurance	877	5	882	
Insurance - Property	772		772	
Termination Payoff	(6,186)		(6,186)	
Finance Department	4,715	312	5,027	
Building & Grounds Department	13,171	730	13,901	
Utilities	4,066	6	4,072	
Security	862	13	875	
County Administration Dept	2,063	69	2,132	
Information Systems	7,242	178	7,420	
Legal Services Department	1,042	13	1,055	
Human Resources		3,429	3,429	
Purchasing Department		1,174	1,174	
Treasurer		413	413	
Total Allocated Additions:	31,519	6,342	37,861	37,861
Misc Reimb	(94)			
Total Departmental Cost Adjustments:	(94)			(94)
Total To Be Allocated:	619,508	6,342		625,850



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB
Wages & Benefits				
SALARIES & WAGES	287,228	0	285,472	1,756
FRINGE BENEFITS	104,342	0	103,706	636
Other Expense & Cost				
Physical Exams	18,440	0	18,440	0
Supplies	15,085	0	14,993	92
Badging Supplies	2,024	0	2,024	0
Legal Services	91,154	0	91,154	0
Dues	130	0	129	1
Contractual Svcs	2,261	0	2,261	0
Security	713	0	713	0
Contract Emp	37,605	0	37,605	0
Telephone	5,478	0	5,445	33
Travel	349	0	347	2
Advertising	8,572	0	8,572	0
Maintenance	155	0	154	1
Employee Training	6,514	0	6,514	0
Affirmative Action	6,445	0	6,445	0
Miscellaneous	786	0	781	5
Newsletter	307	0	307	0
Safety Program	495	0	495	0
Departmental Totals				
Total Expenditures	588,083	0	585,557	2,526
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Misc Reimb	(94)	0	(94)	0
Functional Cost				
	587,989	0	585,463	2,526



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB
Allocation Step 1				
Inbound- All Others	31,519	0	31,326	193
1st Allocation	619,508	0	616,789	2,719
Allocation Step 2				
Inbound- All Others	6,342	0	6,303	39
2nd Allocation	6,342	0	6,303	39
Total For 0140 Human Resources				
Total Allocated	625,850	0	623,092	2,758



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	10.79	1.1359	7,006		7,006		7,006
Building & Grounds Department	31.43	3.3089	20,409		20,409		20,409
Security	3.00	0.3158	1,948		1,948		1,948
County Administration Dept	4.86	0.5116	3,156		3,156		3,156
Information Systems	9.70	1.0212	6,299		6,299		6,299
Legal Services Department	1.50	0.1579	974		974		974
Human Resources	5.28	0.5559	3,429		3,429		3,429
Purchasing Department	1.56	0.1642	1,013		1,013	11	1,024
Treasurer	9.00	0.9475	5,844		5,844	64	5,908
Health & Comm. Serv.	12.88	1.3560	8,364		8,364	92	8,456
Nazareth Facility	8.20	0.8633	5,325		5,325	59	5,384
CSA,MCHD,HPDP	9.74	1.0254	6,325		6,325	70	6,395
Circuit Court	55.27	5.8187	35,889		35,889	394	36,283
District Court	67.83	7.1410	44,045		44,045	484	44,529
Friend of Court	47.88	5.0407	31,090		31,090	342	31,432
Probate Court	8.50	0.8949	5,519		5,519	61	5,580
Election	0.53	0.0558	344		344	4	348
Clerk/ROD	10.75	1.1317	6,980		6,980	77	7,057
Resource Develop	1.00	0.1053	649		649	7	656
Equalization	4.82	0.5074	3,130		3,130	34	3,164
Pros Atty	23.11	2.4330	15,006		15,006	165	15,171
Pros Atty C.R.P.	8.47	0.8917	5,500		5,500	60	5,560
Drain Comm	2.54	0.2674	1,649		1,649	18	1,667
Soil & Erosion	1.54	0.1621	1,000		1,000	11	1,011
Sheriff Admin	30.17	3.1762	19,591		19,591	215	19,806
Sheriff Jail	53.91	5.6755	35,006		35,006	385	35,391
Sheriff Field Oper	43.91	4.6227	28,513		28,513	313	28,826
Animal Control	7.23	0.7612	4,695		4,695	52	4,747
Emergency Mgmt.	1.55	0.1632	1,006		1,006	11	1,017
Veterans Affairs	2.00	0.2106	1,299		1,299	14	1,313

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
MSU Extension	3.37	0.3548	2,188		2,188	24	2,212
Planning	1.49	0.1569	968		968	11	979
Law Enforce Fund	113.13	11.9098	73,463		73,463	808	74,271
Technology Fund	2.90	0.3053	1,883		1,883	21	1,904
Parks	21.60	2.2740	14,026		14,026	154	14,180
KRV Trailway Prg	2.38	0.2506	1,545		1,545	17	1,562
Health Admin	2.00	0.2106	1,299		1,299	14	1,313
H-Education	1.00	0.1053	649		649	7	656
H-Oral Health	12.93	1.3612	8,396		8,396	92	8,488
H-Laboratory	6.55	0.6896	4,253		4,253	47	4,300
H-Vision/Hearing	2.64	0.2779	1,714		1,714	19	1,733
H-Haz Waste	3.35	0.3527	2,175		2,175	24	2,199
H-Clinical Serv	2.49	0.2621	1,617		1,617	18	1,635
H-Comm. Disease	4.70	0.4948	3,052		3,052	34	3,086
H-STD	3.45	0.3632	2,240		2,240	25	2,265
H-HIV Counseling	1.00	0.1053	649		649	7	656
H-Env Admin	4.00	0.4211	2,597		2,597	29	2,626
H-Env FS&F	7.82	0.8233	5,078		5,078	56	5,134
H-Env LW&W	5.81	0.6117	3,773		3,773	41	3,814
Male Drug Court	2.38	0.2506	1,545		1,545	17	1,562
Womens Drug Ct.	3.44	0.3622	2,234		2,234	25	2,259
WK Kellogg Found	1.00	0.1053	649		649	7	656
DWI Drug Court	2.00	0.2106	1,299		1,299	14	1,313
Emerg Prep Bio	1.00	0.1053	649		649	7	656
Homeland Sec. Gt.	5.01	0.5274	3,253		3,253	36	3,289
Victim Advocacy	1.00	0.1053	649		649	7	656
Crime Victim Rts	2.39	0.2516	1,552		1,552	17	1,569
Area Agency Ag.	4.77	0.5022	3,097		3,097	34	3,131
CFI Pass Program	0.80	0.0842	519		519	6	525
CFI Admin	1.86	0.1958	1,208		1,208	13	1,221

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Care Mgmt	3.77	0.3969	2,448		2,448	27	2,475
CFI Case Coord	0.09	0.0095	58		58	1	59
CFI Veterans	0.06	0.0063	39		39		39
CFI Thome Grant	0.10	0.0105	65		65	1	66
CC-Juvenile Home	58.00	6.1061	37,662		37,662	414	38,076
CC-In Home Care	5.61	0.5906	3,643		3,643	40	3,683
CC-Home Detention	1.00	0.1053	649		649	7	656
CC-Intens Learn	1.00	0.1053	649		649	7	656
CC-Day Treatment	7.54	0.7938	4,896		4,896	54	4,950
CC-Juve Drug Ct	2.66	0.2800	1,727		1,727	19	1,746
CC-Restitution	1.91	0.2011	1,240		1,240	14	1,254
CC-Intake Assess	4.25	0.4474	2,760		2,760	30	2,790
CC-CASA	1.00	0.1053	649		649	7	656
CC-FI Treatment Ct.	0.02	0.0021	13		13		13
Healthy Start	6.08	0.6401	3,948		3,948	43	3,991
AIDS Coun & Test	1.74	0.1832	1,130		1,130	12	1,142
Nurse Family	4.29	0.4516	2,786		2,786	31	2,817
MCIR	3.93	0.4137	2,552		2,552	28	2,580
CSHCS	3.05	0.3211	1,980		1,980	22	2,002
BCCCP Coord.	3.00	0.3158	1,948		1,948	21	1,969
IAP	1.76	0.1853	1,143		1,143	13	1,156
W.I.C.	6.89	0.7254	4,474		4,474	49	4,523
CLPPP	0.59	0.0621	383		383	4	387
Marine Safety	0.47	0.0495	305		305	3	308
Sheriff Rd Pat	2.00	0.2106	1,299		1,299	14	1,313
Comm Corrections	9.23	0.9717	5,993		5,993	66	6,059
Airport	23.99	2.5256	15,578		15,578	171	15,749
Central Stores	2.56	0.2695	1,662		1,662	18	1,680
LIHEAP	0.61	0.0642	396		396	4	400
CDBG Housing	0.42	0.0442	273		273	3	276

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Weather DHS	0.55	0.0579	357		357	4	361
Weather MPSC	0.59	0.0621	383		383	4	387
Weather ARRA	4.83	0.5085	3,136		3,136	34	3,170
CSBG	5.03	0.5295	3,266		3,266	36	3,302
Head Start	74.04	7.7948	48,077		48,077	528	48,605
SubTotal	949.87	100.0000	616,789		616,789	6,303	623,092
TOTAL	949.87	100.0000	616,789		616,789	6,303	623,092

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

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2,719		2,719	39	2,758
SubTotal	100	100.0000	2,719		2,719	39	2,758
TOTAL	100	100.0000	2,719		2,719	39	2,758

Allocation Basis: Direct allocation to OPEB

Allocation Source: Human Resources

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
Finance Department	7,006	7,006	0
Building & Grounds	20,409	20,409	0
Security	1,948	1,948	0
County Administration Dept	3,156	3,156	0
Information Systems	6,299	6,299	0
Legal Services Department	974	974	0
Human Resources	3,429	3,429	0
Purchasing Department	1,024	1,024	0
Treasurer	5,908	5,908	0
Health & Comm. Serv.	8,456	8,456	0
Nazareth Facility	5,384	5,384	0
CSA,MCHD,HPDP	6,395	6,395	0
Circuit Court	36,283	36,283	0
District Court	44,529	44,529	0
Friend of Court	31,432	31,432	0
Probate Court	5,580	5,580	0
Election	348	348	0
Clerk/ROD	7,057	7,057	0
Resource Develop	656	656	0
Equalization	3,164	3,164	0
Pros Atty	15,171	15,171	0
Pros Atty C.R.P.	5,560	5,560	0
Drain Comm	1,667	1,667	0
Soil & Erosion	1,011	1,011	0
Sheriff Admin	19,806	19,806	0
Sheriff Jail	35,391	35,391	0
Sheriff Field Oper	28,826	28,826	0
Animal Control	4,747	4,747	0
Emergency Mgmt.	1,017	1,017	0
Veterans Affairs	1,313	1,313	0
MSU Extension	2,212	2,212	0
Planning	979	979	0
Law Enforce Fund	74,271	74,271	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
Technology Fund	1,904	1,904	0
Parks	14,180	14,180	0
KRV Trailway Prg	1,562	1,562	0
Health Admin	1,313	1,313	0
H-Education	656	656	0
H-Oral Health	8,488	8,488	0
H-Laboratory	4,300	4,300	0
H-Vision/Hearing	1,733	1,733	0
H-Haz Waste	2,199	2,199	0
H-Clinical Serv	1,635	1,635	0
H-Comm. Disease	3,086	3,086	0
H-STD	2,265	2,265	0
H-HIV Counseling	656	656	0
H-Env Admin	2,626	2,626	0
H-Env FS&F	5,134	5,134	0
H-Env LW&W	3,814	3,814	0
Male Drug Court	1,562	1,562	0
Womens Drug Ct.	2,259	2,259	0
WK Kellogg Found	656	656	0
DWI Drug Court	1,313	1,313	0
Emerg Prep Bio	656	656	0
Homeland Sec. Gt.	3,289	3,289	0
Victim Advocacy	656	656	0
Crime Victim Rts	1,569	1,569	0
Area Agency Ag.	3,131	3,131	0
CFI Pass Program	525	525	0
CFI Admin	1,221	1,221	0
CFI Care Mgmt	2,475	2,475	0
CFI Case Coord	59	59	0
CFI Veterans	39	39	0
CFI Thome Grant	66	66	0
CC-Juvenile Home	38,076	38,076	0
CC-In Home Care	3,683	3,683	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
CC-Home Detention	656	656	0
CC-Intens Learn	656	656	0
CC-Day Treatment	4,950	4,950	0
CC-Juve Drug Ct	1,746	1,746	0
CC-Restitution	1,254	1,254	0
CC-Intake Assess	2,790	2,790	0
CC-CASA	656	656	0
CC-FI Treatment Ct.	13	13	0
Healthy Start	3,991	3,991	0
AIDS Coun & Test	1,142	1,142	0
Nurse Family	2,817	2,817	0
MCIR	2,580	2,580	0
CSHCS	2,002	2,002	0
BCCCP Coord.	1,969	1,969	0
IAP	1,156	1,156	0
W.I.C.	4,523	4,523	0
CLPPP	387	387	0
Marine Safety	308	308	0
Sheriff Rd Pat	1,313	1,313	0
Comm Corrections	6,059	6,059	0
Airport	15,749	15,749	0
Central Stores	1,680	1,680	0
OPEB	2,758	0	2,758
LIHEAP	400	400	0
CDBG Housing	276	276	0
Weather DHS	361	361	0
Weather MPSC	387	387	0
Weather ARRA	3,170	3,170	0
CSBG	3,302	3,302	0
Head Start	48,605	48,605	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB
Direct Billed	0	0	0
Total	<u>625,850</u>	<u>623,092</u>	<u>2,758</u>



**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Purchasing Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	136,080			136,080
Building Use Charge	980		980	
Insurance	259	1	260	
Insurance - Property	261		261	
Termination Payoff	(15,570)		(15,570)	
Finance Department	2,881	208	3,089	
Building & Grounds Department	4,459	247	4,706	
Utilities	1,377	2	1,379	
Security	292	5	297	
County Administration Dept	610	20	630	
Information Systems	1,207	30	1,237	
Legal Services Department	308	4	312	
Human Resources	1,013	11	1,024	
Purchasing Department		17	17	
Treasurer		189	189	
Total Allocated Additions:	(1,923)	734	(1,189)	(1,189)
Total To Be Allocated:	<u>134,157</u>	<u>734</u>		<u>134,891</u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Purchasing Department

	Total	General & Admin	Purchasing	Bids / RFP's	Fixed Assets
Wages & Benefits					
SALARIES & WAGES	94,456	0	48,698	7,626	7,626
FRINGE BENEFITS	34,476	0	17,780	2,782	2,782
Other Expense & Cost					
Supplies	1,867	0	962	151	151
Dues	75	0	39	6	6
Contract Services	1,647	0	850	133	133
Telephone	1,507	0	777	122	122
Travel	362	0	187	29	29
Equipment Maint	1,318	0	680	106	106
Employee Training	327	0	169	26	26
Miscellaneous	45	0	23	4	4
Departmental Totals					
Total Expenditures	136,080	0	70,165	10,985	10,985
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	136,080	0	70,165	10,985	10,985
Allocation Step 1					
Inbound- All Others 1st Allocation	(1,923) 134,157	0 0	(992) 69,173	(155) 10,830	(155) 10,830
Allocation Step 2					
Inbound- All Others 2nd Allocation	734 734	0 0	379 379	59 59	59 59
Total For 0150 Purchasing					
Total Allocated	134,891	0	69,552	10,889	10,889



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Purchasing Department

	Building Auth.	P-Card	Cell Phones
Wages & Benefits			
SALARIES & WAGES	7,626	11,440	11,440
FRINGE BENEFITS	2,782	4,175	4,175
Other Expense & Cost			
Supplies	151	226	226
Dues	6	9	9
Contract Services	133	199	199
Telephone	122	182	182
Travel	29	44	44
Equipment Maint	106	160	160
Employee Training	26	40	40
Miscellaneous	4	5	5
Departmental Totals			
Total Expenditures	10,985	16,480	16,480
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	10,985	16,480	16,480
Allocation Step 1			
Inbound- All Others	(155)	(233)	(233)
1st Allocation	10,830	16,247	16,247
Allocation Step 2			
Inbound- All Others	59	89	89
2nd Allocation	59	89	89
Total For 0150 Purchasing			
Total Allocated	10,889	16,336	16,336



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2	0.4000	277		277		277
Finance Department	1	0.2000	138		138		138
Building & Grounds Department	88	17.6000	12,178		12,178		12,178
Security	1	0.2000	138		138		138
Information Systems	5	1.0000	692		692		692
Human Resources	3	0.6000	415		415		415
Treasurer	2	0.4000	277		277	2	279
Health & Comm. Serv.	4	0.8000	553		553	4	557
Nazareth Facility	7	1.4000	968		968	7	975
CSA,MCHD,HPDP	2	0.4000	277		277	2	279
Circuit Court	8	1.6000	1,107		1,107	8	1,115
District Court	4	0.8000	553		553	4	557
Friend of Court	2	0.4000	277		277	2	279
Probate Court	5	1.0000	692		692	5	697
Clerk/ROD	3	0.6000	415		415	3	418
Pros Atty	4	0.8000	553		553	4	557
Sheriff Admin	11	2.2000	1,522		1,522	10	1,532
Sheriff Jail	4	0.8000	553		553	4	557
Sheriff Field Oper	15	3.0000	2,075		2,075	14	2,089
Animal Control	10	2.0000	1,383		1,383	9	1,392
Emergency Mgmt.	7	1.4000	968		968	7	975
Veterans Affairs	1	0.2000	138		138	1	139
Planning	2	0.4000	277		277	2	279
Employee Benefits	1	0.2000	138		138	1	139
Law Enforce Fund	20	4.0000	2,767		2,767	19	2,786
Technology Fund	16	3.2000	2,214		2,214	15	2,229
Parks	39	7.8000	5,395		5,395	37	5,432
KRV Trailway Prg	10	2.0000	1,383		1,383	9	1,392
Health Admin	1	0.2000	138		138	1	139
H-Oral Health	1	0.2000	138		138	1	139



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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-Laboratory	19	3.8000	2,629		2,629	18	2,647
H-Haz Waste	5	1.0000	692		692	5	697
H-Clinical Serv	32	6.4000	4,427		4,427	30	4,457
Accommodation Tax	22	4.4000	3,044		3,044	21	3,065
Tax Prep VITA	1	0.2000	138		138	1	139
Browfield Redev	2	0.4000	277		277	2	279
Emerg Prep Bio	5	1.0000	692		692	5	697
Homeland Sec. Gt.	10	2.0000	1,383		1,383	9	1,392
ROD Automation	5	1.0000	692		692	5	697
KCSD Grants	2	0.4000	277		277	2	279
CC-Juvenile Home	4	0.8000	553		553	4	557
Healthy Start	2	0.4000	277		277	2	279
IAP	1	0.2000	138		138	1	139
W.I.C.	2	0.4000	277		277	2	279
Survey & Remonum	1	0.2000	138		138	1	139
Jail Constr.	1	0.2000	138		138	1	139
Expo Ctr Constr	10	2.0000	1,383		1,383	9	1,392
Airport	78	15.6000	10,791		10,791	72	10,863
Central Stores	3	0.6000	415		415	3	418
CSBG	2	0.4000	277		277	2	279
Head Start	13	2.6000	1,798		1,798	12	1,810
Non Allocated	1	0.2000	138		138	1	139
SubTotal	500	100.0000	69,173		69,173	379	69,552
TOTAL	500	100.0000	69,173		69,173	379	69,552

Allocation Basis: Purchase orders processed by department

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	8	20.5128	2,222		2,222		2,222
Human Resources	2	5.1282	555		555		555
Health & Comm. Serv.	9	23.0770	2,499		2,499	19	2,518
Circuit Court	1	2.5641	278		278	2	280
Sheriff Admin	2	5.1282	555		555	4	559
Parks	4	10.2564	1,111		1,111	8	1,119
Airport	7	17.9487	1,944		1,944	14	1,958
Non Allocated	6	15.3846	1,666		1,666	12	1,678
SubTotal	39	100.0000	10,830		10,830	59	10,889
TOTAL	39	100.0000	10,830		10,830	59	10,889

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

Allocation Source: Bid & RFP Summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	3	0.4983	54		54		54
Building & Grounds Department	43	7.1429	774		774		774
Security	2	0.3322	36		36		36
Information Systems	2	0.3322	36		36		36
Treasurer	4	0.6645	72		72		72
Health & Comm. Serv.	1	0.1661	18		18		18
Nazareth Facility	3	0.4983	54		54		54
CSA,MCHD,HPDP	2	0.3322	36		36		36
Circuit Court	39	6.4784	702		702	4	706
District Court	23	3.8206	414		414	2	416
Friend of Court	4	0.6645	72		72		72
Probate Court	8	1.3289	144		144	1	145
Adult Probation	1	0.1661	18		18		18
Clerk/ROD	7	1.1628	126		126	1	127
Equalization	1	0.1661	18		18		18
Pros Atty	6	0.9967	108		108	1	109
Drain Comm	1	0.1661	18		18		18
Sheriff Admin	114	18.9372	2,047		2,047	17	2,064
Sheriff Jail	11	1.8272	198		198	1	199
Animal Control	7	1.1628	126		126	1	127
Emergency Mgmt.	7	1.1628	126		126	1	127
Medical Exam	2	0.3322	36		36		36
MSU Extension	2	0.3322	36		36		36
Law Enforce Fund	97	16.1130	1,745		1,745	10	1,755
Technology Fund	26	4.3189	468		468	3	471
Parks	36	5.9801	648		648	4	652
H-Oral Health	14	2.3256	252		252	1	253
H-Laboratory	7	1.1628	126		126	1	127
H-Haz Waste	1	0.1661	18		18		18
H-HIV Counseling	3	0.4983	54		54		54



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
H-Env Admin	3	0.4983	54		54		54
Browfield Redev	1	0.1661	18		18		18
Emerg Prep Bio	6	0.9967	108		108	1	109
Homeland Sec. Gt.	30	4.9834	540		540	3	543
ROD Automation	11	1.8272	198		198	1	199
COPS Grant	1	0.1661	18		18		18
Drug Law Enforce	3	0.4983	54		54		54
KCSD Grants	1	0.1661	18		18		18
CC-Juvenile Home	7	1.1628	126		126	1	127
Marine Safety	2	0.3322	36		36		36
Survey & Remonum	1	0.1661	18		18		18
Airport	41	6.8106	738		738	4	742
Central Stores	1	0.1661	18		18		18
Weather ARRA	1	0.1661	18		18		18
Head Start	14	2.3256	252		252	1	253
Non Allocated	2	0.3322	36		36		36
SubTotal	602	100.0000	10,830		10,830	59	10,889
TOTAL	602	100.0000	10,830		10,830	59	10,889

Allocation Basis: Number of fixed capital assets by department

Allocation Source: Fixed asset report



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Jail Constr.	10	45.4545	4,923		4,923	27	4,950
Airport	12	54.5455	5,907		5,907	32	5,939
SubTotal	22	100.0000	10,830		10,830	59	10,889
TOTAL	22	100.0000	10,830		10,830	59	10,889

Allocation Basis: Number of managed contracts by project

Allocation Source: Project summary report

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	26	0.9309	151		151		151
Building & Grounds Department	52	1.8618	302		302		302
County Administration Dept	11	0.3938	64		64		64
Information Systems	27	0.9667	157		157		157
Legal Services Department	1	0.0358	6		6		6
Human Resources	35	1.2531	204		204		204
Purchasing Department	3	0.1074	17		17		17
Treasurer	15	0.5371	87		87	1	88
Health & Comm. Serv.	35	1.2531	204		204	1	205
Nazareth Facility	5	0.1790	29		29		29
CSA,MCHD,HPDP	19	0.6803	111		111	1	112
Commission	13	0.4654	76		76		76
Circuit Court	75	2.6853	436		436	3	439
District Court	82	2.9359	477		477	3	480
Friend of Court	8	0.2864	47		47		47
Probate Court	38	1.3605	221		221	1	222
Election	1	0.0358	6		6		6
Clerk/ROD	3	0.1074	17		17		17
Equalization	2	0.0716	12		12		12
Pros Atty	105	3.7594	611		611	4	615
Pros Atty C.R.P.	10	0.3580	58		58		58
Drain Comm	9	0.3222	52		52		52
Sheriff Admin	78	2.7927	454		454	3	457
Sheriff Jail	27	0.9667	157		157	1	158
Sheriff Field Oper	57	2.0408	332		332	2	334
Animal Control	98	3.5088	570		570	3	573
Emergency Mgmt.	115	4.1174	669		669	4	673
Veterans Affairs	2	0.0716	12		12		12
Sold/Sail Relief	6	0.2148	35		35		35
MSU Extension	11	0.3938	64		64		64

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Planning	1	0.0358	6		6		6
Employee Benefits	4	0.1432	23		23		23
Law Enforce Fund	44	1.5754	256		256	1	257
Technology Fund	91	3.2581	529		529	3	532
Parks	43	1.5396	250		250	1	251
KRV Trailway Prg	92	3.2939	535		535	3	538
Special Parks	1	0.0358	6		6		6
Wireless Emerg.	2	0.0716	12		12		12
Health Admin	15	0.5371	87		87	1	88
H-Education	3	0.1074	17		17		17
H-Oral Health	61	2.1840	355		355	2	357
H-Laboratory	17	0.6087	99		99	1	100
H-Vision/Hearing	2	0.0716	12		12		12
H-Haz Waste	62	2.2198	361		361	2	363
H-Clinical Serv	12	0.4296	70		70		70
H-Comm. Disease	4	0.1432	23		23		23
H-STD	7	0.2506	41		41		41
H-Env Admin	6	0.2148	35		35		35
H-Env FS&F	24	0.8593	140		140	1	141
H-Env LW&W	25	0.8951	145		145	1	146
Accomodation Tax	8	0.2864	47		47		47
Male Drug Court	19	0.6803	111		111	1	112
Womens Drug Ct.	15	0.5371	87		87	1	88
WK Kellogg Found	122	4.3681	710		710	4	714
DWI Drug Court	5	0.1790	29		29		29
Browfield Redev	1	0.0358	6		6		6
Emerg Prep Bio	10	0.3580	58		58		58
Homeland Sec. Gt.	35	1.2531	204		204	1	205
Haz Mat Team	2	0.0716	12		12		12
ROD Automation	13	0.4654	76		76		76



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Local Corr.Offc.	18	0.6445	105		105	1	106
Drug Law Enforce	4	0.1432	23		23		23
JAIBG	4	0.1432	23		23		23
Area Agency Ag.	16	0.5729	93		93	1	94
CFI Admin	4	0.1432	23		23		23
CFI Care Mgmt	4	0.1432	23		23		23
KCSD Grants	11	0.3938	64		64		64
CC-Juvenile Home	70	2.5063	407		407	2	409
CC-In Home Care	2	0.0716	12		12		12
CC-Foster Care	2	0.0716	12		12		12
CC-Home Detention	1	0.0358	6		6		6
CC-Day Treatment	18	0.6445	105		105	1	106
CC-Juve Drug Ct	1	0.0358	6		6		6
CC-Intake Assess	1	0.0358	6		6		6
CC-CASA	21	0.7519	122		122	1	123
Healthy Start	62	2.2198	361		361	2	363
AIDS Coun & Test	4	0.1432	23		23		23
Nurse Family	44	1.5754	256		256	1	257
MCIR	5	0.1790	29		29		29
CSHCS	2	0.0716	12		12		12
BCCCP Coord.	5	0.1790	29		29		29
IAP	5	0.1790	29		29		29
W.I.C.	17	0.6087	99		99	1	100
CLPPP	3	0.1074	17		17		17
Marine Safety	4	0.1432	23		23		23
Survey & Remonum	1	0.0358	6		6		6
Expo Ctr Constr	7	0.2506	41		41		41
Prop Tax Foreclosure	8	0.2864	47		47		47
Airport	122	4.3681	710		710	4	714
Central Stores	8	0.2864	47		47		47

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Weather ARRA	12	0.4296	70		70		70
CSBG	17	0.6087	99		99	1	100
Head Start	567	20.3015	3,292		3,292	24	3,316
Non Allocated	8	0.2864	47		47		47
SubTotal	2,793	100.0000	16,247		16,247	89	16,336
TOTAL	2,793	100.0000	16,247		16,247	89	16,336

Allocation Basis: Number of P-Card entries by department

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	1,244.38	1.5478	251		251		251
Building & Grounds Department	5,282.45	6.5705	1,068		1,068		1,068
Security	91.87	0.1143	19		19		19
County Administration Dept	2,657.02	3.3049	537		537		537
Health & Comm. Serv.	3,337.05	4.1507	674		674	4	678
CSA,MCHD,HPDP	1,415.10	1.7601	286		286	2	288
Circuit Court	8,011.51	9.9650	1,619		1,619	10	1,629
District Court	3,465.62	4.3106	700		700	4	704
Friend of Court	721.59	0.8975	146		146	1	147
Probate Court	73.89	0.0919	15		15		15
Adult Probation	152.22	0.1893	31		31		31
Resource Develop	718.49	0.8937	145		145	1	146
Pros Atty	121.06	0.1506	24		24		24
Pros Atty C.R.P.	923.96	1.1492	187		187	1	188
Drain Comm	2,369.60	2.9474	479		479	3	482
Soil & Erosion	87.90	0.1093	18		18		18
Animal Control	2,470.65	3.0731	499		499	3	502
Emergency Mgmt.	1,726.92	2.1480	349		349	2	351
MSU Extension	712.06	0.8857	144		144	1	145
Law Enforce Fund	1,460.17	1.8162	295		295	2	297
Parks	2,867.39	3.5665	579		579	4	583
KRV Trailway Prg	541.51	0.6735	109		109	1	110
Health Admin	279.31	0.3474	56		56		56
H-Education	543.46	0.6760	110		110	1	111
H-Oral Health	2,069.17	2.5737	418		418	3	421
H-Laboratory	400.07	0.4976	81		81	1	82
H-Haz Waste	80.95	0.1007	16		16		16
H-Comm. Disease	5.94	0.0074	1		1		1
H-STD	333.15	0.4144	67		67		67
H-HIV Counseling	197.62	0.2458	40		40		40



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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-Env FS&F	1,709.84	2.1268	346		346	2	348
H-Env LW&W	798.25	0.9929	161		161	1	162
Male Drug Court	3.86	0.0048	1		1		1
WK Kellogg Found	479.88	0.5969	97		97	1	98
Emerg Prep Bio	934.56	1.1624	189		189	1	190
Homeland Sec. Gt.	5,100.92	6.3447	1,031		1,031	6	1,037
CFI Pass Program	985.54	1.2258	199		199	1	200
CFI Admin	64.83	0.0806	13		13		13
CC-Juvenile Home	1,404.83	1.7474	284		284	2	286
CC-In Home Care	1,387.91	1.7263	280		280	2	282
CC-Home Detention	193.92	0.2412	39		39		39
CC-Day Treatment	2,080.77	2.5881	420		420	3	423
CC-Juve Drug Ct	332.37	0.4134	67		67		67
CC-Intake Assess	191.55	0.2383	39		39		39
Healthy Start	1,549.57	1.9274	313		313	2	315
AIDS Coun & Test	379.79	0.4724	77		77		77
Nurse Family	1,497.35	1.8624	303		303	2	305
MCIR	742.96	0.9241	150		150	1	151
IAP	701.62	0.8727	142		142	1	143
W.I.C.	225.60	0.2806	46		46		46
CLPPP	7.66	0.0095	2		2		2
Comm Corrections	96.46	0.1200	19		19		19
Airport	8,204.94	10.2057	1,660		1,660	11	1,671
Central Stores	134.48	0.1673	27		27		27
CSBG	405.29	0.5041	82		82	1	83
Head Start	6,420.02	7.9854	1,297		1,297	8	1,305
SubTotal	80,396.85	100.0000	16,247		16,247	89	16,336
TOTAL	80,396.85	100.0000	16,247		16,247	89	16,336



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Purchasing Department**

Allocation Basis: Dollar amount of cell phone charges by department

Allocation Source: Detail General Ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Insurance	277	277	0	0	0	0	0
Finance Department	594	138	0	54	0	151	251
Building & Grounds	16,544	12,178	2,222	774	0	302	1,068
Security	193	138	0	36	0	0	19
County Administration Dept	601	0	0	0	0	64	537
Information Systems	885	692	0	36	0	157	0
Legal Services Department	6	0	0	0	0	6	0
Human Resources	1,174	415	555	0	0	204	0
Purchasing Department	17	0	0	0	0	17	0
Treasurer	439	279	0	72	0	88	0
Health & Comm. Serv.	3,976	557	2,518	18	0	205	678
Nazareth Facility	1,058	975	0	54	0	29	0
CSA,MCHD,HPDP	715	279	0	36	0	112	288
Commission	76	0	0	0	0	76	0
Circuit Court	4,169	1,115	280	706	0	439	1,629
District Court	2,157	557	0	416	0	480	704
Friend of Court	545	279	0	72	0	47	147
Probate Court	1,079	697	0	145	0	222	15
Adult Probation	49	0	0	18	0	0	31
Election	6	0	0	0	0	6	0
Clerk/ROD	562	418	0	127	0	17	0
Resource Develop	146	0	0	0	0	0	146
Equalization	30	0	0	18	0	12	0
Pros Atty	1,305	557	0	109	0	615	24
Pros Atty C.R.P.	246	0	0	0	0	58	188
Drain Comm	552	0	0	18	0	52	482
Soil & Erosion	18	0	0	0	0	0	18
Sheriff Admin	4,612	1,532	559	2,064	0	457	0
Sheriff Jail	914	557	0	199	0	158	0
Sheriff Field Oper	2,423	2,089	0	0	0	334	0
Animal Control	2,594	1,392	0	127	0	573	502
Emergency Mgmt.	2,126	975	0	127	0	673	351
Veterans Affairs	151	139	0	0	0	12	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Medical Exam	36	0	0	36	0	0	0
Sold/Sail Relief	35	0	0	0	0	35	0
MSU Extension	245	0	0	36	0	64	145
Planning	285	279	0	0	0	6	0
Employee Benefits	162	139	0	0	0	23	0
Law Enforce Fund	5,095	2,786	0	1,755	0	257	297
Technology Fund	3,232	2,229	0	471	0	532	0
Parks	8,037	5,432	1,119	652	0	251	583
KRV Trailway Prg	2,040	1,392	0	0	0	538	110
Special Parks	6	0	0	0	0	6	0
Wireless Emerg.	12	0	0	0	0	12	0
Health Admin	283	139	0	0	0	88	56
H-Education	128	0	0	0	0	17	111
H-Oral Health	1,170	139	0	253	0	357	421
H-Laboratory	2,956	2,647	0	127	0	100	82
H-Vision/Hearing	12	0	0	0	0	12	0
H-Haz Waste	1,094	697	0	18	0	363	16
H-Clinical Serv	4,527	4,457	0	0	0	70	0
H-Comm. Disease	24	0	0	0	0	23	1
H-STD	108	0	0	0	0	41	67
H-HIV Counseling	94	0	0	54	0	0	40
H-Env Admin	89	0	0	54	0	35	0
H-Env FS&F	489	0	0	0	0	141	348
H-Env LW&W	308	0	0	0	0	146	162
Accomodation Tax	3,112	3,065	0	0	0	47	0
Tax Prep VITA	139	139	0	0	0	0	0
Male Drug Court	113	0	0	0	0	112	1
Womens Drug Ct.	88	0	0	0	0	88	0
WK Kellogg Found	812	0	0	0	0	714	98
DWI Drug Court	29	0	0	0	0	29	0
Browfield Redev	303	279	0	18	0	6	0
Emerg Prep Bio	1,054	697	0	109	0	58	190
Homeland Sec. Gt.	3,177	1,392	0	543	0	205	1,037

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Haz Mat Team	12	0	0	0	0	12	0
ROD Automation	972	697	0	199	0	76	0
Local Corr.Offc.	106	0	0	0	0	106	0
COPS Grant	18	0	0	18	0	0	0
Drug Law Enforce	77	0	0	54	0	23	0
JAIBG	23	0	0	0	0	23	0
Area Agency Ag.	94	0	0	0	0	94	0
CFI Pass Program	200	0	0	0	0	0	200
CFI Admin	36	0	0	0	0	23	13
CFI Care Mgmt	23	0	0	0	0	23	0
KCSD Grants	361	279	0	18	0	64	0
CC-Juvenile Home	1,379	557	0	127	0	409	286
CC-In Home Care	294	0	0	0	0	12	282
CC-Foster Care	12	0	0	0	0	12	0
CC-Home Detention	45	0	0	0	0	6	39
CC-Day Treatment	529	0	0	0	0	106	423
CC-Juve Drug Ct	73	0	0	0	0	6	67
CC-Intake Assess	45	0	0	0	0	6	39
CC-CASA	123	0	0	0	0	123	0
Healthy Start	957	279	0	0	0	363	315
AIDS Coun & Test	100	0	0	0	0	23	77
Nurse Family	562	0	0	0	0	257	305
MCIR	180	0	0	0	0	29	151
CSHCS	12	0	0	0	0	12	0
BCCCP Coord.	29	0	0	0	0	29	0
IAP	311	139	0	0	0	29	143
W.I.C.	425	279	0	0	0	100	46
CLPPP	19	0	0	0	0	17	2
Marine Safety	59	0	0	36	0	23	0
Comm Corrections	19	0	0	0	0	0	19
Survey & Remonum	163	139	0	18	0	6	0
Jail Constr.	5,089	139	0	0	4,950	0	0
Expo Ctr Constr	1,433	1,392	0	0	0	41	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Purchasing Department

Receiving Department	Total	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Prop Tax Foreclosure	47	0	0	0	0	47	0
Airport	21,887	10,863	1,958	742	5,939	714	1,671
Central Stores	510	418	0	18	0	47	27
Weather ARRA	88	0	0	18	0	70	0
CSBG	462	279	0	0	0	100	83
Head Start	6,684	1,810	0	253	0	3,316	1,305
Non Allocated	1,900	139	1,678	36	0	47	0
Direct Billed	0	0	0	0	0	0	0
Total	134,891	69,552	10,889	10,889	10,889	16,336	16,336



**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	647,712			647,712
Building Use Charge	6,703		6,703	
Equipment Use Charge	7,452		7,452	
Insurance	1,495	9	1,504	
Insurance - Property	1,788		1,788	
Termination Payoff	3,056		3,056	
Finance Department	6,899	299	7,198	
Building & Grounds Department	26,000	1,690	27,690	
Utilities	9,416	14	9,430	
Security	1,997	31	2,028	
County Administration Dept	3,517	117	3,634	
Information Systems	12,069	297	12,366	
Legal Services Department	1,776	22	1,798	
Human Resources	5,844	64	5,908	
Purchasing Department	436	3	439	
Treasurer		8,225	8,225	
Total Allocated Additions:	88,448	10,771	99,219	99,219
Total To Be Allocated:	736,160	10,771		746,931



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	General Gov't
Wages & Benefits					
SALARIES & WAGES	398,494	141,460	22,155	70,320	164,559
FRINGE BENEFITS	145,450	51,635	8,087	25,672	60,056
Other Expense & Cost					
Postage	17,879	0	0	0	17,879
Supplies	14,623	5,191	813	2,581	6,038
Contract Services	24,529	0	0	0	24,529
Telephone	10,902	3,870	606	1,924	4,502
Travel	6,756	2,398	376	1,192	2,790
Equipment Maint	1,637	581	91	289	676
Employee Training	986	350	55	174	407
Bank Fes	24,119	0	24,119	0	0
Expendable Equip	2,337	830	130	412	965
Departmental Totals					
Total Expenditures	647,712	206,315	56,432	102,564	282,401
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	647,712	206,315	56,432	102,564	282,401
Allocation Step 1					
Inbound- All Others	88,448	31,398	4,917	15,608	36,525
Reallocate Admin Costs		(237,713)	29,258	56,357	152,098
Unallocated Costs	(471,024)	0	0	0	(471,024)
1st Allocation	265,136	0	90,607	174,529	0
Allocation Step 2					
Inbound- 0160 Treasurer: Accounting	2,155	171	0	0	1,984
Inbound- 0160 Treasurer: Cash Rec Post	6,070	0	0	0	6,070
Inbound- All Others	2,546	904	142	449	1,051
Reallocate Admin Costs		(1,075)	132	255	688
Unallocated Costs	(9,793)	0	0	0	(9,793)
2nd Allocation	978	0	274	704	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	266,114	0	90,881	175,233	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	37	0.0393	36		36		36
Finance Department	343	0.3644	330		330		330
Building & Grounds Department	2,883	3.0629	2,775		2,775		2,775
Utilities	795	0.8446	765		765		765
Security	235	0.2497	226		226		226
County Administration Dept	142	0.1509	137		137		137
Information Systems	142	0.1509	137		137		137
Legal Services Department	67	0.0712	64		64		64
Human Resources	325	0.3453	313		313		313
Purchasing Department	110	0.1169	106		106		106
Treasurer	2,239	2.3787	2,155		2,155		2,155
Health & Comm. Serv.	458	0.4866	441		441	1	442
Nazareth Facility	633	0.6725	609		609	2	611
CSA,MCHD,HPDP	212	0.2252	204		204	1	205
Commission	85	0.0903	82		82		82
Circuit Court	15,349	16.3067	14,777		14,777	56	14,833
District Court	4,565	4.8499	4,394		4,394	14	4,408
Friend of Court	1,541	1.6372	1,483		1,483	5	1,488
Probate Court	1,191	1.2653	1,146		1,146	4	1,150
Adult Probation	64	0.0680	62		62		62
Family Coun Serv	246	0.2614	237		237	1	238
Election	183	0.1944	176		176	1	177
Clerk/ROD	3,563	3.7854	3,430		3,430	11	3,441
Resource Develop	48	0.0510	46		46		46
Equalization	148	0.1572	142		142		142
Pros Atty	1,089	1.1570	1,048		1,048	3	1,051
Pros Atty C.R.P.	327	0.3474	315		315	1	316
Drain Comm	187	0.1987	180		180	1	181
Soil & Erosion	211	0.2242	203		203	1	204
Sheriff Admin	1,956	2.0781	1,883		1,883	6	1,889

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Sheriff Jail	1,537	1.6329	1,480		1,480	5	1,485
Sheriff Field Oper	955	1.0146	919		919	3	922
Animal Control	3,087	3.2796	2,972		2,972	10	2,982
Emergency Mgmt.	342	0.3633	329		329	1	330
Veterans Affairs	76	0.0807	73		73		73
Medical Exam	481	0.5110	463		463	2	465
Veterans Burial	198	0.2104	191		191	1	192
Sold/Sail Relief	29	0.0308	28		28		28
MSU Extension	268	0.2847	258		258	1	259
Planning	151	0.1604	145		145		145
Economic Develop	3	0.0032	3		3		3
Employee Benefits	1,088	1.1559	1,047		1,047	3	1,050
Law Enforce Fund	1,383	1.4693	1,331		1,331	4	1,335
Technology Fund	385	0.4090	371		371	1	372
Roads	66	0.0701	64		64		64
Inmate Trust	476	0.5057	458		458	2	460
Bail Bond	991	1.0528	954		954	3	957
Parks	3,639	3.8661	3,503		3,503	11	3,514
KRV Trailway Prg	371	0.3942	357		357	1	358
Special Parks	10	0.0106	10		10		10
Access & Visitat	13	0.0138	13		13		13
Wireless Emerg.	26	0.0276	25		25		25
Drain Comm Grant	25	0.0266	24		24		24
Health Admin	187	0.1987	180		180	1	181
H-Education	68	0.0722	65		65		65
H-Oral Health	951	1.0103	915		915	3	918
H-Laboratory	3,688	3.9182	3,550		3,550	12	3,562
H-Vision/Hearing	171	0.1817	165		165	1	166
H-Haz Waste	718	0.7628	691		691	2	693
H-Child Health	1	0.0011	1		1		1



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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-Clinical Serv	930	0.9880	895		895	3	898
H-Comm. Disease	480	0.5100	462		462	2	464
H-STD	362	0.3846	348		348	1	349
H-Health Care Ac	1	0.0011	1		1		1
H-HIV Counseling	50	0.0531	48		48		48
H-Env Admin	104	0.1105	100		100		100
H-Env FS&F	1,917	2.0366	1,845		1,845	6	1,851
H-Env LW&W	928	0.9859	893		893	3	896
Accomodation Tax	587	0.6236	565		565	2	567
Tax Prep VITA	22	0.0234	21		21		21
Male Drug Court	377	0.4005	363		363	1	364
Womens Drug Ct.	349	0.3708	336		336	1	337
WK Kellogg Found	355	0.3772	342		342	1	343
DWI Drug Court	122	0.1296	117		117		117
Dispro. Minority	5	0.0053	5		5		5
Browfield Redev	53	0.0563	51		51		51
Emerg Prep Bio	96	0.1020	92		92		92
H1N1 Phase 1&2	2	0.0021	2		2		2
H1N1 Phase 3	2	0.0021	2		2		2
MSU Extension Gt	182	0.1934	175		175	1	176
Homeland Sec. Gt.	227	0.2412	219		219	1	220
Haz Mat Team	40	0.0425	39		39		39
ROD Automation	602	0.6396	579		579	2	581
Local Corr.Offc.	95	0.1009	91		91		91
COPS Grant	3	0.0032	3		3		3
Drug Law Enforce	11	0.0117	11		11		11
Law Library	6	0.0064	6		6		6
JAIBG	28	0.0297	27		27		27
Victim Advocacy	42	0.0446	40		40		40
Crime Victim Rts	46	0.0489	44		44		44



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Area Agency Ag.	785	0.8340	756		756	2	758
CFI Pass Program	71	0.0754	68		68		68
CFI Admin	83	0.0882	80		80		80
CFI Care Mgmt	346	0.3676	333		333	1	334
CFI Case Coord	106	0.1126	102		102		102
CFI CCC	4	0.0043	4		4		4
CFI Veterans	172	0.1827	166		166	1	167
CFI Thome Grant	23	0.0244	22		22		22
Safe Comm. Grant	37	0.0393	36		36		36
KCSD Grants	52	0.0552	50		50		50
F.I.A.	237	0.2518	228		228	1	229
CC-Juvenile Home	1,674	1.7785	1,611		1,611	5	1,616
CC-In Home Care	116	0.1232	112		112		112
CC-Foster Care	304	0.3230	293		293	1	294
CC-Home Detention	32	0.0340	31		31		31
CC-Intens Learn	42	0.0446	40		40		40
CC-Day Treatment	113	0.1201	109		109		109
CC-Juve Drug Ct	132	0.1402	127		127		127
CC-Restitution	32	0.0340	31		31		31
CC-Intake Assess	67	0.0712	64		64		64
CC-CASA	92	0.0977	89		89		89
CC-Waivers	2	0.0021	2		2		2
CC-FI Treatment Ct.	3	0.0032	3		3		3
CC-Welfare	83	0.0882	80		80		80
Vet's Trust	42	0.0446	40		40		40
Healthy Start	404	0.4292	389		389	1	390
AIDS Coun & Test	116	0.1232	112		112		112
Nurse Family	178	0.1891	171		171	1	172
MCIR	127	0.1349	122		122		122
CSHCS	112	0.1190	108		108		108



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Coord.	191	0.2029	184		184	1	185
IAP	175	0.1859	168		168	1	169
Clean Sweep Pest	19	0.0202	18		18		18
W.I.C.	197	0.2093	190		190	1	191
CLPPP	109	0.1158	105		105		105
Marine Safety	25	0.0266	24		24		24
Sheriff Rd Pat	35	0.0372	34		34		34
Comm Corrections	906	0.9625	872		872	3	875
Survey & Remonum	81	0.0861	78		78		78
J.T.P.A.	274	0.2911	264		264	1	265
Jail Constr.	25	0.0266	24		24		24
Expo Ctr Constr	64	0.0680	62		62		62
Juve Home Bldg P	15	0.0159	14		14		14
Prop Tax Foreclosure	1,562	1.6595	1,504		1,504	5	1,509
Airport	4,337	4.6077	4,175		4,175	14	4,189
Central Stores	983	1.0443	946		946	3	949
Drain Eq Revolv	3	0.0032	3		3		3
Retirement	27	0.0287	26		26		26
OPEB	2,485	2.6401	2,392		2,392	8	2,400
Inmates Trust	7	0.0074	7		7		7
Walk for Warmth	46	0.0489	44		44		44
LIHEAP	83	0.0882	80		80		80
CDBG Housing	37	0.0393	36		36		36
Emerg Needs EAP	86	0.0914	83		83		83
Emerg Needs LCA	79	0.0839	76		76		76
Weather Energy Opt	176	0.1870	169		169	1	170
Weather DHS	256	0.2720	246		246	1	247
Weather MPSC	82	0.0871	79		79		79
Weather ARRA	2,007	2.1322	1,932		1,932	6	1,938
CSBG	219	0.2327	211		211	1	212

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CSBG ARRA	3	0.0032	3		3		3
Head Start	2,537	2.6953	2,442		2,442	8	2,450
Head Start ARRA	4	0.0043	4		4		4
Non Allocated	2,622	2.7856	2,524		2,524	8	2,532
SubTotal	94,126	100.0000	90,607		90,607	274	90,881
TOTAL	94,126	100.0000	90,607		90,607	274	90,881

Allocation Basis: Number of accounting transactions processed by dept

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	31	0.1047	183		183		183
Finance Department	110	0.3714	648		648		648
Building & Grounds Department	10	0.0338	59		59		59
Utilities	3	0.0101	18		18		18
Security	5	0.0169	29		29		29
County Administration Dept	9	0.0304	53		53		53
Information Systems	1	0.0034	6		6		6
Human Resources	17	0.0574	100		100		100
Purchasing Department	14	0.0473	83		83		83
Treasurer	1,030	3.4780	6,070		6,070		6,070
Health & Comm. Serv.	15	0.0507	88		88		88
Nazareth Facility	13	0.0439	77		77		77
Commission	1	0.0034	6		6		6
Circuit Court	3,202	10.8121	18,870		18,870	79	18,949
District Court	3,470	11.7161	20,445		20,445	94	20,539
Friend of Court	1,057	3.5691	6,229		6,229	26	6,255
Probate Court	263	0.8881	1,550		1,550	7	1,557
Adult Probation	1	0.0034	6		6		6
Family Coun Serv	246	0.8307	1,450		1,450	6	1,456
Election	55	0.1857	324		324	1	325
Clerk/ROD	3,340	11.2781	19,684		19,684	83	19,767
Equalization	2	0.0068	12		12		12
Pros Atty	482	1.6276	2,841		2,841	12	2,853
Pros Atty C.R.P.	22	0.0743	130		130	1	131
Drain Comm	6	0.0203	35		35		35
Soil & Erosion	130	0.4390	766		766	3	769
Sheriff Admin	1,081	3.6502	6,371		6,371	27	6,398
Sheriff Jail	1	0.0034	6		6		6
Animal Control	2,398	8.0972	14,132		14,132	59	14,191
Emergency Mgmt.	3	0.0101	18		18		18

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	0.0068	12		12		12
MSU Extension	7	0.0236	41		41		41
Planning	24	0.0810	141		141	1	142
Employee Benefits	198	0.6686	1,167		1,167	5	1,172
Law Enforce Fund	31	0.1047	183		183	1	184
Technology Fund	1	0.0034	6		6		6
Roads	36	0.1216	212		212	1	213
Inmate Trust	246	0.8307	1,450		1,450	6	1,456
Bail Bond	226	0.7631	1,332		1,332	6	1,338
Parks	1,801	6.0814	10,614		10,614	45	10,659
KRV Trailway Prg	27	0.0912	159		159	1	160
Special Parks	2	0.0068	12		12		12
Access & Visitat	4	0.0135	24		24		24
Wireless Emerg.	7	0.0236	41		41		41
Drain Comm Grant	6	0.0203	35		35		35
Health Admin	28	0.0945	165		165	1	166
H-Education	4	0.0135	24		24		24
H-Oral Health	351	1.1852	2,069		2,069	9	2,078
H-Laboratory	2,042	6.8952	12,034		12,034	51	12,085
H-Vision/Hearing	26	0.0878	153		153	1	154
H-Haz Waste	246	0.8307	1,450		1,450	6	1,456
H-Child Health	1	0.0034	6		6		6
H-Clinical Serv	635	2.1442	3,742		3,742	16	3,758
H-Comm. Disease	256	0.8644	1,509		1,509	6	1,515
H-STD	239	0.8070	1,408		1,408	6	1,414
H-Health Care Ac	1	0.0034	6		6		6
H-HIV Counseling	1	0.0034	6		6		6
H-Env Admin	18	0.0608	106		106		106
H-Env FS&F	1,339	4.5214	7,891		7,891	33	7,924
H-Env LW&W	701	2.3670	4,131		4,131	17	4,148



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Accomodation Tax	422	1.4250	2,487		2,487	10	2,497
Tax Prep VITA	5	0.0169	29		29		29
Male Drug Court	118	0.3984	695		695	3	698
Womens Drug Ct.	117	0.3951	690		690	3	693
WK Kellogg Found	1	0.0034	6		6		6
DWI Drug Court	33	0.1114	194		194	1	195
Browfield Redev	8	0.0270	47		47		47
Emerg Prep Bio	12	0.0405	71		71		71
H1N1 Phase 1&2	1	0.0034	6		6		6
H1N1 Phase 3	1	0.0034	6		6		6
MSU Extension Gt	3	0.0101	18		18		18
Homeland Sec. Gt.	13	0.0439	77		77		77
Haz Mat Team	17	0.0574	100		100		100
ROD Automation	500	1.6883	2,947		2,947	12	2,959
Local Corr.Offc.	48	0.1621	283		283	1	284
Drug Law Enforce	5	0.0169	29		29		29
JAIBG	11	0.0371	65		65		65
Victim Advocacy	12	0.0405	71		71		71
Crime Victim Rts	8	0.0270	47		47		47
Area Agency Ag.	192	0.6483	1,132		1,132	5	1,137
CFI Pass Program	12	0.0405	71		71		71
CFI Admin	7	0.0236	41		41		41
CFI Care Mgmt	17	0.0574	100		100		100
CFI Case Coord	7	0.0236	41		41		41
CFI CCC	1	0.0034	6		6		6
CFI Veterans	49	0.1655	289		289	1	290
Safe Comm. Grant	6	0.0203	35		35		35
KCSD Grants	4	0.0135	24		24		24
F.I.A.	183	0.6179	1,078		1,078	5	1,083
CC-Juvenile Home	240	0.8104	1,414		1,414	6	1,420



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CC-Welfare	23	0.0777	136		136	1	137
Vet's Trust	8	0.0270	47		47		47
Healthy Start	29	0.0979	171		171	1	172
AIDS Coun & Test	15	0.0507	88		88		88
Nurse Family	13	0.0439	77		77		77
MCIR	11	0.0371	65		65		65
CSHCS	18	0.0608	106		106		106
BCCCP Coord.	37	0.1249	218		218	1	219
IAP	47	0.1587	277		277	1	278
Clean Sweep Pest	2	0.0068	12		12		12
W.I.C.	44	0.1486	259		259	1	260
CLPPP	33	0.1114	194		194	1	195
Marine Safety	6	0.0203	35		35		35
Sheriff Rd Pat	4	0.0135	24		24		24
Comm Corrections	373	1.2595	2,198		2,198	9	2,207
Survey & Remonum	2	0.0068	12		12		12
J.T.P.A.	125	0.4221	737		737	3	740
Expo Ctr Constr	5	0.0169	29		29		29
Juve Home Bldg P	13	0.0439	77		77		77
Prop Tax Foreclosure	73	0.2465	430		430	2	432
Airport	524	1.7694	3,088		3,088	13	3,101
OPEB	139	0.4694	819		819	3	822
Walk for Warmth	42	0.1418	248		248	1	249
LIHEAP	11	0.0371	65		65		65
CDBG Housing	1	0.0034	6		6		6
Emerg Needs EAP	2	0.0068	12		12		12
Emerg Needs LCA	7	0.0236	41		41		41
Weather Energy Opt	15	0.0507	88		88		88
Weather MPSC	9	0.0304	53		53		53
Weather ARRA	30	0.1013	177		177	1	178

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CSBG	14	0.0473	83		83		83
CSBG ARRA	2	0.0068	12		12		12
Head Start	55	0.1857	324		324	1	325
Head Start ARRA	2	0.0068	12		12		12
Non Allocated	304	1.0265	1,792		1,792	8	1,800
SubTotal	29,615	100.0000	174,529		174,529	704	175,233
TOTAL	29,615	100.0000	174,529		174,529	704	175,233

Allocation Basis: Cash Receipt transactions posted by department

Allocation Source: Detail General Ledger- Finance



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Insurance	219	36	183
Finance Department	978	330	648
Building & Grounds	2,834	2,775	59
Utilities	783	765	18
Security	255	226	29
County Administration Dept	190	137	53
Information Systems	143	137	6
Legal Services Department	64	64	0
Human Resources	413	313	100
Purchasing Department	189	106	83
Treasurer	8,225	2,155	6,070
Health & Comm. Serv.	530	442	88
Nazareth Facility	688	611	77
CSA,MCHD,HPDP	205	205	0
Commission	88	82	6
Circuit Court	33,782	14,833	18,949
District Court	24,947	4,408	20,539
Friend of Court	7,743	1,488	6,255
Probate Court	2,707	1,150	1,557
Adult Probation	68	62	6
Family Coun Serv	1,694	238	1,456
Election	502	177	325
Clerk/ROD	23,208	3,441	19,767
Resource Develop	46	46	0
Equalization	154	142	12
Pros Atty	3,904	1,051	2,853
Pros Atty C.R.P.	447	316	131
Drain Comm	216	181	35
Soil & Erosion	973	204	769
Sheriff Admin	8,287	1,889	6,398
Sheriff Jail	1,491	1,485	6
Sheriff Field Oper	922	922	0
Animal Control	17,173	2,982	14,191

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Emergency Mgmt.	348	330	18
Veterans Affairs	73	73	0
Medical Exam	477	465	12
Veterans Burial	192	192	0
Sold/Sail Relief	28	28	0
MSU Extension	300	259	41
Planning	287	145	142
Economic Develop	3	3	0
Employee Benefits	2,222	1,050	1,172
Law Enforce Fund	1,519	1,335	184
Technology Fund	378	372	6
Roads	277	64	213
Inmate Trust	1,916	460	1,456
Bail Bond	2,295	957	1,338
Parks	14,173	3,514	10,659
KRV Trailway Prg	518	358	160
Special Parks	22	10	12
Access & Visitat	37	13	24
Wireless Emerg.	66	25	41
Drain Comm Grant	59	24	35
Health Admin	347	181	166
H-Education	89	65	24
H-Oral Health	2,996	918	2,078
H-Laboratory	15,647	3,562	12,085
H-Vision/Hearing	320	166	154
H-Haz Waste	2,149	693	1,456
H-Child Health	7	1	6
H-Clinical Serv	4,656	898	3,758
H-Comm. Disease	1,979	464	1,515
H-STD	1,763	349	1,414
H-Health Care Ac	7	1	6
H-HIV Counseling	54	48	6
H-Env Admin	206	100	106



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
H-Env FS&F	9,775	1,851	7,924
H-Env LW&W	5,044	896	4,148
Accomodation Tax	3,064	567	2,497
Tax Prep VITA	50	21	29
Male Drug Court	1,062	364	698
Womens Drug Ct.	1,030	337	693
WK Kellogg Found	349	343	6
DWI Drug Court	312	117	195
Dispro. Minority	5	5	0
Browfield Redev	98	51	47
Emerg Prep Bio	163	92	71
H1N1 Phase 1&2	8	2	6
H1N1 Phase 3	8	2	6
MSU Extension Gt	194	176	18
Homeland Sec. Gt.	297	220	77
Haz Mat Team	139	39	100
ROD Automation	3,540	581	2,959
Local Corr.Offc.	375	91	284
COPS Grant	3	3	0
Drug Law Enforce	40	11	29
Law Library	6	6	0
JAIBG	92	27	65
Victim Advocacy	111	40	71
Crime Victim Rts	91	44	47
Area Agency Ag.	1,895	758	1,137
CFI Pass Program	139	68	71
CFI Admin	121	80	41
CFI Care Mgmt	434	334	100
CFI Case Coord	143	102	41
CFI CCC	10	4	6
CFI Veterans	457	167	290
CFI Thome Grant	22	22	0
Safe Comm. Grant	71	36	35

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
KCSD Grants	74	50	24
F.I.A.	1,312	229	1,083
CC-Juvenile Home	3,036	1,616	1,420
CC-In Home Care	112	112	0
CC-Foster Care	294	294	0
CC-Home Detention	31	31	0
CC-Intens Learn	40	40	0
CC-Day Treatment	109	109	0
CC-Juve Drug Ct	127	127	0
CC-Restitution	31	31	0
CC-Intake Assess	64	64	0
CC-CASA	89	89	0
CC-Waivers	2	2	0
CC-FI Treatment Ct.	3	3	0
CC-Welfare	217	80	137
Vet's Trust	87	40	47
Healthy Start	562	390	172
AIDS Coun & Test	200	112	88
Nurse Family	249	172	77
MCIR	187	122	65
CSHCS	214	108	106
BCCCP Coord.	404	185	219
IAP	447	169	278
Clean Sweep Pest	30	18	12
W.I.C.	451	191	260
CLPPP	300	105	195
Marine Safety	59	24	35
Sheriff Rd Pat	58	34	24
Comm Corrections	3,082	875	2,207
Survey & Remonum	90	78	12
J.T.P.A.	1,005	265	740
Jail Constr.	24	24	0
Expo Ctr Constr	91	62	29

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post
Juve Home Bldg P	91	14	77
Prop Tax Foreclosure	1,941	1,509	432
Airport	7,290	4,189	3,101
Central Stores	949	949	0
Drain Eq Revolv	3	3	0
Retirement	26	26	0
OPEB	3,222	2,400	822
Inmates Trust	7	7	0
Walk for Warmth	293	44	249
LIHEAP	145	80	65
CDBG Housing	42	36	6
Emerg Needs EAP	95	83	12
Emerg Needs LCA	117	76	41
Weather Energy Opt	258	170	88
Weather DHS	247	247	0
Weather MPSC	132	79	53
Weather ARRA	2,116	1,938	178
CSBG	295	212	83
CSBG ARRA	15	3	12
Head Start	2,775	2,450	325
Head Start ARRA	16	4	12
Non Allocated	4,332	2,532	1,800
Direct Billed	0	0	0
Total	266,114	90,881	175,233

**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.

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

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, 2011
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,036,647			1,036,647
Insurance	2,139	12	2,151	
Termination Payoff	(404)		(404)	
Finance Department	8,368	549	8,917	
County Administration Dept	5,033	168	5,201	
Information Systems	16,897	416	17,313	
Legal Services Department	2,541	31	2,572	
Human Resources	8,364	92	8,456	
Purchasing Department	3,948	28	3,976	
Treasurer	529	1	530	
Health & Comm. Serv.		53,071	53,071	
Nazareth Facility		16,032	16,032	
Total Allocated Additions:	47,415	70,400	117,815	117,815
Health Admin	64,769			
Total Departmental Cost Adjustments:	64,769			64,769
Total To Be Allocated:	1,148,831	70,400		1,219,231



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	691,071	0	295,364	55,968	52,408
FRINGE BENEFITS	250,030	0	106,864	20,252	18,952
Other Expense & Cost					
Supplies	19,535	0	8,349	1,582	1,481
Bottled Water	5,247	0	2,243	425	398
Subscription & Dues	375	0	163	30	28
Licensing Fees	2,700	0	1,151	219	205
Communications	15,242	0	6,514	1,235	1,155
Travel	5,203	0	2,224	421	394
Advertising	1,035	0	444	84	78
Building Rental	36,411	0	15,561	2,949	2,760
Employee Training	4,872	0	2,081	395	369
Miscellaneous	3,938	0	1,682	319	299
Expendable Equip	988	0	422	80	75
Departmental Totals					
Total Expenditures	1,036,647	0	443,062	83,959	78,602
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Health Admin	64,769	0	0	0	0
Functional Cost					
Functional Cost	1,101,416	0	443,062	83,959	78,602
Allocation Step 1					
Inbound- All Others	47,415	0	20,265	3,840	3,596
1st Allocation	1,148,831	0	463,327	87,799	82,198



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	70,400	0	30,088	5,702	5,339
2nd Allocation	70,400	0	30,088	5,702	5,339
Total For 0170 Health & Comm.					
Total Allocated	1,219,231	0	493,415	93,501	87,537



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5	Contract Admin	HCS Purch/AP
Wages & Benefits					
SALARIES & WAGES	48,803	48,028	42,992	31,375	42,889
FRINGE BENEFITS	17,652	17,377	15,552	11,351	15,527
Other Expense & Cost					
Supplies	1,379	1,358	1,215	887	1,213
Bottled Water	370	365	326	238	326
Subscription & Dues	26	26	23	17	23
Licensing Fees	191	188	168	123	168
Communications	1,076	1,059	948	692	947
Travel	367	362	324	236	323
Advertising	73	72	64	47	64
Building Rental	2,571	2,531	2,265	1,653	2,261
Employee Training	344	339	303	221	303
Miscellaneous	278	274	245	179	245
Expendable Equip	70	69	61	45	61
Departmental Totals					
Total Expenditures	73,200	72,048	64,486	47,064	64,350
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Health Admin	0	0	0	0	0
Functional Cost					
Functional Cost	73,200	72,048	64,486	47,064	64,350
Allocation Step 1					
Inbound- All Others	3,348	3,295	2,950	2,153	2,943
1st Allocation	76,548	75,343	67,436	49,217	67,293



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5	Contract Admin	HCS Purch/AP
Allocation Step 2					
Inbound- All Others	4,972	4,893	4,380	3,196	4,369
2nd Allocation	4,972	4,893	4,380	3,196	4,369
Total For 0170 Health & Comm.					
Total Allocated	81,520	80,236	71,816	52,413	71,662



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	HCS Cash Rec	Billing/Reimb	Specific Supt
Wages & Benefits			
SALARIES & WAGES	7,569	41,417	24,258
FRINGE BENEFITS	2,750	14,977	8,776
Other Expense & Cost			
Supplies	215	1,170	686
Bottled Water	58	314	184
Subscription & Dues	4	22	13
Licensing Fees	30	162	95
Communications	168	913	535
Travel	57	312	183
Advertising	11	62	36
Building Rental	401	2,181	1,278
Employee Training	54	292	171
Miscellaneous	43	236	138
Expendable Equip	11	59	35
Departmental Totals			
Total Expenditures	11,371	62,117	36,388
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Health Admin	0	64,769	0
Functional Cost			
Functional Cost	11,371	126,886	36,388
Allocation Step 1			
Inbound- All Others	519	2,842	1,664
1st Allocation	11,890	129,728	38,052



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	HCS Cash Rec	Billing/Reimb	Specific Supt
<hr/>			
Allocation Step 2			
Inbound- All Others	771	4,219	2,471
2nd Allocation	771	4,219	2,471
Total For 0170 Health & Comm.			
Total Allocated	12,661	133,947	40,523



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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.	12.88	6.0072	27,833		27,833		27,833
Nazareth Facility	2.20	1.0261	4,754		4,754	328	5,082
CSA,MCHD,HPDP	9.74	4.5427	21,048		21,048	1,454	22,502
Veterans Affairs	2.00	0.9328	4,322		4,322	299	4,621
Health Admin	2.00	0.9328	4,322		4,322	299	4,621
H-Education	1.00	0.4664	2,161		2,161	149	2,310
H-Oral Health	12.93	6.0305	27,941		27,941	1,930	29,871
H-Laboratory	6.55	3.0549	14,154		14,154	978	15,132
H-Vision/Hearing	2.64	1.2313	5,705		5,705	394	6,099
H-Haz Waste	3.35	1.5624	7,239		7,239	500	7,739
H-Clinical Serv	2.49	1.1613	5,381		5,381	372	5,753
H-Comm. Disease	4.70	2.1921	10,156		10,156	702	10,858
H-STD	3.45	1.6091	7,455		7,455	515	7,970
H-HIV Counseling	1.00	0.4664	2,161		2,161	149	2,310
H-Env Admin	4.00	1.8656	8,644		8,644	597	9,241
H-Env FS&F	7.82	3.6472	16,899		16,899	1,168	18,067
H-Env LW&W	5.81	2.7098	12,555		12,555	867	13,422
Emerg Prep Bio	1.00	0.4664	2,161		2,161	149	2,310
Area Agency Ag.	4.77	2.2247	10,308		10,308	712	11,020
CFI Pass Program	0.80	0.3731	1,729		1,729	119	1,848
CFI Admin	1.86	0.8675	4,019		4,019	278	4,297
CFI Care Mgmt	3.77	1.7583	8,147		8,147	563	8,710
CFI Case Coord	0.09	0.0420	194		194	13	207
CFI Veterans	0.06	0.0280	130		130	9	139
CFI Thome Grant	0.10	0.0466	216		216	15	231
Healthy Start	6.08	2.8357	13,139		13,139	908	14,047
AIDS Coun & Test	1.74	0.8115	3,760		3,760	260	4,020
Nurse Family	4.29	2.0008	9,270		9,270	640	9,910
MCIR	3.93	1.8329	8,492		8,492	587	9,079
CSHCS	3.05	1.4225	6,591		6,591	455	7,046

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
BCCCP Coord.	3.00	1.3992	6,483		6,483	448	6,931
IAP	1.76	0.8209	3,803		3,803	263	4,066
W.I.C.	6.89	3.2135	14,889		14,889	1,029	15,918
CLPPP	0.59	0.2752	1,275		1,275	88	1,363
LIHEAP	0.61	0.2845	1,318		1,318	91	1,409
CDBG Housing	0.42	0.1959	908		908	63	971
Weather DHS	0.55	0.2565	1,189		1,189	82	1,271
Weather MPSC	0.59	0.2752	1,275		1,275	88	1,363
Weather ARRA	4.83	2.2527	10,437		10,437	721	11,158
CSBG	5.03	2.3460	10,870		10,870	751	11,621
Head Start	74.04	34.5318	159,994		159,994	11,055	171,049
SubTotal	214.41	100.0000	463,327		463,327	30,088	493,415
TOTAL	214.41	100.0000	463,327		463,327	30,088	493,415

Allocation Basis: Number of FTE employees by department

Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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.	1,036,647	4.8749	4,280		4,280		4,280
Nazareth Facility	877,343	4.1258	3,622		3,622	247	3,869
CSA,MCHD,HPDP	665,503	3.1296	2,748		2,748	188	2,936
Veterans Affairs	147,590	0.6941	609		609	42	651
Medical Exam	500,101	2.3518	2,065		2,065	141	2,206
Veterans Burial	107,248	0.5043	443		443	30	473
Sold/Sail Relief	7,355	0.0346	30		30	2	32
Health Admin	344,824	1.6216	1,424		1,424	97	1,521
H-Education	73,761	0.3469	305		305	21	326
H-Oral Health	1,091,203	5.1315	4,505		4,505	308	4,813
H-Laboratory	629,908	2.9622	2,601		2,601	178	2,779
H-Vision/Hearing	146,014	0.6866	603		603	41	644
H-Haz Waste	336,888	1.5843	1,391		1,391	95	1,486
H-Clinical Serv	323,229	1.5200	1,335		1,335	91	1,426
H-Comm. Disease	371,417	1.7466	1,534		1,534	105	1,639
H-STD	256,977	1.2085	1,061		1,061	72	1,133
H-HIV Counseling	62,304	0.2930	257		257	18	275
H-Env Admin	265,463	1.2484	1,096		1,096	75	1,171
H-Env FS&F	609,409	2.8658	2,516		2,516	172	2,688
H-Env LW&W	488,366	2.2966	2,016		2,016	138	2,154
Tax Prep VITA	17,242	0.0811	71		71	5	76
Emerg Prep Bio	152,082	0.7152	628		628	43	671
Area Agency Ag.	1,260,697	5.9286	5,205		5,205	355	5,560
CFI Pass Program	58,380	0.2745	241		241	16	257
CFI Admin	126,510	0.5949	522		522	36	558
CFI Care Mgmt	432,869	2.0356	1,787		1,787	122	1,909
CFI Case Coord	32,121	0.1511	133		133	9	142
CFI CCC	308	0.0014	1		1		1
CFI Veterans	68,199	0.3207	282		282	19	301
CFI Thome Grant	12,565	0.0591	52		52	4	56

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Healthy Start	640,556	3.0123	2,645		2,645	181	2,826
AIDS Coun & Test	124,365	0.5848	513		513	35	548
Nurse Family	407,346	1.9156	1,682		1,682	115	1,797
MCIR	302,119	1.4207	1,247		1,247	85	1,332
CSHCS	238,385	1.1210	984		984	67	1,051
BCCCP Coord.	209,538	0.9854	865		865	59	924
BCCCP Komen Gt	3,663	0.0172	15		15	1	16
IAP	176,164	0.8284	727		727	50	777
Clean Sweep Pest	9,876	0.0464	41		41	3	44
W.I.C.	502,535	2.3632	2,075		2,075	142	2,217
CLPPP	55,578	0.2614	229		229	16	245
Walk for Warmth	4,010	0.0189	17		17	1	18
LIHEAP	289,952	1.3635	1,197		1,197	82	1,279
CDBG Housing	29,920	0.1407	124		124	8	132
Emerg Needs EAP	72,002	0.3386	297		297	20	317
Emerg Needs LCA	75,524	0.3552	312		312	21	333
Weather Energy Opt	232,173	1.0918	959		959	65	1,024
Weather DHS	359,990	1.6929	1,486		1,486	101	1,587
Weather MPSC	179,052	0.8420	739		739	50	789
Weather ARRA	1,568,125	7.3743	6,475		6,475	442	6,917
CSBG	436,905	2.0546	1,804		1,804	123	1,927
CSBG ARRA	-120	-0.0006					
Head Start	4,844,595	22.7824	20,003		20,003	1,365	21,368
SubTotal	21,264,776	100.0000	87,799		87,799	5,702	93,501
TOTAL	21,264,776	100.0000	87,799		87,799	5,702	93,501

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	546,904	11.3318	9,315		9,315	605	9,920
H-Oral Health	818,402	16.9572	13,937		13,937	904	14,841
H-Clinical Serv	323,229	6.6973	5,505		5,505	358	5,863
H-Comm. Disease	371,417	7.6957	6,326		6,326	411	6,737
H-STD	256,977	5.3245	4,377		4,377	284	4,661
H-HIV Counseling	62,304	1.2909	1,061		1,061	69	1,130
Healthy Start	640,556	13.2722	10,910		10,910	709	11,619
AIDS Coun & Test	124,365	2.5768	2,118		2,118	138	2,256
Nurse Family	407,346	8.4402	6,938		6,938	451	7,389
MCIR	302,119	6.2599	5,145		5,145	334	5,479
CSHCS	238,385	4.9393	4,060		4,060	264	4,324
IAP	176,164	3.6501	3,000		3,000	195	3,195
W.I.C.	502,535	10.4125	8,559		8,559	556	9,115
CLPPP	55,578	1.1516	947		947	61	1,008
SubTotal	4,826,281	100.0000	82,198		82,198	5,339	87,537
TOTAL	4,826,281	100.0000	82,198		82,198	5,339	87,537

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Nazareth Facility	219,336	2.6129	2,000		2,000	130	2,130
Veterans Affairs	36,897	0.4396	336		336	22	358
Veterans Burial	26,812	0.3194	245		245	16	261
Sold/Sail Relief	1,839	0.0219	17		17	1	18
Tax Prep VITA	17,242	0.2054	157		157	10	167
Walk for Warmth	4,010	0.0478	37		37	2	39
LIHEAP	289,952	3.4542	2,644		2,644	172	2,816
CDBG Housing	29,920	0.3564	273		273	18	291
Emerg Needs EAP	72,002	0.8578	657		657	43	700
Emerg Needs LCA	75,524	0.8997	689		689	45	734
Weather Energy Opt	232,173	2.7659	2,117		2,117	138	2,255
Weather DHS	359,990	4.2885	3,283		3,283	213	3,496
Weather MPSC	179,052	2.1330	1,633		1,633	106	1,739
Weather ARRA	1,568,125	18.6809	14,300		14,300	929	15,229
CSBG	436,905	5.2048	3,984		3,984	259	4,243
CSBG ARRA	-120	-0.0014	-1		-1		-1
Head Start	4,844,595	57.7132	44,177		44,177	2,868	47,045
SubTotal	8,394,254	100.0000	76,548		76,548	4,972	81,520
TOTAL	8,394,254	100.0000	76,548		76,548	4,972	81,520

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Health & Comm. Serv.	621,988	15.0048	11,305		11,305		11,305
CSA,MCHD,HPDP	118,599	2.8611	2,156		2,156	165	2,321
Health Admin	206,894	4.9911	3,760		3,760	287	4,047
H-Education	73,761	1.7794	1,341		1,341	102	1,443
H-Oral Health	272,801	6.5811	4,958		4,958	379	5,337
H-Laboratory	629,908	15.1960	11,449		11,449	875	12,324
H-Vision/Hearing	146,014	3.5224	2,654		2,654	203	2,857
H-Haz Waste	336,888	8.1271	6,123		6,123	468	6,591
H-Env Admin	265,463	6.4040	4,825		4,825	369	5,194
H-Env FS&F	609,409	14.7014	11,076		11,076	846	11,922
H-Env LW&W	488,366	11.7813	8,876		8,876	678	9,554
Emerg Prep Bio	152,082	3.6688	2,764		2,764	211	2,975
BCCCP Coord.	209,538	5.0549	3,809		3,809	291	4,100
BCCCP Komen Gt	3,663	0.0884	67		67	5	72
Clean Sweep Pest	9,876	0.2382	180		180	14	194
SubTotal	4,145,250	100.0000	75,343		75,343	4,893	80,236
TOTAL	4,145,250	100.0000	75,343		75,343	4,893	80,236

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Health & Comm. Serv.	414,659	11.6869	7,881		7,881		7,881
Nazareth Facility	307,070	8.6546	5,836		5,836	429	6,265
Veterans Affairs	110,693	3.1198	2,104		2,104	155	2,259
Medical Exam	500,101	14.0951	9,505		9,505	699	10,204
Veterans Burial	80,436	2.2670	1,529		1,529	112	1,641
Sold/Sail Relief	5,516	0.1555	105		105	8	113
Health Admin	137,930	3.8875	2,622		2,622	193	2,815
Area Agency Ag.	1,260,697	35.5321	23,960		23,960	1,762	25,722
CFI Pass Program	58,380	1.6454	1,110		1,110	82	1,192
CFI Admin	126,510	3.5656	2,405		2,405	177	2,582
CFI Care Mgmt	432,869	12.2002	8,227		8,227	605	8,832
CFI Case Coord	32,121	0.9053	611		611	45	656
CFI CCC	308	0.0087	6		6		6
CFI Veterans	68,199	1.9222	1,296		1,296	95	1,391
CFI Thome Grant	12,565	0.3541	239		239	18	257
SubTotal	3,548,054	100.0000	67,436		67,436	4,380	71,816
TOTAL	3,548,054	100.0000	67,436		67,436	4,380	71,816

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CSA,MCHD,HPDP	3	1.2000	591		591	38	629
Medical Exam	1	0.4000	197		197	13	210
Veterans Burial	2	0.8000	394		394	26	420
Health Admin	6	2.4000	1,181		1,181	77	1,258
H-Education	5	2.0000	984		984	64	1,048
H-Oral Health	4	1.6000	787		787	51	838
H-Laboratory	5	2.0000	984		984	64	1,048
H-Vision/Hearing	5	2.0000	984		984	64	1,048
H-Haz Waste	29	11.6000	5,709		5,709	371	6,080
H-Clinical Serv	5	2.0000	984		984	64	1,048
H-Comm. Disease	5	2.0000	984		984	64	1,048
H-STD	5	2.0000	984		984	64	1,048
H-HIV Counseling	5	2.0000	984		984	64	1,048
H-Env FS&F	10	4.0000	1,969		1,969	128	2,097
H-Env LW&W	8	3.2000	1,575		1,575	102	1,677
Emerg Prep Bio	5	2.0000	984		984	64	1,048
Area Agency Ag.	30	12.0000	5,906		5,906	384	6,290
CFI Pass Program	4	1.6000	787		787	51	838
CFI Admin	6	2.4000	1,181		1,181	77	1,258
CFI Care Mgmt	4	1.6000	787		787	51	838
CFI Case Coord	4	1.6000	787		787	51	838
CFI Thome Grant	1	0.4000	197		197	13	210
Healthy Start	6	2.4000	1,181		1,181	77	1,258
AIDS Coun & Test	7	2.8000	1,378		1,378	89	1,467
Nurse Family	8	3.2000	1,575		1,575	102	1,677
MCIR	5	2.0000	984		984	64	1,048
CSHCS	5	2.0000	984		984	64	1,048
BCCCP Coord.	5	2.0000	984		984	64	1,048
BCCCP Komen Gt	2	0.8000	394		394	26	420
IAP	5	2.0000	984		984	64	1,048



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
W.I.C.	5	2.0000	984		984	64	1,048
CLPPP	5	2.0000	984		984	64	1,048
LIHEAP	2	0.8000	394		394	26	420
CDBG Housing	3	1.2000	591		591	38	629
Weather DHS	1	0.4000	197		197	13	210
Weather ARRA	1	0.4000	197		197	13	210
CSBG	7	2.8000	1,378		1,378	89	1,467
Head Start	31	12.4000	6,108		6,108	394	6,502
SubTotal	250	100.0000	49,217		49,217	3,196	52,413
TOTAL	250	100.0000	49,217		49,217	3,196	52,413

Allocation Basis: Number of contracts by benefiting program

Allocation Source: Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Purch/AP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	274	2.5925	1,745		1,745		1,745
Nazareth Facility	525	4.9674	3,343		3,343	223	3,566
CSA,MCHD,HPDP	131	1.2395	834		834	56	890
Veterans Affairs	26	0.2460	166		166	11	177
Medical Exam	59	0.5582	376		376	25	401
Veterans Burial	198	1.8734	1,261		1,261	84	1,345
Sold/Sail Relief	29	0.2744	185		185	12	197
Health Admin	93	0.8799	592		592	39	631
H-Education	35	0.3312	223		223	15	238
H-Oral Health	507	4.7970	3,228		3,228	215	3,443
H-Laboratory	324	3.0656	2,063		2,063	137	2,200
H-Vision/Hearing	47	0.4447	299		299	20	319
H-Haz Waste	290	2.7439	1,846		1,846	123	1,969
H-Clinical Serv	212	2.0059	1,350		1,350	90	1,440
H-Comm. Disease	109	1.0313	694		694	46	740
H-STD	79	0.7475	503		503	34	537
H-HIV Counseling	22	0.2082	140		140	9	149
H-Env Admin	60	0.5677	382		382	25	407
H-Env FS&F	235	2.2235	1,496		1,496	100	1,596
H-Env LW&W	150	1.4192	955		955	64	1,019
Tax Prep VITA	21	0.1987	134		134	9	143
Emerg Prep Bio	74	0.7002	471		471	31	502
Area Agency Ag.	455	4.3050	2,897		2,897	193	3,090
CFI Pass Program	32	0.3028	204		204	14	218
CFI Admin	45	0.4258	287		287	19	306
CFI Care Mgmt	293	2.7723	1,866		1,866	124	1,990
CFI Case Coord	73	0.6907	465		465	31	496
CFI Veterans	92	0.8705	586		586	39	625
CFI Thome Grant	16	0.1514	102		102	7	109
Healthy Start	283	2.6776	1,802		1,802	120	1,922



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Purch/AP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS Coun & Test	41	0.3879	261		261	17	278
Nurse Family	133	1.2584	847		847	56	903
MCIR	87	0.8232	554		554	37	591
CSHCS	56	0.5299	357		357	24	381
BCCCP Coord.	121	1.1449	770		770	51	821
IAP	61	0.5772	388		388	26	414
Clean Sweep Pest	16	0.1514	102		102	7	109
W.I.C.	125	1.1827	796		796	53	849
CLPPP	42	0.3974	267		267	18	285
Walk for Warmth	4	0.0378	25		25	2	27
LIHEAP	50	0.4731	318		318	21	339
CDBG Housing	9	0.0852	57		57	4	61
Emerg Needs EAP	83	0.7853	528		528	35	563
Emerg Needs LCA	70	0.6623	446		446	30	476
Weather Energy Opt	157	1.4855	1,000		1,000	67	1,067
Weather DHS	241	2.2803	1,534		1,534	102	1,636
Weather MPSC	59	0.5582	376		376	25	401
Weather ARRA	1,930	18.2610	12,288		12,288	819	13,107
CSBG	146	1.3814	930		930	62	992
Head Start	2,349	22.2249	14,954		14,954	998	15,952
SubTotal	10,569	100.0000	67,293		67,293	4,369	71,662
TOTAL	10,569	100.0000	67,293		67,293	4,369	71,662

Allocation Basis: Number of purchasing and A/P transactions by program

Allocation Source: Detail general ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Cash Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	15	0.2252	27		27		27
Nazareth Facility	13	0.1952	23		23	2	25
Medical Exam	2	0.0300	4		4		4
Health Admin	28	0.4204	50		50	3	53
H-Education	4	0.0601	7		7		7
H-Oral Health	351	5.2703	627		627	41	668
H-Laboratory	2,042	30.6609	3,644		3,644	239	3,883
H-Vision/Hearing	26	0.3904	46		46	3	49
H-Haz Waste	246	3.6937	439		439	29	468
H-Child Health	1	0.0150	2		2		2
H-Clinical Serv	635	9.5345	1,134		1,134	74	1,208
H-Comm. Disease	256	3.8438	457		457	30	487
H-STD	239	3.5886	427		427	28	455
H-Health Care Ac	1	0.0150	2		2		2
H-HIV Counseling	1	0.0150	2		2		2
H-Env Admin	18	0.2703	32		32	2	34
H-Env FS&F	1,339	20.1051	2,390		2,390	155	2,545
H-Env LW&W	701	10.5255	1,251		1,251	81	1,332
Tax Prep VITA	5	0.0751	9		9	1	10
Emerg Prep Bio	12	0.1802	21		21	1	22
H1N1 Phase 1&2	1	0.0150	2		2		2
H1N1 Phase 3	1	0.0150	2		2		2
Area Agency Ag.	192	2.8829	343		343	22	365
CFI Pass Program	12	0.1802	21		21	1	22
CFI Admin	7	0.1051	12		12	1	13
CFI Care Mgmt	17	0.2553	30		30	2	32
CFI Case Coord	7	0.1051	12		12	1	13
CFI CCC	1	0.0150	2		2		2
CFI Veterans	49	0.7357	87		87	6	93
Healthy Start	29	0.4354	52		52	3	55

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Cash Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS Coun & Test	15	0.2252	27		27	2	29
Nurse Family	13	0.1952	23		23	2	25
MCIR	11	0.1652	20		20	1	21
CSHCS	18	0.2703	32		32	2	34
BCCCP Coord.	36	0.5405	64		64	4	68
BCCCP Komen Gt	1	0.0150	2		2		2
IAP	47	0.7057	84		84	5	89
Clean Sweep Pest	2	0.0300	4		4		4
W.I.C.	44	0.6607	79		79	5	84
CLPPP	33	0.4955	59		59	4	63
Walk for Warmth	42	0.6306	75		75	5	80
LIHEAP	11	0.1652	20		20	1	21
CDBG Housing	1	0.0150	2		2		2
Emerg Needs EAP	2	0.0300	4		4		4
Emerg Needs LCA	7	0.1051	12		12	1	13
Weather Energy Opt	15	0.2252	27		27	2	29
Weather MPSC	9	0.1351	16		16	1	17
Weather ARRA	30	0.4505	54		54	3	57
CSBG	14	0.2102	25		25	2	27
CSBG ARRA	2	0.0300	4		4		4
Head Start	55	0.8258	98		98	6	104
Head Start ARRA	1	0.0150	2		2		2
SubTotal	6,660	100.0000	11,890		11,890	771	12,661
TOTAL	6,660	100.0000	11,890		11,890	771	12,661

Allocation Basis: Number of cash receipt transactions by program

Allocation Source: Detail general ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	117.20	0.3249	421		421	14	435
Veterans Affairs	75.13	0.2083	270		270	9	279
Medical Exam	1,262.13	3.4985	4,539		4,539	148	4,687
Health Admin	72.12	0.1999	259	-64,769	-64,510	8	-64,502
H-Laboratory	12,827.06	35.5557	46,126		46,126	1,500	47,626
H-Vision/Hearing	2,963.14	8.2136	10,655		10,655	347	11,002
H-Haz Waste	387.66	1.0746	1,394		1,394	45	1,439
H-Clinical Serv	16,791.18	46.5437	60,382		60,382	1,963	62,345
H-Comm. Disease	416.66	1.1550	1,498		1,498	49	1,547
H-STD	128.28	0.3556	461		461	15	476
H-Env FS&F	884.64	2.4522	3,181		3,181	103	3,284
H-Env LW&W	117.74	0.3264	423		423	14	437
Area Agency Ag.	33.06	0.0916	119		119	4	123
SubTotal	36,076.00	100.0000	129,728	-64,769	64,959	4,219	69,178
Direct Billed				64,769	64,769		64,769
TOTAL	36,076.00	100.0000	129,728		129,728	4,219	133,947

Allocation Basis: Dollar amount of assigned wages by program

Allocation Source: Reimbursement summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2,023	8.3395	3,173		3,173		3,173
Nazareth Facility	11,446	47.1845	17,954		17,954	1,271	19,225
Health Admin	4,046	16.6790	6,347		6,347	450	6,797
H-Laboratory	4,046	16.6790	6,347		6,347	450	6,797
H-Env Admin	2,697	11.1180	4,231		4,231	300	4,531
SubTotal	24,258	100.0000	38,052		38,052	2,471	40,523
TOTAL	24,258	100.0000	38,052		38,052	2,471	40,523

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	3,173	0	0	0	0	0	0
Health & Comm. Serv.	53,071	27,833	4,280	0	0	11,305	7,881
Nazareth Facility	40,597	5,082	3,869	0	2,130	0	6,265
CSA,MCHD,HPDP	39,198	22,502	2,936	9,920	0	2,321	0
Veterans Affairs	8,345	4,621	651	0	358	0	2,259
Medical Exam	17,712	0	2,206	0	0	0	10,204
Veterans Burial	4,140	0	473	0	261	0	1,641
Sold/Sail Relief	360	0	32	0	18	0	113
Health Admin	(42,759)	4,621	1,521	0	0	4,047	2,815
H-Education	5,372	2,310	326	0	0	1,443	0
H-Oral Health	59,811	29,871	4,813	14,841	0	5,337	0
H-Laboratory	91,789	15,132	2,779	0	0	12,324	0
H-Vision/Hearing	22,018	6,099	644	0	0	2,857	0
H-Haz Waste	25,772	7,739	1,486	0	0	6,591	0
H-Child Health	2	0	0	0	0	0	0
H-Clinical Serv	79,083	5,753	1,426	5,863	0	0	0
H-Comm. Disease	23,056	10,858	1,639	6,737	0	0	0
H-STD	16,280	7,970	1,133	4,661	0	0	0
H-Health Care Ac	2	0	0	0	0	0	0
H-HIV Counseling	4,914	2,310	275	1,130	0	0	0
H-Env Admin	20,578	9,241	1,171	0	0	5,194	0
H-Env FS&F	42,199	18,067	2,688	0	0	11,922	0
H-Env LW&W	29,595	13,422	2,154	0	0	9,554	0
Tax Prep VITA	396	0	76	0	167	0	0
Emerg Prep Bio	7,528	2,310	671	0	0	2,975	0
H1N1 Phase 1&2	2	0	0	0	0	0	0
H1N1 Phase 3	2	0	0	0	0	0	0
Area Agency Ag.	52,170	11,020	5,560	0	0	0	25,722
CFI Pass Program	4,375	1,848	257	0	0	0	1,192
CFI Admin	9,014	4,297	558	0	0	0	2,582
CFI Care Mgmt	22,311	8,710	1,909	0	0	0	8,832
CFI Case Coord	2,352	207	142	0	0	0	656
CFI CCC	9	0	1	0	0	0	6



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
CFI Veterans	2,549	139	301	0	0	0	1,391
CFI Thome Grant	863	231	56	0	0	0	257
Healthy Start	31,727	14,047	2,826	11,619	0	0	0
AIDS Coun & Test	8,598	4,020	548	2,256	0	0	0
Nurse Family	21,701	9,910	1,797	7,389	0	0	0
MCIR	17,550	9,079	1,332	5,479	0	0	0
CSHCS	13,884	7,046	1,051	4,324	0	0	0
BCCCP Coord.	13,892	6,931	924	0	0	4,100	0
BCCCP Komen Gt	510	0	16	0	0	72	0
IAP	9,589	4,066	777	3,195	0	0	0
Clean Sweep Pest	351	0	44	0	0	194	0
W.I.C.	29,231	15,918	2,217	9,115	0	0	0
CLPPP	4,012	1,363	245	1,008	0	0	0
Walk for Warmth	164	0	18	0	39	0	0
LIHEAP	6,284	1,409	1,279	0	2,816	0	0
CDBG Housing	2,086	971	132	0	291	0	0
Emerg Needs EAP	1,584	0	317	0	700	0	0
Emerg Needs LCA	1,556	0	333	0	734	0	0
Weather Energy Opt	4,375	0	1,024	0	2,255	0	0
Weather DHS	8,200	1,271	1,587	0	3,496	0	0
Weather MPSC	4,309	1,363	789	0	1,739	0	0
Weather ARRA	46,678	11,158	6,917	0	15,229	0	0
CSBG	20,277	11,621	1,927	0	4,243	0	0
CSBG ARRA	3	0	0	0	(1)	0	0
Head Start	262,020	171,049	21,368	0	47,045	0	0
Head Start ARRA	2	0	0	0	0	0	0
Direct Billed	64,769	0	0	0	0	0	0
Total	1,219,231	493,415	93,501	87,537	81,520	80,236	71,816



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purch/AP	HCS Cash Rec	Billing/Reimb	Specific Supt
Finance Department	0	0	0	0	3,173
Health & Comm. Serv.	0	1,745	27	0	0
Nazareth Facility	0	3,566	25	435	19,225
CSA,MCHD,HPDP	629	890	0	0	0
Veterans Affairs	0	177	0	279	0
Medical Exam	210	401	4	4,687	0
Veterans Burial	420	1,345	0	0	0
Sold/Sail Relief	0	197	0	0	0
Health Admin	1,258	631	53	(64,502)	6,797
H-Education	1,048	238	7	0	0
H-Oral Health	838	3,443	668	0	0
H-Laboratory	1,048	2,200	3,883	47,626	6,797
H-Vision/Hearing	1,048	319	49	11,002	0
H-Haz Waste	6,080	1,969	468	1,439	0
H-Child Health	0	0	2	0	0
H-Clinical Serv	1,048	1,440	1,208	62,345	0
H-Comm. Disease	1,048	740	487	1,547	0
H-STD	1,048	537	455	476	0
H-Health Care Ac	0	0	2	0	0
H-HIV Counseling	1,048	149	2	0	0
H-Env Admin	0	407	34	0	4,531
H-Env FS&F	2,097	1,596	2,545	3,284	0
H-Env LW&W	1,677	1,019	1,332	437	0
Tax Prep VITA	0	143	10	0	0
Emerg Prep Bio	1,048	502	22	0	0
H1N1 Phase 1&2	0	0	2	0	0
H1N1 Phase 3	0	0	2	0	0
Area Agency Ag.	6,290	3,090	365	123	0
CFI Pass Program	838	218	22	0	0
CFI Admin	1,258	306	13	0	0
CFI Care Mgmt	838	1,990	32	0	0
CFI Case Coord	838	496	13	0	0
CFI CCC	0	0	2	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purch/AP	HCS Cash Rec	Billing/Reimb	Specific Supt
CFI Veterans	0	625	93	0	0
CFI Thome Grant	210	109	0	0	0
Healthy Start	1,258	1,922	55	0	0
AIDS Coun & Test	1,467	278	29	0	0
Nurse Family	1,677	903	25	0	0
MCIR	1,048	591	21	0	0
CSHCS	1,048	381	34	0	0
BCCCP Coord.	1,048	821	68	0	0
BCCCP Komen Gt	420	0	2	0	0
IAP	1,048	414	89	0	0
Clean Sweep Pest	0	109	4	0	0
W.I.C.	1,048	849	84	0	0
CLPPP	1,048	285	63	0	0
Walk for Warmth	0	27	80	0	0
LIHEAP	420	339	21	0	0
CDBG Housing	629	61	2	0	0
Emerg Needs EAP	0	563	4	0	0
Emerg Needs LCA	0	476	13	0	0
Weather Energy Opt	0	1,067	29	0	0
Weather DHS	210	1,636	0	0	0
Weather MPSC	0	401	17	0	0
Weather ARRA	210	13,107	57	0	0
CSBG	1,467	992	27	0	0
CSBG ARRA	0	0	4	0	0
Head Start	6,502	15,952	104	0	0
Head Start ARRA	0	0	2	0	0
Direct Billed	0	0	0	64,769	0
Total	52,413	71,662	12,661	133,947	40,523



**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Nazareth Facility

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	29,192	8	29,200	
Termination Payoff	2,044		2,044	
Finance Department	7,666	503	8,169	
Building & Grounds Department	264,104	20,987	285,091	
County Administration Dept	3,204	107	3,311	
Information Systems	1,207	30	1,237	
Legal Services Department	1,618	20	1,638	
Human Resources	5,325	59	5,384	
Purchasing Department	1,051	7	1,058	
Treasurer	686	2	688	
Health & Comm. Serv.	37,953	2,644	40,597	
Total Allocated Additions:	354,050	24,367	378,417	378,417
Total To Be Allocated:	354,050	24,367	378,417	378,417

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	354,050	0	354,050
1st Allocation	354,050	0	354,050
Allocation Step 2			
Inbound- All Others	24,367	0	24,367
2nd Allocation	24,367	0	24,367
Total For 0180 Nazareth Facility			
Total Allocated	378,417	0	378,417



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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.	36,410.68	4.5283	16,032		16,032		16,032
CSA,MCHD,HPDP	26,924.85	3.3486	11,856		11,856	855	12,711
Veterans Affairs	13,669.69	1.7001	6,019		6,019	434	6,453
Medical Exam	3,229.19	0.4016	1,422		1,422	103	1,525
MSU Extension	51,061.56	6.3504	22,484		22,484	1,621	24,105
Parks	6,695.32	0.8327	2,948		2,948	213	3,161
Health Admin	12,955.68	1.6113	5,705		5,705	411	6,116
H-Education	2,818.72	0.3506	1,241		1,241	89	1,330
H-Oral Health	36,006.67	4.4781	15,855		15,855	1,143	16,998
H-Laboratory	65,159.51	8.1037	28,691		28,691	2,068	30,759
H-Vision/Hearing	8,548.60	1.0632	3,764		3,764	271	4,035
H-Clinical Serv	25,792.04	3.2077	11,357		11,357	819	12,176
H-Comm. Disease	18,049.50	2.2448	7,948		7,948	573	8,521
H-STD	26,598.11	3.3079	11,712		11,712	844	12,556
H-HIV Counseling	4,473.08	0.5563	1,970		1,970	142	2,112
H-Env Admin	9,978.13	1.2410	4,394		4,394	317	4,711
H-Env FS&F	17,003.91	2.1147	7,487		7,487	540	8,027
H-Env LW&W	15,072.70	1.8746	6,637		6,637	478	7,115
Mental Health	189,912.00	23.6189	83,620		83,620	6,027	89,647
Emerg Prep Bio	2,818.72	0.3506	1,241		1,241	89	1,330
Area Agency Ag.	16,213.24	2.0164	7,139		7,139	515	7,654
CFI Pass Program	1,522.25	0.1893	670		670	48	718
CFI Admin	3,624.99	0.4508	1,596		1,596	115	1,711
CFI Care Mgmt	7,407.09	0.9212	3,262		3,262	235	3,497
CFI Case Coord	174.39	0.0217	77		77	6	83
CFI CCC	8.39	0.0010	4		4		4
CFI Veterans	113.41	0.0141	50		50	4	54
CFI Thome Grant	243.67	0.0303	107		107	8	115
Healthy Start	12,184.20	1.5153	5,365		5,365	387	5,752
AIDS Coun & Test	5,227.18	0.6501	2,302		2,302	166	2,468

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Nurse Family	11,274.10	1.4021	4,964		4,964	358	5,322
MCIR	4,657.70	0.5793	2,051		2,051	148	2,199
CSHCS	8,998.28	1.1191	3,962		3,962	286	4,248
BCCCP Coord.	8,879.43	1.1043	3,910		3,910	282	4,192
IAP	3,149.62	0.3917	1,387		1,387	100	1,487
W.I.C.	41,091.09	5.1104	18,093		18,093	1,304	19,397
CLPPP	2,749.59	0.3420	1,211		1,211	87	1,298
LIHEAP	1,680.30	0.2090	740		740	53	793
CDBG Housing	1,720.63	0.2140	758		758	55	813
Weather DHS	1,981.80	0.2465	873		873	63	936
Weather MPSC	1,646.93	0.2048	725		725	52	777
Weather ARRA	15,437.62	1.9199	6,798		6,798	490	7,288
CSBG	16,027.51	1.9933	7,057		7,057	509	7,566
Head Start	63,696.02	7.9217	28,047		28,047	2,022	30,069
Non Allocated	1,179.00	0.1466	519		519	37	556
SubTotal	804,067.09	100.0000	354,050		354,050	24,367	378,417
TOTAL	804,067.09	100.0000	354,050		354,050	24,367	378,417

Allocation Basis: Dollar amount of building charges by program

Allocation Source: Building charges distribution summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Health & Comm. Serv.	16,032	16,032
CSA,MCHD,HPDP	12,711	12,711
Veterans Affairs	6,453	6,453
Medical Exam	1,525	1,525
MSU Extension	24,105	24,105
Parks	3,161	3,161
Health Admin	6,116	6,116
H-Education	1,330	1,330
H-Oral Health	16,998	16,998
H-Laboratory	30,759	30,759
H-Vision/Hearing	4,035	4,035
H-Clinical Serv	12,176	12,176
H-Comm. Disease	8,521	8,521
H-STD	12,556	12,556
H-HIV Counseling	2,112	2,112
H-Env Admin	4,711	4,711
H-Env FS&F	8,027	8,027
H-Env LW&W	7,115	7,115
Mental Health	89,647	89,647
Emerg Prep Bio	1,330	1,330
Area Agency Ag.	7,654	7,654
CFI Pass Program	718	718
CFI Admin	1,711	1,711
CFI Care Mgmt	3,497	3,497
CFI Case Coord	83	83
CFI CCC	4	4
CFI Veterans	54	54
CFI Thome Grant	115	115
Healthy Start	5,752	5,752
AIDS Coun & Test	2,468	2,468
Nurse Family	5,322	5,322
MCIR	2,199	2,199
CSHCS	4,248	4,248



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
BCCCP Coord.	4,192	4,192
IAP	1,487	1,487
W.I.C.	19,397	19,397
CLPPP	1,298	1,298
LIHEAP	793	793
CDBG Housing	813	813
Weather DHS	936	936
Weather MPSC	777	777
Weather ARRA	7,288	7,288
CSBG	7,566	7,566
Head Start	30,069	30,069
Non Allocated	556	556
Direct Billed	0	0
Total	378,417	378,417



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, 2011
Schedule .2 - Costs To Be Allocated
For Department CSA,MCHD,HPDP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	665,503			665,503
Equipment Use Charge	997		997	
Insurance	1,617	9	1,626	
Termination Payoff	4,387		4,387	
Finance Department	6,173	407	6,580	
County Administration Dept	3,806	127	3,933	
Information Systems	15,690	386	16,076	
Legal Services Department	1,922	24	1,946	
Human Resources	6,325	70	6,395	
Purchasing Department	710	5	715	
Treasurer	204	1	205	
Health & Comm. Serv.	36,692	2,506	39,198	
Nazareth Facility	11,856	855	12,711	
Total Allocated Additions:	90,379	4,390	94,769	94,769
Total To Be Allocated:	755,882	4,390		760,272



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department CSA,MCHD,HPDP

	Total	General & Admin	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 1(c)
Wages & Benefits					
SALARIES & WAGES	446,641	0	65,049	56,858	63,078
FRINGE BENEFITS	163,024	0	23,743	20,753	23,024
Other Expense & Cost					
Supplies	5,823	0	784	685	760
Communications	13,347	0	2,086	1,823	2,023
Contract Services	1,236	0	262	229	254
Travel	2,149	0	323	282	313
Incentives	330	0	70	61	68
Advertising	200	0	38	33	37
Building Rent	26,925	0	3,958	3,460	3,839
Training	5,375	0	814	711	789
Expendable Equip	409	0	0	0	0
Miscellaneous	44	0	3	2	2
Departmental Totals					
Total Expenditures	665,503	0	97,130	84,897	94,187
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	665,503	0	97,130	84,897	94,187
Allocation Step 1					
Inbound- All Others	90,379	0	13,163	11,505	12,764
1st Allocation	755,882	0	110,293	96,402	106,951
Allocation Step 2					
Inbound- All Others	4,390	0	639	559	620
2nd Allocation	4,390	0	639	559	620



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department CSA,MCHD,HPDP

	Total	General & Admin	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 1(c)
Total For 0190 CSA,MCHD,HPDP					
Total Allocated	760,272	0	110,932	96,961	107,571



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department CSA,MCHD,HPDP

	Prog Mgmt 2	Prog Mgmt 3	Clinical Supt.
Wages & Benefits			
SALARIES & WAGES	60,466	79,196	121,994
FRINGE BENEFITS	22,070	28,907	44,527
Other Expense & Cost			
Supplies	584	1,539	1,471
Communications	1,858	1,646	3,911
Contract Services	0	0	491
Travel	244	380	607
Incentives	0	0	131
Advertising	20	0	72
Building Rent	2,726	5,518	7,424
Training	562	972	1,527
Expendable Equip	0	409	0
Miscellaneous	0	32	5
Departmental Totals			
Total Expenditures	88,530	118,599	182,160
Deductions			
Total Deductions	0	0	0
Functional Cost	88,530	118,599	182,160
Allocation Step 1			
Inbound- All Others	12,235	16,026	24,686
1st Allocation	100,765	134,625	206,846
Allocation Step 2			
Inbound- All Others	594	778	1,200
2nd Allocation	594	778	1,200



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department CSA,MCHD,HPDP

	Prog Mgmt 2	Prog Mgmt 3	Clinical Supt.
Total For 0190 CSA,MCHD,HPDP			
Total Allocated	101,359	135,403	208,046



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department CSA,MCHD,HPDP

Activity - Prog Mgmt 1(a)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical Serv	323,229	24.5903	27,121		27,121	157	27,278
H-Comm. Disease	371,417	28.2564	31,165		31,165	181	31,346
H-STD	256,977	19.5501	21,562		21,562	125	21,687
H-HIV Counseling	62,304	4.7399	5,228		5,228	30	5,258
AIDS Coun & Test	124,365	9.4613	10,435		10,435	60	10,495
IAP	176,164	13.4020	14,782		14,782	86	14,868
SubTotal	1,314,456	100.0000	110,293		110,293	639	110,932
TOTAL	1,314,456	100.0000	110,293		110,293	639	110,932

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department CSA,MCHD,HPDP

Activity - Prog Mgmt 1(b)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical Serv	323,229	55.7094	53,705		53,705	311	54,016
H-STD	256,977	44.2906	42,697		42,697	248	42,945
SubTotal	580,206	100.0000	96,402		96,402	559	96,961
TOTAL	580,206	100.0000	96,402		96,402	559	96,961

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department CSA,MCHD,HPDP

Activity - Prog Mgmt 1(c)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Comm. Disease	371,417	67.8287	72,543		72,543	421	72,964
IAP	176,164	32.1713	34,408		34,408	199	34,607
SubTotal	547,581	100.0000	106,951		106,951	620	107,571
TOTAL	547,581	100.0000	106,951		106,951	620	107,571

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	640,556	29.8416	30,069		30,069	177	30,246
Nurse Family	407,346	18.9771	19,122		19,122	113	19,235
MCIR	302,119	14.0748	14,183		14,183	84	14,267
CSHCS	238,385	11.1057	11,191		11,191	66	11,257
W.I.C.	502,535	23.4116	23,591		23,591	139	23,730
CLPPP	55,578	2.5892	2,609		2,609	15	2,624
SubTotal	2,146,519	100.0000	100,765		100,765	594	101,359
TOTAL	2,146,519	100.0000	100,765		100,765	594	101,359

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	73,761	4.8394	6,515		6,515	38	6,553
H-Oral Health	1,091,203	71.5929	96,381		96,381	556	96,937
H-Vision/Hearing	146,014	9.5798	12,897		12,897	75	12,972
BCCCP Coord.	209,538	13.7476	18,508		18,508	107	18,615
BCCCP Komen Gt	3,663	0.2403	324		324	2	326
SubTotal	1,524,179	100.0000	134,625		134,625	778	135,403
TOTAL	1,524,179	100.0000	134,625		134,625	778	135,403

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: general ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	4,487.00	49.0543	101,467		101,467	589	102,056
H-Comm. Disease	1,452.00	15.8741	32,835		32,835	190	33,025
H-STD	3,208.00	35.0716	72,544		72,544	421	72,965
SubTotal	9,147.00	100.0000	206,846		206,846	1,200	208,046
TOTAL	9,147.00	100.0000	206,846		206,846	1,200	208,046

Allocation Basis: Number of Patient Visits by type

Allocation Source: Patient visit summary



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department CSA,MCHD,HPDP

Receiving Department	Total	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 1(c)	Prog Mgmt 2	Prog Mgmt 3	Clinical Supt.
H-Education	6,553	0	0	0	0	6,553	0
H-Oral Health	96,937	0	0	0	0	96,937	0
H-Vision/Hearing	12,972	0	0	0	0	12,972	0
H-Clinical Serv	183,350	27,278	54,016	0	0	0	102,056
H-Comm. Disease	137,335	31,346	0	72,964	0	0	33,025
H-STD	137,597	21,687	42,945	0	0	0	72,965
H-HIV Counseling	5,258	5,258	0	0	0	0	0
Healthy Start	30,246	0	0	0	30,246	0	0
AIDS Coun & Test	10,495	10,495	0	0	0	0	0
Nurse Family	19,235	0	0	0	19,235	0	0
MCIR	14,267	0	0	0	14,267	0	0
CSHCS	11,257	0	0	0	11,257	0	0
BCCCP Coord.	18,615	0	0	0	0	18,615	0
BCCCP Komen Gt	326	0	0	0	0	326	0
IAP	49,475	14,868	0	34,607	0	0	0
W.I.C.	23,730	0	0	0	23,730	0	0
CLPPP	2,624	0	0	0	2,624	0	0
Direct Billed	0	0	0	0	0	0	0
Total	760,272	110,932	96,961	107,571	101,359	135,403	208,046



Internal Service Fund

Schedules

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2011

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 2011 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 these costs are 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 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.

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, the County has been working to better structure this fund and adjust the rates as necessary. 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 years and the number of months of excess WCR is 17.5 months in 2011. 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, 2011

	Total	Employee Benefits	Technology	Nazareth Facility	Central Stores	HSD Personnel Pool
Income Statement:						
Operating Revenues	23,557,017	20,637,940	801,956	839,139	1,078,508	199,474
Operating Expenses	(23,420,818)	(20,730,475)	(552,835)	(856,410)	(1,081,624)	(199,474)
Depreciation	(246,487)	-	(224,046)	(20,933)	(1,508)	-
Total Expenses	(23,667,305)	(20,730,475)	(776,881)	(877,343)	(1,083,132)	(199,474)
Net Profit/(Loss)	(110,288)	(92,535)	25,075	(38,204)	(4,624)	-
Non Operating Revenue/(Exp)	-	-	-	-	-	-
Operating Transfers In/(Out)	-	-	-	-	-	-
Net Increase/(Decrease)	(110,288)	(92,535)	25,075	(38,204)	(4,624)	-
Beginning R.E. per CAFR	9,649,901	7,580,125	1,639,041	296,049	134,686	-
Ending R.E. per CAFR	\$ 9,539,613	\$ 7,487,590	\$ 1,664,116	\$ 257,845	\$ 130,062	\$ -
<i>A-87 R.E. Adjustments:</i>						
Prior Year Adjustments	(4,122,600)	(2,758,138)	(723,747)	(353,851)	(286,864)	-
Current Year Adjustments	(100,367)	(11,029)	(43,240)	-	(46,098)	-
Total Adjustments	(4,222,967)	(2,769,167)	(766,987)	(353,851)	(332,962)	-
A-87 Adjusted R.E.	5,316,646	4,718,423	897,129	(96,006)	(202,900)	-
Sixty Day Operating Expense	(3,903,470)	(3,455,079)	(92,139)	(142,735)	(180,271)	(33,246)
Excess Reserves	\$ 1,413,176	\$ 1,263,344	\$ 804,990	\$ (238,741)	\$ (383,171)	\$ (33,246)
Excess months of WCR		0.7	17.5	(3.3)	(4.3)	(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.

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

<i>December 31, 2011</i>	<i>Employee Benefits</i>	<i>Technology</i>	<i>Nazareth Facility</i>	<i>Central Stores</i>	<i>HSD Personnel Pool</i>	<i>Total</i>
Assets:						
Cash	\$ 1,809,999	\$ 1,000,505	\$ 105,598	\$ 71,640	\$ 7,808	\$ 2,995,550
Investments	6,511,161	-	-	-	-	6,511,161
Accounts receivable	477,652	-	462	1,915	-	480,029
Accrued interest	97,073	-	-	-	-	97,073
Inventories	2,440	2,295	265	89,340	-	94,340
Prepaid items	62,495	83,527	11,380	98	-	157,500
Total Current Assets	8,960,820	1,086,327	117,705	162,993	7,808	10,335,653
Property, Plant, and Equipment, net of accumulated depreciation	16,754	629,284	193,827	-	-	839,865
Total Assets	\$ 8,977,574	\$ 1,715,611	\$ 311,532	\$ 162,993	\$ 7,808	\$ 11,175,518
Liabilities and Net Assets						
Liabilities:						
Accounts payable	\$ 402,445	\$ 37,610	\$ 27,725	\$ 19,587	\$ -	\$ 487,367
Due to other funds	89,387	-	-	-	-	89,387
Accrued liabilities	166,604	13,885	25,515	7,264	7,808	221,076
Liability for estimated claims	804,170	-	-	6,080	-	810,250
Deposits payable	27,378	-	447	-	-	27,825
Total Liabilities	1,489,984	51,495	53,687	32,931	7,808	1,635,905
Net Assets:						
Investment in capital assets, net of related debt	16,754	629,284	193,827	-	-	839,865
Unrestricted	7,470,836	1,034,832	64,018	130,062	-	8,699,748
Total Net Assets	7,487,590	1,664,116	257,845	130,062	-	9,539,613
Total Liabilities and Net Assets	\$ 8,977,574	\$ 1,715,611	\$ 311,532	\$ 162,993	\$ 7,808	\$ 11,175,518

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

<i>Year Ended</i> December 31, 2011	<i>Employee</i> Benefits	<i>Technology</i>	<i>Nazareth</i> <i>Facility</i>	<i>Central</i> <i>Stores</i>	<i>HSD</i> <i>Personnel</i> <i>Pool</i>	Total
Operating Revenues -						
Charges for services	\$ 20,637,940	\$ 801,956	\$ 839,139	\$1,078,508	\$ 199,474	\$ 23,557,017
Operating Expenses:						
Operating expenses	-	552,835	856,410	1,081,624	199,474	2,690,343
Depreciation and amortization	-	224,046	20,933	1,508	-	246,487
Employee benefits	20,730,475	-	-	-	-	20,730,475
Total Operating Expenses	20,730,475	776,881	877,343	1,083,132	199,474	23,667,305
Operating Income (Loss)	(92,535)	25,075	(38,204)	(4,624)	-	(110,288)
Net Assets, beginning of year	7,580,125	1,639,041	296,049	134,686	-	9,649,901
Net Assets, end of year	\$ 7,487,590	\$ 1,664,116	\$ 257,845	\$ 130,062	\$ -	\$ 9,539,613

County of Kalamazoo, Michigan

Combining Statement of Cash Flows Internal Service Funds

Year Ended December 31, 2011	Employee Benefits	Technology	Nazareth Facility	Central Stores	HSD Personnel Pool	Total
Operating Activities:						
Cash received from interfund services provided	\$ 20,710,647	\$ 802,232	\$ 838,730	\$ 1,078,798	\$ 199,474	\$ 23,629,881
Cash paid to employees	(771,262)	-	(227,102)	(87,512)	(104,208)	(1,190,084)
Cash paid for interfund services use	(1,766,799)	-	(93,538)	(32,015)	(42,482)	(1,934,834)
Cash paid to suppliers	(18,386,881)	(562,136)	(554,209)	(996,267)	(49,816)	(20,549,309)
Cash Provided by (Used in) Operating Activities	(214,295)	240,096	(36,119)	(36,996)	2,968	(44,346)
Cash Provided by Investing Activities - Sale of investments	489,826	-	-	-	-	489,826
Cash Used in Capital and Related Financing Activities - Acquisition of capital assets	(16,755)	(44,644)	-	-	-	(61,399)
Net Increase (Decrease) in Cash	258,776	195,452	(36,119)	(36,996)	2,968	384,081
Cash, beginning of year	1,551,223	805,053	141,717	108,636	4,840	2,611,469
Cash, end of year	\$ 1,809,999	\$ 1,000,505	\$ 105,598	\$ 71,640	\$ 7,808	\$ 2,995,550
Reconciliation of Operating Income (Loss) to Cash Provided by (Used in) Operating Activities:						
Operating income (loss)	\$ (92,535)	\$ 25,075	\$ (38,204)	\$ (4,624)	\$ -	\$ (110,288)
Depreciation and amortization	-	224,046	20,933	1,508	-	246,487
Loss on disposal	-	-	-	728	-	728
Changes in assets and liabilities:						
(Increase) decrease in:						
Accounts receivable	114,174	276	(409)	290	-	114,331
Interest receivable	(59,667)	-	-	-	-	(59,667)
Due from other funds	18,200	-	-	-	-	18,200
Inventories	8,053	(416)	(111)	(2,785)	-	4,741
Prepaid items	13,262	(3,487)	(2)	133	-	9,906
Increase (decrease) in:						
Accounts payable	(234,293)	(7,099)	(23,317)	(27,922)	(198)	(292,829)
Due to other funds	18,170	-	-	-	-	18,170
Accrued expenses	1,263	1,701	4,544	(458)	3,166	10,216
Liability for estimated claim	(10,298)	-	-	-	-	(10,298)
Deposits payable	9,376	-	447	(3,866)	-	5,957
Cash Provided by (Used in) Operating Activities	\$ (214,295)	\$ 240,096	\$ (36,119)	\$ (36,996)	\$ 2,968	\$ (44,346)