

**KALAMAZOO COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2013**

Based on Actual Costs
For The Year Ended
December 31, 2013

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

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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, 2013 to establish cost allocations or billings for the year beginning January 1, 2015, 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.

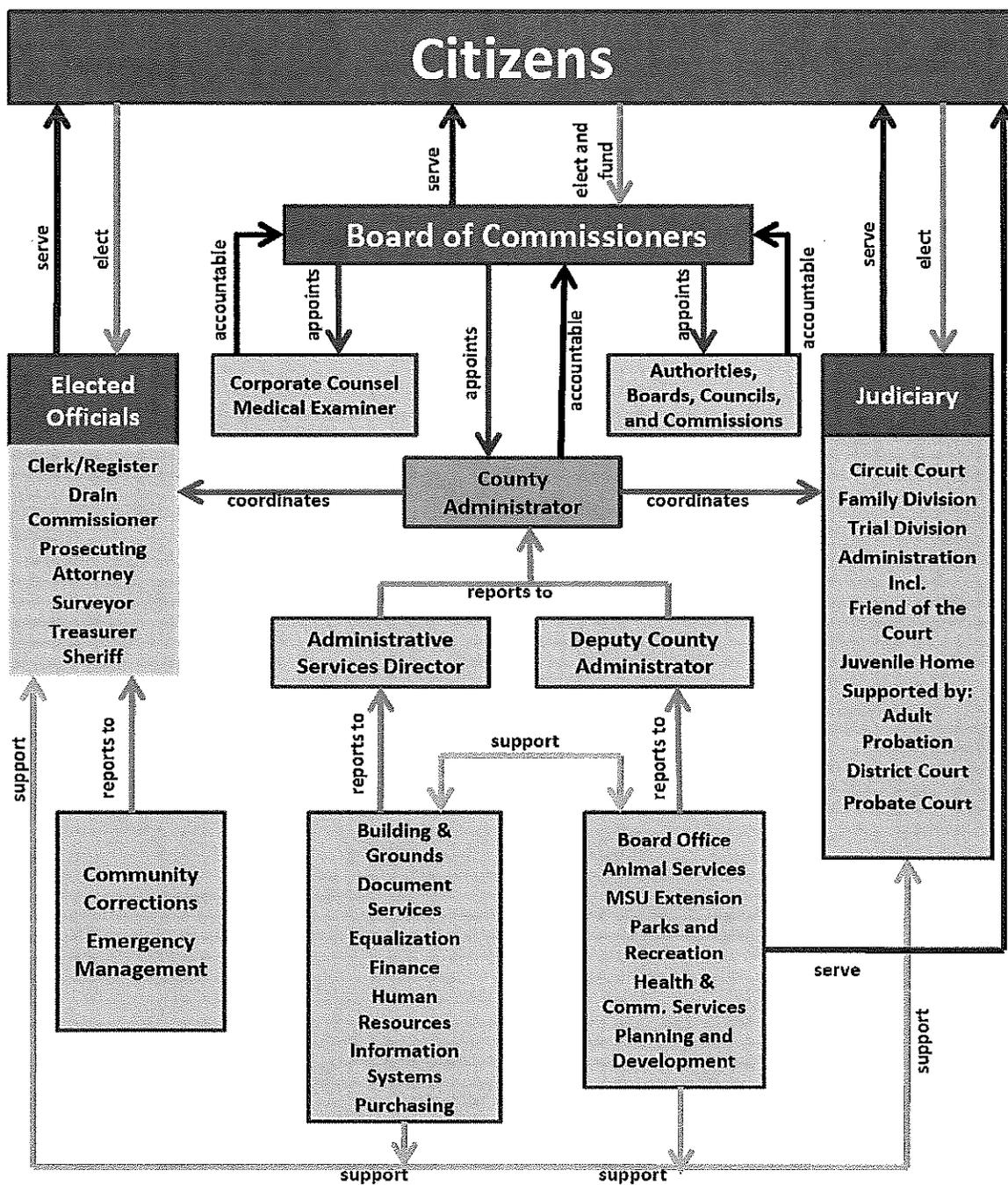
2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect 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: 
Name of Official: Tracie L. Moored
Title: Director, Finance and Administrative Services
Date: 11/14/14

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 2013. 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.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Table of Contents

	Summary	Page #
Summary Data		
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	22
Schedule C - Summary Of Allocated Costs	C	27
Schedule D - Detail Of Allocated Costs	D	32
Schedule E - Summary Of Allocation Basis	E	47
Building Use Charge		
Detail		
Page #		
Narrative	1.1	51
Schedule .2 - Detail Costs To Be Allocated.	1.2	52
Schedule .3 - Costs To Be Allocated By Activity.	1.3	53
Schedule .4 - Detail Activity Allocations-Courthouse	1.4.1	55
Schedule .4 - Detail Activity Allocations-Parks & Rec	1.4.2	56
Schedule .4 - Detail Activity Allocations-Radio Tower	1.4.3	57
Schedule .4 - Detail Activity Allocations-Juvenile Home	1.4.4	58
Schedule .4 - Detail Activity Allocations-Law Enf Fac	1.4.5	59
Schedule .4 - Detail Activity Allocations-Lake Lamont	1.4.6	60
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	1.4.7	61
Schedule .4 - Detail Activity Allocations-Admin Bldg	1.4.8	62
Schedule .5 - Allocation Summary	1.5	63
Equipment Use Charge		
Detail		
Page #		
Narrative	2.1	67
Schedule .2 - Detail Costs To Be Allocated.	2.2	68
Schedule .3 - Costs To Be Allocated By Activity.	2.3	69
Schedule .4 - Detail Activity Allocations-Equip Use Chrg	2.4.1	70
Schedule .4 - Detail Activity Allocations-Expendable Impv	2.4.2	71
Schedule .5 - Allocation Summary	2.5	72
Insurance		
Detail		
Page #		
Narrative	3.1	73
Schedule .2 - Detail Costs To Be Allocated.	3.2	74
Schedule .3 - Costs To Be Allocated By Activity.	3.3	75
Schedule .4 - Detail Activity Allocations-General Liab	3.4.1	77
Schedule .4 - Detail Activity Allocations-Sheriff Liab	3.4.2	81
Schedule .4 - Detail Activity Allocations-Auto Insur.	3.4.3	82
Schedule .4 - Detail Activity Allocations-Property Insur.	3.4.4	83
Schedule .4 - Detail Activity Allocations-Specific Claims	3.4.5	84
Schedule .5 - Allocation Summary	3.5	85

Based On The Year Ended December 31, 2013

Table of Contents

	Detail	Page #
Insurance - Property		
Narrative	4.1	89
Schedule .2 - Detail Costs To Be Allocated.	4.2	90
Schedule .3 - Costs To Be Allocated By Activity.	4.3	91
Schedule .4 - Detail Activity Allocations-Courthouse	4.4.1	93
Schedule .4 - Detail Activity Allocations-Juvenile Home	4.4.2	94
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	4.4.3	95
Schedule .4 - Detail Activity Allocations-Admin. Building	4.4.4	96
Schedule .4 - Detail Activity Allocations-Law Enf Center	4.4.5	97
Schedule .5 - Allocation Summary	4.5	98
Termination Payoff		
Narrative	5.1	100
Schedule .2 - Detail Costs To Be Allocated.	5.2	101
Schedule .3 - Costs To Be Allocated By Activity.	5.3	102
Schedule .4 - Detail Activity Allocations-Sick & Vac Pay	5.4.1	103
Schedule .5 - Allocation Summary	5.5	107
Finance Department		
Narrative	6.1	110
Schedule .2 - Detail Costs To Be Allocated.	6.2	111
Schedule .3 - Costs To Be Allocated By Activity.	6.3	112
Schedule .4 - Detail Activity Allocations-Accounting Serv	6.4.1	118
Schedule .4 - Detail Activity Allocations-Non-HCS Funds	6.4.2	124
Schedule .4 - Detail Activity Allocations-Payroll	6.4.3	125
Schedule .4 - Detail Activity Allocations-Retire System	6.4.4	129
Schedule .4 - Detail Activity Allocations-Audit Services	6.4.5	130
Schedule .4 - Detail Activity Allocations-Dept Support	6.4.6	136
Schedule .4 - Detail Activity Allocations-Grant Accountng	6.4.7	137
Schedule .4 - Detail Activity Allocations-Purchasing	6.4.8	139
Schedule .4 - Detail Activity Allocations-Bids / RFP's	6.4.9	142
Schedule .4 - Detail Activity Allocations-Fixed Assets	6.4.10	143
Schedule .4 - Detail Activity Allocations-Building Auth.	6.4.11	145
Schedule .4 - Detail Activity Allocations-P-Card	6.4.12	146
Schedule .4 - Detail Activity Allocations-Cell Phones	6.4.13	150
Schedule .5 - Allocation Summary	6.5	152

Based On The Year Ended December 31, 2013

Table of Contents

	Detail	Page #
Building & Grounds Department		
Narrative	7.1	162
Schedule .2 - Detail Costs To Be Allocated.	7.2	163
Schedule .3 - Costs To Be Allocated By Activity.	7.3	164
Schedule .4 - Detail Activity Allocations-Admin Bldg	7.4.1	170
Schedule .4 - Detail Activity Allocations-Gull Rd CH	7.4.2	171
Schedule .4 - Detail Activity Allocations-Law Enf Fac.	7.4.3	172
Schedule .4 - Detail Activity Allocations-Court House	7.4.4	173
Schedule .4 - Detail Activity Allocations-Juvenile Home	7.4.5	174
Schedule .4 - Detail Activity Allocations-Central Garage	7.4.6	175
Schedule .4 - Detail Activity Allocations-Airport	7.4.7	176
Schedule .4 - Detail Activity Allocations-Parks	7.4.8	177
Schedule .4 - Detail Activity Allocations-Lake Lamont	7.4.9	178
Schedule .4 - Detail Activity Allocations-Nazareth bldg	7.4.10	179
Schedule .4 - Detail Activity Allocations-Crosstown	7.4.11	180
Schedule .4 - Detail Activity Allocations-Animal Shelter	7.4.12	181
Schedule .5 - Allocation Summary	7.5	182
Utilities		
Narrative	8.1	186
Schedule .2 - Detail Costs To Be Allocated.	8.2	187
Schedule .3 - Costs To Be Allocated By Activity.	8.3	188
Schedule .4 - Detail Activity Allocations-Admin Bldg	8.4.1	190
Schedule .4 - Detail Activity Allocations-Gull Rd CH	8.4.2	191
Schedule .4 - Detail Activity Allocations-Center Bldg	8.4.3	192
Schedule .4 - Detail Activity Allocations-Law Enf Bldg	8.4.4	193
Schedule .4 - Detail Activity Allocations-Court House	8.4.5	194
Schedule .4 - Detail Activity Allocations-Lake Lamont	8.4.6	195
Schedule .5 - Allocation Summary	8.5	196
Security		
Narrative	9.1	198
Schedule .2 - Detail Costs To Be Allocated.	9.2	199
Schedule .3 - Costs To Be Allocated By Activity.	9.3	200
Schedule .4 - Detail Activity Allocations-Mi. Ave. CH	9.4.1	202
Schedule .4 - Detail Activity Allocations-Admin Building	9.4.2	203
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	9.4.3	204
Schedule .4 - Detail Activity Allocations-Crosstown	9.4.4	205
Schedule .5 - Allocation Summary	9.5	206

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Table of Contents

	Detail	Page #
County Administration Dept		
Narrative	10.1	208
Schedule .2 - Detail Costs To Be Allocated.	10.2	209
Schedule .3 - Costs To Be Allocated By Activity.	10.3	210
Schedule .4 - Detail Activity Allocations-County Admin	10.4.1	212
Schedule .4 - Detail Activity Allocations-Legal Services	10.4.2	216
Schedule .5 - Allocation Summary.	10.5	217
Information Systems		
Narrative	11.1	221
Schedule .2 - Detail Costs To Be Allocated.	11.2	222
Schedule .3 - Costs To Be Allocated By Activity.	11.3	223
Schedule .4 - Detail Activity Allocations-Info Sys Supprt	11.4.1	224
Schedule .5 - Allocation Summary.	11.5	227
Legal Services Department		
Narrative	12.1	230
Schedule .2 - Detail Costs To Be Allocated.	12.2	231
Schedule .3 - Costs To Be Allocated By Activity.	12.3	232
Schedule .4 - Detail Activity Allocations-Civil Counsel	12.4.1	234
Schedule .4 - Detail Activity Allocations-Retirement Sys	12.4.2	238
Schedule .4 - Detail Activity Allocations-Jail Constr.	12.4.3	239
Schedule .5 - Allocation Summary.	12.5	240
Human Resources		
Narrative	13.1	244
Schedule .2 - Detail Costs To Be Allocated.	13.2	245
Schedule .3 - Costs To Be Allocated By Activity.	13.3	246
Schedule .4 - Detail Activity Allocations-Personnel Admin	13.4.1	248
Schedule .4 - Detail Activity Allocations-OPEB	13.4.2	252
Schedule .4 - Detail Activity Allocations-Labor Relations	13.4.3	253
Schedule .5 - Allocation Summary.	13.5	255
Treasurer		
Narrative	14.1	259
Schedule .2 - Detail Costs To Be Allocated.	14.2	260
Schedule .3 - Costs To Be Allocated By Activity.	14.3	261
Schedule .4 - Detail Activity Allocations-Accounting	14.4.1	265
Schedule .4 - Detail Activity Allocations-Cash Rec Post	14.4.2	270
Schedule .4 - Detail Activity Allocations-Financial Audit	14.4.3	274
Schedule .5 - Allocation Summary.	14.5	280

Based On The Year Ended December 31, 2013

Table of Contents

	Detail	Page #
Health & Comm. Serv.		
Narrative	15.1	285
Schedule .2 - Detail Costs To Be Allocated.	15.2	286
Schedule .3 - Costs To Be Allocated By Activity.	15.3	287
Schedule .4 - Detail Activity Allocations-Prog Admin	15.4.1	293
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 1	15.4.2	295
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 2	15.4.3	297
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 3	15.4.4	299
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 4	15.4.5	300
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 5	15.4.6	301
Schedule .4 - Detail Activity Allocations-Contract Admin	15.4.7	303
Schedule .4 - Detail Activity Allocations-HCS Purch/AP	15.4.8	305
Schedule .4 - Detail Activity Allocations-HCS Cash Rec	15.4.9	307
Schedule .4 - Detail Activity Allocations-Billing/Reimb	15.4.10	309
Schedule .4 - Detail Activity Allocations-Specific Supt	15.4.11	310
Schedule .5 - Allocation Summary	15.5	311
Nazareth Facility		
Narrative	16.1	315
Schedule .2 - Detail Costs To Be Allocated.	16.2	316
Schedule .3 - Costs To Be Allocated By Activity.	16.3	317
Schedule .4 - Detail Activity Allocations-Nazareth Fac	16.4.1	318
Schedule .5 - Allocation Summary	16.5	320
CSA,MCHD,HPDP		
Narrative	17.1	322
Schedule .2 - Detail Costs To Be Allocated.	17.2	323
Schedule .3 - Costs To Be Allocated By Activity.	17.3	324
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(a)	17.4.1	328
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(b)	17.4.2	329
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(c)	17.4.3	330
Schedule .4 - Detail Activity Allocations-Prog Mgmt 2	17.4.4	331
Schedule .4 - Detail Activity Allocations-Prog Mgmt 3	17.4.5	332
Schedule .4 - Detail Activity Allocations-Clinical Supt.	17.4.6	333
Schedule .5 - Allocation Summary	17.5	334

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	4,303	80,051	37,662	24,554	0	0	0
Equipment Use Charge	0	0	0	2,129	3,320	0	0
Insurance	3,047	17,870	18,018	13,127	0	0	2,072
Insurance - Property	1,075	22,112	11,549	6,123	0	0	0
Termination Payoff	0	9,266	22,854	27,052	0	0	(11,931)
Finance Department	5,756	99,844	41,012	27,570	0	143	15,337
Building & Grounds	25,248	500,974	372,951	142,344	0	0	31,954
Utilities	6,259	104,182	57,319	35,142	0	0	0
Security	1,337	242,130	134,101	13,410	0	0	24,110
County Administration Dept	4,464	22,045	26,392	19,229	0	0	3,036
Information Systems	2,147	119,125	100,882	0	52,587	0	15,025
Legal Services Department	2,584	12,761	15,277	11,130	0	0	1,757
Human Resources	0	35,444	45,545	30,534	0	0	4,820
Treasurer	178	38,065	29,499	9,074	0	6	3,556
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	56,398	1,303,869	913,061	361,418	55,907	149	89,736
Roll Forward	0	0	0	47,652	(2,216)	0	0
Cost With Roll Forward	56,398	1,303,869	913,061	409,070	53,691	149	89,736
Adjustments	0	0	0	0	0	0	0
Proposed Costs	56,398	1,303,869	913,061	409,070	53,691	149	89,736



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Adult Probation	Family Coun Serv	Election	Clerk/ROD	Resource Develop	Equalization	Pros Atty
Building Use Charge	22,862	0	0	10,621	287	2,540	24,752
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	113	3,028	277	1,354	6,181
Insurance - Property	5,712	0	0	2,653	72	635	7,404
Termination Payoff	0	0	145	4,228	598	(11,155)	(4,195)
Finance Department	1,534	327	1,830	11,820	1,550	4,185	18,089
Building & Grounds	90,576	0	0	62,311	1,683	14,902	181,686
Utilities	33,250	0	0	15,447	417	3,694	36,325
Security	7,106	0	0	3,301	89	790	53,815
County Administration Dept	0	0	166	4,436	406	1,985	9,055
Information Systems	0	0	1,073	16,098	1,073	5,366	33,270
Legal Services Department	0	0	96	2,567	235	1,149	5,241
Human Resources	0	0	264	7,044	645	3,152	14,378
Treasurer	105	2,073	519	29,478	67	317	5,102
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	161,145	2,400	4,206	173,032	7,399	28,914	391,103
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	161,145	2,400	4,206	173,032	7,399	28,914	391,103
Adjustments	0	0	0	0	0	0	0
Proposed Costs	161,145	2,400	4,206	173,032	7,399	28,914	391,103



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	4,503	0	1,467	287	122,619	3,796	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	2,321	0	685	408	35,703	117,368	107,246
Insurance - Property	1,099	0	367	72	36,697	1,164	0
Termination Payoff	614	0	1,179	839	(37,896)	(61,596)	44,543
Finance Department	13,637	0	4,791	2,089	20,897	40,728	27,750
Building & Grounds	21,497	0	8,606	1,683	480,625	33,758	40,224
Utilities	4,905	0	2,134	417	370,070	5,778	0
Security	17,953	0	456	89	0	7,198	0
County Administration Dept	3,402	0	1,003	597	7,504	24,919	18,072
Information Systems	0	7,512	2,147	2,147	25,757	32,197	27,903
Legal Services Department	1,969	0	580	345	4,343	14,423	10,461
Human Resources	5,401	0	1,592	947	13,802	46,262	33,946
Treasurer	611	0	421	1,277	8,401	2,658	1,439
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	77,912	7,512	25,428	11,197	1,088,522	268,653	311,584
Roll Forward	30,548	0	0	0	0	0	0
Cost With Roll Forward	108,460	7,512	25,428	11,197	1,088,522	268,653	311,584
Adjustments	0	0	0	0	0	0	0
Proposed Costs	108,460	7,512	25,428	11,197	1,088,522	268,653	311,584



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	9,108	401	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	8,174	918	632	0	0	0	609
Insurance - Property	0	120	0	0	0	0	0
Termination Payoff	(4,507)	(23,768)	(12,518)	0	0	0	1,326
Finance Department	14,738	6,509	3,274	1,725	2,126	2,370	2,857
Building & Grounds	54,896	3,050	0	0	0	0	0
Utilities	12,648	1,212	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	3,092	755	925	0	0	0	892
Information Systems	16,098	4,292	2,147	1,073	0	0	5,366
Legal Services Department	1,790	437	536	0	0	0	516
Human Resources	5,256	1,257	1,469	0	0	0	1,417
Treasurer	20,867	437	187	890	322	336	208
Health & Comm. Serv.	0	0	11,694	17,456	3,921	2,139	0
Nazareth Facility	0	0	8,246	2,288	0	0	38,252
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	142,160	(4,380)	16,592	23,432	6,369	4,845	51,443
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	142,160	(4,380)	16,592	23,432	6,369	4,845	51,443
Adjustments	0	0	0	0	0	0	0
Proposed Costs	142,160	(4,380)	16,592	23,432	6,369	4,845	51,443



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Planning	Economic Develop	Employee Benefits	Law Enforce Fund	Technology Fund	Roads	Inmate Trust
Building Use Charge	2,754	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	13,073	0	0
Insurance	416	0	0	140,765	803	0	0
Insurance - Property	688	0	0	0	0	0	0
Termination Payoff	1,512	0	0	2,042	2,117	0	0
Finance Department	2,732	110	10,860	57,098	13,849	718	24
Building & Grounds	16,159	0	0	7,476	0	0	0
Utilities	4,006	0	0	0	0	0	0
Security	856	0	0	0	0	0	0
County Administration Dept	609	0	0	46,687	1,177	0	0
Information Systems	2,147	0	0	30,050	4,292	0	0
Legal Services Department	352	0	0	27,029	681	0	0
Human Resources	967	0	0	82,711	1,868	0	0
Treasurer	349	10	2,922	2,697	595	333	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	33,547	120	13,782	396,555	38,455	1,051	27
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	33,547	120	13,782	396,555	38,455	1,051	27
Adjustments	0	0	0	0	0	0	0
Proposed Costs	33,547	120	13,782	396,555	38,455	1,051	27



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Parks	KRV Trailway Prg	Special Parks	Access & Visitat	Wireless Emerg.	Drain Comm Grant	Health Admin
Building Use Charge	369,158	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	43,928	668	0	0	0	0	493
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	(3,684)	1,055	0	0	0	0	1,369
Finance Department	62,439	22,834	886	301	186	503	4,206
Building & Grounds	123,398	0	0	0	0	0	0
Utilities	239,801	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	9,968	978	0	0	0	0	722
Information Systems	6,439	3,220	0	0	0	0	4,292
Legal Services Department	5,769	566	0	0	0	0	418
Human Resources	16,750	1,553	0	0	0	0	1,147
Treasurer	25,116	1,551	49	53	85	71	372
Health & Comm. Serv.	0	0	0	0	0	0	(50,180)
Nazareth Facility	0	1,552	0	0	0	0	8,796
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	899,082	33,977	935	354	271	574	(28,365)
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	899,082	33,977	935	354	271	574	(28,365)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	899,082	33,977	935	354	271	574	(28,365)



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	H-Education	H-Oral Health	H-Laboratory	H-Vision/Hearing	H-Haz Waste	H-Clinical Serv	H-Comm. Disease
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	225	3,589	776	715	981	593	1,091
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	641	7,469	2,130	1,438	2,223	1,702	2,878
Finance Department	2,477	11,910	7,406	2,725	8,393	10,523	5,434
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	329	4,667	1,137	1,047	1,436	869	1,599
Information Systems	1,073	21,464	2,147	3,220	4,292	4,292	6,439
Legal Services Department	190	2,702	658	606	831	503	925
Human Resources	522	7,411	1,805	1,663	2,281	1,379	2,539
Treasurer	111	3,682	6,250	439	6,058	5,715	2,871
Health & Comm. Serv.	6,080	72,077	30,141	24,641	34,752	83,494	25,532
Nazareth Facility	1,998	25,788	46,184	6,059	0	17,311	11,071
CSA,MCHD,HPDP	0	75,575	0	7,911	0	156,812	133,036
Total Allocated	13,646	236,334	98,634	50,464	61,247	283,193	193,415
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	13,646	236,334	98,634	50,464	61,247	283,193	193,415
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,646	236,334	98,634	50,464	61,247	283,193	193,415



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	H-STD	H-Health Care Ac	H-HIV Counseling	H-Env Admin	H-Env FS&F	H-Env LW&W	Mental Health
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,338	0	277	781	2,150	1,375	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	(2,721)	0	617	2,075	5,474	1,258	0
Finance Department	5,664	11	2,280	2,945	8,909	6,822	0
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	1,960	0	406	1,145	3,149	2,013	0
Information Systems	5,366	0	2,147	5,366	8,586	6,439	0
Legal Services Department	1,135	0	235	662	1,823	1,165	0
Human Resources	3,112	0	645	1,817	5,001	3,196	0
Treasurer	2,735	0	91	318	11,844	11,657	0
Health & Comm. Serv.	35,550	0	5,709	16,489	50,593	31,653	0
Nazareth Facility	18,706	0	2,682	8,451	13,431	7,926	137,417
CSA,MCHD,HPDP	167,745	0	5,611	0	0	0	0
Total Allocated	240,590	11	20,700	40,049	110,960	73,504	137,417
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	240,590	11	20,700	40,049	110,960	73,504	137,417
Adjustments	0	0	0	0	0	0	0
Proposed Costs	240,590	11	20,700	40,049	110,960	73,504	137,417



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department**

Detail

Central Service Departments	Accomodation Tax	Dist Ct Grants	Male Drug Court	Womens Drug Ct.	WK Kellogg Found	DWI Drug Court	Dispro. Minority
Building Use Charge	0	0	1,045	590	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	864	488	277	0	0
Insurance - Property	0	0	320	181	0	0	0
Termination Payoff	0	0	1,893	1,007	815	0	0
Finance Department	4,507	2,863	11,129	8,687	8,658	7,818	3
Building & Grounds	0	0	8,041	4,545	0	0	0
Utilities	0	0	1,590	899	0	0	0
Security	0	0	1,980	1,120	0	0	0
County Administration Dept	0	0	1,266	714	406	0	0
Information Systems	0	0	4,292	2,147	3,220	0	0
Legal Services Department	0	0	733	413	235	0	0
Human Resources	0	0	2,052	1,134	760	0	0
Treasurer	4,111	173	957	885	443	1,607	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	8,618	3,036	36,162	22,810	14,814	9,425	6
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	8,618	3,036	36,162	22,810	14,814	9,425	6
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,618	3,036	36,162	22,810	14,814	9,425	6



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Browfield Redev	Emerg Prep Bio	Swift & Sure	Homeland Sec. Gt.	Haz Mat Team	ROD Automation	Local Corr.Offc.
Building Use Charge	0	0	0	627	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	357	55	6,103	0	191	0
Insurance - Property	0	0	0	188	0	0	0
Termination Payoff	0	844	0	(769)	0	385	0
Finance Department	881	4,678	2,919	5,134	1,093	6,271	766
Building & Grounds	0	0	0	2,453	0	0	0
Utilities	0	0	0	1,898	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	523	81	678	0	280	0
Information Systems	0	2,147	0	1,073	0	8,586	0
Legal Services Department	0	303	47	393	0	162	0
Human Resources	0	831	129	1,076	0	445	0
Treasurer	171	351	130	253	167	2,730	172
Health & Comm. Serv.	0	11,183	0	0	0	0	0
Nazareth Facility	0	2,860	0	0	0	0	0
CSA,MCHD,HPDP	0	10,452	0	0	0	0	0
Total Allocated	1,052	34,529	3,361	19,107	1,260	19,050	938
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,052	34,529	3,361	19,107	1,260	19,050	938
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,052	34,529	3,361	19,107	1,260	19,050	938



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	COPS Grant	Drug Law Enforce	Law Library	Victim Advocacy	Crime Victim Rts	Area Agency Ag.	CFI AAA Custom Care
Building Use Charge	0	0	0	189	635	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	0	277	693	1,504	3
Insurance - Property	0	0	0	58	181	0	0
Termination Payoff	0	0	0	648	1,831	4,008	4
Finance Department	40	674	47	2,195	2,896	17,190	483
Building & Grounds	0	0	0	1,456	4,256	0	0
Utilities	0	0	0	288	870	0	0
Security	0	0	0	359	1,700	0	0
County Administration Dept	0	0	0	406	1,015	2,204	4
Information Systems	0	0	0	1,073	2,147	6,439	0
Legal Services Department	0	0	0	235	587	1,276	2
Human Resources	0	0	0	645	1,611	3,500	6
Treasurer	0	83	10	154	116	2,899	118
Health & Comm. Serv.	0	0	0	0	0	71,069	189
Nazareth Facility	0	0	0	0	0	11,920	9
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	40	757	57	7,983	18,538	122,009	818
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	40	757	57	7,983	18,538	122,009	818
Adjustments	0	0	0	0	0	0	0
Proposed Costs	40	757	57	7,983	18,538	122,009	818



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	CFI Pass Program	CFI Admin	CFI Care Mgmt	CFI Case Coord	CFI Veterans	CFI Thome Grant	Safe Comm. Grant
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	55	499	1,000	22	6	44	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	130	1,263	2,213	55	13	83	0
Finance Department	1,018	3,326	8,002	2,638	1,375	492	701
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	81	731	1,465	33	8	65	0
Information Systems	0	2,147	5,366	0	0	0	0
Legal Services Department	47	423	848	19	5	37	0
Human Resources	129	1,160	2,327	51	13	103	0
Treasurer	128	179	744	316	221	51	69
Health & Comm. Serv.	1,273	10,562	31,412	3,170	764	1,076	0
Nazareth Facility	355	2,856	5,817	151	31	599	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	3,216	23,146	59,194	6,455	2,436	2,550	770
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,216	23,146	59,194	6,455	2,436	2,550	770
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,216	23,146	59,194	6,455	2,436	2,550	770



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department**

Detail

Central Service Departments	KCSD Grants	F.I.A.	CC-Juvenile Home	CC-J.H. Bldg Depr	CC-In Home Care	CC-Foster Care	CC-Intens Learn
Building Use Charge	0	0	0	506,854	1,760	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	17,555	0	1,770	0	277
Insurance - Property	0	0	28,080	0	429	0	0
Termination Payoff	11	0	24,251	0	4,897	0	385
Finance Department	2,372	185	39,842	0	3,873	3,660	1,169
Building & Grounds	0	0	226,500	0	8,272	0	0
Utilities	0	0	0	0	1,873	0	0
Security	0	0	0	0	7,458	0	0
County Administration Dept	0	0	23,945	0	2,594	0	406
Information Systems	0	0	22,537	0	7,512	0	0
Legal Services Department	0	0	13,860	0	1,501	0	235
Human Resources	0	0	43,106	0	4,659	0	760
Treasurer	91	155	4,538	0	190	512	79
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	2,474	340	444,214	506,854	46,788	4,172	3,311
Roll Forward	0	0	67,052	0	14,923	676	761
Cost With Roll Forward	2,474	340	511,266	506,854	61,711	4,848	4,072
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,474	340	511,266	506,854	61,711	4,848	4,072



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	60,135	956	471	1,469	286	0	238
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	1,940	685	529	1,142	260	0	156
Insurance - Property	3,332	233	115	358	70	0	58
Termination Payoff	(38,876)	2,196	1,506	(7,335)	729	0	(683)
Finance Department	4,649	2,637	1,261	2,701	1,235	131	1,501
Building & Grounds	26,672	4,493	2,216	6,905	1,346	0	1,118
Utilities	0	1,017	502	1,563	305	0	254
Security	0	4,051	1,998	6,226	1,213	0	1,008
County Administration Dept	2,841	1,003	775	1,672	381	0	228
Information Systems	10,733	3,220	1,073	1,073	1,073	0	0
Legal Services Department	1,644	580	448	968	221	0	132
Human Resources	5,203	1,801	1,346	3,088	713	0	361
Treasurer	179	198	52	145	69	15	131
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	78,452	23,070	12,292	19,975	7,901	146	4,502
Roll Forward	14,819	(10)	609	(8,518)	(116)	125	0
Cost With Roll Forward	93,271	23,060	12,901	11,457	7,785	271	4,502
Adjustments	0	0	0	0	0	0	0
Proposed Costs	93,271	23,060	12,901	11,457	7,785	271	4,502



**Kalamazoo County, Michigan
 Cost Allocation Plan
 Based On The Year Ended December 31, 2013
 Allocated Costs By Department**

Detail

Central Service Departments	CC-Welfare	Vet's Trust	Healthy Start	AIDS Coun & Test	MICEHV	Nurse Family	MCIR
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	0	2,447	416	0	1,524	853
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	2,488	993	0	4,417	1,602
Finance Department	476	1,031	14,831	2,655	147	7,809	4,070
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	3,584	609	0	2,232	1,250
Information Systems	0	0	9,659	1,073	0	7,512	4,292
Legal Services Department	0	0	2,074	352	0	1,292	724
Human Resources	0	0	5,690	967	0	3,544	1,984
Treasurer	167	300	1,092	243	73	584	261
Health & Comm. Serv.	0	1,474	53,378	8,769	1,339	36,773	18,088
Nazareth Facility	0	0	11,156	4,315	0	7,991	3,261
CSA,MCHD,HPDP	0	0	35,040	9,738	1,432	28,918	18,156
Total Allocated	643	2,805	141,439	30,130	2,991	102,596	54,541
Roll Forward	(114)	0	0	0	0	0	0
Cost With Roll Forward	529	2,805	141,439	30,130	2,991	102,596	54,541
Adjustments	0	0	0	0	0	0	0
Proposed Costs	529	2,805	141,439	30,130	2,991	102,596	54,541



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	CSHCS	BCCCP Coord.	BCCCP Komen	BCCCP Pink Sat	IAP	Clean Sweep Pest	W.I.C.
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	751	858	0	0	441	0	1,962
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,846	1,942	0	0	1,407	0	3,714
Finance Department	3,473	4,282	8,015	1,319	3,822	252	6,478
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	1,100	1,258	0	0	645	0	2,873
Information Systems	3,220	3,220	0	0	2,147	0	10,733
Legal Services Department	637	728	0	0	374	0	1,663
Human Resources	1,746	1,998	0	0	1,025	0	4,563
Treasurer	339	529	1,083	202	529	40	390
Health & Comm. Serv.	16,205	18,011	7,991	1,523	11,164	533	38,820
Nazareth Facility	6,378	6,294	0	0	1,874	0	29,142
CSA,MCHD,HPDP	10,767	16,986	3,226	597	48,948	0	26,089
Total Allocated	46,462	56,106	20,315	3,641	72,376	825	126,427
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	46,462	56,106	20,315	3,641	72,376	825	126,427
Adjustments	0	0	0	0	0	0	0
Proposed Costs	46,462	56,106	20,315	3,641	72,376	825	126,427



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Marine Safety	Sheriff Rd Pat	Comm Corrections	Survey & Remonum	J.T.P.A.	Jail 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	2,731	3,731	3,790	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	21	1,927	4,184	0	0	0	0
Finance Department	1,459	2,311	31,288	2,056	5,474	9,684	1,389
Building & Grounds	77	0	591	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	243	812	3,783	0	0	0	0
Information Systems	0	0	11,805	0	0	0	0
Legal Services Department	141	470	2,190	0	0	12,809	0
Human Resources	386	1,520	6,044	0	0	0	0
Treasurer	45	89	2,243	73	1,274	123	95
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	5,103	10,860	65,918	2,129	6,748	22,616	1,484
Roll Forward	0	0	0	(662)	0	0	0
Cost With Roll Forward	5,103	10,860	65,918	1,467	6,748	22,616	1,484
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,103	10,860	65,918	1,467	6,748	22,616	1,484



**Kalamazoo County, Michigan
 Cost Allocation Plan
 Based On The Year Ended December 31, 2013
 Allocated Costs By Department**

Detail

Central Service Departments	Prop Tax Foreclosure	Airport	DTRF	Central Stores	Drain Eq Revolv	Retirement	OPEB
Building Use Charge	0	0	0	2,092	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Insurance	0	9,229	0	987	0	0	0
Insurance - Property	0	0	0	523	0	0	0
Termination Payoff	0	5,771	0	(240)	0	0	0
Finance Department	4,648	48,443	2,453	15,129	26	76,115	19,153
Building & Grounds	0	39,072	0	12,276	0	0	0
Utilities	0	0	0	3,043	0	0	0
Security	0	0	0	650	0	0	0
County Administration Dept	0	9,387	0	856	0	0	0
Information Systems	0	12,878	0	1,073	0	0	0
Legal Services Department	0	5,433	0	496	0	1,602	0
Human Resources	0	16,874	0	1,569	0	0	2,901
Treasurer	2,904	11,426	3,502	1,965	3	45	5,048
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	7,552	158,513	5,955	40,419	29	77,762	27,102
Roll Forward	0	0	0	0	0	4,976	5,916
Cost With Roll Forward	7,552	158,513	5,955	40,419	29	82,738	33,018
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,552	158,513	5,955	40,419	29	82,738	33,018



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	36	22	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	108	57	0	0	0
Finance Department	711	11	747	504	1,172	612	898
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	53	33	0	0	0
Information Systems	0	0	0	0	0	0	0
Legal Services Department	0	0	30	19	0	0	0
Human Resources	0	0	84	51	0	0	0
Treasurer	2,531	0	72	25	164	135	208
Health & Comm. Serv.	0	0	693	419	3,200	1,327	3,419
Nazareth Facility	0	0	277	149	0	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	3,242	11	2,100	1,279	4,536	2,074	4,525
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,242	11	2,100	1,279	4,536	2,074	4,525
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,242	11	2,100	1,279	4,536	2,074	4,525



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Weather DHS	CSBG	Head Start	F&N Grant	Non Allocated	SubTotal	Direct Billed
Building Use Charge	0	0	0	0	5,589	1,304,661	0
Equipment Use Charge	0	0	0	0	0	18,522	0
Insurance	219	1,967	11,897	0	1,248	621,976	0
Insurance - Property	0	0	0	0	1,396	133,064	0
Termination Payoff	493	(32,024)	0	0	0	(25,117)	584,940
Finance Department	5,234	10,928	37,350	14	4,605	1,137,507	0
Building & Grounds	0	0	0	0	3,021	2,569,311	73,317
Utilities	0	0	0	0	8,128	955,236	0
Security	0	0	0	0	1,737	536,241	0
County Administration Dept	320	2,881	17,427	0	0	325,424	0
Information Systems	1,073	10,733	13,952	0	0	773,784	0
Legal Services Department	185	1,668	10,087	0	0	202,775	0
Human Resources	509	4,575	30,279	0	0	552,860	0
Treasurer	521	936	2,408	3	2,738	310,073	0
Health & Comm. Serv.	8,581	40,514	214,435	0	0	1,019,095	65,268
Nazareth Facility	965	16,308	21,260	0	399	490,525	0
CSA,MCHD,HPDP	0	0	0	0	0	757,039	0
Total Allocated	18,100	58,486	359,095	17	28,861	11,682,976	723,525
Roll Forward	0	0	0	0	0	176,421	0
Cost With Roll Forward	18,100	58,486	359,095	17	28,861	11,859,397	723,525
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,100	58,486	359,095	17	28,861	11,859,397	723,525



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Unallocated	Total
Building Use Charge	0	1,304,661
Equipment Use Charge	0	18,522
Insurance	0	621,976
Insurance - Property	0	133,064
Termination Payoff	0	559,823
Finance Department	0	1,137,507
Building & Grounds	0	2,642,628
Utilities	0	955,236
Security	0	536,241
County Administration Dept	245,027	570,451
Information Systems	0	773,784
Legal Services Department	16,011	218,786
Human Resources	0	552,860
Treasurer	506,873	816,946
Health & Comm. Serv.	0	1,084,363
Nazareth Facility	0	490,525
CSA,MCHD,HPDP	0	757,039
Total Allocated	<u>767,911</u>	<u>13,174,412</u>
Roll Forward	0	176,421
Cost With Roll Forward	<u>767,911</u>	<u>13,350,833</u>
Adjustments	0	0
Proposed Costs	<u><u>767,911</u></u>	<u><u>13,350,833</u></u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Commission	56,398	0	0	56,398	0	56,398
Circuit Court	1,303,869	0	0	1,303,869	0	1,303,869
District Court	913,061	0	0	913,061	0	913,061
Friend of Court	361,418	313,766	47,652	409,070	0	409,070
FOC-Direct DP	55,907	58,123	(2,216)	53,691	0	53,691
Jury Board	149	0	0	149	0	149
Probate Court	89,736	0	0	89,736	0	89,736
Adult Probation	161,145	0	0	161,145	0	161,145
Family Coun Serv	2,400	0	0	2,400	0	2,400
Election	4,206	0	0	4,206	0	4,206
Clerk/ROD	173,032	0	0	173,032	0	173,032
Resource Develop	7,399	0	0	7,399	0	7,399
Equalization	28,914	0	0	28,914	0	28,914
Pros Atty	391,103	0	0	391,103	0	391,103
Pros Atty C.R.P.	77,912	47,364	30,548	108,460	0	108,460
P.A. CRP - DP	7,512	0	0	7,512	0	7,512
Drain Comm	25,428	0	0	25,428	0	25,428
Soil & Erosion	11,197	0	0	11,197	0	11,197
Sheriff Admin	1,088,522	0	0	1,088,522	0	1,088,522
Sheriff Jail	268,653	0	0	268,653	0	268,653
Sheriff Field Oper	311,584	0	0	311,584	0	311,584
Animal Control	142,160	0	0	142,160	0	142,160
Emergency Mgmt.	(4,380)	0	0	(4,380)	0	(4,380)
Veterans Affairs	16,592	0	0	16,592	0	16,592
Medical Exam	23,432	0	0	23,432	0	23,432
Veterans Burial	6,369	0	0	6,369	0	6,369
Sold/Sail Relief	4,845	0	0	4,845	0	4,845
MSU Extension	51,443	0	0	51,443	0	51,443
Planning	33,547	0	0	33,547	0	33,547
Economic Develop	120	0	0	120	0	120
Employee Benefits	13,782	0	0	13,782	0	13,782
Law Enforce Fund	396,555	0	0	396,555	0	396,555
Technology Fund	38,455	0	0	38,455	0	38,455
Roads	1,051	0	0	1,051	0	1,051



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Inmate Trust	27	0	0	27	0	27
Parks	899,082	0	0	899,082	0	899,082
KRV Trailway Prg	33,977	0	0	33,977	0	33,977
Special Parks	935	0	0	935	0	935
Access & Visitat	354	0	0	354	0	354
Wireless Emerg.	271	0	0	271	0	271
Drain Comm Grant	574	0	0	574	0	574
Health Admin	(28,365)	0	0	(28,365)	0	(28,365)
H-Education	13,646	0	0	13,646	0	13,646
H-Oral Health	236,334	0	0	236,334	0	236,334
H-Laboratory	98,634	0	0	98,634	0	98,634
H-Vision/Hearing	50,464	0	0	50,464	0	50,464
H-Haz Waste	61,247	0	0	61,247	0	61,247
H-Clinical Serv	283,193	0	0	283,193	0	283,193
H-Comm. Disease	193,415	0	0	193,415	0	193,415
H-STD	240,590	0	0	240,590	0	240,590
H-Health Care Ac	11	0	0	11	0	11
H-HIV Counseling	20,700	0	0	20,700	0	20,700
H-Env Admin	40,049	0	0	40,049	0	40,049
H-Env FS&F	110,960	0	0	110,960	0	110,960
H-Env LW&W	73,504	0	0	73,504	0	73,504
Mental Health	137,417	0	0	137,417	0	137,417
Accomodation Tax	8,618	0	0	8,618	0	8,618
Dist Ct Grants	3,036	0	0	3,036	0	3,036
Male Drug Court	36,162	0	0	36,162	0	36,162
Womens Drug Ct.	22,810	0	0	22,810	0	22,810
WK Kellogg Found	14,814	0	0	14,814	0	14,814
DWI Drug Court	9,425	0	0	9,425	0	9,425
Dispro. Minority	6	0	0	6	0	6
Browfield Redevel	1,052	0	0	1,052	0	1,052
Emerg Prep Bio	34,529	0	0	34,529	0	34,529
Swift & Sure	3,361	0	0	3,361	0	3,361
Homeland Sec. Gt.	19,107	0	0	19,107	0	19,107
Haz Mat Team	1,260	0	0	1,260	0	1,260



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
ROD Automation	19,050	0	0	19,050	0	19,050
Local Corr.Offc.	938	0	0	938	0	938
COPS Grant	40	0	0	40	0	40
Drug Law Enforce	757	0	0	757	0	757
Law Library	57	0	0	57	0	57
Victim Advocacy	7,983	0	0	7,983	0	7,983
Crime Victim Rts	18,538	0	0	18,538	0	18,538
Area Agency Ag.	122,009	0	0	122,009	0	122,009
CFI AAA Custom Care	818	0	0	818	0	818
CFI Pass Program	3,216	0	0	3,216	0	3,216
CFI Admin	23,146	0	0	23,146	0	23,146
CFI Care Mgmt	59,194	0	0	59,194	0	59,194
CFI Case Coord	6,455	0	0	6,455	0	6,455
CFI Veterans	2,436	0	0	2,436	0	2,436
CFI Thome Grant	2,550	0	0	2,550	0	2,550
Safe Comm. Grant	770	0	0	770	0	770
KCSD Grants	2,474	0	0	2,474	0	2,474
F.I.A.	340	0	0	340	0	340
CC-Juvenile Home	444,214	377,162	67,052	511,266	0	511,266
CC-J.H. Bldg Depr	506,854	0	0	506,854	0	506,854
CC-In Home Care	46,788	31,865	14,923	61,711	0	61,711
CC-Foster Care	4,172	3,496	676	4,848	0	4,848
CC-Intens Learn	3,311	2,550	761	4,072	0	4,072
CC-Day Treatment	78,452	63,633	14,819	93,271	0	93,271
CC-Juve Drug Ct	23,070	23,080	(10)	23,060	0	23,060
CC-Restitution	12,292	11,683	609	12,901	0	12,901
CC-Intake Assess	19,975	28,493	(8,518)	11,457	0	11,457
CC-CASA	7,901	8,017	(116)	7,785	0	7,785
CC-Waivers	146	21	125	271	0	271
CC-FI Treatment Ct.	4,502	0	0	4,502	0	4,502
CC-Welfare	643	757	(114)	529	0	529
Vet's Trust	2,805	0	0	2,805	0	2,805
Healthy Start	141,439	0	0	141,439	0	141,439
AIDS Coun & Test	30,130	0	0	30,130	0	30,130



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
MICEHV	2,991	0	0	2,991	0	2,991
Nurse Family	102,596	0	0	102,596	0	102,596
MCIR	54,541	0	0	54,541	0	54,541
CSHCS	46,462	0	0	46,462	0	46,462
BCCCP Coord.	56,106	0	0	56,106	0	56,106
BCCCP Komen	20,315	0	0	20,315	0	20,315
BCCCP Pink Sat	3,641	0	0	3,641	0	3,641
IAP	72,376	0	0	72,376	0	72,376
Clean Sweep Pest	825	0	0	825	0	825
W.I.C.	126,427	0	0	126,427	0	126,427
Marine Safety	5,103	0	0	5,103	0	5,103
Sheriff Rd Pat	10,860	0	0	10,860	0	10,860
Comm Corrections	65,918	0	0	65,918	0	65,918
Survey & Remonum	2,129	2,791	(662)	1,467	0	1,467
J.T.P.A.	6,748	0	0	6,748	0	6,748
Jail Constr.	22,616	0	0	22,616	0	22,616
Juve Home Bldg P	1,484	0	0	1,484	0	1,484
Prop Tax Foreclosure	7,552	0	0	7,552	0	7,552
Airport	158,513	0	0	158,513	0	158,513
DTRF	5,955	0	0	5,955	0	5,955
Central Stores	40,419	0	0	40,419	0	40,419
Drain Eq Revolv	29	0	0	29	0	29
Retirement	77,762	72,786	4,976	82,738	0	82,738
OPEB	27,102	21,186	5,916	33,018	0	33,018
Inmates Trust	3,242	0	0	3,242	0	3,242
Walk for Warmth	11	0	0	11	0	11
LIHEAP	2,100	0	0	2,100	0	2,100
CDBG Housing	1,279	0	0	1,279	0	1,279
Emerg Needs EAP	4,536	0	0	4,536	0	4,536
Emerg Needs LCA	2,074	0	0	2,074	0	2,074
Weather Energy Opt	4,525	0	0	4,525	0	4,525
Weather DHS	18,100	0	0	18,100	0	18,100
CSBG	58,486	0	0	58,486	0	58,486
Head Start	359,095	0	0	359,095	0	359,095



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
F&N Grant	17	0	0	17	0	17
Non Allocated	28,861	0	0	28,861	0	28,861
SubTotal	11,682,976	1,066,773	176,421	11,859,397	0	11,859,397
Direct Billed	723,525					723,525
Unallocated	767,911					767,911
Total	13,174,412					13,350,833



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	1,348,832	
Equipment Use Charge	0	860,652	
Insurance	834,261	(5,806)	
Insurance - Property	0	0	
Termination Payoff	0	584,940	
Finance Department	1,240,603	(183)	
Building & Grounds Department	2,251,570	(7,642)	
Utilities	1,007,187	0	
Security	520,836	0	
County Administration Dept	511,399	2,306	
Information Systems	809,479	0	
Legal Services Department	195,797	(776)	
Human Resources	596,918	(6)	
Treasurer	725,182	0	
Health & Comm. Serv.	995,508	65,260	
Nazareth Facility	0	0	
CSA,MCHD,HPDP	638,095	0	
Commission			56,398
Circuit Court			1,303,869
District Court			913,061
Friend of Court			361,418
FOC-Direct DP			55,907
Jury Board			149
Probate Court			89,736
Adult Probation			161,145
Family Coun Serv			2,400
Election			4,206
Clerk/ROD			173,032
Resource Develop			7,399
Equalization			28,914
Pros Atty			391,103
Pros Atty C.R.P.			77,912
P.A. CRP - DP			7,512
Drain Comm			25,428
Soil & Erosion			11,197
Sheriff Admin			1,088,522

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Sheriff Jail			268,653
Sheriff Field Oper			311,584
Animal Control			142,160
Emergency Mgmt.		(4,380)
Veterans Affairs			16,592
Medical Exam			23,432
Veterans Burial			6,369
Sold/Sail Relief			4,845
MSU Extension			51,443
Planning			33,547
Economic Develop			120
Employee Benefits			13,782
Law Enforce Fund			396,555
Technology Fund			38,455
Roads			1,051
Inmate Trust			27
Parks			899,082
KRV Trailway Prg			33,977
Special Parks			935
Access & Visitat			354
Wireless Emerg.			271
Drain Comm Grant			574
Health Admin		(28,365)
H-Education			13,646
H-Oral Health			236,334
H-Laboratory			98,634
H-Vision/Hearing			50,464
H-Haz Waste			61,247
H-Clinical Serv			283,193
H-Comm. Disease			193,415
H-STD			240,590
H-Health Care Ac			11
H-HIV Counseling			20,700
H-Env Admin			40,049
H-Env FS&F			110,960
H-Env LW&W			73,504

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Mental Health			137,417
Accomodation Tax			8,618
Dist Ct Grants			3,036
Male Drug Court			36,162
Womens Drug Ct.			22,810
WK Kellogg Found			14,814
DWI Drug Court			9,425
Dispro. Minority			6
Browfield Redev			1,052
Emerg Prep Bio			34,529
Swift & Sure			3,361
Homeland Sec. Gt.			19,107
Haz Mat Team			1,260
ROD Automation			19,050
Local Corr.Offc.			938
COPS Grant			40
Drug Law Enforce			757
Law Library			57
Victim Advocacy			7,983
Crime Victim Rts			18,538
Area Agency Ag.			122,009
CFI AAA Custom Care			818
CFI Pass Program			3,216
CFI Admin			23,146
CFI Care Mgmt			59,194
CFI Case Coord			6,455
CFI Veterans			2,436
CFI Thome Grant			2,550
Safe Comm. Grant			770
KCSD Grants			2,474
F.I.A.			340
CC-Juvenile Home			444,214
CC-J.H. Bldg Depr			506,854
CC-In Home Care			46,788
CC-Foster Care			4,172
CC-Intens Learn			3,311

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
CC-Day Treatment			78,452
CC-Juve Drug Ct			23,070
CC-Restitution			12,292
CC-Intake Assess			19,975
CC-CASA			7,901
CC-Waivers			146
CC-FI Treatment Ct.			4,502
CC-Welfare			643
Vet's Trust			2,805
Healthy Start			141,439
AIDS Coun & Test			30,130
MICEHV			2,991
Nurse Family			102,596
MCIR			54,541
CSHCS			46,462
BCCCP Coord.			56,106
BCCCP Komen			20,315
BCCCP Pink Sat			3,641
IAP			72,376
Clean Sweep Pest			825
W.I.C.			126,427
Marine Safety			5,103
Sheriff Rd Pat			10,860
Comm Corrections			65,918
Survey & Remonum			2,129
J.T.P.A.			6,748
Jail Constr.			22,616
Juve Home Bldg P			1,484
Prop Tax Foreclosure			7,552
Airport			158,513
DTRF			5,955
Central Stores			40,419
Drain Eq Revolv			29
Retirement			77,762
OPEB			27,102
Inmates Trust			3,242

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Walk for Warmth			11	
LIHEAP			2,100	
CDBG Housing			1,279	
Emerg Needs EAP			4,536	
Emerg Needs LCA			2,074	
Weather Energy Opt			4,525	
Weather DHS			18,100	
CSBG			58,486	
Head Start			359,095	
F&N Grant			17	
Non Allocated			28,861	
Direct Billed Total			723,525	
Unallocated Total			767,911	
Totals	10,326,835	2,847,577	13,174,412	Deviation 0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	(1,348,832)	0	0	0	0	0	0
Equipment Use Charge	0	(860,652)	0	0	0	0	0
Insurance	0	0	(829,475)	0	0	749	0
Insurance - Property	0	0	140,922	(140,922)	0	0	0
Termination Payoff	0	0	0	0	(584,971)	31	0
Finance Department	6,218	3,507	3,685	1,553	10,798	(1,343,488)	34,889
Building & Grounds	16,600	811,418	18,735	970	11,285	65,563	(3,255,339)
Utilities	0	0	0	0	0	9,510	0
Security	0	3,475	1,868	0	1,892	5,169	0
County Administration Dept	5,849	0	1,330	1,461	5,326	67,485	34,314
Information Systems	4,558	0	2,364	1,139	3,513	4,720	26,740
Legal Services Department	430	0	416	108	2,096	1,913	2,525
Human Resources	3,766	1,841	1,136	941	(24,056)	7,092	22,094
Treasurer	6,750	752	2,724	1,686	3,894	9,570	39,599
Health & Comm. Serv.	0	19,772	3,403	0	2,670	14,507	0
Nazareth Facility	0	0	28,306	0	2,986	10,931	452,550
CSA,MCHD,HPDP	0	1,365	2,610	0	4,744	8,741	0
Commission	4,303	0	3,047	1,075	0	5,756	25,248
Circuit Court	80,051	0	17,870	22,112	9,266	99,844	500,974
District Court	37,662	0	18,018	11,549	22,854	41,012	372,951
Friend of Court	24,554	2,129	13,127	6,123	27,052	27,570	142,344
FOC-Direct DP	0	3,320	0	0	0	0	0
Jury Board	0	0	0	0	0	143	0
Probate Court	0	0	2,072	0	(11,931)	15,337	31,954
Adult Probation	22,862	0	0	5,712	0	1,534	90,576
Family Coun Serv	0	0	0	0	0	327	0
Election	0	0	113	0	145	1,830	0
Clerk/ROD	10,621	0	3,028	2,653	4,228	11,820	62,311
Resource Develop	287	0	277	72	598	1,550	1,683
Equalization	2,540	0	1,354	635	(11,155)	4,185	14,902
Pros Atty	24,752	0	6,181	7,404	(4,195)	18,089	181,686
Pros Atty C.R.P.	4,503	0	2,321	1,099	614	13,637	21,497
P.A. CRP - DP	0	0	0	0	0	0	0
Drain Comm	1,467	0	685	367	1,179	4,791	8,606
Soil & Erosion	287	0	408	72	839	2,089	1,683



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Sheriff Admin	122,619	0	35,703	36,697	(37,896)	20,897	480,625
Sheriff Jail	3,796	0	117,368	1,164	(61,596)	40,728	33,758
Sheriff Field Oper	0	0	107,246	0	44,543	27,750	40,224
Animal Control	9,108	0	8,174	0	(4,507)	14,738	54,896
Emergency Mgmt.	401	0	918	120	(23,768)	6,509	3,050
Veterans Affairs	0	0	632	0	(12,518)	3,274	0
Medical Exam	0	0	0	0	0	1,725	0
Veterans Burial	0	0	0	0	0	2,126	0
Sold/Sail Relief	0	0	0	0	0	2,370	0
MSU Extension	0	0	609	0	1,326	2,857	0
Planning	2,754	0	416	688	1,512	2,732	16,159
Economic Develop	0	0	0	0	0	110	0
Employee Benefits	0	0	0	0	0	10,860	0
Law Enforce Fund	0	0	140,765	0	2,042	57,098	7,476
Technology Fund	0	13,073	803	0	2,117	13,849	0
Roads	0	0	0	0	0	718	0
Inmate Trust	0	0	0	0	0	24	0
Parks	369,158	0	43,928	0	(3,684)	62,439	123,398
KRV Trailway Prg	0	0	668	0	1,055	22,834	0
Special Parks	0	0	0	0	0	886	0
Access & Visitat	0	0	0	0	0	301	0
Wireless Emerg.	0	0	0	0	0	186	0
Drain Comm Grant	0	0	0	0	0	503	0
Health Admin	0	0	493	0	1,369	4,206	0
H-Education	0	0	225	0	641	2,477	0
H-Oral Health	0	0	3,589	0	7,469	11,910	0
H-Laboratory	0	0	776	0	2,130	7,406	0
H-Vision/Hearing	0	0	715	0	1,438	2,725	0
H-Haz Waste	0	0	981	0	2,223	8,393	0
H-Clinical Serv	0	0	593	0	1,702	10,523	0
H-Comm. Disease	0	0	1,091	0	2,878	5,434	0
H-STD	0	0	1,338	0	(2,721)	5,664	0
H-Health Care Ac	0	0	0	0	0	11	0
H-HIV Counseling	0	0	277	0	617	2,280	0
H-Env Admin	0	0	781	0	2,075	2,945	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
H-Env FS&F	0	0	2,150	0	5,474	8,909	0
H-Env LW&W	0	0	1,375	0	1,258	6,822	0
Mental Health	0	0	0	0	0	0	0
Accomodation Tax	0	0	0	0	0	4,507	0
Dist Ct Grants	0	0	0	0	0	2,863	0
Male Drug Court	1,045	0	864	320	1,893	11,129	8,041
Womens Drug Ct.	590	0	488	181	1,007	8,687	4,545
WK Kellogg Found	0	0	277	0	815	8,658	0
DWI Drug Court	0	0	0	0	0	7,818	0
Dispro. Minority	0	0	0	0	0	3	0
Browfield Redev	0	0	0	0	0	881	0
Emerg Prep Bio	0	0	357	0	844	4,678	0
Swift & Sure	0	0	55	0	0	2,919	0
Homeland Sec. Gt.	627	0	6,103	188	(769)	5,134	2,453
Haz Mat Team	0	0	0	0	0	1,093	0
ROD Automation	0	0	191	0	385	6,271	0
Local Corr.Offc.	0	0	0	0	0	766	0
COPS Grant	0	0	0	0	0	40	0
Drug Law Enforce	0	0	0	0	0	674	0
Law Library	0	0	0	0	0	47	0
Victim Advocacy	189	0	277	58	648	2,195	1,456
Crime Victim Rts	635	0	693	181	1,831	2,896	4,256
Area Agency Ag.	0	0	1,504	0	4,008	17,190	0
CFI AAA Custom Care	0	0	3	0	4	483	0
CFI Pass Program	0	0	55	0	130	1,018	0
CFI Admin	0	0	499	0	1,263	3,326	0
CFI Care Mgmt	0	0	1,000	0	2,213	8,002	0
CFI Case Coord	0	0	22	0	55	2,638	0
CFI Veterans	0	0	6	0	13	1,375	0
CFI Thome Grant	0	0	44	0	83	492	0
Safe Comm. Grant	0	0	0	0	0	701	0
KCSD Grants	0	0	0	0	11	2,372	0
F.I.A.	0	0	0	0	0	185	0
CC-Juvenile Home	0	0	17,555	28,080	24,251	39,842	226,500
CC-J.H. Bldg Depr	506,854	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
CC-In Home Care	1,760	0	1,770	429	4,897	3,873	8,272
CC-Foster Care	0	0	0	0	0	3,660	0
CC-Intens Learn	0	0	277	0	385	1,169	0
CC-Day Treatment	60,135	0	1,940	3,332	(38,876)	4,649	26,672
CC-Juve Drug Ct	956	0	685	233	2,196	2,637	4,493
CC-Restitution	471	0	529	115	1,506	1,261	2,216
CC-Intake Assess	1,469	0	1,142	358	(7,335)	2,701	6,905
CC-CASA	286	0	260	70	729	1,235	1,346
CC-Waivers	0	0	0	0	0	131	0
CC-FI Treatment Ct.	238	0	156	58	(683)	1,501	1,118
CC-Welfare	0	0	0	0	0	476	0
Vet's Trust	0	0	0	0	0	1,031	0
Healthy Start	0	0	2,447	0	2,488	14,831	0
AIDS Coun & Test	0	0	416	0	993	2,655	0
MICEHV	0	0	0	0	0	147	0
Nurse Family	0	0	1,524	0	4,417	7,809	0
MCIR	0	0	853	0	1,602	4,070	0
CSHCS	0	0	751	0	1,846	3,473	0
BCCCP Coord.	0	0	858	0	1,942	4,282	0
BCCCP Komen	0	0	0	0	0	8,015	0
BCCCP Pink Sat	0	0	0	0	0	1,319	0
IAP	0	0	441	0	1,407	3,822	0
Clean Sweep Pest	0	0	0	0	0	252	0
W.I.C.	0	0	1,962	0	3,714	6,478	0
Marine Safety	0	0	2,731	0	21	1,459	77
Sheriff Rd Pat	0	0	3,731	0	1,927	2,311	0
Comm Corrections	0	0	3,790	0	4,184	31,288	591
Survey & Remonum	0	0	0	0	0	2,056	0
J.T.P.A.	0	0	0	0	0	5,474	0
Jail Constr.	0	0	0	0	0	9,684	0
Juve Home Bldg P	0	0	0	0	0	1,389	0
Prop Tax Foreclosure	0	0	0	0	0	4,648	0
Airport	0	0	9,229	0	5,771	48,443	39,072
DTRF	0	0	0	0	0	2,453	0
Central Stores	2,092	0	987	523	(240)	15,129	12,276



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Drain Eq Revolv	0	0	0	0	0	26	0
Retirement	0	0	0	0	0	76,115	0
OPEB	0	0	0	0	0	19,153	0
Inmates Trust	0	0	0	0	0	711	0
Walk for Warmth	0	0	0	0	0	11	0
LIHEAP	0	0	36	0	108	747	0
CDBG Housing	0	0	22	0	57	504	0
Emerg Needs EAP	0	0	0	0	0	1,172	0
Emerg Needs LCA	0	0	0	0	0	612	0
Weather Energy Opt	0	0	0	0	0	898	0
Weather DHS	0	0	219	0	493	5,234	0
CSBG	0	0	1,967	0	(32,024)	10,928	0
Head Start	0	0	11,897	0	0	37,350	0
F&N Grant	0	0	0	0	0	14	0
Non Allocated	5,589	0	1,248	1,396	0	4,605	3,021
Direct Billings	0	0	0	0	584,940	0	73,317
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, 2013
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	Treasurer 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	271
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	9,022	1,882	5,238	13,622	3,086	8,496	1,072
Building & Grounds	22,820	1,174	12,387	15,718	7,298	22,952	4,491
Utilities	(1,018,131)	0	0	0	0	0	1,434
Security	0	(545,934)	2,655	3,144	1,564	5,006	325
County Administration Dept	8,506	1,818	(649,414)	5,239	1,114	3,066	201
Information Systems	6,629	1,416	3,462	(871,607)	1,979	5,449	159
Legal Services Department	625	134	37,554	2,147	(244,052)	958	125
Human Resources	5,477	1,171	1,664	5,366	963	(624,839)	472
Treasurer	9,816	2,098	3,990	12,878	2,309	6,335	(827,583)
Health & Comm. Serv.	0	0	4,984	15,025	2,884	7,914	692
Nazareth Facility	0	0	3,206	8,586	1,856	5,732	1,047
CSA,MCHD,HPDP	0	0	3,823	16,098	2,213	6,071	348
Commission	6,259	1,337	4,464	2,147	2,584	0	178
Circuit Court	104,182	242,130	22,045	119,125	12,761	35,444	38,065
District Court	57,319	134,101	26,392	100,882	15,277	45,545	29,499
Friend of Court	35,142	13,410	19,229	0	11,130	30,534	9,074
FOC-Direct DP	0	0	0	52,587	0	0	0
Jury Board	0	0	0	0	0	0	6
Probate Court	0	24,110	3,036	15,025	1,757	4,820	3,556
Adult Probation	33,250	7,106	0	0	0	0	105
Family Coun Serv	0	0	0	0	0	0	2,073
Election	0	0	166	1,073	96	264	519
Clerk/ROD	15,447	3,301	4,436	16,098	2,567	7,044	29,478
Resource Develop	417	89	406	1,073	235	645	67
Equalization	3,694	790	1,985	5,366	1,149	3,152	317
Pros Atty	36,325	53,815	9,055	33,270	5,241	14,378	5,102
Pros Atty C.R.P.	4,905	17,953	3,402	0	1,969	5,401	611
P.A. CRP - DP	0	0	0	7,512	0	0	0
Drain Comm	2,134	456	1,003	2,147	580	1,592	421
Soil & Erosion	417	89	597	2,147	345	947	1,277



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	Treasurer 14.5
Sheriff Admin	370,070	0	7,504	25,757	4,343	13,802	8,401
Sheriff Jail	5,778	7,198	24,919	32,197	14,423	46,262	2,658
Sheriff Field Oper	0	0	18,072	27,903	10,461	33,946	1,439
Animal Control	12,648	0	3,092	16,098	1,790	5,256	20,867
Emergency Mgmt.	1,212	0	755	4,292	437	1,257	437
Veterans Affairs	0	0	925	2,147	536	1,469	187
Medical Exam	0	0	0	1,073	0	0	890
Veterans Burial	0	0	0	0	0	0	322
Sold/Sail Relief	0	0	0	0	0	0	336
MSU Extension	0	0	892	5,366	516	1,417	208
Planning	4,006	856	609	2,147	352	967	349
Economic Develop	0	0	0	0	0	0	10
Employee Benefits	0	0	0	0	0	0	2,922
Law Enforce Fund	0	0	46,687	30,050	27,029	82,711	2,697
Technology Fund	0	0	1,177	4,292	681	1,868	595
Roads	0	0	0	0	0	0	333
Inmate Trust	0	0	0	0	0	0	3
Parks	239,801	0	9,968	6,439	5,769	16,750	25,116
KRV Trailway Prg	0	0	978	3,220	566	1,553	1,551
Special Parks	0	0	0	0	0	0	49
Access & Visitat	0	0	0	0	0	0	53
Wireless Emerg.	0	0	0	0	0	0	85
Drain Comm Grant	0	0	0	0	0	0	71
Health Admin	0	0	722	4,292	418	1,147	372
H-Education	0	0	329	1,073	190	522	111
H-Oral Health	0	0	4,667	21,464	2,702	7,411	3,682
H-Laboratory	0	0	1,137	2,147	658	1,805	6,250
H-Vision/Hearing	0	0	1,047	3,220	606	1,663	439
H-Haz Waste	0	0	1,436	4,292	831	2,281	6,058
H-Clinical Serv	0	0	869	4,292	503	1,379	5,715
H-Comm. Disease	0	0	1,599	6,439	925	2,539	2,871
H-STD	0	0	1,960	5,366	1,135	3,112	2,735
H-Health Care Ac	0	0	0	0	0	0	0
H-HIV Counseling	0	0	406	2,147	235	645	91
H-Env Admin	0	0	1,145	5,366	662	1,817	318



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	Treasurer 14.5
H-Env FS&F	0	0	3,149	8,586	1,823	5,001	11,844
H-Env LW&W	0	0	2,013	6,439	1,165	3,196	11,657
Mental Health	0	0	0	0	0	0	0
Accomodation Tax	0	0	0	0	0	0	4,111
Dist Ct Grants	0	0	0	0	0	0	173
Male Drug Court	1,590	1,980	1,266	4,292	733	2,052	957
Womens Drug Ct.	899	1,120	714	2,147	413	1,134	885
WK Kellogg Found	0	0	406	3,220	235	760	443
DWI Drug Court	0	0	0	0	0	0	1,607
Dispro. Minority	0	0	0	0	0	0	3
Browfield Redev	0	0	0	0	0	0	171
Emerg Prep Bio	0	0	523	2,147	303	831	351
Swift & Sure	0	0	81	0	47	129	130
Homeland Sec. Gt.	1,898	0	678	1,073	393	1,076	253
Haz Mat Team	0	0	0	0	0	0	167
ROD Automation	0	0	280	8,586	162	445	2,730
Local Corr.Offc.	0	0	0	0	0	0	172
COPS Grant	0	0	0	0	0	0	0
Drug Law Enforce	0	0	0	0	0	0	83
Law Library	0	0	0	0	0	0	10
Victim Advocacy	288	359	406	1,073	235	645	154
Crime Victim Rts	870	1,700	1,015	2,147	587	1,611	116
Area Agency Ag.	0	0	2,204	6,439	1,276	3,500	2,899
CFI AAA Custom Care	0	0	4	0	2	6	118
CFI Pass Program	0	0	81	0	47	129	128
CFI Admin	0	0	731	2,147	423	1,160	179
CFI Care Mgmt	0	0	1,465	5,366	848	2,327	744
CFI Case Coord	0	0	33	0	19	51	316
CFI Veterans	0	0	8	0	5	13	221
CFI Thome Grant	0	0	65	0	37	103	51
Safe Comm. Grant	0	0	0	0	0	0	69
KCSD Grants	0	0	0	0	0	0	91
F.I.A.	0	0	0	0	0	0	155
CC-Juvenile Home	0	0	23,945	22,537	13,860	43,106	4,538
CC-J.H. Bldg Depr	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	Treasurer 14.5
CC-In Home Care	1,873	7,458	2,594	7,512	1,501	4,659	190
CC-Foster Care	0	0	0	0	0	0	512
CC-Intens Learn	0	0	406	0	235	760	79
CC-Day Treatment	0	0	2,841	10,733	1,644	5,203	179
CC-Juve Drug Ct	1,017	4,051	1,003	3,220	580	1,801	198
CC-Restitution	502	1,998	775	1,073	448	1,346	52
CC-Intake Assess	1,563	6,226	1,672	1,073	968	3,088	145
CC-CASA	305	1,213	381	1,073	221	713	69
CC-Waivers	0	0	0	0	0	0	15
CC-FI Treatment Ct.	254	1,008	228	0	132	361	131
CC-Welfare	0	0	0	0	0	0	167
Vet's Trust	0	0	0	0	0	0	300
Healthy Start	0	0	3,584	9,659	2,074	5,690	1,092
AIDS Coun & Test	0	0	609	1,073	352	967	243
MICEHV	0	0	0	0	0	0	73
Nurse Family	0	0	2,232	7,512	1,292	3,544	584
MCIR	0	0	1,250	4,292	724	1,984	261
CSHCS	0	0	1,100	3,220	637	1,746	339
BCCCP Coord.	0	0	1,258	3,220	728	1,998	529
BCCCP Komen	0	0	0	0	0	0	1,083
BCCCP Pink Sat	0	0	0	0	0	0	202
IAP	0	0	645	2,147	374	1,025	529
Clean Sweep Pest	0	0	0	0	0	0	40
W.I.C.	0	0	2,873	10,733	1,663	4,563	390
Marine Safety	0	0	243	0	141	386	45
Sheriff Rd Pat	0	0	812	0	470	1,520	89
Comm Corrections	0	0	3,783	11,805	2,190	6,044	2,243
Survey & Remonum	0	0	0	0	0	0	73
J.T.P.A.	0	0	0	0	0	0	1,274
Jail Constr.	0	0	0	0	12,809	0	123
Juve Home Bldg P	0	0	0	0	0	0	95
Prop Tax Foreclosure	0	0	0	0	0	0	2,904
Airport	0	0	9,387	12,878	5,433	16,874	11,426
DTRF	0	0	0	0	0	0	3,502
Central Stores	3,043	650	856	1,073	496	1,569	1,965



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	Treasurer 14.5
Drain Eq Revolv	0	0	0	0	0	0	3
Retirement	0	0	0	0	1,602	0	45
OPEB	0	0	0	0	0	2,901	5,048
Inmates Trust	0	0	0	0	0	0	2,531
Walk for Warmth	0	0	0	0	0	0	0
LIHEAP	0	0	53	0	30	84	72
CDBG Housing	0	0	33	0	19	51	25
Emerg Needs EAP	0	0	0	0	0	0	164
Emerg Needs LCA	0	0	0	0	0	0	135
Weather Energy Opt	0	0	0	0	0	0	208
Weather DHS	0	0	320	1,073	185	509	521
CSBG	0	0	2,881	10,733	1,668	4,575	936
Head Start	0	0	17,427	13,952	10,087	30,279	2,408
F&N Grant	0	0	0	0	0	0	3
Non Allocated	8,128	1,737	0	0	0	0	2,738
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	245,027	0	16,011	0	506,873
Total	0	0	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
Building Use Charge	0	0	0	0
Equipment Use Charge	0	0	0	0
Insurance	0	0	0	0
Insurance - Property	0	0	0	0
Termination Payoff	0	0	0	0
Finance Department	0	0	0	0
Building & Grounds	0	0	0	0
Utilities	0	0	0	0
Security	0	0	0	0
County Administration Dept	0	0	0	0
Information Systems	0	0	0	0
Legal Services Department	0	0	0	0
Human Resources	0	0	0	0
Treasurer	0	0	0	0
Health & Comm. Serv.	(1,161,215)	28,596	0	0
Nazareth Facility	26,157	(541,357)	0	0
CSA,MCHD,HPDP	50,695	22,236	(757,039)	0
Commission	0	0	0	56,398
Circuit Court	0	0	0	1,303,869
District Court	0	0	0	913,061
Friend of Court	0	0	0	361,418
FOC-Direct DP	0	0	0	55,907
Jury Board	0	0	0	149
Probate Court	0	0	0	89,736
Adult Probation	0	0	0	161,145
Family Coun Serv	0	0	0	2,400
Election	0	0	0	4,206
Clerk/ROD	0	0	0	173,032
Resource Develop	0	0	0	7,399
Equalization	0	0	0	28,914
Pros Atty	0	0	0	391,103
Pros Atty C.R.P.	0	0	0	77,912
P.A. CRP - DP	0	0	0	7,512
Drain Comm	0	0	0	25,428
Soil & Erosion	0	0	0	11,197



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
Sheriff Admin	0	0	0	1,088,522
Sheriff Jail	0	0	0	268,653
Sheriff Field Oper	0	0	0	311,584
Animal Control	0	0	0	142,160
Emergency Mgmt.	0	0	0	(4,380)
Veterans Affairs	11,694	8,246	0	16,592
Medical Exam	17,456	2,288	0	23,432
Veterans Burial	3,921	0	0	6,369
Sold/Sail Relief	2,139	0	0	4,845
MSU Extension	0	38,252	0	51,443
Planning	0	0	0	33,547
Economic Develop	0	0	0	120
Employee Benefits	0	0	0	13,782
Law Enforce Fund	0	0	0	396,555
Technology Fund	0	0	0	38,455
Roads	0	0	0	1,051
Inmate Trust	0	0	0	27
Parks	0	0	0	899,082
KRV Trailway Prg	0	1,552	0	33,977
Special Parks	0	0	0	935
Access & Visitat	0	0	0	354
Wireless Emerg.	0	0	0	271
Drain Comm Grant	0	0	0	574
Health Admin	(50,180)	8,796	0	(28,365)
H-Education	6,080	1,998	0	13,646
H-Oral Health	72,077	25,788	75,575	236,334
H-Laboratory	30,141	46,184	0	98,634
H-Vision/Hearing	24,641	6,059	7,911	50,464
H-Haz Waste	34,752	0	0	61,247
H-Clinical Serv	83,494	17,311	156,812	283,193
H-Comm. Disease	25,532	11,071	133,036	193,415
H-STD	35,550	18,706	167,745	240,590
H-Health Care Ac	0	0	0	11
H-HIV Counseling	5,709	2,682	5,611	20,700
H-Env Admin	16,489	8,451	0	40,049



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
H-Env FS&F	50,593	13,431	0	110,960
H-Env LW&W	31,653	7,926	0	73,504
Mental Health	0	137,417	0	137,417
Accomodation Tax	0	0	0	8,618
Dist Ct Grants	0	0	0	3,036
Male Drug Court	0	0	0	36,162
Womens Drug Ct.	0	0	0	22,810
WK Kellogg Found	0	0	0	14,814
DWI Drug Court	0	0	0	9,425
Dispro. Minority	0	0	0	6
Browfield Redev	0	0	0	1,052
Emerg Prep Bio	11,183	2,860	10,452	34,529
Swift & Sure	0	0	0	3,361
Homeland Sec. Gt.	0	0	0	19,107
Haz Mat Team	0	0	0	1,260
ROD Automation	0	0	0	19,050
Local Corr.Offc.	0	0	0	938
COPS Grant	0	0	0	40
Drug Law Enforce	0	0	0	757
Law Library	0	0	0	57
Victim Advocacy	0	0	0	7,983
Crime Victim Rts	0	0	0	18,538
Area Agency Ag.	71,069	11,920	0	122,009
CFI AAA Custom Care	189	9	0	818
CFI Pass Program	1,273	355	0	3,216
CFI Admin	10,562	2,856	0	23,146
CFI Care Mgmt	31,412	5,817	0	59,194
CFI Case Coord	3,170	151	0	6,455
CFI Veterans	764	31	0	2,436
CFI Thome Grant	1,076	599	0	2,550
Safe Comm. Grant	0	0	0	770
KCSD Grants	0	0	0	2,474
F.I.A.	0	0	0	340
CC-Juvenile Home	0	0	0	444,214
CC-J.H. Bldg Depr	0	0	0	506,854

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
CC-In Home Care	0	0	0	46,788
CC-Foster Care	0	0	0	4,172
CC-Intens Learn	0	0	0	3,311
CC-Day Treatment	0	0	0	78,452
CC-Juve Drug Ct	0	0	0	23,070
CC-Restitution	0	0	0	12,292
CC-Intake Assess	0	0	0	19,975
CC-CASA	0	0	0	7,901
CC-Waivers	0	0	0	146
CC-FI Treatment Ct.	0	0	0	4,502
CC-Welfare	0	0	0	643
Vet's Trust	1,474	0	0	2,805
Healthy Start	53,378	11,156	35,040	141,439
AIDS Coun & Test	8,769	4,315	9,738	30,130
MICEHV	1,339	0	1,432	2,991
Nurse Family	36,773	7,991	28,918	102,596
MCIR	18,088	3,261	18,156	54,541
CSHCS	16,205	6,378	10,767	46,462
BCCCP Coord.	18,011	6,294	16,986	56,106
BCCCP Komen	7,991	0	3,226	20,315
BCCCP Pink Sat	1,523	0	597	3,641
IAP	11,164	1,874	48,948	72,376
Clean Sweep Pest	533	0	0	825
W.I.C.	38,820	29,142	26,089	126,427
Marine Safety	0	0	0	5,103
Sheriff Rd Pat	0	0	0	10,860
Comm Corrections	0	0	0	65,918
Survey & Remonum	0	0	0	2,129
J.T.P.A.	0	0	0	6,748
Jail Constr.	0	0	0	22,616
Juve Home Bldg P	0	0	0	1,484
Prop Tax Foreclosure	0	0	0	7,552
Airport	0	0	0	158,513
DTRF	0	0	0	5,955
Central Stores	0	0	0	40,419



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
Drain Eq Revolv	0	0	0	29
Retirement	0	0	0	77,762
OPEB	0	0	0	27,102
Inmates Trust	0	0	0	3,242
Walk for Warmth	0	0	0	11
LIHEAP	693	277	0	2,100
CDBG Housing	419	149	0	1,279
Emerg Needs EAP	3,200	0	0	4,536
Emerg Needs LCA	1,327	0	0	2,074
Weather Energy Opt	3,419	0	0	4,525
Weather DHS	8,581	965	0	18,100
CSBG	40,514	16,308	0	58,486
Head Start	214,435	21,260	0	359,095
F&N Grant	0	0	0	17
Non Allocated	0	399	0	28,861
Direct Billings	65,268	0	0	723,525
Unallocated	0	0	0	767,911
Total	0	0	0	13,174,412

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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, 2013
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
6.4.8 Purchasing	Purchase orders processed by department	Detail General Ledger
6.4.9 Bids / RFP's	Number of bids and RFP's by department	Bid & RFP Summary
6.4.10 Fixed Assets	Number of fixed capital assets by department	Fixed asset report
6.4.11 Building Auth.	Number of managed contracts by project	Project summary report
6.4.12 P-Card	Number of P-Card entries by department	Detail General Ledger
6.4.13 Cell Phones	Dollar amount of cell phone charges by department	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, 2013
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 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
13.4.3 Labor Relations	Number of Union FTE's by department	Labor Distribution Summary
Treasurer		
14.4.1 Accounting	Number of accounting transactions processed by dept	Detail General Ledger
14.4.2 Cash Rec Post	Cash Receipt transactions posted by department	Detail General Ledger- Finance
14.4.3 Financial Audit	Number of accounting transactions by department	Detail general ledger
Health & Comm. Serv.		
15.4.1 Prog Admin	Number of FTE employees by department	Labor Distribution Summary
15.4.2 Fiscal Svcs 1	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.3 Fiscal Svcs 2	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.4 Fiscal Svcs 3	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.5 Fiscal Svcs 4	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.6 Fiscal Svcs 5	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.7 Contract Admin	Number of contracts by benefiting program	Health & Community Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
15.4.8 HCS Purch/AP	Number of purchasing and A/P transactions by program	Detail general ledger
15.4.9 HCS Cash Rec	Number of cash receipt transactions by program	Detail general ledger
15.4.10 Billing/Reimb	Dollar amount of assigned wages by program	Reimbursement summary
15.4.11 Specific Supt	Dollar amount of wages by benefiting department	Health & Community Services
Nazareth Facility		
16.4.1 Nazareth Fac	Dollar amount of building charges by program	Building charges distribution summary
CSA,MCHD,HPDP		
17.4.1 Prog Mgmt 1(a)	Dollar amount of expenses by benefiting program	General ledger
17.4.2 Prog Mgmt 1(b)	Dollar amount of expenses by benefiting program	General ledger
17.4.3 Prog Mgmt 1(c)	Dollar amount of expenses by benefiting program	General ledger
17.4.4 Prog Mgmt 2	Dollar amount of expenses by benefiting program	General ledger
17.4.5 Prog Mgmt 3	Dollar amount of expenses by benefiting program	general ledger
17.4.6 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, 2013
Schedule .2 - Costs To Be Allocated
For Department Building Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Bldg Use Charge	1,348,832			
Total Departmental Cost Adjustments:	1,348,832			1,348,832
Total To Be Allocated:	1,348,832	0		1,348,832



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	1,348,832	0	106,981	369,158	294
Functional Cost	1,348,832	0	106,981	369,158	294
Allocation Step 1					
1st Allocation	1,348,832	0	106,981	369,158	294
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	1,348,832	0	106,981	369,158	294



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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, 2013
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	21,910	38.7581	41,464		41,464		41,464
District Court	19,901	35.2043	37,662		37,662		37,662
Pros Atty	11,525	20.3874	21,811		21,811		21,811
Sheriff Jail	2,006	3.5486	3,796		3,796		3,796
Male Drug Court	552	0.9765	1,045		1,045		1,045
Womens Drug Ct.	312	0.5519	590		590		590
Victim Advocacy	100	0.1769	189		189		189
Crime Victim Rts	224	0.3963	424		424		424
SubTotal	56,530	100.0000	106,981		106,981		106,981
TOTAL	56,530	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, 2013
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	369,158		369,158		369,158
SubTotal	33,170	100.0000	369,158		369,158		369,158
TOTAL	33,170	100.0000	369,158		369,158		369,158

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, 2013
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, 2013
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	76,684	89.3940	506,854		506,854		506,854
CC-Day Treatment	9,098	10.6060	60,135		60,135		60,135
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, 2013
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, 2013
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	8,610	58.2702	12,719		12,719		12,719
Animal Control	6,166	41.7298	9,108		9,108		9,108
SubTotal	14,776	100.0000	21,827		21,827		21,827
TOTAL	14,776	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, 2013
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	17,518	73.3491	38,587		38,587		38,587
Friend of Court	668	2.7970	1,471		1,471		1,471
Pros Atty	1,335	5.5898	2,941		2,941		2,941
Pros Atty C.R.P.	1,914	8.0141	4,216		4,216		4,216
Crime Victim Rts	96	0.4020	211		211		211
CC-In Home Care	799	3.3455	1,760		1,760		1,760
CC-Juve Drug Ct	434	1.8172	956		956		956
CC-Restitution	214	0.8960	471		471		471
CC-Intake Assess	667	2.7928	1,469		1,469		1,469
CC-CASA	130	0.5443	286		286		286
CC-FI Treatment Ct.	108	0.4522	238		238		238
SubTotal	23,883	100.0000	52,606		52,606		52,606
TOTAL	23,883	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, 2013
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Admin Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,251	5.7775	6,218		6,218		6,218
Building & Grounds Department	2,029	3.6058	3,881		3,881		3,881
County Administration Dept	3,058	5.4345	5,849		5,849		5,849
Information Systems	2,383	4.2349	4,558		4,558		4,558
Legal Services Department	225	0.3999	430		430		430
Human Resources	1,969	3.4992	3,766		3,766		3,766
Treasurer	3,529	6.2715	6,750		6,750		6,750
Commission	2,250	3.9986	4,303		4,303		4,303
Friend of Court	12,069	21.4483	23,083		23,083		23,083
Adult Probation	11,953	21.2422	22,862		22,862		22,862
Clerk/ROD	5,553	9.8685	10,621		10,621		10,621
Resource Develop	150	0.2666	287		287		287
Equalization	1,328	2.3601	2,540		2,540		2,540
Pros Atty C.R.P.	150	0.2666	287		287		287
Drain Comm	767	1.3631	1,467		1,467		1,467
Soil & Erosion	150	0.2666	287		287		287
Planning	1,440	2.5591	2,754		2,754		2,754
Central Stores	1,094	1.9442	2,092		2,092		2,092
Non Allocated	2,922	5.1928	5,589		5,589		5,589
SubTotal	56,270	100.0000	107,624		107,624		107,624
TOTAL	56,270	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, 2013
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	6,218	0	0	0	0	0	0
Building & Grounds	16,600	0	0	0	0	0	12,719
County Administration Dept	5,849	0	0	0	0	0	0
Information Systems	4,558	0	0	0	0	0	0
Legal Services Department	430	0	0	0	0	0	0
Human Resources	3,766	0	0	0	0	0	0
Treasurer	6,750	0	0	0	0	0	0
Commission	4,303	0	0	0	0	0	0
Circuit Court	80,051	41,464	0	0	0	0	0
District Court	37,662	37,662	0	0	0	0	0
Friend of Court	24,554	0	0	0	0	0	0
Adult Probation	22,862	0	0	0	0	0	0
Clerk/ROD	10,621	0	0	0	0	0	0
Resource Develop	287	0	0	0	0	0	0
Equalization	2,540	0	0	0	0	0	0
Pros Atty	24,752	21,811	0	0	0	0	0
Pros Atty C.R.P.	4,503	0	0	0	0	0	0
Drain Comm	1,467	0	0	0	0	0	0
Soil & Erosion	287	0	0	0	0	0	0
Sheriff Admin	122,619	0	0	294	0	122,325	0
Sheriff Jail	3,796	3,796	0	0	0	0	0
Animal Control	9,108	0	0	0	0	0	9,108
Emergency Mgmt.	401	0	0	0	0	401	0
Planning	2,754	0	0	0	0	0	0
Parks	369,158	0	369,158	0	0	0	0
Male Drug Court	1,045	1,045	0	0	0	0	0
Womens Drug Ct.	590	590	0	0	0	0	0
Homeland Sec. Gt.	627	0	0	0	0	627	0
Victim Advocacy	189	189	0	0	0	0	0
Crime Victim Rts	635	424	0	0	0	0	0
CC-J.H. Bldg Depr	506,854	0	0	0	506,854	0	0
CC-In Home Care	1,760	0	0	0	0	0	0
CC-Day Treatment	60,135	0	0	0	60,135	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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-Juve Drug Ct	956	0	0	0	0	0	0
CC-Restitution	471	0	0	0	0	0	0
CC-Intake Assess	1,469	0	0	0	0	0	0
CC-CASA	286	0	0	0	0	0	0
CC-FI Treatment Ct.	238	0	0	0	0	0	0
Central Stores	2,092	0	0	0	0	0	0
Non Allocated	5,589	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,348,832	106,981	369,158	294	566,989	123,353	21,827



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Gull Rd C.H.	Admin Bldg
Finance Department	0	6,218
Building & Grounds	0	3,881
County Administration Dept	0	5,849
Information Systems	0	4,558
Legal Services Department	0	430
Human Resources	0	3,766
Treasurer	0	6,750
Commission	0	4,303
Circuit Court	38,587	0
District Court	0	0
Friend of Court	1,471	23,083
Adult Probation	0	22,862
Clerk/ROD	0	10,621
Resource Develop	0	287
Equalization	0	2,540
Pros Atty	2,941	0
Pros Atty C.R.P.	4,216	287
Drain Comm	0	1,467
Soil & Erosion	0	287
Sheriff Admin	0	0
Sheriff Jail	0	0
Animal Control	0	0
Emergency Mgmt.	0	0
Planning	0	2,754
Parks	0	0
Male Drug Court	0	0
Womens Drug Ct.	0	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	1,760	0
CC-Day Treatment	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Gull Rd C.H.	Admin Bldg
CC-Juve Drug Ct	956	0
CC-Restitution	471	0
CC-Intake Assess	1,469	0
CC-CASA	286	0
CC-FI Treatment Ct.	238	0
Central Stores	0	2,092
Non Allocated	0	5,589
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, 2013
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	72,879			
Expendable Equip	787,773			
Total Departmental Cost Adjustments:	<u>860,652</u>			860,652
Total To Be Allocated:	<u>860,652</u>	<u>0</u>	<u>860,652</u>	<u>860,652</u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	72,879	0	72,879	0
Expendable Equip	787,773	0	0	787,773
Functional Cost	860,652	0	72,879	787,773
Allocation Step 1				
1st Allocation	860,652	0	72,879	787,773
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 0020 Equipment Use				
Total Allocated	860,652	0	72,879	787,773



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	3,507	4.8121	3,507		3,507		3,507
Building & Grounds Department	39,558	54.2789	39,558		39,558		39,558
Security	3,475	4.7682	3,475		3,475		3,475
Treasurer	752	1.0318	752		752		752
Health & Comm. Serv.	5,700	7.8212	5,700		5,700		5,700
CSA,MCHD,HPDP	1,365	1.8730	1,365		1,365		1,365
Friend of Court	2,129	2.9213	2,129		2,129		2,129
FOC-Direct DP	3,320	4.5555	3,320		3,320		3,320
Technology Fund	13,073	17.9380	13,073		13,073		13,073
SubTotal	72,879	100.0000	72,879		72,879		72,879
TOTAL	72,879	100.0000	72,879		72,879		72,879

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, 2013
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	771,860	97.9800	771,860		771,860		771,860
Human Resources	1,841	0.2337	1,841		1,841		1,841
Health & Comm. Serv.	14,072	1.7863	14,072		14,072		14,072
SubTotal	<u>787,773</u>	<u>100.0000</u>	<u>787,773</u>		<u>787,773</u>		<u>787,773</u>
TOTAL	<u>787,773</u>	<u>100.0000</u>	<u>787,773</u>		<u>787,773</u>		<u>787,773</u>

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, 2013
Schedule .5 - Allocation Summary
For Department Equipment Use Charge

Receiving Department	Total	Equip Use Chrg	Expendable Impv
Finance Department	3,507	3,507	0
Building & Grounds	811,418	39,558	771,860
Security	3,475	3,475	0
Human Resources	1,841	0	1,841
Treasurer	752	752	0
Health & Comm. Serv.	19,772	5,700	14,072
CSA,MCHD,HPDP	1,365	1,365	0
Friend of Court	2,129	2,129	0
FOC-Direct DP	3,320	3,320	0
Technology Fund	13,073	13,073	0
Direct Billed	0	0	0
Total	860,652	72,879	787,773



**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, 2013
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	834,261			834,261
Tax Bond	(5,806)			
Total Deductions:	<u>(5,806)</u>			(5,806)
Finance Department		749	749	
Treasurer		271	271	
Total Allocated Additions:		<u>1,020</u>	<u>1,020</u>	1,020
Total To Be Allocated:	<u>828,455</u>	<u>1,020</u>		<u>829,475</u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	557,815	0	251,576	306,239	0
MMRMA Auto Liab	71,300	0	0	0	71,300
MMRMA Property	198,606	0	0	0	0
Pollution Liab	734	0	0	0	0
*Tax Bond	5,806	5,806	0	0	0
Departmental Totals					
Total Expenditures	834,261	5,806	251,576	306,239	71,300
Deductions					
Total Deductions	(5,806)	(5,806)	0	0	0
Functional Cost	828,455	0	251,576	306,239	71,300
Allocation Step 1					
1st Allocation	828,455	0	251,576	306,239	71,300
Allocation Step 2					
Inbound- All Others	1,020	0	1,020	0	0
2nd Allocation	1,020	0	1,020	0	0
Total For 0030 Insurance					
Total Allocated	829,475	0	252,596	306,239	71,300



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Property	198,606	0
Pollution Liab	0	734
*Tax Bond	0	0
Departmental Totals		
Total Expenditures	198,606	734
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	198,606	734
Allocation Step 1		
1st Allocation	198,606	734
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For 0030 Insurance		
Total Allocated	198,606	734



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	13.30	1.4588	3,670		3,670	15	3,685
Building & Grounds Department	31.45	3.4496	8,678		8,678	35	8,713
Security	6.74	0.7393	1,860		1,860	8	1,868
County Administration Dept	4.80	0.5265	1,325		1,325	5	1,330
Information Systems	8.53	0.9356	2,354		2,354	10	2,364
Legal Services Department	1.50	0.1645	414		414	2	416
Human Resources	4.10	0.4497	1,131		1,131	5	1,136
Treasurer	9.83	1.0782	2,713		2,713	11	2,724
Health & Comm. Serv.	12.28	1.3469	3,389		3,389	14	3,403
Nazareth Facility	7.90	0.8665	2,180		2,180	9	2,189
CSA,MCHD,HPDP	9.42	1.0332	2,599		2,599	11	2,610
Commission	11.00	1.2066	3,035		3,035	12	3,047
Circuit Court	54.32	5.9582	14,989		14,989	61	15,050
District Court	65.03	7.1329	17,945		17,945	73	18,018
Friend of Court	47.38	5.1969	13,074		13,074	53	13,127
Probate Court	7.48	0.8205	2,064		2,064	8	2,072
Election	0.41	0.0450	113		113		113
Clerk/ROD	10.93	1.1989	3,016		3,016	12	3,028
Resource Develop	1.00	0.1097	276		276	1	277
Equalization	4.89	0.5364	1,349		1,349	5	1,354
Pros Atty	22.31	2.4471	6,156		6,156	25	6,181
Pros Atty C.R.P.	8.38	0.9192	2,312		2,312	9	2,321
Drain Comm	2.47	0.2709	682		682	3	685
Soil & Erosion	1.47	0.1612	406		406	2	408
Sheriff Admin	18.49	2.0281	5,102		5,102	21	5,123
Sheriff Jail	61.40	6.7347	16,943		16,943	69	17,012
Sheriff Field Oper	44.53	4.8843	12,288		12,288	50	12,338
Animal Control	7.62	0.8358	2,103		2,103	9	2,112
Emergency Mgmt.	1.86	0.2040	513		513	2	515
Veterans Affairs	2.28	0.2501	629		629	3	632

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	2.20	0.2413	607		607	2	609
Planning	1.50	0.1645	414		414	2	416
Law Enforce Fund	115.04	12.6187	31,742		31,742	129	31,871
Technology Fund	2.90	0.3181	800		800	3	803
Parks	24.56	2.6939	6,777		6,777	27	6,804
KRV Trailway Prg	2.41	0.2643	665		665	3	668
Health Admin	1.78	0.1952	491		491	2	493
H-Education	0.81	0.0888	224		224	1	225
H-Oral Health	11.50	1.2614	3,173		3,173	13	3,186
H-Laboratory	2.80	0.3071	773		773	3	776
H-Vision/Hearing	2.58	0.2830	712		712	3	715
H-Haz Waste	3.54	0.3883	977		977	4	981
H-Clinical Serv	2.14	0.2347	591		591	2	593
H-Comm. Disease	3.94	0.4322	1,087		1,087	4	1,091
H-STD	4.83	0.5298	1,333		1,333	5	1,338
H-HIV Counseling	1.00	0.1097	276		276	1	277
H-Env Admin	2.82	0.3093	778		778	3	781
H-Env FS&F	7.76	0.8512	2,141		2,141	9	2,150
H-Env LW&W	4.96	0.5440	1,369		1,369	6	1,375
Male Drug Court	3.12	0.3422	861		861	3	864
Womens Drug Ct.	1.76	0.1930	486		486	2	488
WK Kellogg Found	1.00	0.1097	276		276	1	277
Emerg Prep Bio	1.29	0.1415	356		356	1	357
Swift & Sure	0.20	0.0219	55		55		55
Homeland Sec. Gt.	1.67	0.1832	461		461	2	463
ROD Automation	0.69	0.0757	190		190	1	191
Victim Advocacy	1.00	0.1097	276		276	1	277
Crime Victim Rts	2.50	0.2742	690		690	3	693
Area Agency Ag.	5.43	0.5956	1,498		1,498	6	1,504
CFI AAA Custom Care	0.01	0.0011	3		3		3



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Pass Program	0.20	0.0219	55		55		55
CFI Admin	1.80	0.1974	497		497	2	499
CFI Care Mgmt	3.61	0.3960	996		996	4	1,000
CFI Case Coord	0.08	0.0088	22		22		22
CFI Veterans	0.02	0.0022	6		6		6
CFI Thome Grant	0.16	0.0176	44		44		44
CC-Juvenile Home	59.00	6.4715	16,281		16,281	66	16,347
CC-In Home Care	6.39	0.7009	1,763		1,763	7	1,770
CC-Intens Learn	1.00	0.1097	276		276	1	277
CC-Day Treatment	7.00	0.7678	1,932		1,932	8	1,940
CC-Juve Drug Ct	2.47	0.2709	682		682	3	685
CC-Restitution	1.91	0.2095	527		527	2	529
CC-Intake Assess	4.12	0.4519	1,137		1,137	5	1,142
CC-CASA	0.94	0.1031	259		259	1	260
CC-FI Treatment Ct.	0.56	0.0614	155		155	1	156
Healthy Start	8.83	0.9685	2,437		2,437	10	2,447
AIDS Coun & Test	1.50	0.1645	414		414	2	416
Nurse Family	5.50	0.6033	1,518		1,518	6	1,524
MCIR	3.08	0.3378	850		850	3	853
CSHCS	2.71	0.2973	748		748	3	751
BCCCP Coord.	3.10	0.3400	855		855	3	858
IAP	1.59	0.1744	439		439	2	441
W.I.C.	7.08	0.7766	1,954		1,954	8	1,962
Marine Safety	0.60	0.0658	166		166	1	167
Sheriff Rd Pat	2.00	0.2194	552		552	2	554
Comm Corrections	9.32	1.0223	2,572		2,572	10	2,582
Airport	23.13	2.5370	6,383		6,383	26	6,409
Central Stores	2.11	0.2314	582		582	2	584
LIHEAP	0.13	0.0143	36		36		36
CDBG Housing	0.08	0.0088	22		22		22



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Weather DHS	0.79	0.0867	218		218	1	219
CSBG	7.10	0.7788	1,959		1,959	8	1,967
Head Start	42.94	4.7099	11,849		11,849	48	11,897
SubTotal	911.69	100.0000	251,576		251,576	1,020	252,596
TOTAL	911.69	100.0000	251,576		251,576	1,020	252,596

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, 2013
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	18.49	9.5912	29,372		29,372		29,372
Sheriff Jail	61.40	31.8498	97,536		97,536		97,536
Sheriff Field Oper	44.53	23.0989	70,738		70,738		70,738
Law Enforce Fund	65.76	34.1114	104,463		104,463		104,463
Marine Safety	0.60	0.3112	953		953		953
Sheriff Rd Pat	2.00	1.0375	3,177		3,177		3,177
SubTotal	192.78	100.0000	306,239		306,239		306,239
TOTAL	192.78	100.0000	306,239		306,239		306,239

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Auto Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	20	11.2994	8,056		8,056		8,056
Nazareth Facility	1	0.5650	403		403		403
Circuit Court	7	3.9548	2,820		2,820		2,820
Sheriff Admin	3	1.6949	1,208		1,208		1,208
Sheriff Jail	7	3.9548	2,820		2,820		2,820
Sheriff Field Oper	60	33.8982	24,170		24,170		24,170
Animal Control	12	6.7797	4,834		4,834		4,834
Emergency Mgmt.	1	0.5650	403		403		403
Law Enforce Fund	11	6.2147	4,431		4,431		4,431
Parks	22	12.4294	8,862		8,862		8,862
H-Oral Health	1	0.5650	403		403		403
Homeland Sec. Gt.	14	7.9096	5,640		5,640		5,640
CC-Juvenile Home	3	1.6949	1,208		1,208		1,208
Marine Safety	4	2.2599	1,611		1,611		1,611
Comm Corrections	3	1.6949	1,208		1,208		1,208
Airport	7	3.9548	2,820		2,820		2,820
Central Stores	1	0.5650	403		403		403
SubTotal	177	100.0000	71,300		71,300		71,300
TOTAL	177	100.0000	71,300		71,300		71,300

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, 2013
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	140,922		140,922		140,922
Building & Grounds Department	853,077	0.6204	1,232		1,232		1,232
Nazareth Facility	17,803,741	12.9473	25,714		25,714		25,714
Animal Control	850,545	0.6185	1,228		1,228		1,228
Parks	19,567,690	14.2301	28,262		28,262		28,262
Non Allocated	864,078	0.6284	1,248		1,248		1,248
SubTotal	137,509,061	100.0000	198,606		198,606		198,606
TOTAL	137,509,061	100.0000	198,606		198,606		198,606

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, 2013
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	734.00	100.0000	734		734		734
SubTotal	734.00	100.0000	734		734		734
TOTAL	734.00	100.0000	734		734		734

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, 2013
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Insurance - Property	140,922	0	0	0	140,922	0
Finance Department	3,685	3,685	0	0	0	0
Building & Grounds	18,735	8,713	0	8,056	1,232	734
Security	1,868	1,868	0	0	0	0
County Administration Dept	1,330	1,330	0	0	0	0
Information Systems	2,364	2,364	0	0	0	0
Legal Services Department	416	416	0	0	0	0
Human Resources	1,136	1,136	0	0	0	0
Treasurer	2,724	2,724	0	0	0	0
Health & Comm. Serv.	3,403	3,403	0	0	0	0
Nazareth Facility	28,306	2,189	0	403	25,714	0
CSA,MCHD,HPDP	2,610	2,610	0	0	0	0
Commission	3,047	3,047	0	0	0	0
Circuit Court	17,870	15,050	0	2,820	0	0
District Court	18,018	18,018	0	0	0	0
Friend of Court	13,127	13,127	0	0	0	0
Probate Court	2,072	2,072	0	0	0	0
Election	113	113	0	0	0	0
Clerk/ROD	3,028	3,028	0	0	0	0
Resource Develop	277	277	0	0	0	0
Equalization	1,354	1,354	0	0	0	0
Pros Atty	6,181	6,181	0	0	0	0
Pros Atty C.R.P.	2,321	2,321	0	0	0	0
Drain Comm	685	685	0	0	0	0
Soil & Erosion	408	408	0	0	0	0
Sheriff Admin	35,703	5,123	29,372	1,208	0	0
Sheriff Jail	117,368	17,012	97,536	2,820	0	0
Sheriff Field Oper	107,246	12,338	70,738	24,170	0	0
Animal Control	8,174	2,112	0	4,834	1,228	0
Emergency Mgmt.	918	515	0	403	0	0
Veterans Affairs	632	632	0	0	0	0
MSU Extension	609	609	0	0	0	0
Planning	416	416	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Law Enforce Fund	140,765	31,871	104,463	4,431	0	0
Technology Fund	803	803	0	0	0	0
Parks	43,928	6,804	0	8,862	28,262	0
KRV Trailway Prg	668	668	0	0	0	0
Health Admin	493	493	0	0	0	0
H-Education	225	225	0	0	0	0
H-Oral Health	3,589	3,186	0	403	0	0
H-Laboratory	776	776	0	0	0	0
H-Vision/Hearing	715	715	0	0	0	0
H-Haz Waste	981	981	0	0	0	0
H-Clinical Serv	593	593	0	0	0	0
H-Comm. Disease	1,091	1,091	0	0	0	0
H-STD	1,338	1,338	0	0	0	0
H-HIV Counseling	277	277	0	0	0	0
H-Env Admin	781	781	0	0	0	0
H-Env FS&F	2,150	2,150	0	0	0	0
H-Env LW&W	1,375	1,375	0	0	0	0
Male Drug Court	864	864	0	0	0	0
Womens Drug Ct.	488	488	0	0	0	0
WK Kellogg Found	277	277	0	0	0	0
Emerg Prep Bio	357	357	0	0	0	0
Swift & Sure	55	55	0	0	0	0
Homeland Sec. Gt.	6,103	463	0	5,640	0	0
ROD Automation	191	191	0	0	0	0
Victim Advocacy	277	277	0	0	0	0
Crime Victim Rts	693	693	0	0	0	0
Area Agency Ag.	1,504	1,504	0	0	0	0
CFI AAA Custom Care	3	3	0	0	0	0
CFI Pass Program	55	55	0	0	0	0
CFI Admin	499	499	0	0	0	0
CFI Care Mgmt	1,000	1,000	0	0	0	0
CFI Case Coord	22	22	0	0	0	0
CFI Veterans	6	6	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
CFI Thome Grant	44	44	0	0	0	0
CC-Juvenile Home	17,555	16,347	0	1,208	0	0
CC-In Home Care	1,770	1,770	0	0	0	0
CC-Intens Learn	277	277	0	0	0	0
CC-Day Treatment	1,940	1,940	0	0	0	0
CC-Juve Drug Ct	685	685	0	0	0	0
CC-Restitution	529	529	0	0	0	0
CC-Intake Assess	1,142	1,142	0	0	0	0
CC-CASA	260	260	0	0	0	0
CC-FI Treatment Ct.	156	156	0	0	0	0
Healthy Start	2,447	2,447	0	0	0	0
AIDS Coun & Test	416	416	0	0	0	0
Nurse Family	1,524	1,524	0	0	0	0
MCIR	853	853	0	0	0	0
CSHCS	751	751	0	0	0	0
BCCCP Coord.	858	858	0	0	0	0
IAP	441	441	0	0	0	0
W.I.C.	1,962	1,962	0	0	0	0
Marine Safety	2,731	167	953	1,611	0	0
Sheriff Rd Pat	3,731	554	3,177	0	0	0
Comm Corrections	3,790	2,582	0	1,208	0	0
Airport	9,229	6,409	0	2,820	0	0
Central Stores	987	584	0	403	0	0
LIHEAP	36	36	0	0	0	0
CDBG Housing	22	22	0	0	0	0
Weather DHS	219	219	0	0	0	0
CSBG	1,967	1,967	0	0	0	0
Head Start	11,897	11,897	0	0	0	0
Non Allocated	1,248	0	0	0	1,248	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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>829,475</u>	<u>252,596</u>	<u>306,239</u>	<u>71,300</u>	<u>198,606</u>	<u>734</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, 2013
Schedule .2 - Costs To Be Allocated
For Department Insurance - Property

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	140,922		140,922	
Total Allocated Additions:	<u>140,922</u>		<u>140,922</u>	140,922
Total To Be Allocated:	<u><u>140,922</u></u>	<u><u>0</u></u>	<u><u>140,922</u></u>	<u><u>140,922</u></u>



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	140,922	0	32,807	31,412	12,810
1st Allocation	140,922	0	32,807	31,412	12,810
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0040 Insurance -					
Total Allocated	140,922	0	32,807	31,412	12,810



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	26,888	37,005
1st Allocation	26,888	37,005
Allocation Step 2		
2nd Allocation	0	0
Total For 0040 Insurance -		
Total Allocated	26,888	37,005



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	21,910	38.7581	12,717		12,717		12,717
District Court	19,901	35.2043	11,549		11,549		11,549
Pros Atty	11,525	20.3874	6,688		6,688		6,688
Sheriff Jail	2,006	3.5486	1,164		1,164		1,164
Male Drug Court	552	0.9765	320		320		320
Womens Drug Ct.	312	0.5519	181		181		181
Victim Advocacy	100	0.1769	58		58		58
Crime Victim Rts	224	0.3963	130		130		130
SubTotal	56,530	100.0000	32,807		32,807		32,807
TOTAL	56,530	100.0000	32,807		32,807		32,807

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, 2013
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	76,684	89.3940	28,080		28,080		28,080
CC-Day Treatment	9,098	10.6060	3,332		3,332		3,332
SubTotal	85,782	100.0000	31,412		31,412		31,412
TOTAL	85,782	100.0000	31,412		31,412		31,412

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, 2013
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	17,518	73.3491	9,395		9,395		9,395
Friend of Court	668	2.7970	358		358		358
Pros Atty	1,335	5.5898	716		716		716
Pros Atty C.R.P.	1,914	8.0141	1,027		1,027		1,027
Crime Victim Rts	96	0.4020	51		51		51
CC-In Home Care	799	3.3455	429		429		429
CC-Juve Drug Ct	434	1.8172	233		233		233
CC-Restitution	214	0.8960	115		115		115
CC-Intake Assess	667	2.7928	358		358		358
CC-CASA	130	0.5443	70		70		70
CC-FI Treatment Ct.	108	0.4522	58		58		58
SubTotal	23,883	100.0000	12,810		12,810		12,810
TOTAL	23,883	100.0000	12,810		12,810		12,810

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property

Activity - Admin. Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,251	5.7775	1,553		1,553		1,553
Building & Grounds Department	2,029	3.6058	970		970		970
County Administration Dept	3,058	5.4345	1,461		1,461		1,461
Information Systems	2,383	4.2349	1,139		1,139		1,139
Legal Services Department	225	0.3999	108		108		108
Human Resources	1,969	3.4992	941		941		941
Treasurer	3,529	6.2715	1,686		1,686		1,686
Commission	2,250	3.9986	1,075		1,075		1,075
Friend of Court	12,069	21.4483	5,765		5,765		5,765
Adult Probation	11,953	21.2422	5,712		5,712		5,712
Clerk/ROD	5,553	9.8685	2,653		2,653		2,653
Resource Develop	150	0.2666	72		72		72
Equalization	1,328	2.3601	635		635		635
Pros Atty C.R.P.	150	0.2666	72		72		72
Drain Comm	767	1.3631	367		367		367
Soil & Erosion	150	0.2666	72		72		72
Planning	1,440	2.5591	688		688		688
Central Stores	1,094	1.9442	523		523		523
Non Allocated	2,922	5.1928	1,396		1,396		1,396
SubTotal	56,270	100.0000	26,888		26,888		26,888
TOTAL	56,270	100.0000	26,888		26,888		26,888

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, 2013
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	36,697		36,697		36,697
Emergency Mgmt.	368	0.3248	120		120		120
Homeland Sec. Gt.	576	0.5084	188		188		188
SubTotal	113,293	100.0000	37,005		37,005		37,005
TOTAL	113,293	100.0000	37,005		37,005		37,005

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, 2013
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	1,553	0	0	0	1,553	0
Building & Grounds	970	0	0	0	970	0
County Administration Dept	1,461	0	0	0	1,461	0
Information Systems	1,139	0	0	0	1,139	0
Legal Services Department	108	0	0	0	108	0
Human Resources	941	0	0	0	941	0
Treasurer	1,686	0	0	0	1,686	0
Commission	1,075	0	0	0	1,075	0
Circuit Court	22,112	12,717	0	9,395	0	0
District Court	11,549	11,549	0	0	0	0
Friend of Court	6,123	0	0	358	5,765	0
Adult Probation	5,712	0	0	0	5,712	0
Clerk/ROD	2,653	0	0	0	2,653	0
Resource Develop	72	0	0	0	72	0
Equalization	635	0	0	0	635	0
Pros Atty	7,404	6,688	0	716	0	0
Pros Atty C.R.P.	1,099	0	0	1,027	72	0
Drain Comm	367	0	0	0	367	0
Soil & Erosion	72	0	0	0	72	0
Sheriff Admin	36,697	0	0	0	0	36,697
Sheriff Jail	1,164	1,164	0	0	0	0
Emergency Mgmt.	120	0	0	0	0	120
Planning	688	0	0	0	688	0
Male Drug Court	320	320	0	0	0	0
Womens Drug Ct.	181	181	0	0	0	0
Homeland Sec. Gt.	188	0	0	0	0	188
Victim Advocacy	58	58	0	0	0	0
Crime Victim Rts	181	130	0	51	0	0
CC-Juvenile Home	28,080	0	28,080	0	0	0
CC-In Home Care	429	0	0	429	0	0
CC-Day Treatment	3,332	0	3,332	0	0	0
CC-Juve Drug Ct	233	0	0	233	0	0
CC-Restitution	115	0	0	115	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Insurance - Property

Receiving Department	Total	Courthouse	Juvenile Home	Gull Rd C.H.	Admin. Building	Law Enf Center
CC-Intake Assess	358	0	0	358	0	0
CC-CASA	70	0	0	70	0	0
CC-FI Treatment Ct.	58	0	0	58	0	0
Central Stores	523	0	0	0	523	0
Non Allocated	1,396	0	0	0	1,396	0
Direct Billed	0	0	0	0	0	0
Total	140,922	32,807	31,412	12,810	26,888	37,005



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, 2013
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		31	31	
Total Allocated Additions:		<u>31</u>	<u>31</u>	31
Termination Payoff	584,940			
Total Departmental Cost Adjustments:	<u>584,940</u>			584,940
Total To Be Allocated:	<u>584,940</u>	<u>31</u>	<u>584,971</u>	<u>584,971</u>

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	584,940	0	584,940
Functional Cost	584,940	0	584,940
Allocation Step 1			
1st Allocation	584,940	0	584,940
Allocation Step 2			
Inbound- All Others	31	0	31
2nd Allocation	31	0	31
Total For 0050 Termination Payoff			
Total Allocated	584,971	0	584,971



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	727,346	1.8459	10,797		10,797	1	10,798
Building & Grounds Department	1,072,792	2.7226	15,926	-4,642	11,284	1	11,285
Security	127,444	0.3234	1,892		1,892		1,892
County Administration Dept	358,806	0.9106	5,326		5,326		5,326
Information Systems	582,952	1.4794	8,654	-5,141	3,513		3,513
Legal Services Department	141,214	0.3584	2,096		2,096		2,096
Human Resources	222,128	0.5637	3,297	-27,353	-24,056		-24,056
Treasurer	356,824	0.9056	5,297	-1,403	3,894		3,894
Health & Comm. Serv.	659,187	1.6729	9,786	-7,117	2,669	1	2,670
Nazareth Facility	215,837	0.5478	3,204	-218	2,986		2,986
CSA,MCHD,HPDP	421,415	1.0695	6,256	-1,512	4,744		4,744
Circuit Court	2,233,816	5.6691	33,161	-23,897	9,264	2	9,266
District Court	2,454,164	6.2283	36,432	-13,580	22,852	2	22,854
Friend of Court	2,029,490	5.1505	30,128	-3,078	27,050	2	27,052
Probate Court	329,849	0.8371	4,897	-16,828	-11,931		-11,931
Election	9,756	0.0248	145		145		145
Clerk/ROD	322,845	0.8193	4,793	-565	4,228		4,228
Resource Develop	40,298	0.1023	598		598		598
Equalization	276,321	0.7013	4,102	-15,257	-11,155		-11,155
Pros Atty	1,313,908	3.3345	19,505	-23,701	-4,196	1	-4,195
Pros Atty C.R.P.	369,199	0.9370	5,481	-4,867	614		614
Drain Comm	79,419	0.2016	1,179		1,179		1,179
Soil & Erosion	56,533	0.1435	839		839		839
Sheriff Admin	925,420	2.3486	13,738	-51,635	-37,897	1	-37,896
Sheriff Jail	3,472,313	8.8122	51,546	-113,145	-61,599	3	-61,596
Sheriff Field Oper	3,000,394	7.6146	44,541		44,541	2	44,543
Animal Control	272,972	0.6928	4,052	-8,559	-4,507		-4,507
Emergency Mgmt.	36,954	0.0938	549	-24,317	-23,768		-23,768
Veterans Affairs	85,566	0.2172	1,270	-13,788	-12,518		-12,518
MSU Extension	89,318	0.2267	1,326		1,326		1,326

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Planning	101,842	0.2585	1,512		1,512		1,512
Law Enforce Fund	6,474,315	16.4304	96,112	-94,083	2,029	13	2,042
Technology Fund	142,587	0.3619	2,117		2,117		2,117
Parks	556,338	1.4119	8,259	-11,943	-3,684		-3,684
KRV Trailway Prg	71,046	0.1803	1,055		1,055		1,055
Health Admin	92,216	0.2340	1,369		1,369		1,369
H-Education	43,202	0.1096	641		641		641
H-Oral Health	503,113	1.2768	7,469		7,469		7,469
H-Laboratory	143,469	0.3641	2,130		2,130		2,130
H-Vision/Hearing	96,854	0.2458	1,438		1,438		1,438
H-Haz Waste	149,774	0.3801	2,223		2,223		2,223
H-Clinical Serv	114,651	0.2910	1,702		1,702		1,702
H-Comm. Disease	193,862	0.4920	2,878		2,878		2,878
H-STD	203,385	0.5162	3,019	-5,740	-2,721		-2,721
H-HIV Counseling	41,585	0.1055	617		617		617
H-Env Admin	139,780	0.3547	2,075		2,075		2,075
H-Env FS&F	387,010	0.9822	5,745	-271	5,474		5,474
H-Env LW&W	214,869	0.5453	3,190	-1,932	1,258		1,258
Male Drug Court	127,542	0.3237	1,893		1,893		1,893
Womens Drug Ct.	74,299	0.1886	1,103	-96	1,007		1,007
WK Kellogg Found	54,914	0.1394	815		815		815
Emerg Prep Bio	57,872	0.1469	859	-15	844		844
Homeland Sec. Gt.	13,798	0.0350	205	-974	-769		-769
ROD Automation	25,966	0.0659	385		385		385
Victim Advocacy	43,678	0.1108	648		648		648
Crime Victim Rts	123,312	0.3129	1,831		1,831		1,831
Area Agency Ag.	269,973	0.6852	4,008		4,008		4,008
CFI AAA Custom Care	276	0.0007	4		4		4
CFI Pass Program	8,752	0.0222	130		130		130
CFI Admin	85,056	0.2159	1,263		1,263		1,263

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
CFI Care Mgmt	177,657	0.4509	2,637	-424	2,213		2,213
CFI Case Coord	3,707	0.0094	55		55		55
CFI Veterans	857	0.0022	13		13		13
CFI Thome Grant	5,615	0.0143	83		83		83
KCSD Grants	718	0.0018	11		11		11
CC-Juvenile Home	1,793,493	4.5516	26,624	-2,374	24,250	1	24,251
CC-In Home Care	329,885	0.8372	4,897		4,897		4,897
CC-Intens Learn	25,950	0.0659	385		385		385
CC-Day Treatment	397,462	1.0087	5,900	-44,776	-38,876		-38,876
CC-Juve Drug Ct	147,932	0.3754	2,196		2,196		2,196
CC-Restitution	101,475	0.2575	1,506		1,506		1,506
CC-Intake Assess	191,524	0.4861	2,843	-10,178	-7,335		-7,335
CC-CASA	49,136	0.1247	729		729		729
CC-FI Treatment Ct.	27,977	0.0710	415	-1,098	-683		-683
Healthy Start	344,678	0.8747	5,117	-2,629	2,488		2,488
AIDS Coun & Test	66,909	0.1698	993		993		993
Nurse Family	297,537	0.7551	4,417		4,417		4,417
MCIR	134,790	0.3421	2,001	-399	1,602		1,602
CSHCS	124,381	0.3157	1,846		1,846		1,846
BCCCP Coord.	130,805	0.3320	1,942		1,942		1,942
IAP	94,809	0.2406	1,407		1,407		1,407
W.I.C.	274,873	0.6976	4,080	-366	3,714		3,714
Marine Safety	1,444	0.0037	21		21		21
Sheriff Rd Pat	129,798	0.3294	1,927		1,927		1,927
Comm Corrections	345,924	0.8779	5,135	-951	4,184		4,184
Airport	946,209	2.4013	14,046	-8,276	5,770	1	5,771
Central Stores	68,431	0.1737	1,016	-1,256	-240		-240
LIHEAP	7,254	0.0184	108		108		108
CDBG Housing	3,844	0.0098	57		57		57
Weather DHS	33,188	0.0842	493		493		493

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
CSBG	305,316	0.7748	4,532	-36,556	-32,024		-32,024
SubTotal	39,403,394	100.0000	584,940	-584,940		31	31
Direct Billed				584,940	584,940		584,940
TOTAL	39,403,394	100.0000	584,940		584,940	31	584,971

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, 2013
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Finance Department	10,798	10,798
Building & Grounds	11,285	11,285
Security	1,892	1,892
County Administration Dept	5,326	5,326
Information Systems	3,513	3,513
Legal Services Department	2,096	2,096
Human Resources	(24,056)	(24,056)
Treasurer	3,894	3,894
Health & Comm. Serv.	2,670	2,670
Nazareth Facility	2,986	2,986
CSA,MCHD,HPDP	4,744	4,744
Circuit Court	9,266	9,266
District Court	22,854	22,854
Friend of Court	27,052	27,052
Probate Court	(11,931)	(11,931)
Election	145	145
Clerk/ROD	4,228	4,228
Resource Develop	598	598
Equalization	(11,155)	(11,155)
Pros Atty	(4,195)	(4,195)
Pros Atty C.R.P.	614	614
Drain Comm	1,179	1,179
Soil & Erosion	839	839
Sheriff Admin	(37,896)	(37,896)
Sheriff Jail	(61,596)	(61,596)
Sheriff Field Oper	44,543	44,543
Animal Control	(4,507)	(4,507)
Emergency Mgmt.	(23,768)	(23,768)
Veterans Affairs	(12,518)	(12,518)
MSU Extension	1,326	1,326
Planning	1,512	1,512
Law Enforce Fund	2,042	2,042
Technology Fund	2,117	2,117

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Parks	(3,684)	(3,684)
KRV Trailway Prg	1,055	1,055
Health Admin	1,369	1,369
H-Education	641	641
H-Oral Health	7,469	7,469
H-Laboratory	2,130	2,130
H-Vision/Hearing	1,438	1,438
H-Haz Waste	2,223	2,223
H-Clinical Serv	1,702	1,702
H-Comm. Disease	2,878	2,878
H-STD	(2,721)	(2,721)
H-HIV Counseling	617	617
H-Env Admin	2,075	2,075
H-Env FS&F	5,474	5,474
H-Env LW&W	1,258	1,258
Male Drug Court	1,893	1,893
Womens Drug Ct.	1,007	1,007
WK Kellogg Found	815	815
Emerg Prep Bio	844	844
Homeland Sec. Gt.	(769)	(769)
ROD Automation	385	385
Victim Advocacy	648	648
Crime Victim Rts	1,831	1,831
Area Agency Ag.	4,008	4,008
CFI AAA Custom Care	4	4
CFI Pass Program	130	130
CFI Admin	1,263	1,263
CFI Care Mgmt	2,213	2,213
CFI Case Coord	55	55
CFI Veterans	13	13
CFI Thome Grant	83	83
KCSD Grants	11	11
CC-Juvenile Home	24,251	24,251



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
CC-In Home Care	4,897	4,897
CC-Intens Learn	385	385
CC-Day Treatment	(38,876)	(38,876)
CC-Juve Drug Ct	2,196	2,196
CC-Restitution	1,506	1,506
CC-Intake Assess	(7,335)	(7,335)
CC-CASA	729	729
CC-FI Treatment Ct.	(683)	(683)
Healthy Start	2,488	2,488
AIDS Coun & Test	993	993
Nurse Family	4,417	4,417
MCIR	1,602	1,602
CSHCS	1,846	1,846
BCCCP Coord.	1,942	1,942
IAP	1,407	1,407
W.I.C.	3,714	3,714
Marine Safety	21	21
Sheriff Rd Pat	1,927	1,927
Comm Corrections	4,184	4,184
Airport	5,771	5,771
Central Stores	(240)	(240)
LIHEAP	108	108
CDBG Housing	57	57
Weather DHS	493	493
CSBG	(32,024)	(32,024)
Direct Billed	584,940	584,940
Total	584,971	584,971



**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.

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.

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

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.

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, 2013
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,240,603			1,240,603
Capital	0			
Total Deductions:	0			0
Building Use Charge	6,218		6,218	
Equipment Use Charge	3,507		3,507	
Insurance	3,670	15	3,685	
Insurance - Property	1,553		1,553	
Termination Payoff	10,797	1	10,798	
Finance Department		9,032	9,032	
Building & Grounds Department		34,889	34,889	
Utilities		9,022	9,022	
Security		1,882	1,882	
County Administration Dept		5,238	5,238	
Information Systems		13,622	13,622	
Legal Services Department		3,086	3,086	
Human Resources		8,496	8,496	
Treasurer		1,072	1,072	
Total Allocated Additions:	25,745	86,355	112,100	112,100
Reimbursement	(183)			
Total Departmental Cost Adjustments:	(183)			(183)
Total To Be Allocated:	1,266,165	86,355		1,352,520



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Accounting Serv	Non-HCS Funds	Payroll
Wages & Benefits					
SALARIES & WAGES	727,400	93,691	300,018	40,094	121,313
FRINGE BENEFITS	265,501	34,197	109,519	14,629	44,286
Other Expense & Cost					
Printing & Binding	3,506	452	1,446	193	585
Postage	5,134	0	3,310	0	1,338
Copying	7,516	968	3,101	414	1,254
Office Supplies	7,026	905	2,900	387	1,172
Subscriptions	1,599	206	659	88	267
Dues	1,954	252	806	108	326
Contract Services	234	30	96	13	39
Contract Services	12,010	0	11,500	0	0
Consultant	9,175	0	0	0	9,175
Auditing Services	117,650	0	0	0	0
Telephone	14,216	1,831	5,865	783	2,371
Licensing Fees	63,494	0	29,593	0	33,901
Equipment Maint	2,663	343	1,099	147	444
Travel	313	40	131	17	52
Training	1,212	156	501	67	202
*Capital	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,240,603	133,071	470,544	56,940	216,725
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Reimbursement	(183)	0	0	0	(183)
Functional Cost					
	1,240,420	133,071	470,544	56,940	216,542



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Accounting Serv	Non-HCS Funds	Payroll
Allocation Step 1					
Inbound- 0020 Equipment Use Charge: Equip	3,507	0	0	0	3,507
Inbound- All Others	22,238	2,864	9,173	1,226	3,709
Reallocate Admin Costs		(135,935)	57,695	6,996	26,912
1st Allocation	1,266,165	0	537,412	65,162	250,670
Allocation Step 2					
Inbound- All Others	86,355	11,123	35,617	4,760	14,402
Reallocate Admin Costs		(11,123)	4,722	572	2,202
2nd Allocation	86,355	0	40,339	5,332	16,604
Total For 0055 Finance					
Total Allocated	1,352,520	0	577,751	70,494	267,274



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng	Purchasing
Wages & Benefits					
SALARIES & WAGES	42,670	0	42,046	14,020	44,008
FRINGE BENEFITS	15,585	0	15,346	5,124	16,063
Other Expense & Cost					
Printing & Binding	206	0	203	68	212
Postage	0	0	0	0	486
Copying	441	0	434	145	455
Office Supplies	412	0	406	136	425
Subscriptions	94	0	92	31	97
Dues	115	0	113	38	118
Contract Services	14	0	14	5	14
Contract Services	510	0	0	0	0
Consultant	0	0	0	0	0
Auditing Services	0	117,650	0	0	0
Telephone	834	0	822	274	860
Licensing Fees	0	0	0	0	0
Equipment Maint	156	0	154	51	161
Travel	18	0	18	6	19
Training	71	0	70	23	73
*Capital	0	0	0	0	0
Departmental Totals					
Total Expenditures	61,126	117,650	59,718	19,921	62,991
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Functional Cost					
Functional Cost	61,126	117,650	59,718	19,921	62,991



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng	Purchasing
Allocation Step 1					
Inbound- 0020 Equipment Use Charge: Equip	0	0	0	0	0
Inbound- All Others	1,305	0	1,285	429	1,345
Reallocate Admin Costs	7,509	14,150	7,337	2,448	7,738
1st Allocation	69,940	131,800	68,340	22,798	72,074
Allocation Step 2					
Inbound- All Others	5,066	0	4,992	1,664	5,225
Reallocate Admin Costs	614	1,158	600	200	633
2nd Allocation	5,680	1,158	5,592	1,864	5,858
Total For 0055 Finance					
Total Allocated	75,620	132,958	73,932	24,662	77,932



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Wages & Benefits					
SALARIES & WAGES	4,316	5,045	5,045	7,567	7,567
FRINGE BENEFITS	1,566	1,832	1,832	2,761	2,761
Other Expense & Cost					
Printing & Binding	21	24	24	36	36
Postage	0	0	0	0	0
Copying	44	52	52	78	78
Office Supplies	41	48	48	73	73
Subscriptions	9	11	11	17	17
Dues	12	13	13	20	20
Contract Services	1	2	2	2	2
Contract Services	0	0	0	0	0
Consultant	0	0	0	0	0
Auditing Services	0	0	0	0	0
Telephone	84	98	98	148	148
Licensing Fees	0	0	0	0	0
Equipment Maint	16	18	18	28	28
Travel	2	2	2	3	3
Training	7	8	8	13	13
*Capital	0	0	0	0	0
Departmental Totals					
Total Expenditures	6,119	7,153	7,153	10,746	10,746
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Functional Cost					
Functional Cost	6,119	7,153	7,153	10,746	10,746



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Allocation Step 1					
Inbound- 0020 Equipment Use Charge: Equip	0	0	0	0	0
Inbound- All Others	132	154	154	231	231
Reallocate Admin Costs	752	879	879	1,320	1,320
1st Allocation	7,003	8,186	8,186	12,297	12,297
Allocation Step 2					
Inbound- All Others	512	599	599	898	898
Reallocate Admin Costs	62	72	72	108	108
2nd Allocation	574	671	671	1,006	1,006
Total For 0055 Finance					
Total Allocated	7,577	8,857	8,857	13,303	13,303



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	0.0802	431		431		431
Termination Payoff	3	0.0050	27		27		27
Finance Department	392	0.6548	3,519		3,519		3,519
Building & Grounds Department	3,138	5.2421	28,171		28,171	2,130	30,301
Utilities	868	1.4500	7,792		7,792	589	8,381
Security	289	0.4828	2,595		2,595	196	2,791
County Administration Dept	182	0.3040	1,634		1,634	124	1,758
Information Systems	179	0.2990	1,607		1,607	122	1,729
Legal Services Department	134	0.2238	1,203		1,203	91	1,294
Human Resources	412	0.6883	3,699		3,699	280	3,979
Treasurer	333	0.5563	2,990		2,990	226	3,216
Health & Comm. Serv.	730	1.2195	6,554		6,554	496	7,050
Nazareth Facility	664	1.1092	5,961		5,961	451	6,412
CSA,MCHD,HPDP	520	0.8687	4,668		4,668	353	5,021
Commission	173	0.2890	1,553		1,553	117	1,670
Circuit Court	6,835	11.4179	61,366		61,366	4,636	66,002
District Court	1,319	2.2034	11,841		11,841	895	12,736
Friend of Court	514	0.8586	4,614		4,614	349	4,963
Jury Board	13	0.0217	117		117	9	126
Probate Court	1,106	1.8476	9,929		9,929	751	10,680
Adult Probation	125	0.2088	1,122		1,122	85	1,207
Election	150	0.2506	1,347		1,347	102	1,449
Clerk/ROD	340	0.5680	3,052		3,052	231	3,283
Resource Develop	114	0.1904	1,023		1,023	77	1,100
Equalization	249	0.4160	2,235		2,235	169	2,404
Pros Atty	879	1.4684	7,891		7,891	597	8,488
Pros Atty C.R.P.	433	0.7233	3,887		3,887	294	4,181
Drain Comm	305	0.5095	2,738		2,738	207	2,945
Soil & Erosion	132	0.2205	1,185		1,185	90	1,275
Sheriff Admin	1,058	1.7674	9,498		9,498	718	10,216

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Jail	1,820	3.0403	16,339		16,339	1,236	17,575
Sheriff Field Oper	1,048	1.7507	9,408		9,408	711	10,119
Animal Control	634	1.0591	5,692		5,692	430	6,122
Emergency Mgmt.	397	0.6632	3,564		3,564	270	3,834
Veterans Affairs	207	0.3458	1,858		1,858	141	1,999
Medical Exam	98	0.1637	880		880	67	947
Veterans Burial	194	0.3241	1,742		1,742	132	1,874
Sold/Sail Relief	216	0.3608	1,939		1,939	147	2,086
MSU Extension	181	0.3024	1,625		1,625	123	1,748
Planning	188	0.3141	1,688		1,688	128	1,816
Economic Develop	10	0.0167	90		90	7	97
Employee Benefits	924	1.5436	8,295		8,295	627	8,922
Law Enforce Fund	1,692	2.8265	15,190		15,190	1,149	16,339
Technology Fund	568	0.9488	5,099		5,099	386	5,485
Roads	58	0.0969	521		521	39	560
Inmate Trust	2	0.0033	18		18	1	19
Parks	3,474	5.8033	31,188		31,188	2,358	33,546
KRV Trailway Prg	605	1.0107	5,431		5,431	411	5,842
Special Parks	26	0.0434	233		233	18	251
Access & Visitat	6	0.0100	54		54	4	58
Wireless Emerg.	13	0.0217	117		117	9	126
Drain Comm Grant	14	0.0234	126		126	10	136
Health Admin	293	0.4895	2,630		2,630	199	2,829
H-Education	168	0.2806	1,508		1,508	114	1,622
H-Oral Health	652	1.0892	5,853		5,853	443	6,296
H-Laboratory	320	0.5346	2,873		2,873	217	3,090
H-Vision/Hearing	167	0.2790	1,499		1,499	113	1,612
H-Haz Waste	477	0.7968	4,282		4,282	324	4,606
H-Clinical Serv	408	0.6816	3,663		3,663	277	3,940
H-Comm. Disease	307	0.5128	2,756		2,756	208	2,964

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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-STD	336	0.5613	3,016		3,016	228	3,244
H-Health Care Ac	1	0.0017	9		9	1	10
H-HIV Counseling	176	0.2940	1,580		1,580	119	1,699
H-Env Admin	184	0.3074	1,652		1,652	125	1,777
H-Env FS&F	354	0.5914	3,178		3,178	240	3,418
H-Env LW&W	307	0.5128	2,756		2,756	208	2,964
Accomodation Tax	187	0.3124	1,679		1,679	127	1,806
Dist Ct Grants	100	0.1671	898		898	68	966
Male Drug Court	353	0.5897	3,169		3,169	240	3,409
Womens Drug Ct.	271	0.4527	2,433		2,433	184	2,617
WK Kellogg Found	290	0.4844	2,603		2,603	197	2,800
DWI Drug Court	185	0.3090	1,661		1,661	126	1,787
Browfield Redev	63	0.1052	566		566	43	609
Emerg Prep Bio	302	0.5045	2,711		2,711	205	2,916
Swift & Sure	112	0.1871	1,005		1,005	76	1,081
Homeland Sec. Gt.	145	0.2422	1,302		1,302	98	1,400
Haz Mat Team	25	0.0418	224		224	17	241
ROD Automation	457	0.7634	4,103		4,103	310	4,413
Local Corr.Offc.	48	0.0802	431		431	33	464
Drug Law Enforce	20	0.0334	180		180	14	194
Law Library	4	0.0067	36		36	3	39
Victim Advocacy	65	0.1086	584		584	44	628
Crime Victim Rts	78	0.1303	700		700	53	753
Area Agency Ag.	1,137	1.8994	10,207		10,207	772	10,979
CFI AAA Custom Care	33	0.0551	296		296	22	318
CFI Pass Program	73	0.1219	655		655	50	705
CFI Admin	219	0.3658	1,966		1,966	149	2,115
CFI Care Mgmt	537	0.8971	4,821		4,821	365	5,186
CFI Case Coord	203	0.3391	1,822		1,822	138	1,960
CFI Veterans	105	0.1754	943		943	71	1,014

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Thome Grant	35	0.0585	314		314	24	338
Safe Comm. Grant	24	0.0401	215		215	16	231
KCSD Grants	52	0.0869	467		467	35	502
F.I.A.	14	0.0234	126		126	10	136
CC-Juvenile Home	1,747	2.9184	15,684		15,684	1,186	16,870
CC-In Home Care	162	0.2706	1,454		1,454	110	1,564
CC-Foster Care	334	0.5580	2,998		2,998	227	3,225
CC-Intens Learn	80	0.1336	718		718	54	772
CC-Day Treatment	206	0.3441	1,849		1,849	140	1,989
CC-Juve Drug Ct	168	0.2806	1,508		1,508	114	1,622
CC-Restitution	64	0.1069	575		575	43	618
CC-Intake Assess	134	0.2238	1,203		1,203	91	1,294
CC-CASA	82	0.1370	736		736	56	792
CC-Waivers	12	0.0200	108		108	8	116
CC-FI Treatment Ct.	120	0.2005	1,077		1,077	81	1,158
CC-Welfare	41	0.0685	368		368	28	396
Vet's Trust	91	0.1520	817		817	62	879
Healthy Start	912	1.5235	8,187		8,187	619	8,806
AIDS Coun & Test	166	0.2773	1,490		1,490	113	1,603
MICEHV	9	0.0150	81		81	6	87
Nurse Family	425	0.7100	3,815		3,815	289	4,104
MCIR	227	0.3792	2,038		2,038	154	2,192
CSHCS	204	0.3408	1,831		1,831	138	1,969
BCCCP Coord.	251	0.4193	2,253		2,253	170	2,423
BCCCP Komen	640	1.0691	5,746		5,746	434	6,180
BCCCP Pink Sat	104	0.1737	934		934	71	1,005
IAP	243	0.4059	2,182		2,182	165	2,347
Clean Sweep Pest	19	0.0317	171		171	13	184
W.I.C.	320	0.5346	2,873		2,873	217	3,090
Marine Safety	48	0.0802	431		431	33	464

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Rd Pat	64	0.1069	575		575	43	618
Comm Corrections	1,022	1.7073	9,175		9,175	694	9,869
Survey & Remonum	67	0.1119	601		601	45	646
J.T.P.A.	135	0.2255	1,212		1,212	92	1,304
Jail Constr.	126	0.2105	1,131		1,131	86	1,217
Juve Home Bldg P	12	0.0200	108		108	8	116
Prop Tax Foreclosure	244	0.4076	2,191		2,191	166	2,357
Airport	2,522	4.2130	22,641		22,641	1,712	24,353
DTRF	3	0.0050	27		27	2	29
Central Stores	1,212	2.0247	10,881		10,881	823	11,704
Drain Eq Revolv	2	0.0033	18		18	1	19
Retirement	42	0.0702	377		377	29	406
OPEB	829	1.3849	7,442		7,442	563	8,005
Inmates Trust	28	0.0468	251		251	19	270
Walk for Warmth	1	0.0017	9		9	1	10
LIHEAP	55	0.0919	494		494	37	531
CDBG Housing	38	0.0635	341		341	26	367
Emerg Needs EAP	93	0.1554	835		835	63	898
Emerg Needs LCA	47	0.0785	422		422	32	454
Weather Energy Opt	69	0.1153	619		619	47	666
Weather DHS	394	0.6582	3,537		3,537	267	3,804
CSBG	637	1.0641	5,719		5,719	432	6,151
Head Start	1,779	2.9718	15,971		15,971	1,208	17,179
F&N Grant	1	0.0017	9		9	1	10
Non Allocated	332	0.5546	2,981		2,981	225	3,206
SubTotal	59,862	100.0000	537,412		537,412	40,339	577,751
TOTAL	59,862	100.0000	537,412		537,412	40,339	577,751



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

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, 2013
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	426	7.4528	4,856		4,856	397	5,253
Pros Atty C.R.P.	454	7.9426	5,176		5,176	424	5,600
Parks	182	3.1840	2,075		2,075	170	2,245
KRV Trailway Prg	718	12.5612	8,185		8,185	670	8,855
Access & Visitat	16	0.2799	182		182	15	197
Drain Comm Grant	24	0.4199	274		274	22	296
Dist Ct Grants	110	1.9244	1,254		1,254	103	1,357
Male Drug Court	441	7.7152	5,027		5,027	411	5,438
Womens Drug Ct.	357	6.2456	4,070		4,070	333	4,403
WK Kellogg Found	332	5.8083	3,785		3,785	310	4,095
DWI Drug Court	363	6.3506	4,138		4,138	339	4,477
Swift & Sure	117	2.0469	1,334		1,334	109	1,443
Homeland Sec. Gt.	173	3.0266	1,972		1,972	161	2,133
Haz Mat Team	45	0.7873	513		513	42	555
Victim Advocacy	84	1.4696	958		958	78	1,036
Crime Victim Rts	92	1.6095	1,049		1,049	86	1,135
Safe Comm. Grant	31	0.5423	353		353	29	382
KCSD Grants	75	1.3121	855		855	70	925
Marine Safety	54	0.9447	616		616	50	666
Sheriff Rd Pat	73	1.2771	832		832	68	900
Comm Corrections	1,200	20.9937	13,679		13,679	1,119	14,798
Survey & Remonum	74	1.2946	844		844	69	913
J.T.P.A.	275	4.8111	3,135		3,135	257	3,392
SubTotal	5,716	100.0000	65,162		65,162	5,332	70,494
TOTAL	5,716	100.0000	65,162		65,162	5,332	70,494

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, 2013
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	13.30	1.4588	3,657		3,657		3,657
Building & Grounds Department	31.45	3.4496	8,647		8,647	581	9,228
Security	6.74	0.7393	1,853		1,853	125	1,978
County Administration Dept	4.80	0.5265	1,320		1,320	89	1,409
Information Systems	8.53	0.9356	2,345		2,345	158	2,503
Legal Services Department	1.50	0.1645	412		412	28	440
Human Resources	4.10	0.4497	1,127		1,127	76	1,203
Treasurer	9.83	1.0782	2,703		2,703	182	2,885
Health & Comm. Serv.	12.28	1.3469	3,376		3,376	227	3,603
Nazareth Facility	7.90	0.8665	2,172		2,172	146	2,318
CSA,MCHD,HPDP	9.42	1.0332	2,590		2,590	174	2,764
Commission	11.00	1.2066	3,024		3,024	203	3,227
Circuit Court	54.32	5.9582	14,935		14,935	1,004	15,939
District Court	65.03	7.1329	17,880		17,880	1,202	19,082
Friend of Court	47.38	5.1969	13,027		13,027	876	13,903
Probate Court	7.48	0.8205	2,057		2,057	138	2,195
Election	0.41	0.0450	113		113	8	121
Clerk/ROD	10.93	1.1989	3,005		3,005	202	3,207
Resource Develop	1.00	0.1097	275		275	18	293
Equalization	4.89	0.5364	1,345		1,345	90	1,435
Pros Atty	22.31	2.4471	6,134		6,134	412	6,546
Pros Atty C.R.P.	8.38	0.9192	2,304		2,304	155	2,459
Drain Comm	2.47	0.2709	679		679	46	725
Soil & Erosion	1.47	0.1612	404		404	27	431
Sheriff Admin	18.49	2.0281	5,084		5,084	342	5,426
Sheriff Jail	61.40	6.7347	16,882		16,882	1,135	18,017
Sheriff Field Oper	44.53	4.8843	12,244		12,244	823	13,067
Animal Control	7.62	0.8358	2,095		2,095	141	2,236
Emergency Mgmt.	1.86	0.2040	511		511	34	545
Veterans Affairs	2.28	0.2501	627		627	42	669

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	2.20	0.2413	605		605	41	646
Planning	1.50	0.1645	412		412	28	440
Law Enforce Fund	115.04	12.6187	31,633		31,633	2,127	33,760
Technology Fund	2.90	0.3181	797		797	54	851
Parks	24.56	2.6939	6,753		6,753	454	7,207
KRV Trailway Prg	2.41	0.2643	663		663	45	708
Health Admin	1.78	0.1952	489		489	33	522
H-Education	0.81	0.0888	223		223	15	238
H-Oral Health	11.50	1.2614	3,162		3,162	213	3,375
H-Laboratory	2.80	0.3071	770		770	52	822
H-Vision/Hearing	2.58	0.2830	709		709	48	757
H-Haz Waste	3.54	0.3883	973		973	65	1,038
H-Clinical Serv	2.14	0.2347	588		588	40	628
H-Comm. Disease	3.94	0.4322	1,083		1,083	73	1,156
H-STD	4.83	0.5298	1,328		1,328	89	1,417
H-HIV Counseling	1.00	0.1097	275		275	18	293
H-Env Admin	2.82	0.3093	775		775	52	827
H-Env FS&F	7.76	0.8512	2,134		2,134	143	2,277
H-Env LW&W	4.96	0.5440	1,364		1,364	92	1,456
Male Drug Court	3.12	0.3422	858		858	58	916
Womens Drug Ct.	1.76	0.1930	484		484	33	517
WK Kellogg Found	1.00	0.1097	275		275	18	293
Emerg Prep Bio	1.29	0.1415	355		355	24	379
Swift & Sure	0.20	0.0219	55		55	4	59
Homeland Sec. Gt.	1.67	0.1832	459		459	31	490
ROD Automation	0.69	0.0757	190		190	13	203
Victim Advocacy	1.00	0.1097	275		275	18	293
Crime Victim Rts	2.50	0.2742	687		687	46	733
Area Agency Ag.	5.43	0.5956	1,493		1,493	100	1,593
CFI AAA Custom Care	0.01	0.0011	3		3		3



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Pass Program	0.20	0.0219	55		55	4	59
CFI Admin	1.80	0.1974	495		495	33	528
CFI Care Mgmt	3.61	0.3960	993		993	67	1,060
CFI Case Coord	0.08	0.0088	22		22	1	23
CFI Veterans	0.02	0.0022	5		5		5
CFI Thome Grant	0.16	0.0176	44		44	3	47
CC-Juvenile Home	59.00	6.4715	16,222		16,222	1,090	17,312
CC-In Home Care	6.39	0.7009	1,757		1,757	118	1,875
CC-Intens Learn	1.00	0.1097	275		275	18	293
CC-Day Treatment	7.00	0.7678	1,925		1,925	129	2,054
CC-Juve Drug Ct	2.47	0.2709	679		679	46	725
CC-Restitution	1.91	0.2095	525		525	35	560
CC-Intake Assess	4.12	0.4519	1,133		1,133	76	1,209
CC-CASA	0.94	0.1031	258		258	17	275
CC-FI Treatment Ct.	0.56	0.0614	154		154	10	164
Healthy Start	8.83	0.9685	2,428		2,428	163	2,591
AIDS Coun & Test	1.50	0.1645	412		412	28	440
Nurse Family	5.50	0.6033	1,512		1,512	102	1,614
MCIR	3.08	0.3378	847		847	57	904
CSHCS	2.71	0.2973	745		745	50	795
BCCCP Coord.	3.10	0.3400	852		852	57	909
IAP	1.59	0.1744	437		437	29	466
W.I.C.	7.08	0.7766	1,947		1,947	131	2,078
Marine Safety	0.60	0.0658	165		165	11	176
Sheriff Rd Pat	2.00	0.2194	550		550	37	587
Comm Corrections	9.32	1.0223	2,563		2,563	172	2,735
Airport	23.13	2.5370	6,360		6,360	427	6,787
Central Stores	2.11	0.2314	580		580	39	619
LIHEAP	0.13	0.0143	36		36	2	38
CDBG Housing	0.08	0.0088	22		22	1	23



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Weather DHS	0.79	0.0867	217		217	15	232
CSBG	7.10	0.7788	1,952		1,952	131	2,083
Head Start	42.94	4.7099	11,806		11,806	794	12,600
SubTotal	911.69	100.0000	250,670		250,670	16,604	267,274
TOTAL	911.69	100.0000	250,670		250,670	16,604	267,274

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, 2013
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	69,940		69,940	5,680	75,620
SubTotal	100	100.0000	69,940		69,940	5,680	75,620
TOTAL	100	100.0000	69,940		69,940	5,680	75,620

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, 2013
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	0.0469	62		62		62
Termination Payoff	3	0.0029	4		4		4
Finance Department	526	0.5144	678		678		678
Building & Grounds Department	3,303	3.2302	4,257		4,257	38	4,295
Utilities	868	0.8489	1,119		1,119	10	1,129
Security	289	0.2826	373		373	3	376
County Administration Dept	182	0.1780	235		235	2	237
Information Systems	179	0.1751	231		231	2	233
Legal Services Department	134	0.1310	173		173	2	175
Human Resources	413	0.4039	532		532	5	537
Treasurer	2,547	2.4909	3,283		3,283	29	3,312
Health & Comm. Serv.	772	0.7550	995		995	9	1,004
Nazareth Facility	716	0.7002	923		923	8	931
CSA,MCHD,HPDP	520	0.5085	670		670	6	676
Commission	173	0.1692	223		223	2	225
Circuit Court	10,284	10.0578	13,256		13,256	115	13,371
District Court	4,730	4.6258	6,097		6,097	54	6,151
Friend of Court	1,547	1.5129	1,994		1,994	18	2,012
Jury Board	13	0.0127	17		17		17
Probate Court	1,350	1.3203	1,740		1,740	15	1,755
Adult Probation	125	0.1222	161		161	1	162
Family Coun Serv	251	0.2455	324		324	3	327
Election	197	0.1927	254		254	2	256
Clerk/ROD	3,951	3.8639	5,093		5,093	45	5,138
Resource Develop	114	0.1115	147		147	1	148
Equalization	255	0.2494	329		329	3	332
Pros Atty	1,378	1.3476	1,776		1,776	16	1,792
Pros Atty C.R.P.	454	0.4440	585		585	5	590
Drain Comm	321	0.3139	414		414	4	418
Soil & Erosion	275	0.2689	354		354	3	357



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Sheriff Admin	1,987	1.9432	2,561		2,561	23	2,584
Sheriff Jail	1,820	1.7799	2,346		2,346	21	2,367
Sheriff Field Oper	1,048	1.0249	1,351		1,351	12	1,363
Animal Control	3,215	3.1442	4,144		4,144	37	4,181
Emergency Mgmt.	407	0.3980	525		525	5	530
Veterans Affairs	239	0.2337	308		308	3	311
Medical Exam	583	0.5702	751		751	7	758
Veterans Burial	194	0.1897	250		250	2	252
Sold/Sail Relief	216	0.2112	278		278	2	280
MSU Extension	189	0.1848	244		244	2	246
Planning	232	0.2269	299		299	3	302
Economic Develop	10	0.0098	13		13		13
Employee Benefits	1,377	1.3467	1,775		1,775	16	1,791
Law Enforce Fund	2,000	1.9559	2,578		2,578	23	2,601
Technology Fund	619	0.6054	798		798	7	805
Roads	122	0.1193	157		157	1	158
Inmate Trust	4	0.0039	5		5		5
Parks	6,113	5.9783	7,879		7,879	70	7,949
KRV Trailway Prg	718	0.7022	925		925	8	933
Special Parks	32	0.0313	41		41		41
Access & Visitat	16	0.0156	21		21		21
Wireless Emerg.	23	0.0225	30		30		30
Drain Comm Grant	26	0.0254	34		34		34
Health Admin	361	0.3530	465		465	4	469
H-Education	173	0.1692	223		223	2	225
H-Oral Health	1,040	1.0171	1,341		1,341	12	1,353
H-Laboratory	1,689	1.6518	2,177		2,177	19	2,196
H-Vision/Hearing	274	0.2680	353		353	3	356
H-Haz Waste	1,283	1.2547	1,654		1,654	15	1,669
H-Clinical Serv	1,116	1.0914	1,438		1,438	13	1,451

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Comm. Disease	665	0.6503	857		857	8	865
H-STD	658	0.6435	848		848	7	855
H-Health Care Ac	1	0.0010	1		1		1
H-HIV Counseling	178	0.1741	229		229	2	231
H-Env Admin	204	0.1995	263		263	2	265
H-Env FS&F	1,977	1.9334	2,548		2,548	23	2,571
H-Env LW&W	1,750	1.7114	2,256		2,256	20	2,276
Accomodation Tax	665	0.6503	857		857	8	865
Dist Ct Grants	110	0.1076	142		142	1	143
Male Drug Court	441	0.4313	568		568	5	573
Womens Drug Ct.	357	0.3491	460		460	4	464
WK Kellogg Found	332	0.3247	428		428	4	432
DWI Drug Court	363	0.3550	468		468	4	472
Dispro. Minority	2	0.0020	3		3		3
Browfield Redev	81	0.0792	104		104	1	105
Emerg Prep Bio	326	0.3188	420		420	4	424
Swift & Sure	117	0.1144	151		151	1	152
Homeland Sec. Gt.	173	0.1692	223		223	2	225
Haz Mat Team	45	0.0440	58		58	1	59
ROD Automation	728	0.7120	938		938	8	946
Local Corr.Offc.	64	0.0626	82		82	1	83
Drug Law Enforce	28	0.0274	36		36		36
Law Library	6	0.0059	8		8		8
Victim Advocacy	84	0.0821	108		108	1	109
Crime Victim Rts	92	0.0900	119		119	1	120
Area Agency Ag.	1,520	1.4865	1,959		1,959	17	1,976
CFI AAA Custom Care	57	0.0557	73		73	1	74
CFI Pass Program	90	0.0880	116		116	1	117
CFI Admin	233	0.2279	300		300	3	303
CFI Care Mgmt	579	0.5662	746		746	7	753

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
CFI Case Coord	231	0.2259	298		298	3	301
CFI Veterans	126	0.1232	162		162	1	163
CFI Thome Grant	38	0.0372	49		49		49
Safe Comm. Grant	31	0.0303	40		40		40
KCSD Grants	75	0.0733	97		97	1	98
F.I.A.	38	0.0372	49		49		49
CC-Juvenile Home	2,034	1.9892	2,622		2,622	23	2,645
CC-In Home Care	162	0.1584	209		209	2	211
CC-Foster Care	334	0.3266	431		431	4	435
CC-Intens Learn	80	0.0782	103		103	1	104
CC-Day Treatment	206	0.2015	266		266	2	268
CC-Juve Drug Ct	168	0.1643	217		217	2	219
CC-Restitution	64	0.0626	82		82	1	83
CC-Intake Assess	134	0.1310	173		173	2	175
CC-CASA	82	0.0802	106		106	1	107
CC-Waivers	12	0.0117	15		15		15
CC-FI Treatment Ct.	120	0.1174	155		155	1	156
CC-Welfare	61	0.0597	79		79	1	80
Vet's Trust	114	0.1115	147		147	1	148
Healthy Start	977	0.9555	1,259		1,259	11	1,270
AIDS Coun & Test	198	0.1936	255		255	2	257
MICEHV	20	0.0196	26		26		26
Nurse Family	453	0.4430	584		584	5	589
MCIR	248	0.2425	320		320	3	323
CSHCS	242	0.2367	312		312	3	315
BCCCP Coord.	323	0.3159	416		416	4	420
BCCCP Komen	648	0.6337	835		835	7	842
BCCCP Pink Sat	111	0.1086	143		143	1	144
IAP	305	0.2983	393		393	3	396
Clean Sweep Pest	24	0.0235	31		31		31



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
W.I.C.	344	0.3364	443		443	4	447
Marine Safety	54	0.0528	70		70	1	71
Sheriff Rd Pat	73	0.0714	94		94	1	95
Comm Corrections	1,200	1.1736	1,547		1,547	14	1,561
Survey & Remonum	74	0.0724	95		95	1	96
J.T.P.A.	275	0.2689	354		354	3	357
Jail Constr.	126	0.1232	162		162	1	163
Juve Home Bldg P	22	0.0215	28		28		28
Prop Tax Foreclosure	1,748	1.7095	2,253		2,253	20	2,273
Airport	4,920	4.8116	6,342		6,342	56	6,398
DTRF	1,864	1.8229	2,403		2,403	21	2,424
Central Stores	1,387	1.3564	1,788		1,788	16	1,804
Drain Eq Revolv	2	0.0020	3		3		3
Retirement	68	0.0665	88		88	1	89
OPEB	2,873	2.8097	3,703		3,703	33	3,736
Inmates Trust	339	0.3315	437		437	4	441
Walk for Warmth	1	0.0010	1		1		1
LIHEAP	63	0.0616	81		81	1	82
CDBG Housing	39	0.0381	50		50		50
Emerg Needs EAP	97	0.0949	125		125	1	126
Emerg Needs LCA	56	0.0548	72		72	1	73
Weather Energy Opt	82	0.0802	106		106	1	107
Weather DHS	418	0.4088	539		539	5	544
CSBG	711	0.6953	916		916	8	924
Head Start	1,826	1.7858	2,354		2,354	21	2,375
F&N Grant	3	0.0029	4		4		4
Non Allocated	959	0.9379	1,236		1,236	11	1,247
SubTotal	102,253	100.0000	131,800		131,800	1,158	132,958
TOTAL	102,253	100.0000	131,800		131,800	1,158	132,958



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

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, 2013
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	36,121	85.9083	58,710		58,710	4,804	63,514
Technology Fund	1,419	3.3749	2,306		2,306	189	2,495
Airport	369	0.8776	600		600	49	649
OPEB	4,137	9.8392	6,724		6,724	550	7,274
SubTotal	42,046	100.0000	68,340		68,340	5,592	73,932
TOTAL	42,046	100.0000	68,340		68,340	5,592	73,932

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, 2013
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	426	2.6458	603		603	49	652
Pros Atty C.R.P.	454	2.8197	643		643	53	696
Parks	182	1.1304	258		258	21	279
KRV Trailway Prg	718	4.4594	1,017		1,017	83	1,100
Access & Visitat	16	0.0994	23		23	2	25
Drain Comm Grant	24	0.1491	34		34	3	37
Dist Ct Grants	110	0.6832	156		156	13	169
Male Drug Court	441	2.7390	624		624	51	675
Womens Drug Ct.	357	2.2173	505		505	41	546
WK Kellogg Found	332	2.0620	470		470	38	508
DWI Drug Court	363	2.2545	514		514	42	556
Emerg Prep Bio	326	2.0247	462		462	38	500
Swift & Sure	117	0.7267	166		166	14	180
Homeland Sec. Gt.	173	1.0745	245		245	20	265
Haz Mat Team	45	0.2795	64		64	5	69
Victim Advocacy	84	0.5217	119		119	10	129
Crime Victim Rts	92	0.5714	130		130	11	141
Area Agency Ag.	1,520	9.4404	2,152		2,152	176	2,328
CFI AAA Custom Care	57	0.3540	81		81	7	88
CFI Pass Program	90	0.5590	127		127	10	137
CFI Admin	233	1.4471	330		330	27	357
CFI Care Mgmt	579	3.5961	820		820	67	887
CFI Case Coord	231	1.4347	327		327	27	354
CFI Veterans	126	0.7826	178		178	15	193
CFI Thome Grant	38	0.2360	54		54	4	58
Safe Comm. Grant	31	0.1925	44		44	4	48
KCSD Grants	75	0.4658	106		106	9	115
Healthy Start	977	6.0679	1,383		1,383	113	1,496
AIDS Coun & Test	198	1.2297	280		280	23	303
MICEHV	20	0.1242	28		28	2	30

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Nurse Family	453	2.8135	641		641	52	693
MCIR	248	1.5403	351		351	29	380
CSHCS	242	1.5030	343		343	28	371
BCCCP Coord.	323	2.0061	457		457	37	494
BCCCP Komen	648	4.0246	918		918	75	993
BCCCP Pink Sat	111	0.6894	157		157	13	170
IAP	305	1.8943	432		432	35	467
Clean Sweep Pest	24	0.1491	34		34	3	37
W.I.C.	344	2.1365	487		487	40	527
Marine Safety	54	0.3354	76		76	6	82
Sheriff Rd Pat	73	0.4534	103		103	8	111
Comm Corrections	1,200	7.4530	1,699		1,699	139	1,838
Survey & Remonum	74	0.4596	105		105	9	114
J.T.P.A.	275	1.7080	389		389	32	421
LIHEAP	63	0.3913	89		89	7	96
CDBG Housing	39	0.2422	55		55	5	60
Emerg Needs EAP	97	0.6024	137		137	11	148
Emerg Needs LCA	56	0.3478	79		79	6	85
Weather Energy Opt	82	0.5093	116		116	9	125
Weather DHS	418	2.5961	592		592	48	640
CSBG	711	4.4159	1,007		1,007	82	1,089
Head Start	1,826	11.3405	2,588		2,588	212	2,800
SubTotal	16,101	100.0000	22,798		22,798	1,864	24,662
TOTAL	16,101	100.0000	22,798		22,798	1,864	24,662

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	2	0.3552	256		256		256
Finance Department	2	0.3552	256		256		256
Building & Grounds Department	109	19.3610	13,958		13,958	1,155	15,113
Human Resources	9	1.5986	1,152		1,152	94	1,246
Health & Comm. Serv.	11	1.9538	1,408		1,408	115	1,523
Nazareth Facility	9	1.5986	1,152		1,152	94	1,246
Circuit Court	9	1.5986	1,152		1,152	94	1,246
District Court	13	2.3091	1,664		1,664	136	1,800
Friend of Court	3	0.5329	384		384	31	415
Probate Court	3	0.5329	384		384	31	415
Adult Probation	1	0.1776	128		128	10	138
Clerk/ROD	1	0.1776	128		128	10	138
Pros Atty	2	0.3552	256		256	21	277
Drain Comm	1	0.1776	128		128	10	138
Sheriff Admin	13	2.3091	1,664		1,664	136	1,800
Sheriff Jail	14	2.4867	1,792		1,792	147	1,939
Sheriff Field Oper	13	2.3091	1,664		1,664	136	1,800
Animal Control	5	0.8881	640		640	52	692
Emergency Mgmt.	7	1.2433	896		896	73	969
Veterans Affairs	2	0.3552	256		256	21	277
Planning	1	0.1776	128		128	10	138
Employee Benefits	1	0.1776	128		128	10	138
Law Enforce Fund	27	4.7957	3,456		3,456	283	3,739
Technology Fund	26	4.6181	3,328		3,328	272	3,600
Parks	62	11.0124	7,937		7,937	650	8,587
KRV Trailway Prg	35	6.2167	4,481		4,481	367	4,848
Special Parks	4	0.7105	512		512	42	554
Health Admin	2	0.3552	256		256	21	277
H-Education	2	0.3552	256		256	21	277
H-Oral Health	1	0.1776	128		128	10	138



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Laboratory	8	1.4210	1,024		1,024	84	1,108
H-Haz Waste	6	1.0657	768		768	63	831
H-Clinical Serv	32	5.6838	4,097		4,097	335	4,432
H-Comm. Disease	3	0.5329	384		384	31	415
Accommodation Tax	13	2.3091	1,664		1,664	136	1,800
Dist Ct Grants	1	0.1776	128		128	10	138
DWI Drug Court	2	0.3552	256		256	21	277
Browfield Redev	1	0.1776	128		128	10	138
Emerg Prep Bio	2	0.3552	256		256	21	277
Haz Mat Team	1	0.1776	128		128	10	138
ROD Automation	4	0.7105	512		512	42	554
Local Corr.Offc.	1	0.1776	128		128	10	138
Drug Law Enforce	3	0.5329	384		384	31	415
Area Agency Ag.	1	0.1776	128		128	10	138
KCSD Grants	5	0.8881	640		640	52	692
CC-Juvenile Home	10	1.7762	1,280		1,280	105	1,385
MCIR	1	0.1776	128		128	10	138
W.I.C.	1	0.1776	128		128	10	138
Comm Corrections	3	0.5329	384		384	31	415
Survey & Remonum	2	0.3552	256		256	21	277
Jail Constr.	4	0.7105	512		512	42	554
Juve Home Bldg P	1	0.1776	128		128	10	138
Airport	55	9.7691	7,041		7,041	576	7,617
Central Stores	7	1.2433	896		896	73	969
OPEB	1	0.1776	128		128	10	138
CSBG	2	0.3552	256		256	21	277
Head Start	2	0.3552	256		256	21	277
Non Allocated	1	0.1776	128		128	10	138
SubTotal	563	100.0000	72,074		72,074	5,858	77,932
TOTAL	563	100.0000	72,074		72,074	5,858	77,932



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Bids / RFP's

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	5	11.6279	814		814		814
Building & Grounds Department	15	34.8837	2,442		2,442	228	2,670
Information Systems	1	2.3256	163		163	15	178
Health & Comm. Serv.	5	11.6279	814		814	76	890
Commission	3	6.9767	489		489	45	534
Circuit Court	2	4.6512	326		326	30	356
Sheriff Admin	2	4.6512	326		326	30	356
Animal Control	1	2.3256	163		163	15	178
Parks	4	9.3023	651		651	60	711
CC-Juvenile Home	2	4.6512	326		326	30	356
Airport	3	6.9767	489		489	45	534
SubTotal	43	100.0000	7,003		7,003	574	7,577
TOTAL	43	100.0000	7,003		7,003	574	7,577

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	4	0.4510	37		37		37
Building & Grounds Department	247	27.8466	2,284		2,284	182	2,466
Security	2	0.2255	18		18	2	20
Information Systems	5	0.5637	46		46	4	50
Treasurer	3	0.3382	28		28	2	30
Health & Comm. Serv.	4	0.4510	37		37	3	40
Nazareth Facility	1	0.1127	9		9	1	10
CSA,MCHD,HPDP	3	0.3382	28		28	2	30
Circuit Court	39	4.3968	360		360	30	390
District Court	18	2.0293	166		166	14	180
Friend of Court	6	0.6764	55		55	5	60
Probate Court	6	0.6764	55		55	5	60
Clerk/ROD	4	0.4510	37		37	3	40
Equalization	1	0.1127	9		9	1	10
Pros Atty	4	0.4510	37		37	3	40
Drain Comm	1	0.1127	9		9	1	10
Sheriff Admin	24	2.7058	221		221	18	239
Sheriff Jail	65	7.3281	600		600	49	649
Sheriff Field Oper	114	12.8523	1,052		1,052	87	1,139
Animal Control	13	1.4656	120		120	10	130
Emergency Mgmt.	5	0.5637	46		46	4	50
Medical Exam	2	0.2255	18		18	2	20
MSU Extension	2	0.2255	18		18	2	20
Technology Fund	27	3.0440	249		249	21	270
Parks	126	14.2052	1,163		1,163	96	1,259
Special Parks	4	0.4510	37		37	3	40
Wireless Emerg.	3	0.3382	28		28	2	30
H-Oral Health	17	1.9166	157		157	13	170
H-Laboratory	9	1.0147	83		83	7	90
H-Haz Waste	1	0.1127	9		9	1	10



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Env Admin	4	0.4510	37		37	3	40
H-Env FS&F	1	0.1127	9		9	1	10
Browfield Redev	2	0.2255	18		18	2	20
Emerg Prep Bio	4	0.4510	37		37	3	40
Homeland Sec. Gt.	37	4.1714	341		341	28	369
ROD Automation	11	1.2401	102		102	8	110
COPS Grant	4	0.4510	37		37	3	40
Drug Law Enforce	2	0.2255	18		18	2	20
KCSD Grants	4	0.4510	37		37	3	40
CC-Juvenile Home	10	1.1274	92		92	8	100
Survey & Remonum	1	0.1127	9		9	1	10
Airport	44	4.9605	406		406	33	439
Central Stores	1	0.1127	9		9	1	10
Weather DHS	1	0.1127	9		9	1	10
CSBG	1	0.1127	9		9	1	10
SubTotal	887	100.0000	8,186		8,186	671	8,857
TOTAL	887	100.0000	8,186		8,186	671	8,857

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Building Auth.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Jail Constr.	14	87.5000	7,163		7,163	587	7,750
Juve Home Bldg P	2	12.5000	1,023		1,023	84	1,107
SubTotal	16	100.0000	8,186		8,186	671	8,857
TOTAL	16	100.0000	8,186		8,186	671	8,857

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	17	0.5771	71		71		71
Building & Grounds Department	53	1.7991	221		221	18	239
County Administration Dept	11	0.3734	46		46	4	50
Information Systems	6	0.2037	25		25	2	27
Legal Services Department	1	0.0339	4		4		4
Human Resources	28	0.9504	117		117	10	127
Treasurer	28	0.9504	117		117	10	127
Health & Comm. Serv.	32	1.0862	134		134	11	145
Nazareth Facility	3	0.1018	13		13	1	14
CSA,MCHD,HPDP	9	0.3055	38		38	3	41
Commission	22	0.7468	92		92	8	100
Circuit Court	67	2.2743	280		280	23	303
District Court	98	3.3265	409		409	34	443
Friend of Court	7	0.2376	29		29	2	31
Probate Court	28	0.9504	117		117	10	127
Election	1	0.0339	4		4		4
Clerk/ROD	3	0.1018	13		13	1	14
Resource Develop	2	0.0679	8		8	1	9
Equalization	1	0.0339	4		4		4
Pros Atty	178	6.0421	743		743	61	804
Pros Atty C.R.P.	16	0.5431	67		67	5	72
Drain Comm	34	1.1541	142		142	12	154
Soil & Erosion	2	0.0679	8		8	1	9
Sheriff Admin	61	2.0706	255		255	21	276
Sheriff Jail	40	1.3578	167		167	14	181
Sheriff Field Oper	58	1.9688	242		242	20	262
Animal Control	149	5.0577	622		622	51	673
Emergency Mgmt.	48	1.6293	200		200	16	216
Veterans Affairs	4	0.1358	17		17	1	18
Sold/Sail Relief	1	0.0339	4		4		4



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning	8	0.2716	33		33	3	36
Employee Benefits	2	0.0679	8		8	1	9
Law Enforce Fund	87	2.9532	363		363	30	393
Technology Fund	76	2.5798	317		317	26	343
Parks	54	1.8330	225		225	19	244
KRV Trailway Prg	105	3.5642	438		438	36	474
Health Admin	16	0.5431	67		67	5	72
H-Education	1	0.0339	4		4		4
H-Oral Health	64	2.1724	267		267	22	289
H-Laboratory	7	0.2376	29		29	2	31
H-Haz Waste	53	1.7991	221		221	18	239
H-Clinical Serv	16	0.5431	67		67	5	72
H-Comm. Disease	7	0.2376	29		29	2	31
H-STD	17	0.5771	71		71	6	77
H-HIV Counseling	5	0.1697	21		21	2	23
H-Env Admin	8	0.2716	33		33	3	36
H-Env FS&F	20	0.6789	83		83	7	90
H-Env LW&W	10	0.3394	42		42	3	45
Accomodation Tax	8	0.2716	33		33	3	36
Dist Ct Grants	20	0.6789	83		83	7	90
Male Drug Court	26	0.8826	109		109	9	118
Womens Drug Ct.	31	1.0523	129		129	11	140
WK Kellogg Found	111	3.7678	463		463	38	501
DWI Drug Court	55	1.8669	230		230	19	249
Browfield Redev	2	0.0679	8		8	1	9
Emerg Prep Bio	12	0.4073	50		50	4	54
Swift & Sure	1	0.0339	4		4		4
Homeland Sec. Gt.	10	0.3394	42		42	3	45
Haz Mat Team	7	0.2376	29		29	2	31
ROD Automation	10	0.3394	42		42	3	45

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Local Corr.Offc.	18	0.6110	75		75	6	81
Drug Law Enforce	2	0.0679	8		8	1	9
Crime Victim Rts	3	0.1018	13		13	1	14
Area Agency Ag.	39	1.3238	163		163	13	176
CFI Admin	5	0.1697	21		21	2	23
CFI Care Mgmt	8	0.2716	33		33	3	36
CC-Juvenile Home	195	6.6191	814		814	67	881
CC-Day Treatment	14	0.4752	58		58	5	63
CC-Juve Drug Ct	7	0.2376	29		29	2	31
CC-Intake Assess	5	0.1697	21		21	2	23
CC-CASA	6	0.2037	25		25	2	27
CC-FI Treatment Ct.	5	0.1697	21		21	2	23
Vet's Trust	1	0.0339	4		4		4
Healthy Start	90	3.0550	376		376	31	407
AIDS Coun & Test	4	0.1358	17		17	1	18
MICEHV	1	0.0339	4		4		4
Nurse Family	77	2.6137	321		321	26	347
MCIR	6	0.2037	25		25	2	27
CSHCS	5	0.1697	21		21	2	23
BCCCP Coord.	8	0.2716	33		33	3	36
IAP	13	0.4413	54		54	4	58
W.I.C.	5	0.1697	21		21	2	23
Comm Corrections	16	0.5431	67		67	5	72
Prop Tax Foreclosure	4	0.1358	17		17	1	18
Airport	87	2.9532	363		363	30	393
Central Stores	4	0.1358	17		17	1	18
Drain Eq Revolv	1	0.0339	4		4		4
CDBG Housing	1	0.0339	4		4		4
Weather DHS	1	0.0339	4		4		4
CSBG	80	2.7155	334		334	27	361



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Head Start	375	12.7295	1,568		1,568	134	1,702
Non Allocated	3	0.1018	13		13	1	14
SubTotal	2,946	100.0000	12,297		12,297	1,006	13,303
TOTAL	2,946	100.0000	12,297		12,297	1,006	13,303

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Cell Phones

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	6,518.82	9.4044	1,156		1,156	95	1,251
Security	21.70	0.0313	4		4		4
County Administration Dept	2,695.22	3.8883	478		478	39	517
Health & Comm. Serv.	1,311.68	1.8923	233		233	19	252
CSA,MCHD,HPDP	1,086.22	1.5670	193		193	16	209
Circuit Court	11,651.33	16.8090	2,069		2,069	168	2,237
District Court	3,230.98	4.6612	573		573	47	620
Friend of Court	1,465.77	2.1146	260		260	21	281
Probate Court	546.66	0.7886	97		97	8	105
Adult Probation	141.20	0.2037	25		25	2	27
Pros Atty	739.33	1.0666	131		131	11	142
Pros Atty C.R.P.	200.60	0.2894	36		36	3	39
Drain Comm	2,093.54	3.0203	371		371	30	401
Soil & Erosion	92.25	0.1331	16		16	1	17
Animal Control	2,737.14	3.9487	486		486	40	526
Emergency Mgmt.	1,900.46	2.7417	337		337	28	365
MSU Extension	1,026.26	1.4805	182		182	15	197
Law Enforce Fund	1,389.03	2.0039	246		246	20	266
Parks	2,146.64	3.0969	381		381	31	412
KRV Trailway Prg	384.75	0.5551	68		68	6	74
Health Admin	193.38	0.2790	34		34	3	37
H-Education	578.40	0.8344	103		103	8	111
H-Oral Health	1,504.05	2.1698	267		267	22	289
H-Laboratory	363.46	0.5243	64		64	5	69
H-Comm. Disease	15.98	0.0231	3		3		3
H-STD	370.37	0.5343	66		66	5	71
H-HIV Counseling	174.83	0.2522	31		31	3	34
H-Env FS&F	2,830.10	4.0829	502		502	41	543
H-Env LW&W	423.39	0.6108	75		75	6	81
Male Drug Court	2.77	0.0040					



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Cell Phones

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WK Kellogg Found	151.96	0.2192	27		27	2	29
Emerg Prep Bio	456.18	0.6581	81		81	7	88
Homeland Sec. Gt.	1,077.35	1.5542	191		191	16	207
CFI Care Mgmt	416.61	0.6010	74		74	6	80
CC-Juvenile Home	1,528.25	2.2047	271		271	22	293
CC-In Home Care	1,158.95	1.6720	206		206	17	223
CC-Day Treatment	1,433.45	2.0680	254		254	21	275
CC-Juve Drug Ct	207.00	0.2986	37		37	3	40
CC-CASA	175.02	0.2525	31		31	3	34
Healthy Start	1,361.05	1.9635	241		241	20	261
AIDS Coun & Test	176.00	0.2539	31		31	3	34
Nurse Family	2,408.51	3.4746	427		427	35	462
MCIR	550.96	0.7948	98		98	8	106
IAP	455.88	0.6577	81		81	7	88
W.I.C.	912.24	1.3160	162		162	13	175
Comm Corrections	2.41	0.0035					
Airport	6,636.57	9.5743	1,177		1,177	96	1,273
Central Stores	27.99	0.0404	5		5		5
CSBG	172.10	0.2483	31		31	2	33
Head Start	2,171.90	3.1333	385		385	32	417
SubTotal	69,316.69	100.0000	12,297		12,297	1,006	13,303
TOTAL	69,316.69	100.0000	12,297		12,297	1,006	13,303

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, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Insurance	749	431	0	0	0	62	0
Termination Payoff	31	27	0	0	0	4	0
Finance Department	9,032	3,519	0	3,657	0	678	0
Building & Grounds	65,563	30,301	0	9,228	0	4,295	0
Utilities	9,510	8,381	0	0	0	1,129	0
Security	5,169	2,791	0	1,978	0	376	0
County Administration Dept	67,485	1,758	0	1,409	0	237	63,514
Information Systems	4,720	1,729	0	2,503	0	233	0
Legal Services Department	1,913	1,294	0	440	0	175	0
Human Resources	7,092	3,979	0	1,203	0	537	0
Treasurer	9,570	3,216	0	2,885	0	3,312	0
Health & Comm. Serv.	14,507	7,050	0	3,603	0	1,004	0
Nazareth Facility	10,931	6,412	0	2,318	0	931	0
CSA,MCHD,HPDP	8,741	5,021	0	2,764	0	676	0
Commission	5,756	1,670	0	3,227	0	225	0
Circuit Court	99,844	66,002	0	15,939	0	13,371	0
District Court	41,012	12,736	0	19,082	0	6,151	0
Friend of Court	27,570	4,963	5,253	13,903	0	2,012	0
Jury Board	143	126	0	0	0	17	0
Probate Court	15,337	10,680	0	2,195	0	1,755	0
Adult Probation	1,534	1,207	0	0	0	162	0
Family Coun Serv	327	0	0	0	0	327	0
Election	1,830	1,449	0	121	0	256	0
Clerk/ROD	11,820	3,283	0	3,207	0	5,138	0
Resource Develop	1,550	1,100	0	293	0	148	0
Equalization	4,185	2,404	0	1,435	0	332	0
Pros Atty	18,089	8,488	0	6,546	0	1,792	0
Pros Atty C.R.P.	13,637	4,181	5,600	2,459	0	590	0
Drain Comm	4,791	2,945	0	725	0	418	0
Soil & Erosion	2,089	1,275	0	431	0	357	0
Sheriff Admin	20,897	10,216	0	5,426	0	2,584	0
Sheriff Jail	40,728	17,575	0	18,017	0	2,367	0
Sheriff Field Oper	27,750	10,119	0	13,067	0	1,363	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Animal Control	14,738	6,122	0	2,236	0	4,181	0
Emergency Mgmt.	6,509	3,834	0	545	0	530	0
Veterans Affairs	3,274	1,999	0	669	0	311	0
Medical Exam	1,725	947	0	0	0	758	0
Veterans Burial	2,126	1,874	0	0	0	252	0
Sold/Sail Relief	2,370	2,086	0	0	0	280	0
MSU Extension	2,857	1,748	0	646	0	246	0
Planning	2,732	1,816	0	440	0	302	0
Economic Develop	110	97	0	0	0	13	0
Employee Benefits	10,860	8,922	0	0	0	1,791	0
Law Enforce Fund	57,098	16,339	0	33,760	0	2,601	0
Technology Fund	13,849	5,485	0	851	0	805	2,495
Roads	718	560	0	0	0	158	0
Inmate Trust	24	19	0	0	0	5	0
Parks	62,439	33,546	2,245	7,207	0	7,949	0
KRV Trailway Prg	22,834	5,842	8,855	708	0	933	0
Special Parks	886	251	0	0	0	41	0
Access & Visitat	301	58	197	0	0	21	0
Wireless Emerg.	186	126	0	0	0	30	0
Drain Comm Grant	503	136	296	0	0	34	0
Health Admin	4,206	2,829	0	522	0	469	0
H-Education	2,477	1,622	0	238	0	225	0
H-Oral Health	11,910	6,296	0	3,375	0	1,353	0
H-Laboratory	7,406	3,090	0	822	0	2,196	0
H-Vision/Hearing	2,725	1,612	0	757	0	356	0
H-Haz Waste	8,393	4,606	0	1,038	0	1,669	0
H-Clinical Serv	10,523	3,940	0	628	0	1,451	0
H-Comm. Disease	5,434	2,964	0	1,156	0	865	0
H-STD	5,664	3,244	0	1,417	0	855	0
H-Health Care Ac	11	10	0	0	0	1	0
H-HIV Counseling	2,280	1,699	0	293	0	231	0
H-Env Admin	2,945	1,777	0	827	0	265	0
H-Env FS&F	8,909	3,418	0	2,277	0	2,571	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
H-Env LW&W	6,822	2,964	0	1,456	0	2,276	0
Accomodation Tax	4,507	1,806	0	0	0	865	0
Dist Ct Grants	2,863	966	1,357	0	0	143	0
Male Drug Court	11,129	3,409	5,438	916	0	573	0
Womens Drug Ct.	8,687	2,617	4,403	517	0	464	0
WK Kellogg Found	8,658	2,800	4,095	293	0	432	0
DWI Drug Court	7,818	1,787	4,477	0	0	472	0
Dispro. Minority	3	0	0	0	0	3	0
Browfield Redev	881	609	0	0	0	105	0
Emerg Prep Bio	4,678	2,916	0	379	0	424	0
Swift & Sure	2,919	1,081	1,443	59	0	152	0
Homeland Sec. Gt.	5,134	1,400	2,133	490	0	225	0
Haz Mat Team	1,093	241	555	0	0	59	0
ROD Automation	6,271	4,413	0	203	0	946	0
Local Corr.Offc.	766	464	0	0	0	83	0
COPS Grant	40	0	0	0	0	0	0
Drug Law Enforce	674	194	0	0	0	36	0
Law Library	47	39	0	0	0	8	0
Victim Advocacy	2,195	628	1,036	293	0	109	0
Crime Victim Rts	2,896	753	1,135	733	0	120	0
Area Agency Ag.	17,190	10,979	0	1,593	0	1,976	0
CFI AAA Custom Care	483	318	0	3	0	74	0
CFI Pass Program	1,018	705	0	59	0	117	0
CFI Admin	3,326	2,115	0	528	0	303	0
CFI Care Mgmt	8,002	5,186	0	1,060	0	753	0
CFI Case Coord	2,638	1,960	0	23	0	301	0
CFI Veterans	1,375	1,014	0	5	0	163	0
CFI Thome Grant	492	338	0	47	0	49	0
Safe Comm. Grant	701	231	382	0	0	40	0
KCSD Grants	2,372	502	925	0	0	98	0
F.I.A.	185	136	0	0	0	49	0
CC-Juvenile Home	39,842	16,870	0	17,312	0	2,645	0
CC-In Home Care	3,873	1,564	0	1,875	0	211	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
CC-Foster Care	3,660	3,225	0	0	0	435	0
CC-Intens Learn	1,169	772	0	293	0	104	0
CC-Day Treatment	4,649	1,989	0	2,054	0	268	0
CC-Juve Drug Ct	2,637	1,622	0	725	0	219	0
CC-Restitution	1,261	618	0	560	0	83	0
CC-Intake Assess	2,701	1,294	0	1,209	0	175	0
CC-CASA	1,235	792	0	275	0	107	0
CC-Waivers	131	116	0	0	0	15	0
CC-FI Treatment Ct.	1,501	1,158	0	164	0	156	0
CC-Welfare	476	396	0	0	0	80	0
Vet's Trust	1,031	879	0	0	0	148	0
Healthy Start	14,831	8,806	0	2,591	0	1,270	0
AIDS Coun & Test	2,655	1,603	0	440	0	257	0
MICEHV	147	87	0	0	0	26	0
Nurse Family	7,809	4,104	0	1,614	0	589	0
MCIR	4,070	2,192	0	904	0	323	0
CSHCS	3,473	1,969	0	795	0	315	0
BCCCP Coord.	4,282	2,423	0	909	0	420	0
BCCCP Komen	8,015	6,180	0	0	0	842	0
BCCCP Pink Sat	1,319	1,005	0	0	0	144	0
IAP	3,822	2,347	0	466	0	396	0
Clean Sweep Pest	252	184	0	0	0	31	0
W.I.C.	6,478	3,090	0	2,078	0	447	0
Marine Safety	1,459	464	666	176	0	71	0
Sheriff Rd Pat	2,311	618	900	587	0	95	0
Comm Corrections	31,288	9,869	14,798	2,735	0	1,561	0
Survey & Remonum	2,056	646	913	0	0	96	0
J.T.P.A.	5,474	1,304	3,392	0	0	357	0
Jail Constr.	9,684	1,217	0	0	0	163	0
Juve Home Bldg P	1,389	116	0	0	0	28	0
Prop Tax Foreclosure	4,648	2,357	0	0	0	2,273	0
Airport	48,443	24,353	0	6,787	0	6,398	649
DTRF	2,453	29	0	0	0	2,424	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Central Stores	15,129	11,704	0	619	0	1,804	0
Drain Eq Revolv	26	19	0	0	0	3	0
Retirement	76,115	406	0	0	75,620	89	0
OPEB	19,153	8,005	0	0	0	3,736	7,274
Inmates Trust	711	270	0	0	0	441	0
Walk for Warmth	11	10	0	0	0	1	0
LIHEAP	747	531	0	38	0	82	0
CDBG Housing	504	367	0	23	0	50	0
Emerg Needs EAP	1,172	898	0	0	0	126	0
Emerg Needs LCA	612	454	0	0	0	73	0
Weather Energy Opt	898	666	0	0	0	107	0
Weather DHS	5,234	3,804	0	232	0	544	0
CSBG	10,928	6,151	0	2,083	0	924	0
Head Start	37,350	17,179	0	12,600	0	2,375	0
F&N Grant	14	10	0	0	0	4	0
Non Allocated	4,605	3,206	0	0	0	1,247	0
Direct Billed	0	0	0	0	0	0	0
Total	1,352,520	577,751	70,494	267,274	75,620	132,958	73,932



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Insurance	0	256	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	0	256	814	37	0	71	0
Building & Grounds	0	15,113	2,670	2,466	0	239	1,251
Utilities	0	0	0	0	0	0	0
Security	0	0	0	20	0	0	4
County Administration Dept	0	0	0	0	0	50	517
Information Systems	0	0	178	50	0	27	0
Legal Services Department	0	0	0	0	0	4	0
Human Resources	0	1,246	0	0	0	127	0
Treasurer	0	0	0	30	0	127	0
Health & Comm. Serv.	0	1,523	890	40	0	145	252
Nazareth Facility	0	1,246	0	10	0	14	0
CSA,MCHD,HPDP	0	0	0	30	0	41	209
Commission	0	0	534	0	0	100	0
Circuit Court	0	1,246	356	390	0	303	2,237
District Court	0	1,800	0	180	0	443	620
Friend of Court	652	415	0	60	0	31	281
Jury Board	0	0	0	0	0	0	0
Probate Court	0	415	0	60	0	127	105
Adult Probation	0	138	0	0	0	0	27
Family Coun Serv	0	0	0	0	0	0	0
Election	0	0	0	0	0	4	0
Clerk/ROD	0	138	0	40	0	14	0
Resource Develop	0	0	0	0	0	9	0
Equalization	0	0	0	10	0	4	0
Pros Atty	0	277	0	40	0	804	142
Pros Atty C.R.P.	696	0	0	0	0	72	39
Drain Comm	0	138	0	10	0	154	401
Soil & Erosion	0	0	0	0	0	9	17
Sheriff Admin	0	1,800	356	239	0	276	0
Sheriff Jail	0	1,939	0	649	0	181	0
Sheriff Field Oper	0	1,800	0	1,139	0	262	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Animal Control	0	692	178	130	0	673	526
Emergency Mgmt.	0	969	0	50	0	216	365
Veterans Affairs	0	277	0	0	0	18	0
Medical Exam	0	0	0	20	0	0	0
Veterans Burial	0	0	0	0	0	0	0
Sold/Sail Relief	0	0	0	0	0	4	0
MSU Extension	0	0	0	20	0	0	197
Planning	0	138	0	0	0	36	0
Economic Develop	0	0	0	0	0	0	0
Employee Benefits	0	138	0	0	0	9	0
Law Enforce Fund	0	3,739	0	0	0	393	266
Technology Fund	0	3,600	0	270	0	343	0
Roads	0	0	0	0	0	0	0
Inmate Trust	0	0	0	0	0	0	0
Parks	279	8,587	711	1,259	0	244	412
KRV Trailway Prg	1,100	4,848	0	0	0	474	74
Special Parks	0	554	0	40	0	0	0
Access & Visitat	25	0	0	0	0	0	0
Wireless Emerg.	0	0	0	30	0	0	0
Drain Comm Grant	37	0	0	0	0	0	0
Health Admin	0	277	0	0	0	72	37
H-Education	0	277	0	0	0	4	111
H-Oral Health	0	138	0	170	0	289	289
H-Laboratory	0	1,108	0	90	0	31	69
H-Vision/Hearing	0	0	0	0	0	0	0
H-Haz Waste	0	831	0	10	0	239	0
H-Clinical Serv	0	4,432	0	0	0	72	0
H-Comm. Disease	0	415	0	0	0	31	3
H-STD	0	0	0	0	0	77	71
H-Health Care Ac	0	0	0	0	0	0	0
H-HIV Counseling	0	0	0	0	0	23	34
H-Env Admin	0	0	0	40	0	36	0
H-Env FS&F	0	0	0	10	0	90	543



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
H-Env LW&W	0	0	0	0	0	45	81
Accomodation Tax	0	1,800	0	0	0	36	0
Dist Ct Grants	169	138	0	0	0	90	0
Male Drug Court	675	0	0	0	0	118	0
Womens Drug Ct.	546	0	0	0	0	140	0
WK Kellogg Found	508	0	0	0	0	501	29
DWI Drug Court	556	277	0	0	0	249	0
Dispro. Minority	0	0	0	0	0	0	0
Browfield Redev	0	138	0	20	0	9	0
Emerg Prep Bio	500	277	0	40	0	54	88
Swift & Sure	180	0	0	0	0	4	0
Homeland Sec. Gt.	265	0	0	369	0	45	207
Haz Mat Team	69	138	0	0	0	31	0
ROD Automation	0	554	0	110	0	45	0
Local Corr.Offc.	0	138	0	0	0	81	0
COPS Grant	0	0	0	40	0	0	0
Drug Law Enforce	0	415	0	20	0	9	0
Law Library	0	0	0	0	0	0	0
Victim Advocacy	129	0	0	0	0	0	0
Crime Victim Rts	141	0	0	0	0	14	0
Area Agency Ag.	2,328	138	0	0	0	176	0
CFI AAA Custom Care	88	0	0	0	0	0	0
CFI Pass Program	137	0	0	0	0	0	0
CFI Admin	357	0	0	0	0	23	0
CFI Care Mgmt	887	0	0	0	0	36	80
CFI Case Coord	354	0	0	0	0	0	0
CFI Veterans	193	0	0	0	0	0	0
CFI Thome Grant	58	0	0	0	0	0	0
Safe Comm. Grant	48	0	0	0	0	0	0
KCSD Grants	115	692	0	40	0	0	0
F.I.A.	0	0	0	0	0	0	0
CC-Juvenile Home	0	1,385	356	100	0	881	293
CC-In Home Care	0	0	0	0	0	0	223



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
CC-Foster Care	0	0	0	0	0	0	0
CC-Intens Learn	0	0	0	0	0	0	0
CC-Day Treatment	0	0	0	0	0	63	275
CC-Juve Drug Ct	0	0	0	0	0	31	40
CC-Restitution	0	0	0	0	0	0	0
CC-Intake Assess	0	0	0	0	0	23	0
CC-CASA	0	0	0	0	0	27	34
CC-Waivers	0	0	0	0	0	0	0
CC-FI Treatment Ct.	0	0	0	0	0	23	0
CC-Welfare	0	0	0	0	0	0	0
Vet's Trust	0	0	0	0	0	4	0
Healthy Start	1,496	0	0	0	0	407	261
AIDS Coun & Test	303	0	0	0	0	18	34
MICEHV	30	0	0	0	0	4	0
Nurse Family	693	0	0	0	0	347	462
MCIR	380	138	0	0	0	27	106
CSHCS	371	0	0	0	0	23	0
BCCCP Coord.	494	0	0	0	0	36	0
BCCCP Komen	993	0	0	0	0	0	0
BCCCP Pink Sat	170	0	0	0	0	0	0
IAP	467	0	0	0	0	58	88
Clean Sweep Pest	37	0	0	0	0	0	0
W.I.C.	527	138	0	0	0	23	175
Marine Safety	82	0	0	0	0	0	0
Sheriff Rd Pat	111	0	0	0	0	0	0
Comm Corrections	1,838	415	0	0	0	72	0
Survey & Remonum	114	277	0	10	0	0	0
J.T.P.A.	421	0	0	0	0	0	0
Jail Constr.	0	554	0	0	7,750	0	0
Juve Home Bldg P	0	138	0	0	1,107	0	0
Prop Tax Foreclosure	0	0	0	0	0	18	0
Airport	0	7,617	534	439	0	393	1,273
DTRF	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Central Stores	0	969	0	10	0	18	5
Drain Eq Revolv	0	0	0	0	0	4	0
Retirement	0	0	0	0	0	0	0
OPEB	0	138	0	0	0	0	0
Inmates Trust	0	0	0	0	0	0	0
Walk for Warmth	0	0	0	0	0	0	0
LIHEAP	96	0	0	0	0	0	0
CDBG Housing	60	0	0	0	0	4	0
Emerg Needs EAP	148	0	0	0	0	0	0
Emerg Needs LCA	85	0	0	0	0	0	0
Weather Energy Opt	125	0	0	0	0	0	0
Weather DHS	640	0	0	10	0	4	0
CSBG	1,089	277	0	10	0	361	33
Head Start	2,800	277	0	0	0	1,702	417
F&N Grant	0	0	0	0	0	0	0
Non Allocated	0	138	0	0	0	14	0
Direct Billed	0	0	0	0	0	0	0
Total	24,662	77,932	7,577	8,857	8,857	13,303	13,303



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, 2013
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,251,570			2,251,570
R&A Healy Street	(7,642)			
Capital Outlay	0			
Total Deductions:	(7,642)			(7,642)
Building Use Charge	16,600		16,600	
Equipment Use Charge	811,418		811,418	
Insurance	18,700	35	18,735	
Insurance - Property	970		970	
Termination Payoff	11,284	1	11,285	
Finance Department	61,136	4,427	65,563	
Building & Grounds Department		90,733	90,733	
Utilities		22,820	22,820	
Security		1,174	1,174	
County Administration Dept		12,387	12,387	
Information Systems		15,718	15,718	
Legal Services Department		7,298	7,298	
Human Resources		22,952	22,952	
Treasurer		4,491	4,491	
Total Allocated Additions:	920,108	182,036	1,102,144	1,102,144
Total To Be Allocated:	3,164,036	182,036		3,346,072



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	1,147,181	206,178	188,568	92,530	138,487
FRINGE BENEFITS	416,493	74,844	68,471	33,611	50,271
Other Expense & Cost					
Supplies	2,067	373	340	167	249
Gas & Oil	42,687	7,671	7,018	3,445	5,152
Janitorial Supplies	53,004	0	17,083	8,385	0
Janitorial Sup Spec	40,051	0	0	0	39,102
Contract Serv Gen	29,764	0	7,667	3,762	5,631
Contract Serv Spec	25,330	0	4,660	2,287	0
Contract Serv Dir.	41,740	0	8,940	2,974	14,828
Consultants	4,864	0	2,385	0	2,479
Other Services	15,662	2,815	2,575	1,264	1,890
Telephone	21,225	3,815	3,489	1,713	2,562
Travel	1,719	309	283	139	207
*R&A Healy Street	7,642	7,642	0	0	0
R&A General	15,651	0	3,442	1,689	4,668
R&A Specific	12,899	0	3,667	1,354	5,701
R&A Specific	95,730	0	10,699	7,218	48,365
Equip Maint General	71,787	0	14,329	7,028	19,432
Equip Maint Spec	90,427	0	9,379	5,747	34,899
Elevator Maint	29,861	67	10,294	2,706	3,194
Vehicle Maint	41,731	7,499	6,861	3,368	5,037
Building Painting	7,300	0	1,350	662	1,831
Grounds Maint	17,576	0	3,508	1,721	4,757
Snow Removal	12,283	0	1,911	938	2,593
Employee Training	4,322	775	711	349	522
Miscellaneous	1,510	272	248	122	182
Supplies & Equipment	1,064	191	175	86	128
*Capital Outlay	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Total	General & Admin	Admin Bldg	Gull Rd CH	Law Enf Fac.
Departmental Totals					
Total Expenditures	2,251,570	312,451	378,053	183,265	392,167
Deductions					
Total Deductions	(7,642)	(7,642)	0	0	0
Functional Cost	2,243,928	304,809	378,053	183,265	392,167
Allocation Step 1					
Inbound- 0010 Building Use Charge	16,600	8,299	0	0	0
Inbound- 0020 Equipment Use Charge: Equip	39,558	34,102	918	969	1,282
Inbound- 0020 Equipment Use Charge:	771,860	18,988	155,761	16,827	12,350
Inbound- 0030 Insurance: Auto Insur.	8,056	4,028	0	0	0
Inbound- All Others	84,034	15,103	13,813	6,778	10,145
Reallocate Admin Costs		(385,329)	55,333	27,166	47,241
1st Allocation	3,164,036	0	603,878	235,005	463,185
Allocation Step 2					
Inbound- 0070 Building & Grounds	64,483	32,241	0	0	0
Inbound- 0080 Utilities: Lake Lamont	17,189	8,594	0	0	0
Inbound- All Others	100,364	18,038	16,497	8,095	12,116
Reallocate Admin Costs		(58,873)	8,454	4,151	7,218
2nd Allocation	182,036	0	24,951	12,246	19,334
Total For 0070 Building & Grounds					
Total Allocated	3,346,072	0	628,829	247,251	482,519



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Wages & Benefits					
SALARIES & WAGES	206,259	78,885	0	12,894	40,546
FRINGE BENEFITS	74,844	28,655	0	4,665	14,702
Other Expense & Cost					
Supplies	371	142	0	23	73
Gas & Oil	7,671	2,937	0	478	1,507
Janitorial Supplies	18,684	0	0	0	0
Janitorial Sup Spec	0	0	0	0	0
Contract Serv Gen	8,388	0	0	0	1,649
Contract Serv Spec	5,097	5,716	0	0	0
Contract Serv Dir.	5,435	0	0	0	5,526
Consultants	0	0	0	0	0
Other Services	2,814	1,078	0	175	553
Telephone	3,814	1,460	0	238	749
Travel	309	118	0	19	61
*R&A Healy Street	0	0	0	0	0
R&A General	3,764	0	0	0	1,366
R&A Specific	727	682	0	0	0
R&A Specific	10,578	0	0	0	8,871
Equip Maint General	15,671	12,326	0	0	0
Equip Maint Spec	16,976	0	0	0	17,358
Elevator Maint	8,580	4,603	0	284	0
Vehicle Maint	7,499	2,871	0	467	1,473
Building Painting	1,477	1,161	0	0	536
Grounds Maint	3,837	3,018	0	0	0
Snow Removal	2,091	1,645	0	0	0
Employee Training	777	297	0	48	153
Miscellaneous	271	104	0	17	53
Supplies & Equipment	191	73	0	12	38
*Capital Outlay	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Departmental Totals					
Total Expenditures	406,125	145,771	0	19,320	95,214
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	406,125	145,771	0	19,320	95,214
Allocation Step 1					
Inbound- 0010 Building Use Charge	0	0	8,301	0	0
Inbound- 0020 Equipment Use Charge: Equip	1,555	0	0	0	0
Inbound- 0020 Equipment Use Charge:	312,757	35,197	0	0	0
Inbound- 0030 Insurance: Auto Insur.	0	0	4,028	0	0
Inbound- All Others	15,108	5,779	0	945	2,970
Reallocate Admin Costs	60,535	50,170	20,153	15,336	11,907
1st Allocation	796,080	236,917	32,482	35,601	110,091
Allocation Step 2					
Inbound- 0070 Building & Grounds	0	0	32,242	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	8,595	0	0
Inbound- All Others	18,046	6,901	0	1,128	3,547
Reallocate Admin Costs	9,249	7,665	3,079	2,343	1,819
2nd Allocation	27,295	14,566	43,916	3,471	5,366
Total For 0070 Building & Grounds					
Total Allocated	823,375	251,483	76,398	39,072	115,457



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Wages & Benefits				
SALARIES & WAGES	21,855	117,320	43,659	0
FRINGE BENEFITS	7,955	42,607	15,868	0
Other Expense & Cost				
Supplies	39	211	79	0
Gas & Oil	815	4,367	1,626	0
Janitorial Supplies	0	0	8,852	0
Janitorial Sup Spec	0	0	0	949
Contract Serv Gen	890	0	1,777	0
Contract Serv Spec	976	6,594	0	0
Contract Serv Dir.	4,037	0	0	0
Consultants	0	0	0	0
Other Services	299	1,602	597	0
Telephone	405	2,171	809	0
Travel	33	176	65	0
*R&A Healy Street	0	0	0	0
R&A General	722	0	0	0
R&A Specific	0	768	0	0
R&A Specific	9,999	0	0	0
Equip Maint General	3,001	0	0	0
Equip Maint Spec	6,068	0	0	0
Elevator Maint	0	133	0	0
Vehicle Maint	797	4,269	1,590	0
Building Painting	283	0	0	0
Grounds Maint	735	0	0	0
Snow Removal	400	2,705	0	0
Employee Training	83	442	165	0
Miscellaneous	29	154	58	0
Supplies & Equipment	20	109	41	0
*Capital Outlay	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
Departmental Totals				
Total Expenditures	59,441	183,628	75,186	949
Deductions				
Total Deductions	0	0	0	0
Functional Cost	59,441	183,628	75,186	949
Allocation Step 1				
Inbound- 0010 Building Use Charge	0	0	0	0
Inbound- 0020 Equipment Use Charge: Equip	0	396	336	0
Inbound- 0020 Equipment Use Charge:	43,224	159,003	17,753	0
Inbound- 0030 Insurance: Auto Insur.	0	0	0	0
Inbound- All Others	1,601	8,594	3,198	0
Reallocate Admin Costs	6,396	78,299	12,793	0
1st Allocation	110,662	429,920	109,266	949
Allocation Step 2				
Inbound- 0070 Building & Grounds	0	0	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	0	0
Inbound- All Others	1,912	10,264	3,820	0
Reallocate Admin Costs	977	11,963	1,955	0
2nd Allocation	2,889	22,227	5,775	0
Total For 0070 Building & Grounds				
Total Allocated	113,551	452,147	115,041	949



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Admin Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,251	5.7775	34,889		34,889		34,889
Building & Grounds Department	2,029	3.6058	21,775		21,775		21,775
County Administration Dept	3,058	5.4345	32,818		32,818	1,496	34,314
Information Systems	2,383	4.2349	25,574		25,574	1,166	26,740
Legal Services Department	225	0.3999	2,415		2,415	110	2,525
Human Resources	1,969	3.4992	21,131		21,131	963	22,094
Treasurer	3,529	6.2715	37,872		37,872	1,727	39,599
Commission	2,250	3.9986	24,147		24,147	1,101	25,248
Friend of Court	12,069	21.4483	129,520		129,520	5,908	135,428
Adult Probation	11,953	21.2422	128,277	-43,550	84,727	5,849	90,576
Clerk/ROD	5,553	9.8685	59,594		59,594	2,717	62,311
Resource Develop	150	0.2666	1,610		1,610	73	1,683
Equalization	1,328	2.3601	14,252		14,252	650	14,902
Pros Atty C.R.P.	150	0.2666	1,610		1,610	73	1,683
Drain Comm	767	1.3631	8,231		8,231	375	8,606
Soil & Erosion	150	0.2666	1,610		1,610	73	1,683
Planning	1,440	2.5591	15,454		15,454	705	16,159
Central Stores	1,094	1.9442	11,741		11,741	535	12,276
Non Allocated	2,922	5.1928	31,358	-29,767	1,591	1,430	3,021
SubTotal	56,270	100.0000	603,878	-73,317	530,561	24,951	555,512
Direct Billed				73,317	73,317		73,317
TOTAL	56,270	100.0000	603,878		603,878	24,951	628,829

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, 2013
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	17,518	73.3491	172,375		172,375	8,981	181,356
Friend of Court	668	2.7970	6,573		6,573	343	6,916
Pros Atty	1,335	5.5898	13,136		13,136	685	13,821
Pros Atty C.R.P.	1,914	8.0141	18,833		18,833	981	19,814
Crime Victim Rts	96	0.4020	945		945	49	994
CC-In Home Care	799	3.3455	7,862		7,862	410	8,272
CC-Juve Drug Ct	434	1.8172	4,270		4,270	223	4,493
CC-Restitution	214	0.8960	2,106		2,106	110	2,216
CC-Intake Assess	667	2.7928	6,563		6,563	342	6,905
CC-CASA	130	0.5443	1,279		1,279	67	1,346
CC-FI Treatment Ct.	108	0.4522	1,063		1,063	55	1,118
SubTotal	23,883	100.0000	235,005		235,005	12,246	247,251
TOTAL	23,883	100.0000	235,005		235,005	12,246	247,251

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, 2013
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	459,325		459,325	19,173	478,498
Emergency Mgmt.	368	0.3248	1,505		1,505	63	1,568
Homeland Sec. Gt.	576	0.5084	2,355		2,355	98	2,453
SubTotal	113,293	100.0000	463,185		463,185	19,334	482,519
TOTAL	113,293	100.0000	463,185		463,185	19,334	482,519

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, 2013
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	21,910	38.7581	308,546		308,546	10,578	319,124
District Court	19,901	35.2043	280,255		280,255	9,609	289,864
Pros Atty	11,525	20.3874	162,300		162,300	5,565	167,865
Sheriff Jail	2,006	3.5486	28,249		28,249	969	29,218
Male Drug Court	552	0.9765	7,774		7,774	267	8,041
Womens Drug Ct.	312	0.5519	4,394		4,394	151	4,545
Victim Advocacy	100	0.1769	1,408		1,408	48	1,456
Crime Victim Rts	224	0.3963	3,154		3,154	108	3,262
SubTotal	56,530	100.0000	796,080		796,080	27,295	823,375
TOTAL	56,530	100.0000	796,080		796,080	27,295	823,375

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, 2013
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	76,684	89.3940	211,790		211,790	13,021	224,811
CC-Day Treatment	9,098	10.6060	25,127		25,127	1,545	26,672
SubTotal	85,782	100.0000	236,917		236,917	14,566	251,483
TOTAL	85,782	100.0000	236,917		236,917	14,566	251,483

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, 2013
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	76,859	13.7769	4,475		4,475		4,475
Nazareth Facility	2,697	0.4834	157		157	246	403
Circuit Court	3,306	0.5926	192		192	302	494
Sheriff Admin	14,227	2.5502	828		828	1,299	2,127
Sheriff Jail	30,362	5.4424	1,768		1,768	2,772	4,540
Sheriff Field Oper	269,012	48.2200	15,664		15,664	24,560	40,224
Animal Control	32,626	5.8482	1,900		1,900	2,979	4,879
Emergency Mgmt.	9,915	1.7773	577		577	905	1,482
Law Enforce Fund	50,000	8.9625	2,911		2,911	4,565	7,476
Parks	53,114	9.5207	3,092		3,092	4,849	7,941
CC-Juvenile Home	11,293	2.0243	658		658	1,031	1,689
Marine Safety	517	0.0927	30		30	47	77
Comm Corrections	3,954	0.7088	230		230	361	591
SubTotal	557,882	100.0000	32,482		32,482	43,916	76,398
TOTAL	557,882	100.0000	32,482		32,482	43,916	76,398

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, 2013
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	35,601		35,601	3,471	39,072
SubTotal	52,100	100.0000	35,601		35,601	3,471	39,072
TOTAL	52,100	100.0000	35,601		35,601	3,471	39,072

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, 2013
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	110,091		110,091	5,366	115,457
SubTotal	33,170	100.0000	110,091		110,091	5,366	115,457
TOTAL	33,170	100.0000	110,091		110,091	5,366	115,457

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, 2013
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	8,610	58.2702	64,483		64,483		64,483
Animal Control	6,166	41.7298	46,179		46,179	2,889	49,068
SubTotal	14,776	100.0000	110,662		110,662	2,889	113,551
TOTAL	14,776	100.0000	110,662		110,662	2,889	113,551

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, 2013
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	429,920		429,920	22,227	452,147
SubTotal	100	100.0000	429,920		429,920	22,227	452,147
TOTAL	100	100.0000	429,920		429,920	22,227	452,147

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, 2013
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	78,916		78,916	4,171	83,087
Probate Court	12,022	27.7766	30,350		30,350	1,604	31,954
SubTotal	43,281	100.0000	109,266		109,266	5,775	115,041
TOTAL	43,281	100.0000	109,266		109,266	5,775	115,041

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, 2013
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	949		949		949
SubTotal	100	100.0000	949		949		949
TOTAL	100	100.0000	949		949		949

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, 2013
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	34,889	34,889	0	0	0	0	0
Building & Grounds	90,733	21,775	0	0	0	0	4,475
County Administration Dept	34,314	34,314	0	0	0	0	0
Information Systems	26,740	26,740	0	0	0	0	0
Legal Services Department	2,525	2,525	0	0	0	0	0
Human Resources	22,094	22,094	0	0	0	0	0
Treasurer	39,599	39,599	0	0	0	0	0
Nazareth Facility	452,550	0	0	0	0	0	403
Commission	25,248	25,248	0	0	0	0	0
Circuit Court	500,974	0	181,356	0	319,124	0	494
District Court	372,951	0	0	0	289,864	0	0
Friend of Court	142,344	135,428	6,916	0	0	0	0
Probate Court	31,954	0	0	0	0	0	0
Adult Probation	90,576	90,576	0	0	0	0	0
Clerk/ROD	62,311	62,311	0	0	0	0	0
Resource Develop	1,683	1,683	0	0	0	0	0
Equalization	14,902	14,902	0	0	0	0	0
Pros Atty	181,686	0	13,821	0	167,865	0	0
Pros Atty C.R.P.	21,497	1,683	19,814	0	0	0	0
Drain Comm	8,606	8,606	0	0	0	0	0
Soil & Erosion	1,683	1,683	0	0	0	0	0
Sheriff Admin	480,625	0	0	478,498	0	0	2,127
Sheriff Jail	33,758	0	0	0	29,218	0	4,540
Sheriff Field Oper	40,224	0	0	0	0	0	40,224
Animal Control	54,896	0	0	0	0	0	4,879
Emergency Mgmt.	3,050	0	0	1,568	0	0	1,482
Planning	16,159	16,159	0	0	0	0	0
Law Enforce Fund	7,476	0	0	0	0	0	7,476
Parks	123,398	0	0	0	0	0	7,941
Male Drug Court	8,041	0	0	0	8,041	0	0
Womens Drug Ct.	4,545	0	0	0	4,545	0	0
Homeland Sec. Gt.	2,453	0	0	2,453	0	0	0
Victim Advocacy	1,456	0	0	0	1,456	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Crime Victim Rts	4,256	0	994	0	3,262	0	0
CC-Juvenile Home	226,500	0	0	0	0	224,811	1,689
CC-In Home Care	8,272	0	8,272	0	0	0	0
CC-Day Treatment	26,672	0	0	0	0	26,672	0
CC-Juve Drug Ct	4,493	0	4,493	0	0	0	0
CC-Restitution	2,216	0	2,216	0	0	0	0
CC-Intake Assess	6,905	0	6,905	0	0	0	0
CC-CASA	1,346	0	1,346	0	0	0	0
CC-FI Treatment Ct.	1,118	0	1,118	0	0	0	0
Marine Safety	77	0	0	0	0	0	77
Comm Corrections	591	0	0	0	0	0	591
Airport	39,072	0	0	0	0	0	0
Central Stores	12,276	12,276	0	0	0	0	0
Non Allocated	3,021	3,021	0	0	0	0	0
Direct Billed	73,317	73,317	0	0	0	0	0
Total	3,346,072	628,829	247,251	482,519	823,375	251,483	76,398



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	64,483	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
Treasurer	0	0	0	0	0	0
Nazareth Facility	0	0	0	452,147	0	0
Commission	0	0	0	0	0	0
Circuit Court	0	0	0	0	0	0
District Court	0	0	0	0	83,087	0
Friend of Court	0	0	0	0	0	0
Probate Court	0	0	0	0	31,954	0
Adult Probation	0	0	0	0	0	0
Clerk/ROD	0	0	0	0	0	0
Resource Develop	0	0	0	0	0	0
Equalization	0	0	0	0	0	0
Pros Atty	0	0	0	0	0	0
Pros Atty C.R.P.	0	0	0	0	0	0
Drain Comm	0	0	0	0	0	0
Soil & Erosion	0	0	0	0	0	0
Sheriff 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	49,068	0	0	949
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	115,457	0	0	0	0
Male Drug Court	0	0	0	0	0	0
Womens Drug Ct.	0	0	0	0	0	0
Homeland Sec. Gt.	0	0	0	0	0	0
Victim Advocacy	0	0	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Airport	Parks	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter
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-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
CC-FI Treatment Ct.	0	0	0	0	0	0
Marine Safety	0	0	0	0	0	0
Comm Corrections	0	0	0	0	0	0
Airport	39,072	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	39,072	115,457	113,551	452,147	115,041	949



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, 2013
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,007,187			1,007,187
Finance Department	8,911	599	9,510	
Treasurer		1,434	1,434	
Total Allocated Additions:	8,911	2,033	10,944	10,944
Total To Be Allocated:	1,016,098	2,033		1,018,131



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	774,288	0	125,905	47,241	179,812
Natural Gas	181,102	0	25,202	4,605	39,469
Water	58,079	0	3,565	2,444	18,696
Fuel Oil	(6,282)	0	0	(117)	0
Departmental Totals					
Total Expenditures	1,007,187	0	154,672	54,173	237,977
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
	1,007,187	0	154,672	54,173	237,977
Allocation Step 1					
Inbound- All Others	8,911	0	1,484	1,487	1,485
1st Allocation	1,016,098	0	156,156	55,660	239,462
Allocation Step 2					
Inbound- All Others	2,033	0	338	339	339
2nd Allocation	2,033	0	338	339	339
Total For 0080 Utilities					
Total Allocated	1,018,131	0	156,494	55,999	239,801



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	284,711	126,029	10,590
Natural Gas	67,198	30,758	13,870
Water	25,612	4,209	3,553
Fuel Oil	(6,165)	0	0
Departmental Totals			
Total Expenditures	371,356	160,996	28,013
Deductions			
Total Deductions	0	0	0
Functional Cost			
	371,356	160,996	28,013
Allocation Step 1			
Inbound- All Others	1,485	1,485	1,485
1st Allocation	372,841	162,481	29,498
Allocation Step 2			
Inbound- All Others	339	339	339
2nd Allocation	339	339	339
Total For 0080 Utilities			
Total Allocated	373,180	162,820	29,837



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Admin Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,251	5.7775	9,022		9,022		9,022
Building & Grounds Department	2,029	3.6058	5,631		5,631		5,631
County Administration Dept	3,058	5.4345	8,486		8,486	20	8,506
Information Systems	2,383	4.2349	6,613		6,613	16	6,629
Legal Services Department	225	0.3999	624		624	1	625
Human Resources	1,969	3.4992	5,464		5,464	13	5,477
Treasurer	3,529	6.2715	9,793		9,793	23	9,816
Commission	2,250	3.9986	6,244		6,244	15	6,259
Friend of Court	12,069	21.4483	33,495		33,495	81	33,576
Adult Probation	11,953	21.2422	33,171		33,171	79	33,250
Clerk/ROD	5,553	9.8685	15,410		15,410	37	15,447
Resource Develop	150	0.2666	416		416	1	417
Equalization	1,328	2.3601	3,685		3,685	9	3,694
Pros Atty C.R.P.	150	0.2666	416		416	1	417
Drain Comm	767	1.3631	2,129		2,129	5	2,134
Soil & Erosion	150	0.2666	416		416	1	417
Planning	1,440	2.5591	3,996		3,996	10	4,006
Central Stores	1,094	1.9442	3,036		3,036	7	3,043
Non Allocated	2,922	5.1928	8,109		8,109	19	8,128
SubTotal	56,270	100.0000	156,156		156,156	338	156,494
TOTAL	56,270	100.0000	156,156		156,156	338	156,494

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, 2013
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	17,518	73.3491	40,826		40,826	250	41,076
Friend of Court	668	2.7970	1,557		1,557	9	1,566
Pros Atty	1,335	5.5898	3,111		3,111	19	3,130
Pros Atty C.R.P.	1,914	8.0141	4,461		4,461	27	4,488
Crime Victim Rts	96	0.4020	224		224	1	225
CC-In Home Care	799	3.3455	1,862		1,862	11	1,873
CC-Juve Drug Ct	434	1.8172	1,011		1,011	6	1,017
CC-Restitution	214	0.8960	499		499	3	502
CC-Intake Assess	667	2.7928	1,554		1,554	9	1,563
CC-CASA	130	0.5443	303		303	2	305
CC-FI Treatment Ct.	108	0.4522	252		252	2	254
SubTotal	23,883	100.0000	55,660		55,660	339	55,999
TOTAL	23,883	100.0000	55,660		55,660	339	55,999

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, 2013
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	239,462		239,462	339	239,801
SubTotal	33,170	100.0000	239,462		239,462	339	239,801
TOTAL	33,170	100.0000	239,462		239,462	339	239,801

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, 2013
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	369,734		369,734	336	370,070
Emergency Mgmt.	368	0.3248	1,211		1,211	1	1,212
Homeland Sec. Gt.	576	0.5084	1,896		1,896	2	1,898
SubTotal	113,293	100.0000	372,841		372,841	339	373,180
TOTAL	113,293	100.0000	372,841		372,841	339	373,180

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, 2013
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	21,910	38.7581	62,974		62,974	132	63,106
District Court	19,901	35.2043	57,200		57,200	119	57,319
Pros Atty	11,525	20.3874	33,126		33,126	69	33,195
Sheriff Jail	2,006	3.5486	5,766		5,766	12	5,778
Male Drug Court	552	0.9765	1,587		1,587	3	1,590
Womens Drug Ct.	312	0.5519	897		897	2	899
Victim Advocacy	100	0.1769	287		287	1	288
Crime Victim Rts	224	0.3963	644		644	1	645
SubTotal	56,530	100.0000	162,481		162,481	339	162,820
TOTAL	56,530	100.0000	162,481		162,481	339	162,820

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, 2013
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	8,610	58.2702	17,189		17,189		17,189
Animal Control	6,166	41.7298	12,309		12,309	339	12,648
SubTotal	14,776	100.0000	29,498		29,498	339	29,837
TOTAL	14,776	100.0000	29,498		29,498	339	29,837

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, 2013
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Admin Bldg	Gull Rd CH	Center Bldg	Law Enf Bldg	Court House	Lake Lamont
Finance Department	9,022	9,022	0	0	0	0	0
Building & Grounds	22,820	5,631	0	0	0	0	17,189
County Administration Dept	8,506	8,506	0	0	0	0	0
Information Systems	6,629	6,629	0	0	0	0	0
Legal Services Department	625	625	0	0	0	0	0
Human Resources	5,477	5,477	0	0	0	0	0
Treasurer	9,816	9,816	0	0	0	0	0
Commission	6,259	6,259	0	0	0	0	0
Circuit Court	104,182	0	41,076	0	0	63,106	0
District Court	57,319	0	0	0	0	57,319	0
Friend of Court	35,142	33,576	1,566	0	0	0	0
Adult Probation	33,250	33,250	0	0	0	0	0
Clerk/ROD	15,447	15,447	0	0	0	0	0
Resource Develop	417	417	0	0	0	0	0
Equalization	3,694	3,694	0	0	0	0	0
Pros Atty	36,325	0	3,130	0	0	33,195	0
Pros Atty C.R.P.	4,905	417	4,488	0	0	0	0
Drain Comm	2,134	2,134	0	0	0	0	0
Soil & Erosion	417	417	0	0	0	0	0
Sheriff Admin	370,070	0	0	0	370,070	0	0
Sheriff Jail	5,778	0	0	0	0	5,778	0
Animal Control	12,648	0	0	0	0	0	12,648
Emergency Mgmt.	1,212	0	0	0	1,212	0	0
Planning	4,006	4,006	0	0	0	0	0
Parks	239,801	0	0	239,801	0	0	0
Male Drug Court	1,590	0	0	0	0	1,590	0
Womens Drug Ct.	899	0	0	0	0	899	0
Homeland Sec. Gt.	1,898	0	0	0	1,898	0	0
Victim Advocacy	288	0	0	0	0	288	0
Crime Victim Rts	870	0	225	0	0	645	0
CC-In Home Care	1,873	0	1,873	0	0	0	0
CC-Juve Drug Ct	1,017	0	1,017	0	0	0	0
CC-Restitution	502	0	502	0	0	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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-Intake Assess	1,563	0	1,563	0	0	0	0
CC-CASA	305	0	305	0	0	0	0
CC-FI Treatment Ct.	254	0	254	0	0	0	0
Central Stores	3,043	3,043	0	0	0	0	0
Non Allocated	8,128	8,128	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,018,131	156,494	55,999	239,801	373,180	162,820	29,837



**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, 2013
Schedule .2 - Costs To Be Allocated
For Department Security

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	520,836			520,836
Equipment Use Charge	3,475		3,475	
Insurance	1,860	8	1,868	
Termination Payoff	1,892		1,892	
Finance Department	4,843	326	5,169	
County Administration Dept		2,655	2,655	
Information Systems		3,144	3,144	
Legal Services Department		1,564	1,564	
Human Resources		5,006	5,006	
Treasurer		325	325	
Total Allocated Additions:	12,070	13,028	25,098	25,098
Total To Be Allocated:	532,906	13,028		545,934



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	278,065	0	140,092	0	63,806
FRINGE BENEFITS	87,779	0	43,995	0	36,367
Other Expense & Cost					
Supplies	588	0	296	0	135
Uniforms	1,417	0	714	0	325
Screening	461	0	232	0	106
Security	31,616	0	0	31,616	0
CH Security Oper	110,473	0	0	0	110,473
Communication	3,570	3,570	0	0	0
Equipment Maint	6,867	0	6,867	0	0
Departmental Totals					
Total Expenditures	520,836	3,570	192,196	31,616	211,212
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	520,836	3,570	192,196	31,616	211,212
Allocation Step 1					
Inbound- All Others	12,070	12,070	0	0	0
Reallocate Admin Costs		(15,640)	5,811	956	6,386
1st Allocation	532,906	0	198,007	32,572	217,598
Allocation Step 2					
Inbound- All Others	13,028	13,028	0	0	0
Reallocate Admin Costs		(13,028)	4,841	796	5,320
2nd Allocation	13,028	0	4,841	796	5,320
Total For 0090 Security					
Total Allocated	545,934	0	202,848	33,368	222,918



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Security

	Crosstown
<hr/>	
Wages & Benefits	
SALARIES & WAGES	74,167
FRINGE BENEFITS	7,417
Other Expense & Cost	
Supplies	157
Uniforms	378
Screening	123
Security	0
CH Security Oper	0
Communication	0
Equipment Maint	0
Departmental Totals	
Total Expenditures	82,242
Deductions	
Total Deductions	0
Functional Cost	82,242
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	2,487
1st Allocation	84,729
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,071
2nd Allocation	2,071
Total For 0090 Security	
Total Allocated	86,800



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	21,910	38.7581	76,745		76,745	1,876	78,621
District Court	19,901	35.2043	69,707		69,707	1,704	71,411
Pros Atty	11,525	20.3874	40,368		40,368	987	41,355
Sheriff Jail	2,006	3.5486	7,026		7,026	172	7,198
Male Drug Court	552	0.9765	1,933		1,933	47	1,980
Womens Drug Ct.	312	0.5519	1,093		1,093	27	1,120
Victim Advocacy	100	0.1769	350		350	9	359
Crime Victim Rts	224	0.3963	785		785	19	804
SubTotal	56,530	100.0000	198,007		198,007	4,841	202,848
TOTAL	56,530	100.0000	198,007		198,007	4,841	202,848

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Security

Activity - Admin Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,251	5.7775	1,882		1,882		1,882
Building & Grounds Department	2,029	3.6058	1,174		1,174		1,174
County Administration Dept	3,058	5.4345	1,770		1,770	48	1,818
Information Systems	2,383	4.2349	1,379		1,379	37	1,416
Legal Services Department	225	0.3999	130		130	4	134
Human Resources	1,969	3.4992	1,140		1,140	31	1,171
Treasurer	3,529	6.2715	2,043		2,043	55	2,098
Commission	2,250	3.9986	1,302		1,302	35	1,337
Friend of Court	12,069	21.4483	6,987		6,987	188	7,175
Adult Probation	11,953	21.2422	6,919		6,919	187	7,106
Clerk/ROD	5,553	9.8685	3,214		3,214	87	3,301
Resource Develop	150	0.2666	87		87	2	89
Equalization	1,328	2.3601	769		769	21	790
Pros Atty C.R.P.	150	0.2666	87		87	2	89
Drain Comm	767	1.3631	444		444	12	456
Soil & Erosion	150	0.2666	87		87	2	89
Planning	1,440	2.5591	834		834	22	856
Central Stores	1,094	1.9442	633		633	17	650
Non Allocated	2,922	5.1928	1,691		1,691	46	1,737
SubTotal	56,270	100.0000	32,572		32,572	796	33,368
TOTAL	56,270	100.0000	32,572		32,572	796	33,368

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, 2013
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	17,518	73.3491	159,607		159,607	3,902	163,509
Friend of Court	668	2.7970	6,086		6,086	149	6,235
Pros Atty	1,335	5.5898	12,163		12,163	297	12,460
Pros Atty C.R.P.	1,914	8.0141	17,438		17,438	426	17,864
Crime Victim Rts	96	0.4020	875		875	21	896
CC-In Home Care	799	3.3455	7,280		7,280	178	7,458
CC-Juve Drug Ct	434	1.8172	3,954		3,954	97	4,051
CC-Restitution	214	0.8960	1,950		1,950	48	1,998
CC-Intake Assess	667	2.7928	6,077		6,077	149	6,226
CC-CASA	130	0.5443	1,184		1,184	29	1,213
CC-FI Treatment Ct.	108	0.4522	984		984	24	1,008
SubTotal	23,883	100.0000	217,598		217,598	5,320	222,918
TOTAL	23,883	100.0000	217,598		217,598	5,320	222,918

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, 2013
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	61,194		61,194	1,496	62,690
Probate Court	12,022	27.7766	23,535		23,535	575	24,110
SubTotal	43,281	100.0000	84,729		84,729	2,071	86,800
TOTAL	43,281	100.0000	84,729		84,729	2,071	86,800

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, 2013
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Finance Department	1,882	0	1,882	0	0
Building & Grounds	1,174	0	1,174	0	0
County Administration Dept	1,818	0	1,818	0	0
Information Systems	1,416	0	1,416	0	0
Legal Services Department	134	0	134	0	0
Human Resources	1,171	0	1,171	0	0
Treasurer	2,098	0	2,098	0	0
Commission	1,337	0	1,337	0	0
Circuit Court	242,130	78,621	0	163,509	0
District Court	134,101	71,411	0	0	62,690
Friend of Court	13,410	0	7,175	6,235	0
Probate Court	24,110	0	0	0	24,110
Adult Probation	7,106	0	7,106	0	0
Clerk/ROD	3,301	0	3,301	0	0
Resource Develop	89	0	89	0	0
Equalization	790	0	790	0	0
Pros Atty	53,815	41,355	0	12,460	0
Pros Atty C.R.P.	17,953	0	89	17,864	0
Drain Comm	456	0	456	0	0
Soil & Erosion	89	0	89	0	0
Sheriff Jail	7,198	7,198	0	0	0
Planning	856	0	856	0	0
Male Drug Court	1,980	1,980	0	0	0
Womens Drug Ct.	1,120	1,120	0	0	0
Victim Advocacy	359	359	0	0	0
Crime Victim Rts	1,700	804	0	896	0
CC-In Home Care	7,458	0	0	7,458	0
CC-Juve Drug Ct	4,051	0	0	4,051	0
CC-Restitution	1,998	0	0	1,998	0
CC-Intake Assess	6,226	0	0	6,226	0
CC-CASA	1,213	0	0	1,213	0
CC-FI Treatment Ct.	1,008	0	0	1,008	0
Central Stores	650	0	650	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Non Allocated	1,737	0	1,737	0	0
Direct Billed	0	0	0	0	0
Total	545,934	202,848	33,368	222,918	86,800



**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, 2013
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	511,399			511,399
Building Use Charge	5,849		5,849	
Insurance	1,325	5	1,330	
Insurance - Property	1,461		1,461	
Termination Payoff	5,326		5,326	
Finance Department	62,423	5,062	67,485	
Building & Grounds Department	32,818	1,496	34,314	
Utilities	8,486	20	8,506	
Security	1,770	48	1,818	
County Administration Dept		1,891	1,891	
Information Systems		5,239	5,239	
Legal Services Department		1,114	1,114	
Human Resources		3,066	3,066	
Treasurer		201	201	
Total Allocated Additions:	119,458	18,142	137,600	137,600
Mgmt Development	2,306			
Total Departmental Cost Adjustments:	2,306			2,306
Total To Be Allocated:	633,163	18,142		651,305



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	358,850	36,277	182,366	18,369	121,838
FRINGE BENEFITS	130,980	13,242	66,564	6,706	44,468
Other Expense & Cost					
Supplies	2,297	232	1,167	118	780
Dues	2,184	221	1,110	112	741
Travel	3,106	314	1,579	159	1,054
Telephone	11,560	1,169	5,874	592	3,925
Equipment Maint	134	14	68	7	45
Employee Training	1,751	177	890	90	594
Misc Expense	537	54	274	27	182
Departmental Totals					
Total Expenditures	511,399	51,700	259,892	26,180	173,627
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Mgmt Development	2,306	0	2,306	0	0
Functional Cost					
	513,705	51,700	262,198	26,180	173,627
Allocation Step 1					
Inbound- All Others	119,458	12,076	60,708	6,115	40,559
Reallocate Admin Costs		(63,776)	36,168	3,617	23,991
Unallocated Costs	(238,177)	0	0	0	(238,177)
1st Allocation	394,986	0	359,074	35,912	0
Allocation Step 2					
Inbound- All Others	18,142	1,834	9,219	929	6,160
Reallocate Admin Costs		(1,834)	1,040	104	690
Unallocated Costs	(6,850)	0	0	0	(6,850)
2nd Allocation	11,292	0	10,259	1,033	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	406,278	0	369,333	36,945	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	13.30	1.4588	5,238		5,238		5,238
Building & Grounds Department	31.45	3.4496	12,387		12,387		12,387
Security	6.74	0.7393	2,655		2,655		2,655
County Administration Dept	4.80	0.5265	1,891		1,891		1,891
Information Systems	8.53	0.9356	3,360		3,360	102	3,462
Legal Services Department	1.50	0.1645	591		591	18	609
Human Resources	4.10	0.4497	1,615		1,615	49	1,664
Treasurer	9.83	1.0782	3,872		3,872	118	3,990
Health & Comm. Serv.	12.28	1.3469	4,837		4,837	147	4,984
Nazareth Facility	7.90	0.8665	3,111		3,111	95	3,206
CSA,MCHD,HPDP	9.42	1.0332	3,710		3,710	113	3,823
Commission	11.00	1.2066	4,332		4,332	132	4,464
Circuit Court	54.32	5.9582	21,394		21,394	651	22,045
District Court	65.03	7.1329	25,612		25,612	780	26,392
Friend of Court	47.38	5.1969	18,661		18,661	568	19,229
Probate Court	7.48	0.8205	2,946		2,946	90	3,036
Election	0.41	0.0450	161		161	5	166
Clerk/ROD	10.93	1.1989	4,305		4,305	131	4,436
Resource Develop	1.00	0.1097	394		394	12	406
Equalization	4.89	0.5364	1,926		1,926	59	1,985
Pros Atty	22.31	2.4471	8,787		8,787	268	9,055
Pros Atty C.R.P.	8.38	0.9192	3,301		3,301	101	3,402
Drain Comm	2.47	0.2709	973		973	30	1,003
Soil & Erosion	1.47	0.1612	579		579	18	597
Sheriff Admin	18.49	2.0281	7,282		7,282	222	7,504
Sheriff Jail	61.40	6.7347	24,183		24,183	736	24,919
Sheriff Field Oper	44.53	4.8843	17,538		17,538	534	18,072
Animal Control	7.62	0.8358	3,001		3,001	91	3,092
Emergency Mgmt.	1.86	0.2040	733		733	22	755
Veterans Affairs	2.28	0.2501	898		898	27	925

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept

Activity - County Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	2.20	0.2413	866		866	26	892
Planning	1.50	0.1645	591		591	18	609
Law Enforce Fund	115.04	12.6187	45,306		45,306	1,381	46,687
Technology Fund	2.90	0.3181	1,142		1,142	35	1,177
Parks	24.56	2.6939	9,673		9,673	295	9,968
KRV Trailway Prg	2.41	0.2643	949		949	29	978
Health Admin	1.78	0.1952	701		701	21	722
H-Education	0.81	0.0888	319		319	10	329
H-Oral Health	11.50	1.2614	4,529		4,529	138	4,667
H-Laboratory	2.80	0.3071	1,103		1,103	34	1,137
H-Vision/Hearing	2.58	0.2830	1,016		1,016	31	1,047
H-Haz Waste	3.54	0.3883	1,394		1,394	42	1,436
H-Clinical Serv	2.14	0.2347	843		843	26	869
H-Comm. Disease	3.94	0.4322	1,552		1,552	47	1,599
H-STD	4.83	0.5298	1,902		1,902	58	1,960
H-HIV Counseling	1.00	0.1097	394		394	12	406
H-Env Admin	2.82	0.3093	1,111		1,111	34	1,145
H-Env FS&F	7.76	0.8512	3,056		3,056	93	3,149
H-Env LW&W	4.96	0.5440	1,954		1,954	59	2,013
Male Drug Court	3.12	0.3422	1,229		1,229	37	1,266
Womens Drug Ct.	1.76	0.1930	693		693	21	714
WK Kellogg Found	1.00	0.1097	394		394	12	406
Emerg Prep Bio	1.29	0.1415	508		508	15	523
Swift & Sure	0.20	0.0219	79		79	2	81
Homeland Sec. Gt.	1.67	0.1832	658		658	20	678
ROD Automation	0.69	0.0757	272		272	8	280
Victim Advocacy	1.00	0.1097	394		394	12	406
Crime Victim Rts	2.50	0.2742	985		985	30	1,015
Area Agency Ag.	5.43	0.5956	2,139		2,139	65	2,204
CFI AAA Custom Care	0.01	0.0011	4		4		4



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Pass Program	0.20	0.0219	79		79	2	81
CFI Admin	1.80	0.1974	709		709	22	731
CFI Care Mgmt	3.61	0.3960	1,422		1,422	43	1,465
CFI Case Coord	0.08	0.0088	32		32	1	33
CFI Veterans	0.02	0.0022	8		8		8
CFI Thome Grant	0.16	0.0176	63		63	2	65
CC-Juvenile Home	59.00	6.4715	23,237		23,237	708	23,945
CC-In Home Care	6.39	0.7009	2,517		2,517	77	2,594
CC-Intens Learn	1.00	0.1097	394		394	12	406
CC-Day Treatment	7.00	0.7678	2,757		2,757	84	2,841
CC-Juve Drug Ct	2.47	0.2709	973		973	30	1,003
CC-Restitution	1.91	0.2095	752		752	23	775
CC-Intake Assess	4.12	0.4519	1,623		1,623	49	1,672
CC-CASA	0.94	0.1031	370		370	11	381
CC-FI Treatment Ct.	0.56	0.0614	221		221	7	228
Healthy Start	8.83	0.9685	3,478		3,478	106	3,584
AIDS Coun & Test	1.50	0.1645	591		591	18	609
Nurse Family	5.50	0.6033	2,166		2,166	66	2,232
MCIR	3.08	0.3378	1,213		1,213	37	1,250
CSHCS	2.71	0.2973	1,067		1,067	33	1,100
BCCCP Coord.	3.10	0.3400	1,221		1,221	37	1,258
IAP	1.59	0.1744	626		626	19	645
W.I.C.	7.08	0.7766	2,788		2,788	85	2,873
Marine Safety	0.60	0.0658	236		236	7	243
Sheriff Rd Pat	2.00	0.2194	788		788	24	812
Comm Corrections	9.32	1.0223	3,671		3,671	112	3,783
Airport	23.13	2.5370	9,110		9,110	277	9,387
Central Stores	2.11	0.2314	831		831	25	856
LIHEAP	0.13	0.0143	51		51	2	53
CDBG Housing	0.08	0.0088	32		32	1	33



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Weather DHS	0.79	0.0867	311		311	9	320
CSBG	7.10	0.7788	2,796		2,796	85	2,881
Head Start	42.94	4.7099	16,912		16,912	515	17,427
SubTotal	911.69	100.0000	359,074		359,074	10,259	369,333
TOTAL	911.69	100.0000	359,074		359,074	10,259	369,333

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, 2013
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	35,912		35,912	1,033	36,945
SubTotal	100	100.0000	35,912		35,912	1,033	36,945
TOTAL	100	100.0000	35,912		35,912	1,033	36,945

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, 2013
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Finance Department	5,238	5,238	0
Building & Grounds	12,387	12,387	0
Security	2,655	2,655	0
County Administration Dept	1,891	1,891	0
Information Systems	3,462	3,462	0
Legal Services Department	37,554	609	36,945
Human Resources	1,664	1,664	0
Treasurer	3,990	3,990	0
Health & Comm. Serv.	4,984	4,984	0
Nazareth Facility	3,206	3,206	0
CSA,MCHD,HPDP	3,823	3,823	0
Commission	4,464	4,464	0
Circuit Court	22,045	22,045	0
District Court	26,392	26,392	0
Friend of Court	19,229	19,229	0
Probate Court	3,036	3,036	0
Election	166	166	0
Clerk/ROD	4,436	4,436	0
Resource Develop	406	406	0
Equalization	1,985	1,985	0
Pros Atty	9,055	9,055	0
Pros Atty C.R.P.	3,402	3,402	0
Drain Comm	1,003	1,003	0
Soil & Erosion	597	597	0
Sheriff Admin	7,504	7,504	0
Sheriff Jail	24,919	24,919	0
Sheriff Field Oper	18,072	18,072	0
Animal Control	3,092	3,092	0
Emergency Mgmt.	755	755	0
Veterans Affairs	925	925	0
MSU Extension	892	892	0
Planning	609	609	0
Law Enforce Fund	46,687	46,687	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Technology Fund	1,177	1,177	0
Parks	9,968	9,968	0
KRV Trailway Prg	978	978	0
Health Admin	722	722	0
H-Education	329	329	0
H-Oral Health	4,667	4,667	0
H-Laboratory	1,137	1,137	0
H-Vision/Hearing	1,047	1,047	0
H-Haz Waste	1,436	1,436	0
H-Clinical Serv	869	869	0
H-Comm. Disease	1,599	1,599	0
H-STD	1,960	1,960	0
H-HIV Counseling	406	406	0
H-Env Admin	1,145	1,145	0
H-Env FS&F	3,149	3,149	0
H-Env LW&W	2,013	2,013	0
Male Drug Court	1,266	1,266	0
Womens Drug Ct.	714	714	0
WK Kellogg Found	406	406	0
Emerg Prep Bio	523	523	0
Swift & Sure	81	81	0
Homeland Sec. Gt.	678	678	0
ROD Automation	280	280	0
Victim Advocacy	406	406	0
Crime Victim Rts	1,015	1,015	0
Area Agency Ag.	2,204	2,204	0
CFI AAA Custom Care	4	4	0
CFI Pass Program	81	81	0
CFI Admin	731	731	0
CFI Care Mgmt	1,465	1,465	0
CFI Case Coord	33	33	0
CFI Veterans	8	8	0
CFI Thome Grant	65	65	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
CC-Juvenile Home	23,945	23,945	0
CC-In Home Care	2,594	2,594	0
CC-Intens Learn	406	406	0
CC-Day Treatment	2,841	2,841	0
CC-Juve Drug Ct	1,003	1,003	0
CC-Restitution	775	775	0
CC-Intake Assess	1,672	1,672	0
CC-CASA	381	381	0
CC-FI Treatment Ct.	228	228	0
Healthy Start	3,584	3,584	0
AIDS Coun & Test	609	609	0
Nurse Family	2,232	2,232	0
MCIR	1,250	1,250	0
CSHCS	1,100	1,100	0
BCCCP Coord.	1,258	1,258	0
IAP	645	645	0
W.I.C.	2,873	2,873	0
Marine Safety	243	243	0
Sheriff Rd Pat	812	812	0
Comm Corrections	3,783	3,783	0
Airport	9,387	9,387	0
Central Stores	856	856	0
LIHEAP	53	53	0
CDBG Housing	33	33	0
Weather DHS	320	320	0
CSBG	2,881	2,881	0
Head Start	17,427	17,427	0
Direct Billed	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Total	406,278	369,333	36,945



**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. 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 / Laptops with network connection 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, 2013
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	809,479			809,479
Building Use Charge	4,558		4,558	
Insurance	2,354	10	2,364	
Insurance - Property	1,139		1,139	
Termination Payoff	3,513		3,513	
Finance Department	4,417	303	4,720	
Building & Grounds Department	25,574	1,166	26,740	
Utilities	6,613	16	6,629	
Security	1,379	37	1,416	
County Administration Dept	3,360	102	3,462	
Information Systems		10,479	10,479	
Legal Services Department		1,979	1,979	
Human Resources		5,449	5,449	
Treasurer		159	159	
Total Allocated Additions:	52,907	19,700	72,607	72,607
Total To Be Allocated:	862,386	19,700		882,086



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	Info Sys Supprt
Wages & Benefits			
SALARIES & WAGES	582,952	0	582,952
FRINGE BENEFITS	212,351	0	212,351
Other Expense & Cost			
Supplies	1,944	0	1,944
Telephone	9,056	0	9,056
Travel	643	0	643
Employee Training	386	0	386
Miscellaneous	265	0	265
Expendable Equip	1,882	0	1,882
Departmental Totals			
Total Expenditures	809,479	0	809,479
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	809,479	0	809,479
Allocation Step 1			
Inbound- All Others	52,907	0	52,907
1st Allocation	862,386	0	862,386
Allocation Step 2			
Inbound- All Others	19,700	0	19,700
2nd Allocation	19,700	0	19,700
Total For 0110 Information			
Total Allocated	882,086	0	882,086



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	13.00	1.5796	13,622		13,622		13,622
Building & Grounds Department	15.00	1.8226	15,718		15,718		15,718
Security	3.00	0.3645	3,144		3,144		3,144
County Administration Dept	5.00	0.6075	5,239		5,239		5,239
Information Systems	10.00	1.2151	10,479		10,479		10,479
Legal Services Department	2.00	0.2430	2,096		2,096	51	2,147
Human Resources	5.00	0.6075	5,239		5,239	127	5,366
Treasurer	12.00	1.4581	12,574		12,574	304	12,878
Health & Comm. Serv.	14.00	1.7011	14,670		14,670	355	15,025
Nazareth Facility	8.00	0.9721	8,383		8,383	203	8,586
CSA,MCHD,HPDP	15.00	1.8226	15,718		15,718	380	16,098
Commission	2.00	0.2430	2,096		2,096	51	2,147
Circuit Court	111.00	13.4880	116,306		116,306	2,819	119,125
District Court	94.00	11.4216	98,499		98,499	2,383	100,882
FOC-Direct DP	49.00	5.9538	51,345		51,345	1,242	52,587
Probate Court	14.00	1.7011	14,670		14,670	355	15,025
Election	1.00	0.1215	1,048		1,048	25	1,073
Clerk/ROD	15.00	1.8226	15,718		15,718	380	16,098
Resource Develop	1.00	0.1215	1,048		1,048	25	1,073
Equalization	5.00	0.6075	5,239		5,239	127	5,366
Pros Atty	31.00	3.7667	32,484		32,484	786	33,270
P.A. CRP - DP	7.00	0.8505	7,335		7,335	177	7,512
Drain Comm	2.00	0.2430	2,096		2,096	51	2,147
Soil & Erosion	2.00	0.2430	2,096		2,096	51	2,147
Sheriff Admin	24.00	2.9162	25,149		25,149	608	25,757
Sheriff Jail	30.00	3.6452	31,436		31,436	761	32,197
Sheriff Field Oper	26.00	3.1592	27,244		27,244	659	27,903
Animal Control	15.00	1.8226	15,718		15,718	380	16,098
Emergency Mgmt.	4.00	0.4860	4,191		4,191	101	4,292
Veterans Affairs	2.00	0.2430	2,096		2,096	51	2,147



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Medical Exam	1.00	0.1215	1,048		1,048	25	1,073
MSU Extension	5.00	0.6075	5,239		5,239	127	5,366
Planning	2.00	0.2430	2,096		2,096	51	2,147
Law Enforce Fund	28.00	3.4022	29,340		29,340	710	30,050
Technology Fund	4.00	0.4860	4,191		4,191	101	4,292
Parks	6.00	0.7290	6,287		6,287	152	6,439
KRV Trailway Prg	3.00	0.3645	3,144		3,144	76	3,220
Health Admin	4.00	0.4860	4,191		4,191	101	4,292
H-Education	1.00	0.1215	1,048		1,048	25	1,073
H-Oral Health	20.00	2.4301	20,957		20,957	507	21,464
H-Laboratory	2.00	0.2430	2,096		2,096	51	2,147
H-Vision/Hearing	3.00	0.3645	3,144		3,144	76	3,220
H-Haz Waste	4.00	0.4860	4,191		4,191	101	4,292
H-Clinical Serv	4.00	0.4860	4,191		4,191	101	4,292
H-Comm. Disease	6.00	0.7290	6,287		6,287	152	6,439
H-STD	5.00	0.6075	5,239		5,239	127	5,366
H-HIV Counseling	2.00	0.2430	2,096		2,096	51	2,147
H-Env Admin	5.00	0.6075	5,239		5,239	127	5,366
H-Env FS&F	8.00	0.9721	8,383		8,383	203	8,586
H-Env LW&W	6.00	0.7290	6,287		6,287	152	6,439
Male Drug Court	4.00	0.4860	4,191		4,191	101	4,292
Womens Drug Ct.	2.00	0.2430	2,096		2,096	51	2,147
WK Kellogg Found	3.00	0.3645	3,144		3,144	76	3,220
Emerg Prep Bio	2.00	0.2430	2,096		2,096	51	2,147
Homeland Sec. Gt.	1.00	0.1215	1,048		1,048	25	1,073
ROD Automation	8.00	0.9721	8,383		8,383	203	8,586
Victim Advocacy	1.00	0.1215	1,048		1,048	25	1,073
Crime Victim Rts	2.00	0.2430	2,096		2,096	51	2,147
Area Agency Ag.	6.00	0.7290	6,287		6,287	152	6,439
CFI Admin	2.00	0.2430	2,096		2,096	51	2,147



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Care Mgmt	5.00	0.6075	5,239		5,239	127	5,366
CC-Juvenile Home	21.00	2.5516	22,005		22,005	532	22,537
CC-In Home Care	7.00	0.8505	7,335		7,335	177	7,512
CC-Day Treatment	10.00	1.2151	10,479		10,479	254	10,733
CC-Juve Drug Ct	3.00	0.3645	3,144		3,144	76	3,220
CC-Restitution	1.00	0.1215	1,048		1,048	25	1,073
CC-Intake Assess	1.00	0.1215	1,048		1,048	25	1,073
CC-CASA	1.00	0.1215	1,048		1,048	25	1,073
Healthy Start	9.00	1.0936	9,431		9,431	228	9,659
AIDS Coun & Test	1.00	0.1215	1,048		1,048	25	1,073
Nurse Family	7.00	0.8505	7,335		7,335	177	7,512
MCIR	4.00	0.4860	4,191		4,191	101	4,292
CSHCS	3.00	0.3645	3,144		3,144	76	3,220
BCCCP Coord.	3.00	0.3645	3,144		3,144	76	3,220
IAP	2.00	0.2430	2,096		2,096	51	2,147
W.I.C.	10.00	1.2151	10,479		10,479	254	10,733
Comm Corrections	11.00	1.3366	11,526		11,526	279	11,805
Airport	12.00	1.4581	12,574		12,574	304	12,878
Central Stores	1.00	0.1215	1,048		1,048	25	1,073
Weather DHS	1.00	0.1215	1,048		1,048	25	1,073
CSBG	10.00	1.2151	10,479		10,479	254	10,733
Head Start	13.00	1.5796	13,622		13,622	330	13,952
SubTotal	823.00	100.0000	862,386		862,386	19,700	882,086
TOTAL	823.00	100.0000	862,386		862,386	19,700	882,086

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, 2013
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Finance Department	13,622	13,622
Building & Grounds	15,718	15,718
Security	3,144	3,144
County Administration Dept	5,239	5,239
Information Systems	10,479	10,479
Legal Services Department	2,147	2,147
Human Resources	5,366	5,366
Treasurer	12,878	12,878
Health & Comm. Serv.	15,025	15,025
Nazareth Facility	8,586	8,586
CSA,MCHD,HPDP	16,098	16,098
Commission	2,147	2,147
Circuit Court	119,125	119,125
District Court	100,882	100,882
FOC-Direct DP	52,587	52,587
Probate Court	15,025	15,025
Election	1,073	1,073
Clerk/ROD	16,098	16,098
Resource Develop	1,073	1,073
Equalization	5,366	5,366
Pros Atty	33,270	33,270
P.A. CRP - DP	7,512	7,512
Drain Comm	2,147	2,147
Soil & Erosion	2,147	2,147
Sheriff Admin	25,757	25,757
Sheriff Jail	32,197	32,197
Sheriff Field Oper	27,903	27,903
Animal Control	16,098	16,098
Emergency Mgmt.	4,292	4,292
Veterans Affairs	2,147	2,147
Medical Exam	1,073	1,073
MSU Extension	5,366	5,366
Planning	2,147	2,147



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Law Enforce Fund	30,050	30,050
Technology Fund	4,292	4,292
Parks	6,439	6,439
KRV Trailway Prg	3,220	3,220
Health Admin	4,292	4,292
H-Education	1,073	1,073
H-Oral Health	21,464	21,464
H-Laboratory	2,147	2,147
H-Vision/Hearing	3,220	3,220
H-Haz Waste	4,292	4,292
H-Clinical Serv	4,292	4,292
H-Comm. Disease	6,439	6,439
H-STD	5,366	5,366
H-HIV Counseling	2,147	2,147
H-Env Admin	5,366	5,366
H-Env FS&F	8,586	8,586
H-Env LW&W	6,439	6,439
Male Drug Court	4,292	4,292
Womens Drug Ct.	2,147	2,147
WK Kellogg Found	3,220	3,220
Emerg Prep Bio	2,147	2,147
Homeland Sec. Gt.	1,073	1,073
ROD Automation	8,586	8,586
Victim Advocacy	1,073	1,073
Crime Victim Rts	2,147	2,147
Area Agency Ag.	6,439	6,439
CFI Admin	2,147	2,147
CFI Care Mgmt	5,366	5,366
CC-Juvenile Home	22,537	22,537
CC-In Home Care	7,512	7,512
CC-Day Treatment	10,733	10,733
CC-Juve Drug Ct	3,220	3,220
CC-Restitution	1,073	1,073

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
CC-Intake Assess	1,073	1,073
CC-CASA	1,073	1,073
Healthy Start	9,659	9,659
AIDS Coun & Test	1,073	1,073
Nurse Family	7,512	7,512
MCIR	4,292	4,292
CSHCS	3,220	3,220
BCCCP Coord.	3,220	3,220
IAP	2,147	2,147
W.I.C.	10,733	10,733
Comm Corrections	11,805	11,805
Airport	12,878	12,878
Central Stores	1,073	1,073
Weather DHS	1,073	1,073
CSBG	10,733	10,733
Head Start	13,952	13,952
Direct Billed	0	0
Total	882,086	882,086



**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, 2013
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	195,797			195,797
Litigation	(776)			
Total Deductions:	(776)			(776)
Building Use Charge	430		430	
Insurance	414	2	416	
Insurance - Property	108		108	
Termination Payoff	2,096		2,096	
Finance Department	1,792	121	1,913	
Building & Grounds Department	2,415	110	2,525	
Utilities	624	1	625	
Security	130	4	134	
County Administration Dept	36,503	1,051	37,554	
Information Systems	2,096	51	2,147	
Legal Services Department		348	348	
Human Resources		958	958	
Treasurer		125	125	
Total Allocated Additions:	46,608	2,771	49,379	49,379
Total To Be Allocated:	241,629	2,771		244,400



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Total	General & Admin	Civil Counsel	Retirement Sys	Jail Constr.
Wages & Benefits					
SALARIES & WAGES	141,214	0	123,637	925	7,401
FRINGE BENEFITS	51,543	0	45,126	340	2,701
Other Expense & Cost					
Supplies	(576)	0	(504)	(4)	(30)
Legal Services	195	0	171	1	10
Communicatons	1,736	0	1,520	11	91
Travel	299	0	261	2	16
Training	610	0	534	4	32
*Litigation	776	776	0	0	0
Departmental Totals					
Total Expenditures	195,797	776	170,745	1,279	10,221
Deductions					
Total Deductions	(776)	(776)	0	0	0
Functional Cost					
Functional Cost	195,021	0	170,745	1,279	10,221
Allocation Step 1					
Inbound- All Others	46,608	0	40,807	305	2,443
Unallocated Costs	(15,829)	0	0	0	0
1st Allocation	225,800	0	211,552	1,584	12,664
Allocation Step 2					
Inbound- All Others	2,771	0	2,426	18	145
Unallocated Costs	(182)	0	0	0	0
2nd Allocation	2,589	0	2,426	18	145
Total For 0120 Legal Services					
Total Allocated	228,389	0	213,978	1,602	12,809



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	General Gov't
<hr/>	
Wages & Benefits	
SALARIES & WAGES	9,251
FRINGE BENEFITS	3,376
Other Expense & Cost	
Supplies	(38)
Legal Services	13
Communicatons	114
Travel	20
Training	40
*Litigation	0
Departmental Totals	
Total Expenditures	12,776
Deductions	
Total Deductions	0
Functional Cost	12,776
Allocation Step 1	
Inbound- All Others	3,053
Unallocated Costs	(15,829)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	182
Unallocated Costs	(182)
2nd Allocation	0
Total For 0120 Legal Services	
Total Allocated	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	13.30	1.4588	3,086		3,086		3,086
Building & Grounds Department	31.45	3.4496	7,298		7,298		7,298
Security	6.74	0.7393	1,564		1,564		1,564
County Administration Dept	4.80	0.5265	1,114		1,114		1,114
Information Systems	8.53	0.9356	1,979		1,979		1,979
Legal Services Department	1.50	0.1645	348		348		348
Human Resources	4.10	0.4497	951		951	12	963
Treasurer	9.83	1.0782	2,281		2,281	28	2,309
Health & Comm. Serv.	12.28	1.3469	2,849		2,849	35	2,884
Nazareth Facility	7.90	0.8665	1,833		1,833	23	1,856
CSA,MCHD,HPDP	9.42	1.0332	2,186		2,186	27	2,213
Commission	11.00	1.2066	2,552		2,552	32	2,584
Circuit Court	54.32	5.9582	12,605		12,605	156	12,761
District Court	65.03	7.1329	15,090		15,090	187	15,277
Friend of Court	47.38	5.1969	10,994		10,994	136	11,130
Probate Court	7.48	0.8205	1,736		1,736	21	1,757
Election	0.41	0.0450	95		95	1	96
Clerk/ROD	10.93	1.1989	2,536		2,536	31	2,567
Resource Develop	1.00	0.1097	232		232	3	235
Equalization	4.89	0.5364	1,135		1,135	14	1,149
Pros Atty	22.31	2.4471	5,177		5,177	64	5,241
Pros Atty C.R.P.	8.38	0.9192	1,945		1,945	24	1,969
Drain Comm	2.47	0.2709	573		573	7	580
Soil & Erosion	1.47	0.1612	341		341	4	345
Sheriff Admin	18.49	2.0281	4,290		4,290	53	4,343
Sheriff Jail	61.40	6.7347	14,247		14,247	176	14,423
Sheriff Field Oper	44.53	4.8843	10,333		10,333	128	10,461
Animal Control	7.62	0.8358	1,768		1,768	22	1,790
Emergency Mgmt.	1.86	0.2040	432		432	5	437
Veterans Affairs	2.28	0.2501	529		529	7	536

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MSU Extension	2.20	0.2413	510		510	6	516
Planning	1.50	0.1645	348		348	4	352
Law Enforce Fund	115.04	12.6187	26,695		26,695	334	27,029
Technology Fund	2.90	0.3181	673		673	8	681
Parks	24.56	2.6939	5,699		5,699	70	5,769
KRV Trailway Prg	2.41	0.2643	559		559	7	566
Health Admin	1.78	0.1952	413		413	5	418
H-Education	0.81	0.0888	188		188	2	190
H-Oral Health	11.50	1.2614	2,669		2,669	33	2,702
H-Laboratory	2.80	0.3071	650		650	8	658
H-Vision/Hearing	2.58	0.2830	599		599	7	606
H-Haz Waste	3.54	0.3883	821		821	10	831
H-Clinical Serv	2.14	0.2347	497		497	6	503
H-Comm. Disease	3.94	0.4322	914		914	11	925
H-STD	4.83	0.5298	1,121		1,121	14	1,135
H-HIV Counseling	1.00	0.1097	232		232	3	235
H-Env Admin	2.82	0.3093	654		654	8	662
H-Env FS&F	7.76	0.8512	1,801		1,801	22	1,823
H-Env LW&W	4.96	0.5440	1,151		1,151	14	1,165
Male Drug Court	3.12	0.3422	724		724	9	733
Womens Drug Ct.	1.76	0.1930	408		408	5	413
WK Kellogg Found	1.00	0.1097	232		232	3	235
Emerg Prep Bio	1.29	0.1415	299		299	4	303
Swift & Sure	0.20	0.0219	46		46	1	47
Homeland Sec. Gt.	1.67	0.1832	388		388	5	393
ROD Automation	0.69	0.0757	160		160	2	162
Victim Advocacy	1.00	0.1097	232		232	3	235
Crime Victim Rts	2.50	0.2742	580		580	7	587
Area Agency Ag.	5.43	0.5956	1,260		1,260	16	1,276
CFI AAA Custom Care	0.01	0.0011	2		2		2



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Pass Program	0.20	0.0219	46		46	1	47
CFI Admin	1.80	0.1974	418		418	5	423
CFI Care Mgmt	3.61	0.3960	838		838	10	848
CFI Case Coord	0.08	0.0088	19		19		19
CFI Veterans	0.02	0.0022	5		5		5
CFI Thome Grant	0.16	0.0176	37		37		37
CC-Juvenile Home	59.00	6.4715	13,691		13,691	169	13,860
CC-In Home Care	6.39	0.7009	1,483		1,483	18	1,501
CC-Intens Learn	1.00	0.1097	232		232	3	235
CC-Day Treatment	7.00	0.7678	1,624		1,624	20	1,644
CC-Juve Drug Ct	2.47	0.2709	573		573	7	580
CC-Restitution	1.91	0.2095	443		443	5	448
CC-Intake Assess	4.12	0.4519	956		956	12	968
CC-CASA	0.94	0.1031	218		218	3	221
CC-FI Treatment Ct.	0.56	0.0614	130		130	2	132
Healthy Start	8.83	0.9685	2,049		2,049	25	2,074
AIDS Coun & Test	1.50	0.1645	348		348	4	352
Nurse Family	5.50	0.6033	1,276		1,276	16	1,292
MCIR	3.08	0.3378	715		715	9	724
CSHCS	2.71	0.2973	629		629	8	637
BCCCP Coord.	3.10	0.3400	719		719	9	728
IAP	1.59	0.1744	369		369	5	374
W.I.C.	7.08	0.7766	1,643		1,643	20	1,663
Marine Safety	0.60	0.0658	139		139	2	141
Sheriff Rd Pat	2.00	0.2194	464		464	6	470
Comm Corrections	9.32	1.0223	2,163		2,163	27	2,190
Airport	23.13	2.5370	5,367		5,367	66	5,433
Central Stores	2.11	0.2314	490		490	6	496
LIHEAP	0.13	0.0143	30		30		30
CDBG Housing	0.08	0.0088	19		19		19



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Weather DHS	0.79	0.0867	183		183	2	185
CSBG	7.10	0.7788	1,648		1,648	20	1,668
Head Start	42.94	4.7099	9,964		9,964	123	10,087
SubTotal	911.69	100.0000	211,552		211,552	2,426	213,978
TOTAL	911.69	100.0000	211,552		211,552	2,426	213,978

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, 2013
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	1,584		1,584	18	1,602
SubTotal	100	100.0000	1,584		1,584	18	1,602
TOTAL	100	100.0000	1,584		1,584	18	1,602

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, 2013
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	12,664		12,664	145	12,809
SubTotal	100	100.0000	12,664		12,664	145	12,809
TOTAL	100	100.0000	12,664		12,664	145	12,809

Allocation Basis: Direct allocation to Juvenile Home

Allocation Source: Legal Services



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Jail Constr.
Finance Department	3,086	3,086	0	0
Building & Grounds	7,298	7,298	0	0
Security	1,564	1,564	0	0
County Administration Dept	1,114	1,114	0	0
Information Systems	1,979	1,979	0	0
Legal Services Department	348	348	0	0
Human Resources	963	963	0	0
Treasurer	2,309	2,309	0	0
Health & Comm. Serv.	2,884	2,884	0	0
Nazareth Facility	1,856	1,856	0	0
CSA,MCHD,HPDP	2,213	2,213	0	0
Commission	2,584	2,584	0	0
Circuit Court	12,761	12,761	0	0
District Court	15,277	15,277	0	0
Friend of Court	11,130	11,130	0	0
Probate Court	1,757	1,757	0	0
Election	96	96	0	0
Clerk/ROD	2,567	2,567	0	0
Resource Develop	235	235	0	0
Equalization	1,149	1,149	0	0
Pros Atty	5,241	5,241	0	0
Pros Atty C.R.P.	1,969	1,969	0	0
Drain Comm	580	580	0	0
Soil & Erosion	345	345	0	0
Sheriff Admin	4,343	4,343	0	0
Sheriff Jail	14,423	14,423	0	0
Sheriff Field Oper	10,461	10,461	0	0
Animal Control	1,790	1,790	0	0
Emergency Mgmt.	437	437	0	0
Veterans Affairs	536	536	0	0
MSU Extension	516	516	0	0
Planning	352	352	0	0
Law Enforce Fund	27,029	27,029	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Jail Constr.
Technology Fund	681	681	0	0
Parks	5,769	5,769	0	0
KRV Trailway Prg	566	566	0	0
Health Admin	418	418	0	0
H-Education	190	190	0	0
H-Oral Health	2,702	2,702	0	0
H-Laboratory	658	658	0	0
H-Vision/Hearing	606	606	0	0
H-Haz Waste	831	831	0	0
H-Clinical Serv	503	503	0	0
H-Comm. Disease	925	925	0	0
H-STD	1,135	1,135	0	0
H-HIV Counseling	235	235	0	0
H-Env Admin	662	662	0	0
H-Env FS&F	1,823	1,823	0	0
H-Env LW&W	1,165	1,165	0	0
Male Drug Court	733	733	0	0
Womens Drug Ct.	413	413	0	0
WK Kellogg Found	235	235	0	0
Emerg Prep Bio	303	303	0	0
Swift & Sure	47	47	0	0
Homeland Sec. Gt.	393	393	0	0
ROD Automation	162	162	0	0
Victim Advocacy	235	235	0	0
Crime Victim Rts	587	587	0	0
Area Agency Ag.	1,276	1,276	0	0
CFI AAA Custom Care	2	2	0	0
CFI Pass Program	47	47	0	0
CFI Admin	423	423	0	0
CFI Care Mgmt	848	848	0	0
CFI Case Coord	19	19	0	0
CFI Veterans	5	5	0	0
CFI Thome Grant	37	37	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Jail Constr.
CC-Juvenile Home	13,860	13,860	0	0
CC-In Home Care	1,501	1,501	0	0
CC-Intens Learn	235	235	0	0
CC-Day Treatment	1,644	1,644	0	0
CC-Juve Drug Ct	580	580	0	0
CC-Restitution	448	448	0	0
CC-Intake Assess	968	968	0	0
CC-CASA	221	221	0	0
CC-FI Treatment Ct.	132	132	0	0
Healthy Start	2,074	2,074	0	0
AIDS Coun & Test	352	352	0	0
Nurse Family	1,292	1,292	0	0
MCIR	724	724	0	0
CSHCS	637	637	0	0
BCCCP Coord.	728	728	0	0
IAP	374	374	0	0
W.I.C.	1,663	1,663	0	0
Marine Safety	141	141	0	0
Sheriff Rd Pat	470	470	0	0
Comm Corrections	2,190	2,190	0	0
Jail Constr.	12,809	0	0	12,809
Airport	5,433	5,433	0	0
Central Stores	496	496	0	0
Retirement	1,602	0	1,602	0
LIHEAP	30	30	0	0
CDBG Housing	19	19	0	0
Weather DHS	185	185	0	0
CSBG	1,668	1,668	0	0
Head Start	10,087	10,087	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Jail Constr.
Direct Billed	0	0	0	0
Total	228,389	213,978	1,602	12,809



**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, 2013
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	596,918			596,918
Building Use Charge	3,766		3,766	
Equipment Use Charge	1,841		1,841	
Insurance	1,131	5	1,136	
Insurance - Property	941		941	
Termination Payoff	(24,056)		(24,056)	
Finance Department	6,627	465	7,092	
Building & Grounds Department	21,131	963	22,094	
Utilities	5,464	13	5,477	
Security	1,140	31	1,171	
County Administration Dept	1,615	49	1,664	
Information Systems	5,239	127	5,366	
Legal Services Department	951	12	963	
Human Resources		2,619	2,619	
Treasurer		472	472	
Total Allocated Additions:	25,790	4,756	30,546	30,546
Misc Reimb	(6)			
Total Departmental Cost Adjustments:	(6)			(6)
Total To Be Allocated:	622,702	4,756		627,458



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB	Labor Relations
Wages & Benefits					
SALARIES & WAGES	222,128	0	220,307	1,821	0
FRINGE BENEFITS	81,077	0	80,412	665	0
Other Expense & Cost					
Physical Exams	20,164	0	20,164	0	0
Supplies	11,900	0	11,802	98	0
Badging Supplies	2,174	0	2,174	0	0
Legal Services	215,103	0	170,602	0	44,501
Dues	573	0	568	5	0
Contract Services	8,429	0	8,429	0	0
Contract Services	1,334	0	1,323	11	0
Security	1,506	0	1,506	0	0
Contract Emp	50	0	50	0	0
Telephone	4,878	0	4,838	40	0
Travel	246	0	244	2	0
Advertising	22,093	0	22,093	0	0
Maintenance	1,095	0	1,086	9	0
Employee Training	2,283	0	2,283	0	0
Affirmative Action	1,550	0	1,550	0	0
Newsletter	60	0	60	0	0
Safety Program	275	0	275	0	0
Departmental Totals					
Total Expenditures	596,918	0	549,766	2,651	44,501
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Reimb	(6)	0	(6)	0	0
Functional Cost					
	596,912	0	549,760	2,651	44,501



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB	Labor Relations
Allocation Step 1					
Inbound- All Others	25,790	0	25,579	211	0
1st Allocation	622,702	0	575,339	2,862	44,501
Allocation Step 2					
Inbound- All Others	4,756	0	4,717	39	0
2nd Allocation	4,756	0	4,717	39	0
Total For 0140 Human Resources					
Total Allocated	627,458	0	580,056	2,901	44,501



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	13.30	1.4766	8,496		8,496		8,496
Building & Grounds Department	31.45	3.4918	20,089		20,089		20,089
Security	6.74	0.7483	4,305		4,305		4,305
County Administration Dept	4.80	0.5329	3,066		3,066		3,066
Information Systems	8.53	0.9471	5,449		5,449		5,449
Legal Services Department	1.50	0.1665	958		958		958
Human Resources	4.10	0.4552	2,619		2,619		2,619
Treasurer	9.83	1.0914	6,279		6,279	56	6,335
Health & Comm. Serv.	12.28	1.3634	7,844		7,844	70	7,914
Nazareth Facility	7.90	0.8771	5,046		5,046	45	5,091
CSA,MCHD,HPDP	9.42	1.0459	6,017		6,017	54	6,071
Circuit Court	54.32	6.0309	34,698		34,698	309	35,007
District Court	65.03	7.2200	41,540		41,540	369	41,909
Friend of Court	47.38	5.2604	30,265		30,265	269	30,534
Probate Court	7.48	0.8305	4,778		4,778	42	4,820
Election	0.41	0.0455	262		262	2	264
Clerk/ROD	10.93	1.2135	6,982		6,982	62	7,044
Resource Develop	1.00	0.1110	639		639	6	645
Equalization	4.89	0.5429	3,124		3,124	28	3,152
Pros Atty	22.31	2.4770	14,251		14,251	127	14,378
Pros Atty C.R.P.	8.38	0.9304	5,353		5,353	48	5,401
Drain Comm	2.47	0.2742	1,578		1,578	14	1,592
Soil & Erosion	1.47	0.1632	939		939	8	947
Sheriff Admin	18.49	2.0529	11,811		11,811	105	11,916
Sheriff Jail	61.40	6.8170	39,221		39,221	349	39,570
Sheriff Field Oper	44.53	4.9440	28,445		28,445	253	28,698
Animal Control	7.62	0.8460	4,867		4,867	43	4,910
Emergency Mgmt.	1.86	0.2065	1,188		1,188	11	1,199
Veterans Affairs	2.28	0.2531	1,456		1,456	13	1,469
MSU Extension	2.20	0.2443	1,405		1,405	12	1,417

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning	1.50	0.1665	958		958	9	967
Law Enforce Fund	115.04	12.7725	73,487		73,487	657	74,144
Technology Fund	2.90	0.3220	1,852		1,852	16	1,868
Parks	24.56	2.7268	15,688		15,688	140	15,828
KRV Trailway Prg	2.41	0.2676	1,539		1,539	14	1,553
Health Admin	1.78	0.1976	1,137		1,137	10	1,147
H-Education	0.81	0.0899	517		517	5	522
H-Oral Health	11.50	1.2768	7,346		7,346	65	7,411
H-Laboratory	2.80	0.3109	1,789		1,789	16	1,805
H-Vision/Hearing	2.58	0.2864	1,648		1,648	15	1,663
H-Haz Waste	3.54	0.3930	2,261		2,261	20	2,281
H-Clinical Serv	2.14	0.2376	1,367		1,367	12	1,379
H-Comm. Disease	3.94	0.4374	2,517		2,517	22	2,539
H-STD	4.83	0.5363	3,085		3,085	27	3,112
H-HIV Counseling	1.00	0.1110	639		639	6	645
H-Env Admin	2.82	0.3131	1,801		1,801	16	1,817
H-Env FS&F	7.76	0.8616	4,957		4,957	44	5,001
H-Env LW&W	4.96	0.5507	3,168		3,168	28	3,196
Male Drug Court	3.12	0.3464	1,993		1,993	18	2,011
Womens Drug Ct.	1.76	0.1954	1,124		1,124	10	1,134
WK Kellogg Found	1.00	0.1110	639		639	6	645
Emerg Prep Bio	1.29	0.1432	824		824	7	831
Swift & Sure	0.20	0.0222	128		128	1	129
Homeland Sec. Gt.	1.67	0.1854	1,067		1,067	9	1,076
ROD Automation	0.69	0.0766	441		441	4	445
Victim Advocacy	1.00	0.1110	639		639	6	645
Crime Victim Rts	2.50	0.2776	1,597		1,597	14	1,611
Area Agency Ag.	5.43	0.6029	3,469		3,469	31	3,500
CFI AAA Custom Care	0.01	0.0011	6		6		6
CFI Pass Program	0.20	0.0222	128		128	1	129

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Admin	1.80	0.1998	1,150		1,150	10	1,160
CFI Care Mgmt	3.61	0.4008	2,306		2,306	21	2,327
CFI Case Coord	0.08	0.0089	51		51		51
CFI Veterans	0.02	0.0022	13		13		13
CFI Thome Grant	0.16	0.0178	102		102	1	103
CC-Juvenile Home	59.00	6.5505	37,688		37,688	335	38,023
CC-In Home Care	6.39	0.7095	4,082		4,082	36	4,118
CC-Intens Learn	1.00	0.1110	639		639	6	645
CC-Day Treatment	7.00	0.7772	4,471		4,471	40	4,511
CC-Juve Drug Ct	2.47	0.2742	1,578		1,578	14	1,592
CC-Restitution	1.91	0.2121	1,220		1,220	11	1,231
CC-Intake Assess	4.12	0.4574	2,632		2,632	23	2,655
CC-CASA	0.94	0.1044	600		600	5	605
CC-FI Treatment Ct.	0.56	0.0622	358		358	3	361
Healthy Start	8.83	0.9804	5,640		5,640	50	5,690
AIDS Coun & Test	1.50	0.1665	958		958	9	967
Nurse Family	5.50	0.6106	3,513		3,513	31	3,544
MCIR	3.08	0.3420	1,967		1,967	17	1,984
CSHCS	2.71	0.3009	1,731		1,731	15	1,746
BCCCP Coord.	3.10	0.3442	1,980		1,980	18	1,998
IAP	1.59	0.1765	1,016		1,016	9	1,025
W.I.C.	7.08	0.7861	4,523		4,523	40	4,563
Marine Safety	0.60	0.0666	383		383	3	386
Sheriff Rd Pat	2.00	0.2221	1,278		1,278	11	1,289
Comm Corrections	9.32	1.0348	5,953		5,953	53	6,006
Airport	23.13	2.5680	14,775		14,775	131	14,906
Central Stores	2.11	0.2343	1,348		1,348	12	1,360
LIHEAP	0.13	0.0144	83		83	1	84
CDBG Housing	0.08	0.0089	51		51		51
Weather DHS	0.79	0.0877	505		505	4	509

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
CSBG	7.10	0.7883	4,535		4,535	40	4,575
Head Start	42.94	4.7675	27,429		27,429	244	27,673
SubTotal	900.69	100.0000	575,339		575,339	4,717	580,056
TOTAL	900.69	100.0000	575,339		575,339	4,717	580,056

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, 2013
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	2,862		2,862	39	2,901
SubTotal	100	100.0000	2,862		2,862	39	2,901
TOTAL	100	100.0000	2,862		2,862	39	2,901

Allocation Basis: Direct allocation to OPEB

Allocation Source: Human Resources



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	24.84	6.4337	2,863		2,863		2,863
Security	6.08	1.5748	701		701		701
Nazareth Facility	5.56	1.4401	641		641		641
Circuit Court	3.79	0.9816	437		437		437
District Court	31.55	8.1717	3,636		3,636		3,636
Sheriff Admin	16.36	4.2374	1,886		1,886		1,886
Sheriff Jail	58.06	15.0379	6,692		6,692		6,692
Sheriff Field Oper	45.53	11.7926	5,248		5,248		5,248
Animal Control	3.00	0.7770	346		346		346
Emergency Mgmt.	0.50	0.1295	58		58		58
Law Enforce Fund	74.34	19.2547	8,567		8,567		8,567
Parks	8.00	2.0721	922		922		922
Male Drug Court	0.36	0.0932	41		41		41
WK Kellogg Found	1.00	0.2590	115		115		115
CC-Juvenile Home	44.10	11.4222	5,083		5,083		5,083
CC-In Home Care	4.69	1.2147	541		541		541
CC-Intens Learn	1.00	0.2590	115		115		115
CC-Day Treatment	6.00	1.5540	692		692		692
CC-Juve Drug Ct	1.81	0.4688	209		209		209
CC-Restitution	1.00	0.2590	115		115		115
CC-Intake Assess	3.76	0.9739	433		433		433
CC-CASA	0.94	0.2435	108		108		108
Sheriff Rd Pat	2.00	0.5180	231		231		231
Comm Corrections	0.33	0.0855	38		38		38
Airport	17.07	4.4212	1,968		1,968		1,968
Central Stores	1.81	0.4688	209		209		209
Head Start	22.61	5.8561	2,606		2,606		2,606
SubTotal	386.09	100.0000	44,501		44,501		44,501
TOTAL	386.09	100.0000	44,501		44,501		44,501



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Allocation Basis: Number of Union FTE's by department

Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
Finance Department	8,496	8,496	0	0
Building & Grounds	22,952	20,089	0	2,863
Security	5,006	4,305	0	701
County Administration Dept	3,066	3,066	0	0
Information Systems	5,449	5,449	0	0
Legal Services Department	958	958	0	0
Human Resources	2,619	2,619	0	0
Treasurer	6,335	6,335	0	0
Health & Comm. Serv.	7,914	7,914	0	0
Nazareth Facility	5,732	5,091	0	641
CSA,MCHD,HPDP	6,071	6,071	0	0
Circuit Court	35,444	35,007	0	437
District Court	45,545	41,909	0	3,636
Friend of Court	30,534	30,534	0	0
Probate Court	4,820	4,820	0	0
Election	264	264	0	0
Clerk/ROD	7,044	7,044	0	0
Resource Develop	645	645	0	0
Equalization	3,152	3,152	0	0
Pros Atty	14,378	14,378	0	0
Pros Atty C.R.P.	5,401	5,401	0	0
Drain Comm	1,592	1,592	0	0
Soil & Erosion	947	947	0	0
Sheriff Admin	13,802	11,916	0	1,886
Sheriff Jail	46,262	39,570	0	6,692
Sheriff Field Oper	33,946	28,698	0	5,248
Animal Control	5,256	4,910	0	346
Emergency Mgmt.	1,257	1,199	0	58
Veterans Affairs	1,469	1,469	0	0
MSU Extension	1,417	1,417	0	0
Planning	967	967	0	0
Law Enforce Fund	82,711	74,144	0	8,567
Technology Fund	1,868	1,868	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
Parks	16,750	15,828	0	922
KRV Trailway Prg	1,553	1,553	0	0
Health Admin	1,147	1,147	0	0
H-Education	522	522	0	0
H-Oral Health	7,411	7,411	0	0
H-Laboratory	1,805	1,805	0	0
H-Vision/Hearing	1,663	1,663	0	0
H-Haz Waste	2,281	2,281	0	0
H-Clinical Serv	1,379	1,379	0	0
H-Comm. Disease	2,539	2,539	0	0
H-STD	3,112	3,112	0	0
H-HIV Counseling	645	645	0	0
H-Env Admin	1,817	1,817	0	0
H-Env FS&F	5,001	5,001	0	0
H-Env LW&W	3,196	3,196	0	0
Male Drug Court	2,052	2,011	0	41
Womens Drug Ct.	1,134	1,134	0	0
WK Kellogg Found	760	645	0	115
Emerg Prep Bio	831	831	0	0
Swift & Sure	129	129	0	0
Homeland Sec. Gt.	1,076	1,076	0	0
ROD Automation	445	445	0	0
Victim Advocacy	645	645	0	0
Crime Victim Rts	1,611	1,611	0	0
Area Agency Ag.	3,500	3,500	0	0
CFI AAA Custom Care	6	6	0	0
CFI Pass Program	129	129	0	0
CFI Admin	1,160	1,160	0	0
CFI Care Mgmt	2,327	2,327	0	0
CFI Case Coord	51	51	0	0
CFI Veterans	13	13	0	0
CFI Thome Grant	103	103	0	0
CC-Juvenile Home	43,106	38,023	0	5,083



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
CC-In Home Care	4,659	4,118	0	541
CC-Intens Learn	760	645	0	115
CC-Day Treatment	5,203	4,511	0	692
CC-Juve Drug Ct	1,801	1,592	0	209
CC-Restitution	1,346	1,231	0	115
CC-Intake Assess	3,088	2,655	0	433
CC-CASA	713	605	0	108
CC-FI Treatment Ct.	361	361	0	0
Healthy Start	5,690	5,690	0	0
AIDS Coun & Test	967	967	0	0
Nurse Family	3,544	3,544	0	0
MCIR	1,984	1,984	0	0
CSHCS	1,746	1,746	0	0
BCCCP Coord.	1,998	1,998	0	0
IAP	1,025	1,025	0	0
W.I.C.	4,563	4,563	0	0
Marine Safety	386	386	0	0
Sheriff Rd Pat	1,520	1,289	0	231
Comm Corrections	6,044	6,006	0	38
Airport	16,874	14,906	0	1,968
Central Stores	1,569	1,360	0	209
OPEB	2,901	0	2,901	0
LIHEAP	84	84	0	0
CDBG Housing	51	51	0	0
Weather DHS	509	509	0	0
CSBG	4,575	4,575	0	0
Head Start	30,279	27,673	0	2,606
Direct Billed	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
Total	627,458	580,056	2,901	44,501



**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, 2013
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	725,182			725,182
Building Use Charge	6,750		6,750	
Equipment Use Charge	752		752	
Insurance	2,713	11	2,724	
Insurance - Property	1,686		1,686	
Termination Payoff	3,894		3,894	
Finance Department	9,121	449	9,570	
Building & Grounds Department	37,872	1,727	39,599	
Utilities	9,793	23	9,816	
Security	2,043	55	2,098	
County Administration Dept	3,872	118	3,990	
Information Systems	12,574	304	12,878	
Legal Services Department	2,281	28	2,309	
Human Resources	6,279	56	6,335	
Treasurer		10,879	10,879	
Total Allocated Additions:	99,630	13,650	113,280	113,280
Total To Be Allocated:	824,812	13,650		838,462



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	Financial Audit
Wages & Benefits					
SALARIES & WAGES	445,806	117,326	43,908	87,299	1,831
FRINGE BENEFITS	162,719	42,828	16,028	31,860	667
Other Expense & Cost					
Postage	15,981	0	0	0	0
Supplies	11,182	2,943	1,101	2,189	46
Contract Services	30,977	0	0	0	0
Contract Employee	6,249	0	0	0	0
Telephone	10,785	2,839	1,062	2,112	44
Travel	5,538	1,458	545	1,084	23
Equipment Maint	1,674	441	165	328	7
Employee Training	2,807	739	276	550	12
Bank Fes	31,413	0	31,413	0	0
Expendable Equip	51	13	5	10	0
Departmental Totals					
Total Expenditures	725,182	168,587	94,503	125,432	2,630
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	725,182	168,587	94,503	125,432	2,630
Allocation Step 1					
Inbound- All Others	99,630	26,220	9,813	19,510	409
Reallocate Admin Costs		(194,807)	32,256	44,818	940
Unallocated Costs	(494,501)	0	0	0	0
1st Allocation	330,311	0	136,572	189,760	3,979
Allocation Step 2					
Inbound- 0160 Treasurer: Accounting	3,911	298	0	0	0
Inbound- 0160 Treasurer: Cash Rec Post	6,869	0	0	0	0
Inbound- All Others	2,870	755	283	562	12
Reallocate Admin Costs		(1,053)	174	242	5
Unallocated Costs	(12,372)	0	0	0	0
2nd Allocation	1,278	0	457	804	17



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	Financial Audit
Total For 0160 Treasurer					
Total Allocated	331,589	0	137,029	190,564	3,996



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	General Gov't
<hr/>	
Wages & Benefits	
SALARIES & WAGES	195,442
FRINGE BENEFITS	71,336
Other Expense & Cost	
Postage	15,981
Supplies	4,903
Contract Services	30,977
Contract Employee	6,249
Telephone	4,728
Travel	2,428
Equipment Maint	733
Employee Training	1,230
Bank Fes	0
Expendable Equip	23
Departmental Totals	
Total Expenditures	334,030
Deductions	
Total Deductions	0
Functional Cost	334,030
Allocation Step 1	
Inbound- All Others	43,678
Reallocate Admin Costs	116,793
Unallocated Costs	(494,501)
1st Allocation	0
Allocation Step 2	
Inbound- 0160 Treasurer: Accounting	3,613
Inbound- 0160 Treasurer: Cash Rec Post	6,869
Inbound- All Others	1,258
Reallocate Admin Costs	632
Unallocated Costs	(12,372)
2nd Allocation	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	General Gov't
Total For 0160 Treasurer	
Total Allocated	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	40	0.0475	65		65		65
Finance Department	341	0.4046	553		553		553
Building & Grounds Department	2,692	3.1937	4,362		4,362		4,362
Utilities	864	1.0250	1,400		1,400		1,400
Security	194	0.2302	314		314		314
County Administration Dept	120	0.1424	194		194		194
Information Systems	94	0.1115	152		152		152
Legal Services Department	74	0.0878	120		120		120
Human Resources	277	0.3286	449		449		449
Treasurer	2,414	2.8639	3,911		3,911		3,911
Health & Comm. Serv.	403	0.4781	653		653	2	655
Nazareth Facility	570	0.6762	924		924	3	927
CSA,MCHD,HPDP	202	0.2396	327		327	1	328
Commission	105	0.1246	170		170	1	171
Circuit Court	9,744	11.5597	15,792		15,792	64	15,856
District Court	4,447	5.2758	7,205		7,205	26	7,231
Friend of Court	1,435	1.7024	2,325		2,325	8	2,333
Jury Board	3	0.0036	5		5		5
Probate Court	1,189	1.4106	1,926		1,926	7	1,933
Adult Probation	62	0.0736	100		100		100
Family Coun Serv	251	0.2978	407		407	1	408
Election	136	0.1613	220		220	1	221
Clerk/ROD	3,788	4.4940	6,137		6,137	22	6,159
Resource Develop	39	0.0463	63		63		63
Equalization	165	0.1958	267		267	1	268
Pros Atty	1,198	1.4213	1,941		1,941	7	1,948
Pros Atty C.R.P.	312	0.3701	506		506	2	508
Drain Comm	191	0.2266	309		309	1	310
Soil & Erosion	199	0.2361	322		322	1	323
Sheriff Admin	1,675	1.9872	2,714		2,714	10	2,724



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	1,591	1.8875	2,578		2,578	9	2,587
Sheriff Field Oper	860	1.0203	1,393		1,393	5	1,398
Animal Control	3,065	3.6362	4,966		4,966	18	4,984
Emergency Mgmt.	235	0.2788	381		381	1	382
Veterans Affairs	109	0.1293	177		177	1	178
Medical Exam	533	0.6323	864		864	3	867
Veterans Burial	193	0.2290	313		313	1	314
Sold/Sail Relief	202	0.2396	327		327	1	328
MSU Extension	91	0.1080	147		147	1	148
Planning	140	0.1661	227		227	1	228
Economic Develop	6	0.0071	10		10		10
Employee Benefits	1,135	1.3465	1,839		1,839	7	1,846
Law Enforce Fund	1,517	1.7997	2,458		2,458	9	2,467
Technology Fund	351	0.4164	569		569	2	571
Roads	64	0.0759	104		104		104
Inmate Trust	2	0.0024	3		3		3
Parks	5,174	6.1383	8,383		8,383	31	8,414
KRV Trailway Prg	507	0.6015	821		821	3	824
Special Parks	17	0.0202	28		28		28
Access & Visitat	12	0.0142	19		19		19
Wireless Emerg.	19	0.0225	31		31		31
Drain Comm Grant	23	0.0273	37		37		37
Health Admin	151	0.1791	245		245	1	246
H-Education	64	0.0759	104		104		104
H-Oral Health	836	0.9918	1,355		1,355	5	1,360
H-Laboratory	1,507	1.7879	2,442		2,442	9	2,451
H-Vision/Hearing	170	0.2017	275		275	1	276
H-Haz Waste	1,119	1.3275	1,813		1,813	7	1,820
H-Clinical Serv	884	1.0487	1,432		1,432	5	1,437
H-Comm. Disease	500	0.5932	810		810	3	813



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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-STD	473	0.5612	766		766	3	769
H-HIV Counseling	52	0.0617	84		84		84
H-Env Admin	109	0.1293	177		177	1	178
H-Env FS&F	1,829	2.1699	2,963		2,963	11	2,974
H-Env LW&W	1,603	1.9017	2,597		2,597	9	2,606
Accomodation Tax	586	0.6952	949		949	3	952
Dist Ct Grants	84	0.0997	136		136		136
Male Drug Court	286	0.3393	463		463	2	465
Womens Drug Ct.	259	0.3073	420		420	2	422
WK Kellogg Found	249	0.2954	403		403	1	404
DWI Drug Court	310	0.3678	502		502	2	504
Dispro. Minority	2	0.0024	3		3		3
Browfield Redev	47	0.0558	76		76		76
Emerg Prep Bio	139	0.1649	225		225	1	226
Swift & Sure	69	0.0819	112		112		112
Homeland Sec. Gt.	107	0.1269	173		173	1	174
Haz Mat Team	37	0.0439	60		60		60
ROD Automation	636	0.7545	1,030		1,030	4	1,034
Local Corr.Offc.	56	0.0664	91		91		91
Drug Law Enforce	18	0.0214	29		29		29
Law Library	6	0.0071	10		10		10
Victim Advocacy	49	0.0581	79		79		79
Crime Victim Rts	49	0.0581	79		79		79
Area Agency Ag.	854	1.0132	1,384		1,384	5	1,389
CFI AAA Custom Care	31	0.0368	50		50		50
CFI Pass Program	40	0.0475	65		65		65
CFI Admin	81	0.0961	131		131		131
CFI Care Mgmt	379	0.4496	614		614	2	616
CFI Case Coord	140	0.1661	227		227	1	228
CFI Veterans	81	0.0961	131		131		131



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
CFI Thome Grant	23	0.0273	37		37		37
Safe Comm. Grant	26	0.0308	42		42		42
KCSD Grants	26	0.0308	42		42		42
F.I.A.	38	0.0451	62		62		62
CC-Juvenile Home	1,776	2.1070	2,878		2,878	11	2,889
CC-In Home Care	113	0.1341	183		183	1	184
CC-Foster Care	307	0.3642	497		497	2	499
CC-Intens Learn	47	0.0558	76		76		76
CC-Day Treatment	105	0.1246	170		170	1	171
CC-Juve Drug Ct	117	0.1388	190		190	1	191
CC-Restitution	31	0.0368	50		50		50
CC-Intake Assess	86	0.1020	139		139	1	140
CC-CASA	41	0.0486	66		66		66
CC-Waivers	9	0.0107	15		15		15
CC-FI Treatment Ct.	78	0.0925	126		126		126
CC-Welfare	61	0.0724	99		99		99
Vet's Trust	104	0.1234	169		169	1	170
Healthy Start	498	0.5908	807		807	3	810
AIDS Coun & Test	84	0.0997	136		136		136
MICEHV	16	0.0190	26		26		26
Nurse Family	283	0.3357	459		459	2	461
MCIR	102	0.1210	165		165	1	166
CSHCS	117	0.1388	190		190	1	191
BCCCP Coord.	151	0.1791	245		245	1	246
BCCCP Komen	646	0.7664	1,047		1,047	4	1,051
BCCCP Pink Sat	109	0.1293	177		177	1	178
IAP	127	0.1507	206		206	1	207
Clean Sweep Pest	16	0.0190	26		26		26
W.I.C.	163	0.1934	264		264	1	265
Marine Safety	14	0.0166	23		23		23



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Rd Pat	37	0.0439	60		60		60
Comm Corrections	730	0.8660	1,183		1,183	4	1,187
Survey & Remonum	35	0.0415	57		57		57
J.T.P.A.	261	0.3096	423		423	2	425
Jail Constr.	73	0.0866	118		118		118
Juve Home Bldg P	17	0.0202	28		28		28
Prop Tax Foreclosure	1,708	2.0263	2,767		2,767	10	2,777
Airport	4,268	5.0634	6,915		6,915	25	6,940
DTRF	1,861	2.2078	3,015		3,015	11	3,026
Central Stores	1,171	1.3892	1,897		1,897	7	1,904
Drain Eq Revolv	2	0.0024	3		3		3
Retirement	26	0.0308	42		42		42
OPEB	2,483	2.9457	4,023		4,023	15	4,038
Inmates Trust	311	0.3690	504		504	2	506
LIHEAP	19	0.0225	31		31		31
CDBG Housing	14	0.0166	23		23		23
Emerg Needs EAP	90	0.1068	146		146	1	147
Emerg Needs LCA	54	0.0641	87		87		87
Weather Energy Opt	78	0.0925	126		126		126
Weather DHS	258	0.3061	418		418	2	420
CSBG	352	0.4176	570		570	2	572
Head Start	1,323	1.5696	2,144		2,144	8	2,152
F&N Grant	2	0.0024	3		3		3
Non Allocated	842	0.9989	1,364		1,364	5	1,369
SubTotal	84,291	100.0000	136,572		136,572	457	137,029
TOTAL	84,291	100.0000	136,572		136,572	457	137,029

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, 2013
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	0.1073	204		204		204
Finance Department	76	0.2630	499		499		499
Human Resources	1	0.0035	7		7		7
Treasurer	1,046	3.6198	6,869		6,869		6,869
Health & Comm. Serv.	1	0.0035	7		7		7
Nazareth Facility	14	0.0484	92		92		92
Circuit Court	3,305	11.4372	21,703		21,703	96	21,799
District Court	3,348	11.5860	21,986		21,986	97	22,083
Friend of Court	1,013	3.5056	6,652		6,652	29	6,681
Probate Court	238	0.8236	1,563		1,563	7	1,570
Family Coun Serv	251	0.8686	1,648		1,648	7	1,655
Election	44	0.1523	289		289	1	290
Clerk/ROD	3,511	12.1498	23,049		23,049	115	23,164
Equalization	6	0.0208	39		39		39
Pros Atty	470	1.6265	3,086		3,086	14	3,100
Pros Atty C.R.P.	13	0.0450	85		85		85
Drain Comm	15	0.0519	99		99		99
Soil & Erosion	143	0.4949	939		939	4	943
Sheriff Admin	849	2.9380	5,575		5,575	25	5,600
Animal Control	2,389	8.2673	15,688		15,688	69	15,757
Emergency Mgmt.	6	0.0208	39		39		39
MSU Extension	8	0.0277	53		53		53
Planning	17	0.0588	112		112		112
Employee Benefits	155	0.5364	1,018		1,018	4	1,022
Law Enforce Fund	23	0.0796	151		151	1	152
Roads	34	0.1177	223		223	1	224
Parks	2,496	8.6376	16,391		16,391	72	16,463
KRV Trailway Prg	106	0.3668	696		696	3	699
Special Parks	3	0.0104	20		20		20
Access & Visitat	5	0.0173	33		33		33



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Wireless Emerg.	8	0.0277	53		53		53
Drain Comm Grant	5	0.0173	33		33		33
Health Admin	17	0.0588	112		112		112
H-Oral Health	346	1.1974	2,272		2,272	10	2,282
H-Laboratory	566	1.9587	3,717		3,717	16	3,733
H-Vision/Hearing	23	0.0796	151		151	1	152
H-Haz Waste	635	2.1975	4,170		4,170	18	4,188
H-Clinical Serv	642	2.2217	4,216		4,216	19	4,235
H-Comm. Disease	308	1.0659	2,023		2,023	9	2,032
H-STD	294	1.0174	1,931		1,931	9	1,940
H-Env Admin	20	0.0692	131		131	1	132
H-Env FS&F	1,333	4.6129	8,754		8,754	39	8,793
H-Env LW&W	1,362	4.7133	8,944		8,944	39	8,983
Accomodation Tax	475	1.6438	3,119		3,119	14	3,133
Dist Ct Grants	5	0.0173	33		33		33
Male Drug Court	72	0.2492	473		473	2	475
Womens Drug Ct.	68	0.2353	447		447	2	449
WK Kellogg Found	4	0.0138	26		26		26
DWI Drug Court	165	0.5710	1,084		1,084	5	1,089
Browfield Redev	14	0.0484	92		92		92
Emerg Prep Bio	17	0.0588	112		112		112
Swift & Sure	2	0.0069	13		13		13
Homeland Sec. Gt.	11	0.0381	72		72		72
Haz Mat Team	16	0.0554	105		105		105
ROD Automation	253	0.8755	1,661		1,661	7	1,668
Local Corr.Offc.	12	0.0415	79		79		79
Drug Law Enforce	8	0.0277	53		53		53
Victim Advocacy	11	0.0381	72		72		72
Crime Victim Rts	5	0.0173	33		33		33
Area Agency Ag.	220	0.7613	1,445		1,445	6	1,451

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
CFI AAA Custom Care	10	0.0346	66		66		66
CFI Pass Program	9	0.0311	59		59		59
CFI Admin	6	0.0208	39		39		39
CFI Care Mgmt	16	0.0554	105		105		105
CFI Case Coord	12	0.0415	79		79		79
CFI Veterans	13	0.0450	85		85		85
CFI Thome Grant	2	0.0069	13		13		13
Safe Comm. Grant	4	0.0138	26		26		26
KCSD Grants	7	0.0242	46		46		46
F.I.A.	14	0.0484	92		92		92
CC-Juvenile Home	238	0.8236	1,563		1,563	7	1,570
CC-Welfare	10	0.0346	66		66		66
Vet's Trust	19	0.0658	125		125	1	126
Healthy Start	37	0.1280	243		243	1	244
AIDS Coun & Test	15	0.0519	99		99		99
MICEHV	7	0.0242	46		46		46
Nurse Family	16	0.0554	105		105		105
MCIR	13	0.0450	85		85		85
CSHCS	21	0.0727	138		138	1	139
BCCCP Coord.	41	0.1419	269		269	1	270
BCCCP Komen	1	0.0035	7		7		7
BCCCP Pink Sat	3	0.0104	20		20		20
IAP	47	0.1626	309		309	1	310
Clean Sweep Pest	2	0.0069	13		13		13
W.I.C.	17	0.0588	112		112		112
Marine Safety	3	0.0104	20		20		20
Sheriff Rd Pat	4	0.0138	26		26		26
Comm Corrections	153	0.5295	1,005		1,005	4	1,009
Survey & Remonum	2	0.0069	13		13		13
J.T.P.A.	127	0.4395	834		834	4	838



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Juve Home Bldg P	10	0.0346	66		66		66
Prop Tax Foreclosure	9	0.0311	59		59		59
Airport	651	2.2528	4,275		4,275	19	4,294
DTRF	61	0.2111	401		401	2	403
Central Stores	1	0.0035	7		7		7
OPEB	136	0.4706	893		893	4	897
Inmates Trust	305	1.0555	2,003		2,003	9	2,012
LIHEAP	6	0.0208	39		39		39
Emerg Needs EAP	2	0.0069	13		13		13
Emerg Needs LCA	7	0.0242	46		46		46
Weather Energy Opt	12	0.0415	79		79		79
Weather DHS	13	0.0450	85		85		85
CSBG	51	0.1765	335		335	1	336
Head Start	28	0.0969	184		184	1	185
Non Allocated	202	0.6990	1,326		1,326	6	1,332
SubTotal	28,897	100.0000	189,760		189,760	804	190,564
TOTAL	28,897	100.0000	189,760		189,760	804	190,564

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	48	0.0469	2		2		2
Termination Payoff	3	0.0029					
Finance Department	526	0.5144	20		20		20
Building & Grounds Department	3,303	3.2302	129		129		129
Utilities	868	0.8489	34		34		34
Security	289	0.2826	11		11		11
County Administration Dept	182	0.1780	7		7		7
Information Systems	179	0.1751	7		7		7
Legal Services Department	134	0.1310	5		5		5
Human Resources	413	0.4039	16		16		16
Treasurer	2,547	2.4909	99		99		99
Health & Comm. Serv.	772	0.7550	30		30		30
Nazareth Facility	716	0.7002	28		28		28
CSA,MCHD,HPDP	520	0.5085	20		20		20
Commission	173	0.1692	7		7		7
Circuit Court	10,284	10.0578	399		399	11	410
District Court	4,730	4.6258	184		184	1	185
Friend of Court	1,547	1.5129	60		60		60
Jury Board	13	0.0127	1		1		1
Probate Court	1,350	1.3203	53		53		53
Adult Probation	125	0.1222	5		5		5
Family Coun Serv	251	0.2455	10		10		10
Election	197	0.1927	8		8		8
Clerk/ROD	3,951	3.8639	154		154	1	155
Resource Develop	114	0.1115	4		4		4
Equalization	255	0.2494	10		10		10
Pros Atty	1,378	1.3476	54		54		54
Pros Atty C.R.P.	454	0.4440	18		18		18
Drain Comm	321	0.3139	12		12		12
Soil & Erosion	275	0.2689	11		11		11



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	1,987	1.9432	77		77		77
Sheriff Jail	1,820	1.7799	71		71		71
Sheriff Field Oper	1,048	1.0249	41		41		41
Animal Control	3,215	3.1442	125		125	1	126
Emergency Mgmt.	407	0.3980	16		16		16
Veterans Affairs	239	0.2337	9		9		9
Medical Exam	583	0.5702	23		23		23
Veterans Burial	194	0.1897	8		8		8
Sold/Sail Relief	216	0.2112	8		8		8
MSU Extension	189	0.1848	7		7		7
Planning	232	0.2269	9		9		9
Economic Develop	10	0.0098					
Employee Benefits	1,377	1.3467	54		54		54
Law Enforce Fund	2,000	1.9559	78		78		78
Technology Fund	619	0.6054	24		24		24
Roads	122	0.1193	5		5		5
Inmate Trust	4	0.0039					
Parks	6,113	5.9783	238		238	1	239
KRV Trailway Prg	718	0.7022	28		28		28
Special Parks	32	0.0313	1		1		1
Access & Visitat	16	0.0156	1		1		1
Wireless Emerg.	23	0.0225	1		1		1
Drain Comm Grant	26	0.0254	1		1		1
Health Admin	361	0.3530	14		14		14
H-Education	173	0.1692	7		7		7
H-Oral Health	1,040	1.0171	40		40		40
H-Laboratory	1,689	1.6518	66		66		66
H-Vision/Hearing	274	0.2680	11		11		11
H-Haz Waste	1,283	1.2547	50		50		50
H-Clinical Serv	1,116	1.0914	43		43		43



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Comm. Disease	665	0.6503	26		26		26
H-STD	658	0.6435	26		26		26
H-Health Care Ac	1	0.0010					
H-HIV Counseling	178	0.1741	7		7		7
H-Env Admin	204	0.1995	8		8		8
H-Env FS&F	1,977	1.9334	77		77		77
H-Env LW&W	1,750	1.7114	68		68		68
Accomodation Tax	665	0.6503	26		26		26
Dist Ct Grants	110	0.1076	4		4		4
Male Drug Court	441	0.4313	17		17		17
Womens Drug Ct.	357	0.3491	14		14		14
WK Kellogg Found	332	0.3247	13		13		13
DWI Drug Court	363	0.3550	14		14		14
Dispro. Minority	2	0.0020					
Browfield Redev	81	0.0792	3		3		3
Emerg Prep Bio	326	0.3188	13		13		13
Swift & Sure	117	0.1144	5		5		5
Homeland Sec. Gt.	173	0.1692	7		7		7
Haz Mat Team	45	0.0440	2		2		2
ROD Automation	728	0.7120	28		28		28
Local Corr.Offc.	64	0.0626	2		2		2
Drug Law Enforce	28	0.0274	1		1		1
Law Library	6	0.0059					
Victim Advocacy	84	0.0821	3		3		3
Crime Victim Rts	92	0.0900	4		4		4
Area Agency Ag.	1,520	1.4865	59		59		59
CFI AAA Custom Care	57	0.0557	2		2		2
CFI Pass Program	90	0.0880	4		4		4
CFI Admin	233	0.2279	9		9		9
CFI Care Mgmt	579	0.5662	23		23		23



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CFI Case Coord	231	0.2259	9		9		9
CFI Veterans	126	0.1232	5		5		5
CFI Thome Grant	38	0.0372	1		1		1
Safe Comm. Grant	31	0.0303	1		1		1
KCSD Grants	75	0.0733	3		3		3
F.I.A.	38	0.0372	1		1		1
CC-Juvenile Home	2,034	1.9892	79		79		79
CC-In Home Care	162	0.1584	6		6		6
CC-Foster Care	334	0.3266	13		13		13
CC-Intens Learn	80	0.0782	3		3		3
CC-Day Treatment	206	0.2015	8		8		8
CC-Juve Drug Ct	168	0.1643	7		7		7
CC-Restitution	64	0.0626	2		2		2
CC-Intake Assess	134	0.1310	5		5		5
CC-CASA	82	0.0802	3		3		3
CC-Waivers	12	0.0117					
CC-FI Treatment Ct.	120	0.1174	5		5		5
CC-Welfare	61	0.0597	2		2		2
Vet's Trust	114	0.1115	4		4		4
Healthy Start	977	0.9555	38		38		38
AIDS Coun & Test	198	0.1936	8		8		8
MICEHV	20	0.0196	1		1		1
Nurse Family	453	0.4430	18		18		18
MCIR	248	0.2425	10		10		10
CSHCS	242	0.2367	9		9		9
BCCCP Coord.	323	0.3159	13		13		13
BCCCP Komen	648	0.6337	25		25		25
BCCCP Pink Sat	111	0.1086	4		4		4
IAP	305	0.2983	12		12		12
Clean Sweep Pest	24	0.0235	1		1		1



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
W.I.C.	344	0.3364	13		13		13
Marine Safety	54	0.0528	2		2		2
Sheriff Rd Pat	73	0.0714	3		3		3
Comm Corrections	1,200	1.1736	47		47		47
Survey & Remonum	74	0.0724	3		3		3
J.T.P.A.	275	0.2689	11		11		11
Jail Constr.	126	0.1232	5		5		5
Juve Home Bldg P	22	0.0215	1		1		1
Prop Tax Foreclosure	1,748	1.7095	68		68		68
Airport	4,920	4.8116	191		191	1	192
DTRF	1,864	1.8229	73		73		73
Central Stores	1,387	1.3564	54		54		54
Drain Eq Revolv	2	0.0020					
Retirement	68	0.0665	3		3		3
OPEB	2,873	2.8097	112		112	1	113
Inmates Trust	339	0.3315	13		13		13
Walk for Warmth	1	0.0010					
LIHEAP	63	0.0616	2		2		2
CDBG Housing	39	0.0381	2		2		2
Emerg Needs EAP	97	0.0949	4		4		4
Emerg Needs LCA	56	0.0548	2		2		2
Weather Energy Opt	82	0.0802	3		3		3
Weather DHS	418	0.4088	16		16		16
CSBG	711	0.6953	28		28		28
Head Start	1,826	1.7858	71		71		71
F&N Grant	3	0.0029					
Non Allocated	959	0.9379	37		37		37
SubTotal	102,253	100.0000	3,979		3,979	17	3,996
TOTAL	102,253	100.0000	3,979		3,979	17	3,996



**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Allocation Basis: Number of accounting transactions by department

Allocation Source: Detail general ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit
Insurance	271	65	204	2
Finance Department	1,072	553	499	20
Building & Grounds	4,491	4,362	0	129
Utilities	1,434	1,400	0	34
Security	325	314	0	11
County Administration Dept	201	194	0	7
Information Systems	159	152	0	7
Legal Services Department	125	120	0	5
Human Resources	472	449	7	16
Treasurer	10,879	3,911	6,869	99
Health & Comm. Serv.	692	655	7	30
Nazareth Facility	1,047	927	92	28
CSA,MCHD,HPDP	348	328	0	20
Commission	178	171	0	7
Circuit Court	38,065	15,856	21,799	410
District Court	29,499	7,231	22,083	185
Friend of Court	9,074	2,333	6,681	60
Jury Board	6	5	0	1
Probate Court	3,556	1,933	1,570	53
Adult Probation	105	100	0	5
Family Coun Serv	2,073	408	1,655	10
Election	519	221	290	8
Clerk/ROD	29,478	6,159	23,164	155
Resource Develop	67	63	0	4
Equalization	317	268	39	10
Pros Atty	5,102	1,948	3,100	54
Pros Atty C.R.P.	611	508	85	18
Drain Comm	421	310	99	12
Soil & Erosion	1,277	323	943	11
Sheriff Admin	8,401	2,724	5,600	77
Sheriff Jail	2,658	2,587	0	71
Sheriff Field Oper	1,439	1,398	0	41
Animal Control	20,867	4,984	15,757	126



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit
Emergency Mgmt.	437	382	39	16
Veterans Affairs	187	178	0	9
Medical Exam	890	867	0	23
Veterans Burial	322	314	0	8
Sold/Sail Relief	336	328	0	8
MSU Extension	208	148	53	7
Planning	349	228	112	9
Economic Develop	10	10	0	0
Employee Benefits	2,922	1,846	1,022	54
Law Enforce Fund	2,697	2,467	152	78
Technology Fund	595	571	0	24
Roads	333	104	224	5
Inmate Trust	3	3	0	0
Parks	25,116	8,414	16,463	239
KRV Trailway Prg	1,551	824	699	28
Special Parks	49	28	20	1
Access & Visitat	53	19	33	1
Wireless Emerg.	85	31	53	1
Drain Comm Grant	71	37	33	1
Health Admin	372	246	112	14
H-Education	111	104	0	7
H-Oral Health	3,682	1,360	2,282	40
H-Laboratory	6,250	2,451	3,733	66
H-Vision/Hearing	439	276	152	11
H-Haz Waste	6,058	1,820	4,188	50
H-Clinical Serv	5,715	1,437	4,235	43
H-Comm. Disease	2,871	813	2,032	26
H-STD	2,735	769	1,940	26
H-HIV Counseling	91	84	0	7
H-Env Admin	318	178	132	8
H-Env FS&F	11,844	2,974	8,793	77
H-Env LW&W	11,657	2,606	8,983	68
Accomodation Tax	4,111	952	3,133	26

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit
Dist Ct Grants	173	136	33	4
Male Drug Court	957	465	475	17
Womens Drug Ct.	885	422	449	14
WK Kellogg Found	443	404	26	13
DWI Drug Court	1,607	504	1,089	14
Dispro. Minority	3	3	0	0
Browfield Redev	171	76	92	3
Emerg Prep Bio	351	226	112	13
Swift & Sure	130	112	13	5
Homeland Sec. Gt.	253	174	72	7
Haz Mat Team	167	60	105	2
ROD Automation	2,730	1,034	1,668	28
Local Corr.Offc.	172	91	79	2
Drug Law Enforce	83	29	53	1
Law Library	10	10	0	0
Victim Advocacy	154	79	72	3
Crime Victim Rts	116	79	33	4
Area Agency Ag.	2,899	1,389	1,451	59
CFI AAA Custom Care	118	50	66	2
CFI Pass Program	128	65	59	4
CFI Admin	179	131	39	9
CFI Care Mgmt	744	616	105	23
CFI Case Coord	316	228	79	9
CFI Veterans	221	131	85	5
CFI Thome Grant	51	37	13	1
Safe Comm. Grant	69	42	26	1
KCSD Grants	91	42	46	3
F.I.A.	155	62	92	1
CC-Juvenile Home	4,538	2,889	1,570	79
CC-In Home Care	190	184	0	6
CC-Foster Care	512	499	0	13
CC-Intens Learn	79	76	0	3
CC-Day Treatment	179	171	0	8

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit
CC-Juve Drug Ct	198	191	0	7
CC-Restitution	52	50	0	2
CC-Intake Assess	145	140	0	5
CC-CASA	69	66	0	3
CC-Waivers	15	15	0	0
CC-FI Treatment Ct.	131	126	0	5
CC-Welfare	167	99	66	2
Vet's Trust	300	170	126	4
Healthy Start	1,092	810	244	38
AIDS Coun & Test	243	136	99	8
MICEHV	73	26	46	1
Nurse Family	584	461	105	18
MCIR	261	166	85	10
CSHCS	339	191	139	9
BCCCP Coord.	529	246	270	13
BCCCP Komen	1,083	1,051	7	25
BCCCP Pink Sat	202	178	20	4
IAP	529	207	310	12
Clean Sweep Pest	40	26	13	1
W.I.C.	390	265	112	13
Marine Safety	45	23	20	2
Sheriff Rd Pat	89	60	26	3
Comm Corrections	2,243	1,187	1,009	47
Survey & Remonum	73	57	13	3
J.T.P.A.	1,274	425	838	11
Jail Constr.	123	118	0	5
Juve Home Bldg P	95	28	66	1
Prop Tax Foreclosure	2,904	2,777	59	68
Airport	11,426	6,940	4,294	192
DTRF	3,502	3,026	403	73
Central Stores	1,965	1,904	7	54
Drain Eq Revolv	3	3	0	0
Retirement	45	42	0	3

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit
OPEB	5,048	4,038	897	113
Inmates Trust	2,531	506	2,012	13
LIHEAP	72	31	39	2
CDBG Housing	25	23	0	2
Emerg Needs EAP	164	147	13	4
Emerg Needs LCA	135	87	46	2
Weather Energy Opt	208	126	79	3
Weather DHS	521	420	85	16
CSBG	936	572	336	28
Head Start	2,408	2,152	185	71
F&N Grant	3	3	0	0
Non Allocated	2,738	1,369	1,332	37
Direct Billed	0	0	0	0
Total	331,589	137,029	190,564	3,996



**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, 2013
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	995,508			995,508
Equipment Use Charge	19,772		19,772	
Insurance	3,389	14	3,403	
Termination Payoff	2,669	1	2,670	
Finance Department	13,551	956	14,507	
County Administration Dept	4,837	147	4,984	
Information Systems	14,670	355	15,025	
Legal Services Department	2,849	35	2,884	
Human Resources	7,844	70	7,914	
Treasurer	690	2	692	
Health & Comm. Serv.		60,677	60,677	
Nazareth Facility		28,596	28,596	
Total Allocated Additions:	70,271	90,853	161,124	161,124
Health Admin	65,268			
Misc Reimb	(8)			
Total Departmental Cost Adjustments:	65,260			65,260
Total To Be Allocated:	1,131,039	90,853		1,221,892



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	666,781	11,228	337,220	57,537	60,352
FRINGE BENEFITS	240,624	4,042	121,732	20,766	21,776
Other Expense & Cost					
Supplies	12,309	207	6,227	1,062	1,114
Bottled Water	4,670	78	2,362	403	423
Subscription & Dues	425	7	215	37	38
Licensing Fees	2,700	45	1,367	233	244
Communications	13,093	220	6,624	1,130	1,185
Travel	2,099	35	1,060	181	190
Advertising	580	10	294	50	52
Building Rental	41,777	702	21,136	3,605	3,781
Employee Training	6,011	101	3,041	519	544
Projects	430	7	218	37	39
Miscellaneous	3,455	58	1,748	298	313
Expendable Equip	554	9	281	48	50
Departmental Totals					
Total Expenditures	995,508	16,749	503,525	85,906	90,101
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Health Admin	65,268	0	0	0	0
Misc Reimb	(8)	(8)	0	0	0
Functional Cost					
Functional Cost	1,060,768	16,741	503,525	85,906	90,101
Allocation Step 1					
Inbound- All Others	70,271	1,183	35,538	6,064	6,360
Reallocate Admin Costs		(17,924)	8,681	1,481	1,553
1st Allocation	1,131,039	0	547,744	93,451	98,014



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	90,853	1,530	45,949	7,840	8,223
Reallocate Admin Costs		(1,530)	741	126	133
2nd Allocation	90,853	0	46,690	7,966	8,356
Total For 0170 Health & Comm.					
Total Allocated	1,221,892	0	594,434	101,417	106,370



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	34,189	19,885	41,274	29,167	39,072
FRINGE BENEFITS	12,344	7,171	14,895	10,515	14,101
Other Expense & Cost					
Supplies	631	367	762	538	721
Bottled Water	240	139	289	204	274
Subscription & Dues	22	13	26	19	25
Licensing Fees	139	80	167	118	158
Communications	672	390	810	572	767
Travel	108	63	130	92	123
Advertising	30	17	36	25	34
Building Rental	2,143	1,245	2,586	1,826	2,448
Employee Training	308	179	372	263	352
Projects	22	13	27	19	25
Miscellaneous	177	103	214	151	202
Expendable Equip	28	17	34	24	32
Departmental Totals					
Total Expenditures	51,053	29,682	61,622	43,533	58,334
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Health Admin	0	0	0	0	0
Misc Reimb	0	0	0	0	0
Functional Cost					
Functional Cost	51,053	29,682	61,622	43,533	58,334
Allocation Step 1					
Inbound- All Others	3,603	2,096	4,350	3,074	4,118
Reallocate Admin Costs	880	512	1,062	750	1,006
1st Allocation	55,536	32,290	67,034	47,357	63,458



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	4,658	2,709	5,624	3,974	5,324
Reallocate Admin Costs	75	44	91	64	86
2nd Allocation	4,733	2,753	5,715	4,038	5,410
Total For 0170 Health & Comm.					
Total Allocated	60,269	35,043	72,749	51,395	68,868



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	HCS Cash Rec	Billing/Reimb	Specific Supt
Wages & Benefits			
SALARIES & WAGES	6,895	17,019	12,943
FRINGE BENEFITS	2,478	6,136	4,668
Other Expense & Cost			
Supplies	127	314	239
Bottled Water	48	119	91
Subscription & Dues	4	11	8
Licensing Fees	28	69	52
Communications	135	334	254
Travel	22	54	41
Advertising	6	15	11
Building Rental	430	1,065	810
Employee Training	62	153	117
Projects	4	11	8
Miscellaneous	36	88	67
Expendable Equip	6	14	11
Departmental Totals			
Total Expenditures	10,281	25,402	19,320
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Health Admin	0	65,268	0
Misc Reimb	0	0	0
Functional Cost			
Functional Cost	10,281	90,670	19,320
Allocation Step 1			
Inbound- All Others	727	1,794	1,364
Reallocate Admin Costs	177	1,489	333
1st Allocation	11,185	93,953	21,017



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	HCS Cash Rec	Billing/Reimb	Specific Supt
Allocation Step 2			
Inbound- All Others	939	2,319	1,764
Reallocate Admin Costs	15	127	28
2nd Allocation	954	2,446	1,792
Total For 0170 Health & Comm.			
Total Allocated	12,139	96,399	22,809



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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.	12.28	7.0652	38,699		38,699		38,699
Nazareth Facility	2.34	1.3463	7,374		7,374	676	8,050
CSA,MCHD,HPDP	9.42	5.4197	29,686		29,686	2,723	32,409
Veterans Affairs	2.28	1.3118	7,185		7,185	659	7,844
Health Admin	1.78	1.0241	5,609		5,609	515	6,124
H-Education	0.81	0.4660	2,553		2,553	234	2,787
H-Oral Health	11.50	6.6164	36,241		36,241	3,324	39,565
H-Laboratory	2.80	1.6110	8,824		8,824	809	9,633
H-Vision/Hearing	2.58	1.4844	8,131		8,131	746	8,877
H-Haz Waste	3.54	2.0367	11,156		11,156	1,023	12,179
H-Clinical Serv	2.14	1.2312	6,744		6,744	619	7,363
H-Comm. Disease	3.94	2.2668	12,416		12,416	1,139	13,555
H-STD	4.83	2.7789	15,221		15,221	1,396	16,617
H-HIV Counseling	1.00	0.5753	3,151		3,151	289	3,440
H-Env Admin	2.82	1.6225	8,887		8,887	815	9,702
H-Env FS&F	7.76	4.4646	24,455		24,455	2,243	26,698
H-Env LW&W	4.96	2.8537	15,631		15,631	1,434	17,065
Emerg Prep Bio	1.29	0.7422	4,065		4,065	373	4,438
Area Agency Ag.	5.43	3.1241	17,112		17,112	1,570	18,682
CFI AAA Custom Care	0.01	0.0058	32		32	3	35
CFI Pass Program	0.20	0.1151	630		630	58	688
CFI Admin	1.80	1.0356	5,673		5,673	520	6,193
CFI Care Mgmt	3.61	2.0770	11,377		11,377	1,043	12,420
CFI Case Coord	0.08	0.0460	252		252	23	275
CFI Veterans	0.02	0.0115	63		63	6	69
CFI Thome Grant	0.16	0.0921	504		504	46	550
Healthy Start	8.83	5.0803	27,827		27,827	2,552	30,379
AIDS Coun & Test	1.50	0.8630	4,727		4,727	434	5,161
Nurse Family	5.50	3.1644	17,333		17,333	1,590	18,923
MCIR	3.08	1.7721	9,706		9,706	890	10,596



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
CSHCS	2.71	1.5592	8,540		8,540	783	9,323
BCCCP Coord.	3.10	1.7836	9,769		9,769	896	10,665
IAP	1.59	0.9148	5,011		5,011	460	5,471
W.I.C.	7.08	4.0734	22,312		22,312	2,046	24,358
LIHEAP	0.13	0.0748	410		410	38	448
CDBG Housing	0.08	0.0460	252		252	23	275
Weather DHS	0.79	0.4545	2,490		2,490	228	2,718
CSBG	7.10	4.0849	22,375		22,375	2,052	24,427
Head Start	42.94	24.7050	135,321		135,321	12,412	147,733
SubTotal	173.81	100.0000	547,744		547,744	46,690	594,434
TOTAL	173.81	100.0000	547,744		547,744	46,690	594,434

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, 2013
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.	995,508	6.0084	5,615		5,615		5,615
Nazareth Facility	782,104	4.7204	4,411		4,411	400	4,811
CSA,MCHD,HPDP	638,095	3.8512	3,599		3,599	326	3,925
Veterans Affairs	148,862	0.8985	840		840	76	916
Medical Exam	520,178	3.1395	2,934		2,934	266	3,200
Veterans Burial	114,242	0.6895	644		644	58	702
Sold/Sail Relief	13,733	0.0829	77		77	7	84
Health Admin	291,115	1.7570	1,642		1,642	149	1,791
H-Education	70,819	0.4274	399		399	36	435
H-Oral Health	1,017,979	6.1440	5,742		5,742	521	6,263
H-Laboratory	323,839	1.9545	1,827		1,827	166	1,993
H-Vision/Hearing	151,491	0.9143	854		854	77	931
H-Haz Waste	351,100	2.1191	1,980		1,980	180	2,160
H-Clinical Serv	329,627	1.9895	1,859		1,859	169	2,028
H-Comm. Disease	302,299	1.8245	1,705		1,705	155	1,860
H-STD	392,812	2.3708	2,216		2,216	201	2,417
H-HIV Counseling	65,051	0.3926	367		367	33	400
H-Env Admin	220,202	1.3290	1,242		1,242	113	1,355
H-Env FS&F	598,911	3.6147	3,378		3,378	306	3,684
H-Env LW&W	357,342	2.1567	2,015		2,015	183	2,198
Emerg Prep Bio	140,798	0.8498	794		794	72	866
Area Agency Ag.	1,258,717	7.5970	7,099		7,099	644	7,743
CFI AAA Custom Care	2,098	0.0127	12		12	1	13
CFI Pass Program	17,545	0.1059	99		99	9	108
CFI Admin	136,579	0.8243	770		770	70	840
CFI Care Mgmt	479,966	2.8968	2,707		2,707	246	2,953
CFI Case Coord	22,993	0.1388	130		130	12	142
CFI Veterans	6,186	0.0373	35		35	3	38
CFI Thome Grant	15,988	0.0965	90		90	8	98
Vet's Trust	36,094	0.2178	204		204	18	222

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	671,078	4.0503	3,785		3,785	343	4,128
AIDS Coun & Test	112,907	0.6815	637		637	58	695
MICEHV	27,414	0.1655	155		155	14	169
Nurse Family	553,793	3.3424	3,124		3,124	283	3,407
MCIR	244,561	1.4761	1,379		1,379	125	1,504
CSHCS	206,191	1.2445	1,163		1,163	105	1,268
BCCCP Coord.	228,792	1.3809	1,290		1,290	117	1,407
BCCCP Komen	43,463	0.2623	245		245	22	267
BCCCP Pink Sat	8,041	0.0485	45		45	4	49
IAP	155,780	0.9402	879		879	80	959
Clean Sweep Pest	8,457	0.0510	48		48	4	52
W.I.C.	499,617	3.0154	2,818		2,818	256	3,074
LIHEAP	11,566	0.0698	65		65	6	71
CDBG Housing	6,270	0.0378	35		35	3	38
Emerg Needs EAP	89,778	0.5419	506		506	46	552
Emerg Needs LCA	47,999	0.2897	271		271	25	296
Weather Energy Opt	43,537	0.2628	246		246	22	268
Weather DHS	210,222	1.2688	1,186		1,186	108	1,294
CSBG	628,239	3.7917	3,543		3,543	321	3,864
Head Start	2,968,631	17.9175	16,745		16,745	1,519	18,264
SubTotal	16,568,609	100.0000	93,451		93,451	7,966	101,417
TOTAL	16,568,609	100.0000	93,451		93,451	7,966	101,417

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, 2013
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	425,397	9.0498	8,870		8,870	756	9,626
Health Admin	194,076	4.1287	4,047		4,047	345	4,392
H-Oral Health	678,652	14.4375	14,151		14,151	1,206	15,357
H-Vision/Hearing	100,994	2.1485	2,106		2,106	180	2,286
H-Clinical Serv	219,751	4.6749	4,582		4,582	391	4,973
H-Comm. Disease	201,533	4.2874	4,202		4,202	358	4,560
H-STD	261,875	5.5711	5,460		5,460	466	5,926
H-HIV Counseling	43,367	0.9226	904		904	77	981
Emerg Prep Bio	93,866	1.9969	1,957		1,957	167	2,124
Area Agency Ag.	419,572	8.9259	8,749		8,749	746	9,495
CFI AAA Custom Care	699	0.0149	15		15	1	16
CFI Pass Program	5,849	0.1244	122		122	10	132
CFI Admin	45,526	0.9685	949		949	81	1,030
CFI Care Mgmt	159,989	3.4036	3,336		3,336	284	3,620
CFI Case Coord	7,664	0.1630	160		160	14	174
CFI Veterans	2,062	0.0439	43		43	4	47
CFI Thome Grant	5,329	0.1134	111		111	9	120
Healthy Start	447,385	9.5176	9,329		9,329	795	10,124
AIDS Coun & Test	75,272	1.6013	1,570		1,570	134	1,704
MICEHV	18,276	0.3888	381		381	32	413
Nurse Family	369,195	7.8542	7,698		7,698	656	8,354
MCIR	163,041	3.4685	3,400		3,400	290	3,690
CSHCS	137,461	2.9243	2,866		2,866	244	3,110
BCCCP Coord.	152,528	3.2448	3,180		3,180	271	3,451
BCCCP Komen	28,976	0.6164	604		604	52	656
BCCCP Pink Sat	5,360	0.1140	112		112	10	122
IAP	103,853	2.2093	2,165		2,165	185	2,350
W.I.C.	333,078	7.0858	6,945		6,945	592	7,537
SubTotal	4,700,626	100.0000	98,014		98,014	8,356	106,370
TOTAL	4,700,626	100.0000	98,014		98,014	8,356	106,370

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Veterans Affairs	148,862	3.0662	1,703		1,703	145	1,848
Veterans Burial	114,242	2.3531	1,307		1,307	111	1,418
Sold/Sail Relief	13,733	0.2829	157		157	13	170
H-Education	70,819	1.4587	810		810	69	879
H-Laboratory	80,960	1.6676	926		926	79	1,005
H-Haz Waste	87,775	1.8079	1,004		1,004	86	1,090
H-Env Admin	55,051	1.1339	630		630	54	684
H-Env FS&F	149,728	3.0840	1,713		1,713	146	1,859
H-Env LW&W	89,335	1.8401	1,022		1,022	87	1,109
Vet's Trust	36,094	0.7434	413		413	35	448
Clean Sweep Pest	2,114	0.0435	24		24	2	26
LIHEAP	11,566	0.2382	132		132	11	143
CDBG Housing	6,270	0.1291	72		72	6	78
Emerg Needs EAP	89,778	1.8492	1,027		1,027	88	1,115
Emerg Needs LCA	47,999	0.9887	549		549	47	596
Weather Energy Opt	43,537	0.8968	498		498	42	540
Weather DHS	210,222	4.3301	2,405		2,405	205	2,610
CSBG	628,239	12.9402	7,186		7,186	612	7,798
Head Start	2,968,631	61.1464	33,958		33,958	2,895	36,853
SubTotal	4,854,955	100.0000	55,536		55,536	4,733	60,269
TOTAL	4,854,955	100.0000	55,536		55,536	4,733	60,269

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 4

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Laboratory	242,879	17.4121	5,622		5,622	479	6,101
H-Haz Waste	263,325	18.8778	6,096		6,096	520	6,616
H-Env Admin	165,152	11.8398	3,823		3,823	326	4,149
H-Env FS&F	449,184	32.2022	10,398		10,398	886	11,284
H-Env LW&W	268,006	19.2134	6,204		6,204	529	6,733
Clean Sweep Pest	6,343	0.4547	147		147	13	160
SubTotal	1,394,889	100.0000	32,290		32,290	2,753	35,043
TOTAL	1,394,889	100.0000	32,290		32,290	2,753	35,043

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, 2013
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.	995,508	20.5851	13,798		13,798		13,798
CSA,MCHD,HPDP	212,698	4.3982	2,948		2,948	317	3,265
Medical Exam	520,178	10.7563	7,210		7,210	774	7,984
Health Admin	97,038	2.0066	1,345		1,345	144	1,489
H-Oral Health	339,326	7.0166	4,704		4,704	505	5,209
H-Vision/Hearing	50,497	1.0442	700		700	75	775
H-Clinical Serv	109,876	2.2720	1,523		1,523	164	1,687
H-Comm. Disease	100,766	2.0837	1,397		1,397	150	1,547
H-STD	130,937	2.7075	1,815		1,815	195	2,010
H-HIV Counseling	21,684	0.4484	301		301	32	333
Emerg Prep Bio	46,933	0.9705	651		651	70	721
Area Agency Ag.	839,145	17.3519	11,632		11,632	1,249	12,881
CFI AAA Custom Care	1,399	0.0289	19		19	2	21
CFI Pass Program	11,696	0.2419	162		162	17	179
CFI Admin	91,052	1.8828	1,262		1,262	135	1,397
CFI Care Mgmt	319,977	6.6165	4,435		4,435	476	4,911
CFI Case Coord	15,329	0.3170	212		212	23	235
CFI Veterans	4,124	0.0853	57		57	6	63
CFI Thome Grant	10,658	0.2204	148		148	16	164
Healthy Start	223,693	4.6255	3,101		3,101	333	3,434
AIDS Coun & Test	37,636	0.7782	522		522	56	578
MICEHV	9,138	0.1890	127		127	14	141
Nurse Family	184,598	3.8171	2,559		2,559	275	2,834
MCIR	81,520	1.6857	1,130		1,130	121	1,251
CSHCS	68,730	1.4212	953		953	102	1,055
BCCCP Coord.	76,264	1.5770	1,057		1,057	113	1,170
BCCCP Komen	14,488	0.2996	201		201	22	223
BCCCP Pink Sat	2,680	0.0554	37		37	4	41
IAP	51,927	1.0738	720		720	77	797
W.I.C.	166,539	3.4437	2,308		2,308	248	2,556

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 5

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	4,836,034	100.0000	67,034		67,034	5,715	72,749
TOTAL	4,836,034	100.0000	67,034		67,034	5,715	72,749

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, 2013
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Contract Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	4	1.3937	660		660		660
Nazareth Facility	3	1.0453	495		495	43	538
CSA,MCHD,HPDP	2	0.6969	330		330	29	359
Veterans Affairs	1	0.3484	165		165	14	179
Medical Exam	2	0.6969	330		330	29	359
Health Admin	1	0.3484	165		165	14	179
H-Education	9	3.1359	1,485		1,485	128	1,613
H-Oral Health	9	3.1359	1,485		1,485	128	1,613
H-Laboratory	3	1.0453	495		495	43	538
H-Vision/Hearing	24	8.3624	3,960		3,960	342	4,302
H-Haz Waste	41	14.2854	6,767		6,767	584	7,351
H-Clinical Serv	5	1.7422	825		825	71	896
H-Comm. Disease	4	1.3937	660		660	57	717
H-STD	4	1.3937	660		660	57	717
H-HIV Counseling	2	0.6969	330		330	29	359
H-Env FS&F	3	1.0453	495		495	43	538
H-Env LW&W	3	1.0453	495		495	43	538
Emerg Prep Bio	12	4.1812	1,980		1,980	171	2,151
Area Agency Ag.	37	12.8920	6,105		6,105	528	6,633
CFI Admin	4	1.3937	660		660	57	717
CFI Care Mgmt	25	8.7108	4,125		4,125	357	4,482
CFI Case Coord	8	2.7875	1,320		1,320	114	1,434
Healthy Start	12	4.1812	1,980		1,980	171	2,151
AIDS Coun & Test	2	0.6969	330		330	29	359
MICEHV	3	1.0453	495		495	43	538
Nurse Family	6	2.0906	990		990	86	1,076
MCIR	2	0.6969	330		330	29	359
CSHCS	5	1.7422	825		825	71	896
BCCCP Coord.	4	1.3937	660		660	57	717
BCCCP Komen	5	1.7422	825		825	71	896

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
BCCCP Pink Sat	2	0.6969	330		330	29	359
IAP	6	2.0906	990		990	86	1,076
Clean Sweep Pest	1	0.3484	165		165	14	179
W.I.C.	2	0.6969	330		330	29	359
Emerg Needs EAP	4	1.3937	660		660	57	717
Weather Energy Opt	11	3.8328	1,815		1,815	157	1,972
CSBG	12	4.1812	1,980		1,980	171	2,151
Head Start	4	1.3937	660		660	57	717
SubTotal	287	100.0000	47,357		47,357	4,038	51,395
TOTAL	287	100.0000	47,357		47,357	4,038	51,395

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, 2013
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.	220	2.9738	1,887		1,887		1,887
Nazareth Facility	69	0.9327	592		592	52	644
CSA,MCHD,HPDP	119	1.6085	1,021		1,021	90	1,111
Veterans Affairs	68	0.9192	583		583	51	634
Medical Exam	50	0.6759	429		429	38	467
Veterans Burial	193	2.6088	1,656		1,656	145	1,801
Sold/Sail Relief	202	2.7305	1,733		1,733	152	1,885
Health Admin	78	1.0543	669		669	59	728
H-Education	39	0.5272	335		335	29	364
H-Oral Health	364	4.9202	3,122		3,122	274	3,396
H-Laboratory	179	2.4196	1,535		1,535	135	1,670
H-Vision/Hearing	37	0.5001	317		317	28	345
H-Haz Waste	273	3.6902	2,342		2,342	206	2,548
H-Clinical Serv	235	3.1765	2,016		2,016	177	2,193
H-Comm. Disease	119	1.6085	1,021		1,021	90	1,111
H-STD	105	1.4193	901		901	79	980
H-HIV Counseling	21	0.2839	180		180	16	196
H-Env Admin	60	0.8110	515		515	45	560
H-Env FS&F	196	2.6494	1,681		1,681	148	1,829
H-Env LW&W	146	1.9735	1,252		1,252	110	1,362
Emerg Prep Bio	91	1.2301	781		781	69	850
Area Agency Ag.	437	5.9070	3,748		3,748	329	4,077
CFI AAA Custom Care	9	0.1217	77		77	7	84
CFI Pass Program	16	0.2163	137		137	12	149
CFI Admin	40	0.5407	343		343	30	373
CFI Care Mgmt	321	4.3390	2,753		2,753	242	2,995
CFI Case Coord	95	1.2841	815		815	72	887
CFI Veterans	56	0.7570	480		480	42	522
CFI Thome Grant	15	0.2028	129		129	11	140
Vet's Trust	82	1.1084	703		703	62	765



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Healthy Start	331	4.4742	2,839		2,839	249	3,088
AIDS Coun & Test	26	0.3514	223		223	20	243
MICEHV	7	0.0946	60		60	5	65
Nurse Family	230	3.1089	1,973		1,973	173	2,146
MCIR	71	0.9597	609		609	54	663
CSHCS	55	0.7434	472		472	41	513
BCCCP Coord.	56	0.7570	480		480	42	522
BCCCP Komen	637	8.6104	5,464		5,464	480	5,944
BCCCP Pink Sat	101	1.3652	866		866	76	942
IAP	45	0.6083	386		386	34	420
Clean Sweep Pest	12	0.1622	103		103	9	112
W.I.C.	93	1.2571	798		798	70	868
LIHEAP	2	0.0270	17		17	2	19
CDBG Housing	3	0.0406	26		26	2	28
Emerg Needs EAP	87	1.1760	746		746	66	812
Emerg Needs LCA	45	0.6083	386		386	34	420
Weather Energy Opt	66	0.8921	566		566	50	616
Weather DHS	207	2.7981	1,776		1,776	156	1,932
CSBG	233	3.1495	1,999		1,999	176	2,175
Head Start	1,156	15.6258	9,916		9,916	871	10,787
SubTotal	7,398	100.0000	63,458		63,458	5,410	68,868
TOTAL	7,398	100.0000	63,458		63,458	5,410	68,868

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, 2013
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.	10	0.1595	18		18		18
Nazareth Facility	14	0.2233	25		25	2	27
Veterans Affairs	1	0.0160	2		2		2
Health Admin	18	0.2871	32		32	3	35
H-Education	1	0.0160	2		2		2
H-Oral Health	348	5.5511	621		621	53	674
H-Laboratory	567	9.0445	1,012		1,012	86	1,098
H-Vision/Hearing	23	0.3669	41		41	4	45
H-Haz Waste	635	10.1292	1,133		1,133	97	1,230
H-Clinical Serv	645	10.2887	1,151		1,151	98	1,249
H-Comm. Disease	308	4.9131	550		550	47	597
H-STD	294	4.6897	525		525	45	570
H-Env Admin	20	0.3190	36		36	3	39
H-Env FS&F	1,333	21.2634	2,378		2,378	203	2,581
H-Env LW&W	1,362	21.7258	2,428		2,428	209	2,637
Emerg Prep Bio	17	0.2712	30		30	3	33
Area Agency Ag.	222	3.5412	396		396	34	430
CFI AAA Custom Care	10	0.1595	18		18	2	20
CFI Pass Program	9	0.1436	16		16	1	17
CFI Admin	6	0.0957	11		11	1	12
CFI Care Mgmt	16	0.2552	29		29	2	31
CFI Case Coord	12	0.1914	21		21	2	23
CFI Veterans	13	0.2074	23		23	2	25
CFI Thome Grant	2	0.0319	4		4		4
Vet's Trust	20	0.3190	36		36	3	39
Healthy Start	38	0.6062	68		68	6	74
AIDS Coun & Test	15	0.2393	27		27	2	29
MICEHV	7	0.1117	12		12	1	13
Nurse Family	17	0.2712	30		30	3	33
MCIR	13	0.2074	23		23	2	25

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
CSHCS	21	0.3350	37		37	3	40
BCCCP Coord.	41	0.6540	73		73	6	79
BCCCP Komen	3	0.0479	5		5		5
BCCCP Pink Sat	5	0.0798	9		9	1	10
IAP	47	0.7497	84		84	7	91
Clean Sweep Pest	2	0.0319	4		4		4
W.I.C.	19	0.3031	34		34	3	37
LIHEAP	6	0.0957	11		11	1	12
Emerg Needs EAP	2	0.0319	4		4		4
Emerg Needs LCA	8	0.1276	14		14	1	15
Weather Energy Opt	12	0.1914	21		21	2	23
Weather DHS	14	0.2233	25		25	2	27
CSBG	51	0.8135	91		91	8	99
Head Start	42	0.6700	75		75	6	81
SubTotal	6,269	100.0000	11,185		11,185	954	12,139
TOTAL	6,269	100.0000	11,185		11,185	954	12,139

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, 2013
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	164.68	0.4211	396		396	10	406
Veterans Affairs	109.79	0.2807	264		264	7	271
Medical Exam	2,209.43	5.6491	5,308		5,308	138	5,446
Health Admin	141.81	0.3626	341	-65,268	-64,927	9	-64,918
H-Laboratory	3,287.58	8.4058	7,897		7,897	206	8,103
H-Vision/Hearing	2,872.36	7.3441	6,900		6,900	180	7,080
H-Haz Waste	640.41	1.6374	1,538		1,538	40	1,578
H-Clinical Serv	25,603.36	65.4635	61,504		61,504	1,601	63,105
H-Comm. Disease	643.00	1.6440	1,545		1,545	40	1,585
H-STD	2,561.47	6.5492	6,153		6,153	160	6,313
H-Env FS&F	859.98	2.1988	2,066		2,066	54	2,120
H-Env LW&W	4.57	0.0117	11		11		11
W.I.C.	12.50	0.0320	30		30	1	31
SubTotal	39,110.94	100.0000	93,953	-65,268	28,685	2,446	31,131
Direct Billed				65,268	65,268		65,268
TOTAL	39,110.94	100.0000	93,953		93,953	2,446	96,399

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, 2013
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
Nazareth Facility	6,628	51.2091	10,763		10,763	918	11,681
Area Agency Ag.	6,315	48.7909	10,254		10,254	874	11,128
SubTotal	12,943	100.0000	21,017		21,017	1,792	22,809
TOTAL	12,943	100.0000	21,017		21,017	1,792	22,809

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, 2013
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Total	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5
Health & Comm. Serv.	60,677	38,699	5,615	0	0	0	13,798
Nazareth Facility	26,157	8,050	4,811	0	0	0	0
CSA,MCHD,HPDP	50,695	32,409	3,925	9,626	0	0	3,265
Veterans Affairs	11,694	7,844	916	0	1,848	0	0
Medical Exam	17,456	0	3,200	0	0	0	7,984
Veterans Burial	3,921	0	702	0	1,418	0	0
Sold/Sail Relief	2,139	0	84	0	170	0	0
Health Admin	(50,180)	6,124	1,791	4,392	0	0	1,489
H-Education	6,080	2,787	435	0	879	0	0
H-Oral Health	72,077	39,565	6,263	15,357	0	0	5,209
H-Laboratory	30,141	9,633	1,993	0	1,005	6,101	0
H-Vision/Hearing	24,641	8,877	931	2,286	0	0	775
H-Haz Waste	34,752	12,179	2,160	0	1,090	6,616	0
H-Clinical Serv	83,494	7,363	2,028	4,973	0	0	1,687
H-Comm. Disease	25,532	13,555	1,860	4,560	0	0	1,547
H-STD	35,550	16,617	2,417	5,926	0	0	2,010
H-HIV Counseling	5,709	3,440	400	981	0	0	333
H-Env Admin	16,489	9,702	1,355	0	684	4,149	0
H-Env FS&F	50,593	26,698	3,684	0	1,859	11,284	0
H-Env LW&W	31,653	17,065	2,198	0	1,109	6,733	0
Emerg Prep Bio	11,183	4,438	866	2,124	0	0	721
Area Agency Ag.	71,069	18,682	7,743	9,495	0	0	12,881
CFI AAA Custom Care	189	35	13	16	0	0	21
CFI Pass Program	1,273	688	108	132	0	0	179
CFI Admin	10,562	6,193	840	1,030	0	0	1,397
CFI Care Mgmt	31,412	12,420	2,953	3,620	0	0	4,911
CFI Case Coord	3,170	275	142	174	0	0	235
CFI Veterans	764	69	38	47	0	0	63
CFI Thome Grant	1,076	550	98	120	0	0	164
Vet's Trust	1,474	0	222	0	448	0	0
Healthy Start	53,378	30,379	4,128	10,124	0	0	3,434
AIDS Coun & Test	8,769	5,161	695	1,704	0	0	578
MICEHV	1,339	0	169	413	0	0	141



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Nurse Family	36,773	18,923	3,407	8,354	0	0	2,834
MCIR	18,088	10,596	1,504	3,690	0	0	1,251
CSHCS	16,205	9,323	1,268	3,110	0	0	1,055
BCCCP Coord.	18,011	10,665	1,407	3,451	0	0	1,170
BCCCP Komen	7,991	0	267	656	0	0	223
BCCCP Pink Sat	1,523	0	49	122	0	0	41
IAP	11,164	5,471	959	2,350	0	0	797
Clean Sweep Pest	533	0	52	0	26	160	0
W.I.C.	38,820	24,358	3,074	7,537	0	0	2,556
LIHEAP	693	448	71	0	143	0	0
CDBG Housing	419	275	38	0	78	0	0
Emerg Needs EAP	3,200	0	552	0	1,115	0	0
Emerg Needs LCA	1,327	0	296	0	596	0	0
Weather Energy Opt	3,419	0	268	0	540	0	0
Weather DHS	8,581	2,718	1,294	0	2,610	0	0
CSBG	40,514	24,427	3,864	0	7,798	0	0
Head Start	214,435	147,733	18,264	0	36,853	0	0
Direct Billed	65,268	0	0	0	0	0	0
Total	1,221,892	594,434	101,417	106,370	60,269	35,043	72,749



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purch/AP	HCS Cash Rec	Billing/Reimb	Specific Supt
Health & Comm. Serv.	660	1,887	18	0	0
Nazareth Facility	538	644	27	406	11,681
CSA,MCHD,HPDP	359	1,111	0	0	0
Veterans Affairs	179	634	2	271	0
Medical Exam	359	467	0	5,446	0
Veterans Burial	0	1,801	0	0	0
Sold/Sail Relief	0	1,885	0	0	0
Health Admin	179	728	35	(64,918)	0
H-Education	1,613	364	2	0	0
H-Oral Health	1,613	3,396	674	0	0
H-Laboratory	538	1,670	1,098	8,103	0
H-Vision/Hearing	4,302	345	45	7,080	0
H-Haz Waste	7,351	2,548	1,230	1,578	0
H-Clinical Serv	896	2,193	1,249	63,105	0
H-Comm. Disease	717	1,111	597	1,585	0
H-STD	717	980	570	6,313	0
H-HIV Counseling	359	196	0	0	0
H-Env Admin	0	560	39	0	0
H-Env FS&F	538	1,829	2,581	2,120	0
H-Env LW&W	538	1,362	2,637	11	0
Emerg Prep Bio	2,151	850	33	0	0
Area Agency Ag.	6,633	4,077	430	0	11,128
CFI AAA Custom Care	0	84	20	0	0
CFI Pass Program	0	149	17	0	0
CFI Admin	717	373	12	0	0
CFI Care Mgmt	4,482	2,995	31	0	0
CFI Case Coord	1,434	887	23	0	0
CFI Veterans	0	522	25	0	0
CFI Thome Grant	0	140	4	0	0
Vet's Trust	0	765	39	0	0
Healthy Start	2,151	3,088	74	0	0
AIDS Coun & Test	359	243	29	0	0
MICEHV	538	65	13	0	0



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purch/AP	HCS Cash Rec	Billing/Reimb	Specific Supt
Nurse Family	1,076	2,146	33	0	0
MCIR	359	663	25	0	0
CSHCS	896	513	40	0	0
BCCCP Coord.	717	522	79	0	0
BCCCP Komen	896	5,944	5	0	0
BCCCP Pink Sat	359	942	10	0	0
IAP	1,076	420	91	0	0
Clean Sweep Pest	179	112	4	0	0
W.I.C.	359	868	37	31	0
LIHEAP	0	19	12	0	0
CDBG Housing	0	28	0	0	0
Emerg Needs EAP	717	812	4	0	0
Emerg Needs LCA	0	420	15	0	0
Weather Energy Opt	1,972	616	23	0	0
Weather DHS	0	1,932	27	0	0
CSBG	2,151	2,175	99	0	0
Head Start	717	10,787	81	0	0
Direct Billed	0	0	0	65,268	0
Total	51,395	68,868	12,139	96,399	22,809



**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, 2013
Schedule .2 - Costs To Be Allocated
For Department Nazareth Facility

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	28,297	9	28,306	
Termination Payoff	2,986		2,986	
Finance Department	10,230	701	10,931	
Building & Grounds Department	430,077	22,473	452,550	
County Administration Dept	3,111	95	3,206	
Information Systems	8,383	203	8,586	
Legal Services Department	1,833	23	1,856	
Human Resources	5,687	45	5,732	
Treasurer	1,044	3	1,047	
Health & Comm. Serv.	24,056	2,101	26,157	
Total Allocated Additions:	515,704	25,653	541,357	541,357
Total To Be Allocated:	515,704	25,653	541,357	541,357



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	515,704	0	515,704
1st Allocation	515,704	0	515,704
Allocation Step 2			
Inbound- All Others	25,653	0	25,653
2nd Allocation	25,653	0	25,653
Total For 0180 Nazareth Facility			
Total Allocated	541,357	0	541,357



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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.	41,776.84	5.5451	28,596		28,596		28,596
CSA,MCHD,HPDP	30,859.98	4.0961	21,124		21,124	1,112	22,236
Veterans Affairs	11,443.49	1.5189	7,833		7,833	413	8,246
Medical Exam	3,176.08	0.4216	2,174		2,174	114	2,288
MSU Extension	53,086.98	7.0463	36,338		36,338	1,914	38,252
KRV Trailway Prg	2,153.96	0.2859	1,474		1,474	78	1,552
Health Admin	12,207.44	1.6203	8,356		8,356	440	8,796
H-Education	2,772.59	0.3680	1,898		1,898	100	1,998
H-Oral Health	35,790.39	4.7505	24,498		24,498	1,290	25,788
H-Laboratory	64,095.03	8.5074	43,873		43,873	2,311	46,184
H-Vision/Hearing	8,408.86	1.1161	5,756		5,756	303	6,059
H-Clinical Serv	24,024.17	3.1888	16,445		16,445	866	17,311
H-Comm. Disease	15,364.35	2.0393	10,517		10,517	554	11,071
H-STD	25,960.53	3.4458	17,770		17,770	936	18,706
H-HIV Counseling	3,722.79	0.4941	2,548		2,548	134	2,682
H-Env Admin	11,728.18	1.5567	8,028		8,028	423	8,451
H-Env FS&F	18,640.12	2.4741	12,759		12,759	672	13,431
H-Env LW&W	10,999.29	1.4599	7,529		7,529	397	7,926
Mental Health	190,716.63	25.3139	130,544		130,544	6,873	137,417
Emerg Prep Bio	3,968.77	0.5268	2,717		2,717	143	2,860
Area Agency Ag.	16,543.60	2.1958	11,324		11,324	596	11,920
CFI AAA Custom Care	12.75	0.0017	9		9		9
CFI Pass Program	491.72	0.0653	337		337	18	355
CFI Admin	3,963.59	0.5261	2,713		2,713	143	2,856
CFI Care Mgmt	8,073.67	1.0716	5,526		5,526	291	5,817
CFI Case Coord	209.28	0.0278	143		143	8	151
CFI Veterans	42.41	0.0056	29		29	2	31
CFI Thome Grant	831.78	0.1104	569		569	30	599
Healthy Start	15,482.32	2.0550	10,598		10,598	558	11,156
AIDS Coun & Test	5,987.73	0.7948	4,099		4,099	216	4,315



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	11,090.37	1.4720	7,591		7,591	400	7,991
MCIR	4,525.79	0.6007	3,098		3,098	163	3,261
CSHCS	8,851.51	1.1749	6,059		6,059	319	6,378
BCCCP Coord.	8,734.35	1.1593	5,979		5,979	315	6,294
IAP	2,599.99	0.3451	1,780		1,780	94	1,874
W.I.C.	40,443.44	5.3681	27,684		27,684	1,458	29,142
LIHEAP	384.94	0.0511	263		263	14	277
CDBG Housing	207.19	0.0275	142		142	7	149
Weather DHS	1,339.55	0.1778	917		917	48	965
CSBG	22,631.97	3.0040	15,492		15,492	816	16,308
Head Start	29,505.18	3.9163	20,196		20,196	1,064	21,260
Non Allocated	553.74	0.0735	379		379	20	399
SubTotal	753,403.34	100.0000	515,704		515,704	25,653	541,357
TOTAL	753,403.34	100.0000	515,704		515,704	25,653	541,357

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, 2013
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Health & Comm. Serv.	28,596	28,596
CSA,MCHD,HPDP	22,236	22,236
Veterans Affairs	8,246	8,246
Medical Exam	2,288	2,288
MSU Extension	38,252	38,252
KRV Trailway Prg	1,552	1,552
Health Admin	8,796	8,796
H-Education	1,998	1,998
H-Oral Health	25,788	25,788
H-Laboratory	46,184	46,184
H-Vision/Hearing	6,059	6,059
H-Clinical Serv	17,311	17,311
H-Comm. Disease	11,071	11,071
H-STD	18,706	18,706
H-HIV Counseling	2,682	2,682
H-Env Admin	8,451	8,451
H-Env FS&F	13,431	13,431
H-Env LW&W	7,926	7,926
Mental Health	137,417	137,417
Emerg Prep Bio	2,860	2,860
Area Agency Ag.	11,920	11,920
CFI AAA Custom Care	9	9
CFI Pass Program	355	355
CFI Admin	2,856	2,856
CFI Care Mgmt	5,817	5,817
CFI Case Coord	151	151
CFI Veterans	31	31
CFI Thome Grant	599	599
Healthy Start	11,156	11,156
AIDS Coun & Test	4,315	4,315
Nurse Family	7,991	7,991
MCIR	3,261	3,261
CSHCS	6,378	6,378

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
BCCCP Coord.	6,294	6,294
IAP	1,874	1,874
W.I.C.	29,142	29,142
LIHEAP	277	277
CDBG Housing	149	149
Weather DHS	965	965
CSBG	16,308	16,308
Head Start	21,260	21,260
Non Allocated	399	399
Direct Billed	0	0
Total	541,357	541,357



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, 2013
Schedule .2 - Costs To Be Allocated
For Department CSA,MCHD,HPDP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	638,095			638,095
Equipment Use Charge	1,365		1,365	
Insurance	2,599	11	2,610	
Termination Payoff	4,744		4,744	
Finance Department	8,187	554	8,741	
County Administration Dept	3,710	113	3,823	
Information Systems	15,718	380	16,098	
Legal Services Department	2,186	27	2,213	
Human Resources	6,017	54	6,071	
Treasurer	347	1	348	
Health & Comm. Serv.	46,454	4,241	50,695	
Nazareth Facility	21,124	1,112	22,236	
Total Allocated Additions:	112,451	6,493	118,944	118,944
Total To Be Allocated:	750,546	6,493		757,039



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	421,496	0	65,094	46,128	58,012
FRINGE BENEFITS	153,846	0	23,759	16,837	21,174
Other Expense & Cost					
Supplies	6,699	0	1,032	731	920
Communications	14,095	0	2,103	1,490	1,874
Contract Services	5,940	0	1,334	945	1,189
Expendable Equip	278	0	62	44	56
Travel	1,143	0	128	91	114
Incentives	494	0	111	79	99
Advertising	140	0	22	16	20
Building Rent	30,859	0	4,787	3,392	4,266
Training	2,820	0	321	228	286
Miscellaneous	285	0	49	35	43
Departmental Totals					
Total Expenditures	638,095	0	98,802	70,016	88,053
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	638,095	0	98,802	70,016	88,053
Allocation Step 1					
Inbound- All Others	112,451	0	17,366	12,306	15,477
1st Allocation	750,546	0	116,168	82,322	103,530
Allocation Step 2					
Inbound- All Others	6,493	0	1,003	711	894
2nd Allocation	6,493	0	1,003	711	894



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	757,039	0	117,171	83,033	104,424

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department CSA,MCHD,HPDP

	Prog Mgmt 2	Prog Mgmt 3	Clinical Supt.
Wages & Benefits			
SALARIES & WAGES	63,020	68,544	120,698
FRINGE BENEFITS	23,002	25,019	44,055
Other Expense & Cost			
Supplies	303	1,799	1,914
Communications	1,805	2,925	3,898
Contract Services	0	0	2,472
Expendable Equip	0	0	116
Travel	339	233	238
Incentives	0	0	205
Advertising	20	20	42
Building Rent	2,681	6,855	8,878
Training	1,184	205	596
Miscellaneous	19	49	90
Departmental Totals			
Total Expenditures	92,373	105,649	183,202
Deductions			
Total Deductions	0	0	0
Functional Cost	92,373	105,649	183,202
Allocation Step 1			
Inbound- All Others	16,813	18,287	32,202
1st Allocation	109,186	123,936	215,404
Allocation Step 2			
Inbound- All Others	971	1,056	1,858
2nd Allocation	971	1,056	1,858



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department CSA,MCHD,HPDP

	Prog Mgmt 2	Prog Mgmt 3	Clinical Supt.
<hr/>			
Total For 0190 CSA,MCHD,HPDP			
Total Allocated	110,157	124,992	217,262



Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	329,627	24.2645	28,188		28,188	243	28,431
H-Comm. Disease	302,299	22.2528	25,851		25,851	223	26,074
H-STD	392,812	28.9156	33,590		33,590	291	33,881
H-HIV Counseling	65,051	4.7885	5,563		5,563	48	5,611
AIDS Coun & Test	112,907	8.3113	9,655		9,655	83	9,738
IAP	155,780	11.4673	13,321		13,321	115	13,436
SubTotal	1,358,476	100.0000	116,168		116,168	1,003	117,171
TOTAL	1,358,476	100.0000	116,168		116,168	1,003	117,171

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, 2013
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	329,627	45.6270	37,561		37,561	324	37,885
H-STD	392,812	54.3730	44,761		44,761	387	45,148
SubTotal	722,439	100.0000	82,322		82,322	711	83,033
TOTAL	722,439	100.0000	82,322		82,322	711	83,033

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, 2013
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	302,299	65.9928	68,322		68,322	590	68,912
IAP	155,780	34.0072	35,208		35,208	304	35,512
SubTotal	458,079	100.0000	103,530		103,530	894	104,424
TOTAL	458,079	100.0000	103,530		103,530	894	104,424

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, 2013
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
H-Vision/Hearing	151,491	7.1811	7,841		7,841	70	7,911
Healthy Start	671,078	31.8109	34,732		34,732	308	35,040
MICEHV	27,414	1.2995	1,419		1,419	13	1,432
Nurse Family	553,793	26.2513	28,663		28,663	255	28,918
CSHCS	206,191	9.7740	10,672		10,672	95	10,767
W.I.C.	499,617	23.6832	25,859		25,859	230	26,089
SubTotal	2,109,584	100.0000	109,186		109,186	971	110,157
TOTAL	2,109,584	100.0000	109,186		109,186	971	110,157

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, 2013
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-Oral Health	1,017,979	60.4632	74,936		74,936	639	75,575
Emerg Prep Bio	140,798	8.3627	10,364		10,364	88	10,452
MCIR	244,561	14.5258	18,003		18,003	153	18,156
BCCCP Coord.	228,792	13.5892	16,842		16,842	144	16,986
BCCCP Komen	43,463	2.5815	3,199		3,199	27	3,226
BCCCP Pink Sat	8,041	0.4776	592		592	5	597
SubTotal	1,683,634	100.0000	123,936		123,936	1,056	124,992
TOTAL	1,683,634	100.0000	123,936		123,936	1,056	124,992

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, 2013
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	3,049.00	41.6530	89,722		89,722	774	90,496
H-Comm. Disease	1,282.00	17.5137	37,725		37,725	325	38,050
H-STD	2,989.00	40.8333	87,957		87,957	759	88,716
SubTotal	7,320.00	100.0000	215,404		215,404	1,858	217,262
TOTAL	7,320.00	100.0000	215,404		215,404	1,858	217,262

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, 2013
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-Oral Health	75,575	0	0	0	0	75,575	0
H-Vision/Hearing	7,911	0	0	0	7,911	0	0
H-Clinical Serv	156,812	28,431	37,885	0	0	0	90,496
H-Comm. Disease	133,036	26,074	0	68,912	0	0	38,050
H-STD	167,745	33,881	45,148	0	0	0	88,716
H-HIV Counseling	5,611	5,611	0	0	0	0	0
Emerg Prep Bio	10,452	0	0	0	0	10,452	0
Healthy Start	35,040	0	0	0	35,040	0	0
AIDS Coun & Test	9,738	9,738	0	0	0	0	0
MICEHV	1,432	0	0	0	1,432	0	0
Nurse Family	28,918	0	0	0	28,918	0	0
MCIR	18,156	0	0	0	0	18,156	0
CSHCS	10,767	0	0	0	10,767	0	0
BCCCP Coord.	16,986	0	0	0	0	16,986	0
BCCCP Komen	3,226	0	0	0	0	3,226	0
BCCCP Pink Sat	597	0	0	0	0	597	0
IAP	48,948	13,436	0	35,512	0	0	0
W.I.C.	26,089	0	0	0	26,089	0	0
Direct Billed	0	0	0	0	0	0	0
Total	757,039	117,171	83,033	104,424	110,157	124,992	217,262



Internal Service Fund

Schedules

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2013

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 2013 annual financial statements.

Working capital reserves - Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

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 1 month 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 adjusted 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 will be reviewing the rates annually and the excess fund balance will be a factor used to the development of these rates.

The number of months of excess WCR is 22 months as of the end of 2013. 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.

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 Position
Internal Service Funds

<i>December 31, 2013</i>	<i>Employee</i>		<i>Nazareth</i>	<i>Central</i>	<i>HSD</i>	
	<i>Benefits</i>	<i>Technology</i>	<i>Facility</i>	<i>Stores</i>	<i>Personnel</i>	<i>Pool</i>
						<i>Total</i>
Assets:						
Cash	\$ 732,966	\$1,340,750	\$226,470	\$ 83,768	\$ 76	\$ 2,384,030
Investments	7,852,150	-	-	-	-	7,852,150
Accounts receivable	543,878	-	10	2,117	-	546,005
Accrued interest	21,672	-	-	-	-	21,672
Inventories	-	4,654	2,575	98,298	-	105,527
Prepaid items	59,358	81,840	10,768	-	-	151,966
Total Current Assets	9,210,024	1,427,244	239,823	184,183	76	11,061,350
Capital Assets,						
net of accumulated						
depreciation	115,733	365,920	154,921	19,871	-	656,445
Total Assets	\$9,325,757	\$1,793,164	\$394,744	\$204,054	\$ 76	\$11,717,795
Liabilities and Net Position						
Liabilities:						
Accounts payable	\$ 594,744	\$ 6,431	\$ 31,640	\$ 41,787	\$ 76	\$ 674,678
Accrued liabilities	187,031	18,221	29,192	6,325	-	240,769
Liability for						
estimated claims	830,159	-	-	-	-	830,159
Deposits payable	43,111	-	-	4,463	-	47,574
Unearned revenues	-	-	14,054	-	-	14,054
Total Liabilities	1,655,045	24,652	74,886	52,575	76	1,807,234
Net Position:						
Net investment in						
capital assets	115,733	365,920	154,921	19,871	-	656,445
Unrestricted	7,554,979	1,402,592	164,937	131,608	-	9,254,116
Total Net Position	7,670,712	1,768,512	319,858	151,479	-	9,910,561
Total Liabilities and						
Net Position	\$9,325,757	\$1,793,164	\$394,744	\$204,054	\$ 76	\$11,717,795

County of Kalamazoo, Michigan

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

<i>Year Ended December 31, 2013</i>	<i>Employee Benefits</i>	<i>Technology</i>	<i>Nazareth Facility</i>	<i>Central Stores</i>	<i>HSD Personnel Pool</i>	<i>Total</i>
Operating Revenues:						
Charges for services	\$ 20,638,898	\$ 791,714	\$773,985	\$1,054,249	\$ 17,676	\$ 23,276,522
Other	-	-	-	2,827	-	2,827
Total Operating Revenue	20,638,898	791,714	773,985	1,057,076	17,676	23,279,349
Operating Expenses:						
Operating expenses	-	461,378	762,653	1,048,471	17,676	2,290,178
Depreciation and amortization	-	220,316	18,460	2,207	-	240,983
Employee benefits	20,914,871	-	-	-	-	20,914,871
Total Operating Expenses	20,914,871	681,694	781,113	1,050,678	17,676	23,446,032
Operating Income (Loss)	(275,973)	110,020	(7,128)	6,398	-	(166,683)
Transfers Out - General Fund	-	-	(993)	-	-	(993)
Change in Net Position	(275,973)	110,020	(8,121)	6,398	-	(167,676)
Net Position, beginning of year	7,946,685	1,658,492	327,979	145,081	-	10,078,237
Net Position, end of year	\$ 7,670,712	\$1,768,512	\$319,858	\$ 151,479	\$ -	\$ 9,910,561

County of Kalamazoo, Michigan
Combining Statement of Cash Flows -
Internal Service Funds

<i>Year Ended December 31, 2013</i>	<i>Employee</i>		<i>Nazareth</i>	<i>Central</i>	<i>HSD</i>		
	<i>Benefits</i>	<i>Technology</i>	<i>Facility</i>	<i>Stores</i>	<i>Personnel</i>	<i>Pool</i>	<i>Total</i>
Operating Activities:							
Cash received from interfund services provided	\$ 20,640,835	\$ 791,714	\$ 773,988	\$ 1,058,996	\$ 16,909		\$ 23,282,442
Cash paid to employees	(620,471)	(33,366)	(229,958)	(67,596)	(3,012)		(954,403)
Cash paid for interfund services used	(2,382,045)	-	(86,856)	(25,049)	-		(2,493,950)
Cash paid to suppliers	(17,776,938)	(445,406)	(429,246)	(968,406)	(16,909)		(19,636,905)
Cash Provided by (Used in)							
Operating Activities	(138,619)	312,942	27,928	(2,055)	(3,012)		197,184
Cash Used in Investing Activities -							
Purchase of investments	(1,926,208)	-	-	-	-		(1,926,208)
Cash Used in Capital and Related Financing Activities -							
Acquisition of capital assets	-	(109,747)	-	(22,079)	-		(131,826)
Cash Used in Non-Capital Financing Activities -							
Transfers out	-	-	(993)	-	-		(993)
Net Increase (Decrease) in Cash	(2,064,827)	203,195	26,935	(24,134)	(3,012)		(1,861,843)
Cash, beginning of year	2,797,793	1,137,555	199,535	107,902	3,088		4,245,873
Cash, end of year	\$ 732,966	\$ 1,340,750	\$ 226,470	\$ 83,768	\$ 76		\$ 2,384,030
Reconciliation of Operating Income (Loss) to Cash Provided by (Used in) Operating Activities:							
Operating income (loss)	\$ (275,973)	\$ 110,020	\$ (7,128)	\$ 6,398	\$ -		\$ (166,683)
Depreciation and amortization	-	220,316	18,460	2,207	-		240,983
Changes in assets and liabilities:							
(Increase) decrease in:							
Accounts receivable	(8,133)	-	3	1,920	-		(6,210)
Interest receivable	(6,896)	-	-	-	-		(6,896)
Due from other funds	16,966	-	-	-	-		16,966
Inventories	-	(782)	(1,450)	(9,181)	-		(11,413)
Prepaid items	52,257	(17,907)	614	-	-		34,964
Increase (decrease) in:							
Accounts payable	(39,455)	825	3,380	(48)	-		(35,298)
Accrued expenses	5,831	470	(5)	840	(3,012)		4,124
Liability for estimated claims	105,140	-	-	-	-		105,140
Deposits payable	11,644	-	-	(4,191)	-		7,453
Deferred revenue	-	-	14,054	-	-		14,054
Cash Provided by (Used in)							
Operating Activities	\$ (138,619)	\$ 312,942	\$ 27,928	\$ (2,055)	\$ (3,012)		\$ 197,184

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2013

Income Statement:	Total	Employee Benefits	Technology	Nazareth Facility	Central Stores	HSD Personnel Pool
Operating Revenues	23,279,349	20,638,898	791,714	773,985	1,057,076	17,676
Operating Expenses	(23,205,049)	(20,914,871)	(461,378)	(762,653)	(1,048,471)	(17,676)
Depreciation	(240,983)	-	(220,316)	(18,460)	(2,207)	-
Total Expenses	<u>(23,446,032)</u>	<u>(20,914,871)</u>	<u>(681,694)</u>	<u>(781,113)</u>	<u>(1,050,678)</u>	<u>(17,676)</u>
Net Profit/(Loss)	(166,683)	(275,973)	110,020	(7,128)	6,398	-
Non Operating Revenue/(Exp)	-	-	-	-	-	-
Operating Transfers In/(Out)	<u>(993)</u>	<u>-</u>	<u>-</u>	<u>(993)</u>	<u>-</u>	<u>-</u>
Net Increase/(Decrease)	(167,676)	(275,973)	110,020	(8,121)	6,398	-
Beginning R.E. per CAFR	<u>10,078,237</u>	<u>7,946,685</u>	<u>1,658,492</u>	<u>327,979</u>	<u>145,081</u>	<u>-</u>
Ending R.E. per CAFR	<u>\$ 9,910,561</u>	<u>\$ 7,670,712</u>	<u>\$ 1,768,512</u>	<u>\$ 319,858</u>	<u>\$ 151,479</u>	<u>\$ -</u>
<i>A-87 R.E. Adjustments:</i>						
Prior Year Adjustments	(4,315,589)	(2,782,273)	(808,195)	(353,851)	(371,270)	-
Current Year Adjustments	<u>(91,663)</u>	<u>(13,782)</u>	<u>(38,455)</u>	<u>993</u>	<u>(40,419)</u>	<u>-</u>
Total Adjustments	<u>(4,407,252)</u>	<u>(2,796,055)</u>	<u>(846,650)</u>	<u>(352,858)</u>	<u>(411,689)</u>	<u>-</u>
A-87 Adjusted R.E.	5,503,309	4,874,657	921,862	(33,000)	(260,210)	-
Sixty Day Operating Expense	<u>(3,867,508)</u>	<u>(3,485,812)</u>	<u>(76,896)</u>	<u>(127,109)</u>	<u>(174,745)</u>	<u>(2,946)</u>
Excess Reserves	<u>\$ 1,635,801</u>	<u>\$ 1,388,845</u>	<u>\$ 844,966</u>	<u>\$ (160,109)</u>	<u>\$ (434,955)</u>	<u>\$ (2,946)</u>
Excess months of WCR		0.8	22.0	(2.5)	(5.0)	(2.0)