KALAMAZOO COUNTY, MICHIGAN COUNTY-WIDE COST ALLOCATION PLAN FISCAL 2014

Based on Actual Costs
For The Year Ended
December 31, 2014

MAXIMUS®
HELPING GOVERNMENT SERVE THE PEOPLE®

935 N. Washington Ave.
Lansing, Michigan 48906
(989) 684-4111
(804) 323-3536 FAX

© 2015 MAXIMUS, Inc.

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, 2014 to establish cost allocations or billings for the year beginning January 1, 2016, 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.

Kalamazoo County, Michigan

Signature: Tracie L. Moored

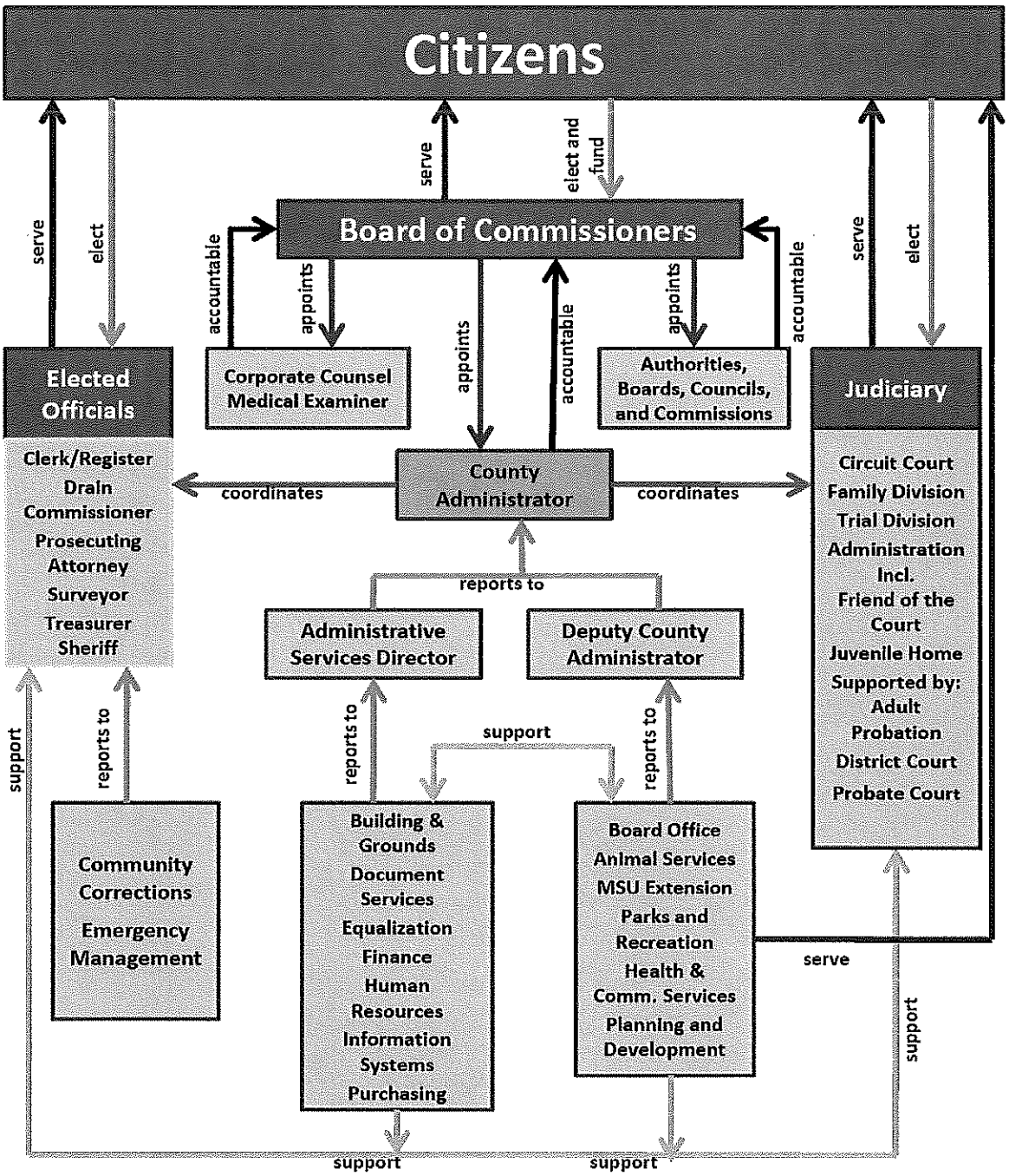
Name of Official: Tracie L. Moored

Title: Director, Finance and Administrative Services

Date: 10/21/15

County of Kalamazoo, Michigan

Organization Chart



Kalamazoo County, Michigan
Indirect Cost Adjustments
Based on Year Ended December 31, 2014

Payments in addition to regular salaries and wages made to workers whose employment is being terminated are allowable to the extent that, in each case, they are required by law, employer-employee agreement, or established written policy. Severance payments (but not accruals) associated with normal turnover are allowable. Such payments shall be allocated to all activities of the governmental unit as an indirect cost. Kalamazoo County charges these costs directly to the department where the employee last worked. The costs of termination payments have been allocated in the Termination Payoff schedule of this cost plan and an adjustment was provided to those departments where the costs were originally charged. Due to the fluctuation in the amount of termination costs charged direct to a department from year to year, the amount charged directly to individual departments was treated as a cost adjustment and not a billing credit within the Termination Payoff detail schedule to prevent the same costs from being charged twice and minimize the fluctuation of the carry forward that would result if the credit was included in the Termination Payoff schedule. Refer to the detail schedule starting on page 104.

.

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments is based on actual expenditures for the fiscal year ended 2014. 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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Table of Contents

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	23
Schedule C - Summary Of Allocated Costs	C	28
Schedule D - Detail Of Allocated Costs	D	33
Schedule E - Summary Of Allocation Basis	E	48
Building Depreciation	**Detail**	**Page #**
Narrative	1.1	52
Schedule .2 - Detail Costs To Be Allocated.	1.2	53
Schedule .3 - Costs To Be Allocated By Activity.	1.3	54
Schedule .4 - Detail Activity Allocations-Courthouse	1.4.1	57
Schedule .4 - Detail Activity Allocations-Parks & Rec	1.4.2	58
Schedule .4 - Detail Activity Allocations-Radio Tower	1.4.3	59
Schedule .4 - Detail Activity Allocations-Juvenile Home	1.4.4	60
Schedule .4 - Detail Activity Allocations-Law Enf Fac	1.4.5	61
Schedule .4 - Detail Activity Allocations-Lake Lamont	1.4.6	62
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	1.4.7	63
Schedule .4 - Detail Activity Allocations-Admin Bldg	1.4.8	64
Schedule .4 - Detail Activity Allocations-Healy Street	1.4.9	65
Schedule .4 - Detail Activity Allocations-Nazareth	1.4.10	66
Schedule .4 - Detail Activity Allocations-Jail Addition	1.4.11	67
Schedule .5 - Allocation Summary.	1.5	68
Equipment Depreciation	**Detail**	**Page #**
Narrative	2.1	72
Schedule .2 - Detail Costs To Be Allocated.	2.2	73
Schedule .3 - Costs To Be Allocated By Activity.	2.3	74
Schedule .4 - Detail Activity Allocations-Equip Depr.	2.4.1	75
Schedule .4 - Detail Activity Allocations-Expendable Impv	2.4.2	76
Schedule .5 - Allocation Summary.	2.5	77
Insurance	**Detail**	**Page #**
Narrative	3.1	78
Schedule .2 - Detail Costs To Be Allocated.	3.2	79
Schedule .3 - Costs To Be Allocated By Activity.	3.3	80
Schedule .4 - Detail Activity Allocations-General Liab	3.4.1	82
Schedule .4 - Detail Activity Allocations-Sheriff Liab	3.4.2	86
Schedule .4 - Detail Activity Allocations-Auto Insur.	3.4.3	87
Schedule .4 - Detail Activity Allocations-Property Insur.	3.4.4	88

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Table of Contents

Schedule .4 - Detail Activity Allocations-Specific Claims	3.4.5	89
Schedule .5 - Allocation Summary	3.5	90
Insurance - Property	**Detail**	**Page #**
Narrative	4.1	94
Schedule .2 - Detail Costs To Be Allocated	4.2	95
Schedule .3 - Costs To Be Allocated By Activity	4.3	96
Schedule .4 - Detail Activity Allocations-Courthouse	4.4.1	98
Schedule .4 - Detail Activity Allocations-Juvenile Home	4.4.2	99
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	4.4.3	100
Schedule .4 - Detail Activity Allocations-Admin. Building	4.4.4	101
Schedule .4 - Detail Activity Allocations-Law Enf Center	4.4.5	102
Schedule .4 - Detail Activity Allocations-Healy Street	4.4.6	103
Schedule .5 - Allocation Summary	4.5	104
Termination Payoff	**Detail**	**Page #**
Narrative	5.1	106
Schedule .2 - Detail Costs To Be Allocated	5.2	107
Schedule .3 - Costs To Be Allocated By Activity	5.3	108
Schedule .4 - Detail Activity Allocations-Sick & Vac Pay	5.4.1	109
Schedule .5 - Allocation Summary	5.5	113
Finance Department	**Detail**	**Page #**
Narrative	6.1	117
Schedule .2 - Detail Costs To Be Allocated	6.2	118
Schedule .3 - Costs To Be Allocated By Activity	6.3	119
Schedule .4 - Detail Activity Allocations-Accounting Serv	6.4.1	125
Schedule .4 - Detail Activity Allocations-Non-HCS Funds	6.4.2	131
Schedule .4 - Detail Activity Allocations-Payroll	6.4.3	132
Schedule .4 - Detail Activity Allocations-Retire System	6.4.4	136
Schedule .4 - Detail Activity Allocations-Audit Services	6.4.5	137
Schedule .4 - Detail Activity Allocations-Dept Support	6.4.6	143
Schedule .4 - Detail Activity Allocations-Grant Accountng	6.4.7	144
Schedule .4 - Detail Activity Allocations-Purchasing	6.4.8	146
Schedule .4 - Detail Activity Allocations-Bids / RFP's	6.4.9	149
Schedule .4 - Detail Activity Allocations-Fixed Assets	6.4.10	150
Schedule .4 - Detail Activity Allocations-Building Auth.	6.4.11	152
Schedule .4 - Detail Activity Allocations-P-Card	6.4.12	153
Schedule .4 - Detail Activity Allocations-Cell Phones	6.4.13	157
Schedule .5 - Allocation Summary	6.5	159

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Table of Contents

Building & Grounds Department	Detail	Page #
Narrative	7.1	169
Schedule .2 - Detail Costs To Be Allocated	7.2	170
Schedule .3 - Costs To Be Allocated By Activity	7.3	171
Schedule .4 - Detail Activity Allocations-Admin Bldg	7.4.1	177
Schedule .4 - Detail Activity Allocations-Gull Rd CH	7.4.2	178
Schedule .4 - Detail Activity Allocations-Law Enf Fac	7.4.3	179
Schedule .4 - Detail Activity Allocations-Court House	7.4.4	180
Schedule .4 - Detail Activity Allocations-Juvenile Home	7.4.5	181
Schedule .4 - Detail Activity Allocations-Central Garage	7.4.6	182
Schedule .4 - Detail Activity Allocations-Airport	7.4.7	183
Schedule .4 - Detail Activity Allocations-Parks	7.4.8	184
Schedule .4 - Detail Activity Allocations-Lake Lamont	7.4.9	185
Schedule .4 - Detail Activity Allocations-Nazareth bldg	7.4.10	186
Schedule .4 - Detail Activity Allocations-Crosstown	7.4.11	187
Schedule .4 - Detail Activity Allocations-Animal Shelter	7.4.12	188
Schedule .4 - Detail Activity Allocations-Healy Street	7.4.13	189
Schedule .5 - Allocation Summary	7.5	190

Utilities	Detail	Page #
Narrative	8.1	194
Schedule .2 - Detail Costs To Be Allocated	8.2	195
Schedule .3 - Costs To Be Allocated By Activity	8.3	196
Schedule .4 - Detail Activity Allocations-Admin Bldg	8.4.1	198
Schedule .4 - Detail Activity Allocations-Gull Rd CH	8.4.2	199
Schedule .4 - Detail Activity Allocations-Center Bldg	8.4.3	200
Schedule .4 - Detail Activity Allocations-Law Enf Bldg	8.4.4	201
Schedule .4 - Detail Activity Allocations-Court House	8.4.5	202
Schedule .4 - Detail Activity Allocations-Lake Lamont	8.4.6	203
Schedule .4 - Detail Activity Allocations-Healy St	8.4.7	204
Schedule .5 - Allocation Summary	8.5	205

Security	Detail	Page #
Narrative	9.1	209
Schedule .2 - Detail Costs To Be Allocated	9.2	210
Schedule .3 - Costs To Be Allocated By Activity	9.3	211
Schedule .4 - Detail Activity Allocations-Mi. Ave. CH	9.4.1	215
Schedule .4 - Detail Activity Allocations-Admin Building	9.4.2	216
Schedule .4 - Detail Activity Allocations-Gull Rd C.H.	9.4.3	217

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Table of Contents

Schedule .4 - Detail Activity Allocations-Crosstown	9.4.4	218
Schedule .5 - Allocation Summary	9.5	219
County Administration Dept	**Detail**	**Page #**
Narrative	10.1	221
Schedule .2 - Detail Costs To Be Allocated	10.2	222
Schedule .3 - Costs To Be Allocated By Activity	10.3	223
Schedule .4 - Detail Activity Allocations-County Admin	10.4.1	225
Schedule .4 - Detail Activity Allocations-Legal Services	10.4.2	229
Schedule .5 - Allocation Summary	10.5	230
Information Systems	**Detail**	**Page #**
Narrative	11.1	234
Schedule .2 - Detail Costs To Be Allocated	11.2	235
Schedule .3 - Costs To Be Allocated By Activity	11.3	236
Schedule .4 - Detail Activity Allocations-Info Sys Supprt	11.4.1	237
Schedule .5 - Allocation Summary	11.5	241
Legal Services Department	**Detail**	**Page #**
Narrative	12.1	244
Schedule .2 - Detail Costs To Be Allocated	12.2	245
Schedule .3 - Costs To Be Allocated By Activity	12.3	246
Schedule .4 - Detail Activity Allocations-Civil Counsel	12.4.1	248
Schedule .4 - Detail Activity Allocations-Retirement Sys	12.4.2	252
Schedule .4 - Detail Activity Allocations-Gen Co Pub Impv	12.4.3	253
Schedule .4 - Detail Activity Allocations-Tax Foreclosure	12.4.4	254
Schedule .5 - Allocation Summary	12.5	255
Human Resources	**Detail**	**Page #**
Narrative	13.1	259
Schedule .2 - Detail Costs To Be Allocated	13.2	260
Schedule .3 - Costs To Be Allocated By Activity	13.3	261
Schedule .4 - Detail Activity Allocations-Personnel Admin	13.4.1	263
Schedule .4 - Detail Activity Allocations-OPEB	13.4.2	267
Schedule .4 - Detail Activity Allocations-Labor Relations	13.4.3	268
Schedule .5 - Allocation Summary	13.5	270
Treasurer	**Detail**	**Page #**
Narrative	14.1	274
Schedule .2 - Detail Costs To Be Allocated	14.2	275
Schedule .3 - Costs To Be Allocated By Activity	14.3	276
Schedule .4 - Detail Activity Allocations-Accounting	14.4.1	280

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Table of Contents

Schedule .4 - Detail Activity Allocations-Cash Rec Post	14.4.2	286
Schedule .4 - Detail Activity Allocations-Financial Audit	14.4.3	291
Schedule .4 - Detail Activity Allocations-Accom Tax	14.4.4	297
Schedule .5 - Allocation Summary	14.5	298
Health & Comm. Serv.	**Detail**	**Page #**
Narrative	15.1	303
Schedule .2 - Detail Costs To Be Allocated	15.2	304
Schedule .3 - Costs To Be Allocated By Activity	15.3	305
Schedule .4 - Detail Activity Allocations-Prog Admin	15.4.1	311
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 1	15.4.2	313
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 2	15.4.3	316
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 3	15.4.4	318
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 4	15.4.5	319
Schedule .4 - Detail Activity Allocations-Fiscal Svcs 5	15.4.6	320
Schedule .4 - Detail Activity Allocations-Contract Admin	15.4.7	321
Schedule .4 - Detail Activity Allocations-HCS Purch/AP	15.4.8	323
Schedule .4 - Detail Activity Allocations-HCS Cash Rec	15.4.9	326
Schedule .4 - Detail Activity Allocations-Billing/Reimb	15.4.10	328
Schedule .4 - Detail Activity Allocations-Specific Supt	15.4.11	329
Schedule .5 - Allocation Summary	15.5	330
Nazareth Facility	**Detail**	**Page #**
Narrative	16.1	334
Schedule .2 - Detail Costs To Be Allocated	16.2	335
Schedule .3 - Costs To Be Allocated By Activity	16.3	336
Schedule .4 - Detail Activity Allocations-Nazareth Fac	16.4.1	337
Schedule .5 - Allocation Summary	16.5	339
CSA,MCHD,HPDP	**Detail**	**Page #**
Narrative	17.1	341
Schedule .2 - Detail Costs To Be Allocated	17.2	342
Schedule .3 - Costs To Be Allocated By Activity	17.3	343
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(a)	17.4.1	345
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(b)	17.4.2	346
Schedule .4 - Detail Activity Allocations-Prog Mgmt 1(c)	17.4.3	347
Schedule .4 - Detail Activity Allocations-Prog Mgmt 2	17.4.4	348
Schedule .4 - Detail Activity Allocations-Prog Mgmt 3	17.4.5	349
Schedule .4 - Detail Activity Allocations-Clinical Supt	17.4.6	350
Schedule .5 - Allocation Summary	17.5	351

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Commission	Circuit Court	District Court	Friend of Court	FOC-Direct DP	Jury Board	Probate Court
Building Depreciation	6,030	83,818	41,147	33,812	0	0	0
Equipment Depreciation	0	0	0	4,209	7,445	0	0
Insurance	699	3,904	4,069	2,971	0	0	540
Insurance - Property	274	6,367	3,340	1,571	0	0	0
Termination Payoff	0	39,514	42,419	35,585	0	0	6,246
Finance Department	9,851	103,125	40,599	29,164	0	68	18,815
Building & Grounds	23,592	401,467	263,938	133,372	0	0	23,958
Utilities	6,131	110,305	55,301	34,765	0	0	0
Security	1,344	246,613	132,385	13,670	0	0	23,922
County Administration Dept	5,166	26,512	30,072	21,957	0	0	3,992
Information Systems	2,233	128,413	119,483	0	55,834	0	18,984
Legal Services Department	2,642	13,556	15,376	11,227	0	0	2,041
Human Resources	0	37,487	48,928	29,431	0	0	5,352
Treasurer	169	32,222	25,524	7,637	0	5	3,628
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	58,131	1,233,303	822,581	359,371	63,279	73	107,478
Roll Forward	0	0	0	12,315	8,583	0	0
Cost With Roll Forward	58,131	1,233,303	822,581	371,686	71,862	73	107,478
Adjustments	0	(129,764)	(8,072)	(3,761)	0	0	0
Proposed Costs	58,131	1,103,539	814,509	367,925	71,862	73	107,478

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Adult Probation	Family Coun Serv	Election	Clerk/ROD	Resource Develop	Equalization	Pros Atty
Building Depreciation	57,819	0	0	14,881	402	3,559	26,764
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	0	40	702	57	310	1,483
Insurance - Property	759	0	0	676	18	162	2,139
Termination Payoff	0	0	237	5,803	621	4,226	23,362
Finance Department	1,812	276	3,098	11,974	1,343	4,347	20,723
Building & Grounds	101,602	0	0	58,227	1,573	13,925	130,407
Utilities	34,749	0	0	15,129	409	3,618	35,791
Security	3,570	0	0	3,318	89	793	53,552
County Administration Dept	0	0	296	5,185	418	2,292	10,962
Information Systems	0	0	1,117	14,517	1,117	5,583	31,266
Legal Services Department	0	0	152	2,651	213	1,172	5,605
Human Resources	0	0	397	7,032	560	3,072	14,694
Treasurer	129	1,710	846	30,215	47	287	4,138
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	200,440	1,986	6,183	170,310	6,867	43,346	360,886
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	200,440	1,986	6,183	170,310	6,867	43,346	360,886
Adjustments	0	0	0	(191)	(5,390)	(603)	(503)
Proposed Costs	200,440	1,986	6,183	170,119	1,477	42,743	360,383

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 Depreciation	4,610	0	2,055	402	1,097	603,863	2,127
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	542	0	153	89	9,908	33,627	25,209
Insurance - Property	312	0	93	18	218	12,648	989
Termination Payoff	6,707	0	1,351	948	18,321	67,014	55,648
Finance Department	16,053	0	4,836	2,257	20,413	45,718	31,792
Building & Grounds	21,118	0	8,043	1,573	10,027	449,510	77,235
Utilities	5,809	0	2,090	409	6,037	348,014	27,365
Security	18,592	0	458	89	0	7,075	0
County Administration Dept	4,006	0	1,132	662	10,079	35,003	21,666
Information Systems	0	7,817	2,233	2,233	34,617	42,433	31,266
Legal Services Department	2,048	0	579	339	5,153	17,905	11,077
Human Resources	5,370	0	1,517	888	18,885	68,921	43,113
Treasurer	616	0	447	854	7,376	2,692	1,538
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	85,783	7,817	24,987	10,761	142,131	1,734,423	329,025
Roll Forward	(3,728)	0	0	0	0	0	0
Cost With Roll Forward	82,055	7,817	24,987	10,761	142,131	1,734,423	329,025
Adjustments	(6,777)	0	0	0	(104)	(36,322)	(21,314)
Proposed Costs	75,278	7,817	24,987	10,761	142,027	1,698,101	307,711

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Animal Control	Emergency Mgmnt.	Veterans Affairs	Medical Exam	Veterans Burial	Sold/Sail Relief	MSU Extension
Building Depreciation	13,900	602	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	1,783	171	116	0	0	0	137
Insurance - Property	0	280	0	0	0	0	0
Termination Payoff	5,382	344	1,139	0	0	0	1,507
Finance Department	15,414	4,503	2,655	1,312	2,402	2,630	2,966
Building & Grounds	52,813	10,584	0	0	0	0	0
Utilities	13,317	7,748	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	4,114	686	855	0	0	0	1,015
Information Systems	14,517	5,583	2,233	1,117	0	0	5,583
Legal Services Department	2,104	351	437	0	0	0	519
Human Resources	6,683	1,072	1,145	0	0	0	1,359
Treasurer	17,118	339	144	877	340	355	189
Health & Comm. Serv.	0	0	13,043	19,549	4,473	2,966	0
Nazareth Facility	0	0	3,898	1,360	0	0	28,724
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	147,145	32,263	25,665	24,215	7,215	5,951	41,999
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	147,145	32,263	25,665	24,215	7,215	5,951	41,999
Adjustments	(507)	0	(3,841)	0	0	0	0
Proposed Costs	146,638	32,263	21,824	24,215	7,215	5,951	41,999

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Planning	Economic Develop	Employee Benefits	LE Revenues	LE Circuit Ct	LE District Ct	LE Pros Atty
Building Depreciation	3,859	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	95	0	3	0	850	445	1,255
Insurance - Property	175	0	0	0	0	0	0
Termination Payoff	1,811	0	63	0	11,692	4,564	20,618
Finance Department	3,022	57	12,712	305	6,681	3,671	11,918
Building & Grounds	15,100	0	0	0	0	0	0
Utilities	3,924	0	0	0	0	0	0
Security	860	0	0	0	0	0	0
County Administration Dept	704	0	19	0	6,279	3,288	9,271
Information Systems	2,233	0	0	0	7,817	6,700	27,916
Legal Services Department	360	0	9	0	3,210	1,681	4,741
Human Resources	945	0	25	0	10,037	5,719	12,427
Treasurer	359	3	3,047	502	221	165	335
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	33,447	60	15,878	807	46,787	26,233	88,481
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	33,447	60	15,878	807	46,787	26,233	88,481
Adjustments	0	0	0	0	(34,213)	(521)	(7,094)
Proposed Costs	33,447	60	15,878	807	12,574	25,712	81,387

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	LE Comm Correct	LE Sheriff Admin	LE Sheriff Jail	LE Sheriff F.O.	LE Animal Ctrl	Technology Fund	Roads
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	13,305	0
Insurance	0	1,243	18,654	8,659	373	178	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	2,878	40,332	21,262	3,615	2,395	0
Finance Department	330	2,960	16,280	12,153	4,140	15,820	713
Building & Grounds	0	0	5,157	2,515	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	1,306	19,017	8,849	2,752	1,310	0
Information Systems	0	1,117	0	1,117	1,117	3,350	0
Legal Services Department	0	668	9,723	4,524	1,407	670	0
Human Resources	0	2,598	37,431	17,608	5,456	1,756	0
Treasurer	47	191	455	450	177	607	260
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	377	12,961	147,049	77,137	19,037	39,391	973
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	377	12,961	147,049	77,137	19,037	39,391	973
Adjustments	0	0	(88,661)	0	(904)	0	0
Proposed Costs	377	12,961	58,388	77,137	18,133	39,391	973

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Inmate Trust	Parks	KRV Trailway Prg	Special Parks	Access & Visitat	Wireless Emerg.	Drain Comm Grant
Building Depreciation	0	914,828	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	9,316	78	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	9,282	869	0	0	0	0
Finance Department	48	63,082	2,991	2,129	408	291	787
Building & Grounds	0	118,263	0	0	0	0	0
Utilities	0	225,510	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	11,478	578	0	0	0	0
Information Systems	0	10,050	1,117	0	0	0	0
Legal Services Department	0	5,869	295	0	0	0	0
Human Resources	0	17,836	774	0	0	0	0
Treasurer	6	21,584	555	85	42	83	58
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	54	1,407,098	7,257	2,214	450	374	845
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	54	1,407,098	7,257	2,214	450	374	845
Adjustments	0	(15,036)	0	0	0	0	0
Proposed Costs	54	1,392,062	7,257	2,214	450	374	845

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Health Admin	H-Education	H-Oral Health	H-Laboratory	H-Vision/Hearing	H-Haz Waste	H-Clinical Serv
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	84	59	818	178	171	259	127
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,147	857	9,014	2,528	1,720	3,107	1,914
Finance Department	3,466	1,933	13,586	7,429	2,758	8,671	8,187
Building & Grounds	0	0	16	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	624	432	5,462	1,315	1,259	1,912	939
Information Systems	3,350	1,117	22,333	2,233	3,350	4,467	5,583
Legal Services Department	320	220	2,793	673	643	977	480
Human Resources	838	579	7,322	1,763	1,687	2,562	1,259
Treasurer	273	94	3,576	5,703	397	5,599	4,484
Health & Comm. Serv.	(39,080)	6,099	81,508	35,510	23,423	38,909	98,845
Nazareth Facility	7,585	1,722	23,919	41,549	5,451	0	11,587
CSA,MCHD,HPDP	0	0	58,225	0	8,934	0	149,992
Total Allocated	(21,393)	13,112	228,572	98,881	49,793	66,463	283,397
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	(21,393)	13,112	228,572	98,881	49,793	66,463	283,397
Adjustments	(155)	0	0	0	0	(32,482)	0
Proposed Costs	(21,548)	13,112	228,572	98,881	49,793	33,981	283,397

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	H-Comm. Disease	H-STD	H-Health Care Ac	H-HIV Counseling	H-Env Admin	H-Env FS&F	H-Env LW&W
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	276	276	0	64	178	478	314
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	3,588	3,377	0	749	2,441	6,433	3,776
Finance Department	5,116	5,813	80	2,152	2,850	8,759	6,112
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	2,038	2,043	0	470	1,315	3,536	2,316
Information Systems	6,700	4,467	0	2,233	5,583	7,817	4,467
Legal Services Department	1,042	1,045	0	240	673	1,808	1,184
Human Resources	2,732	2,739	0	630	1,763	4,740	3,103
Treasurer	2,670	2,844	3	74	250	9,846	8,983
Health & Comm. Serv.	30,974	40,875	0	5,995	18,572	56,201	35,639
Nazareth Facility	9,602	15,929	1,577	2,413	7,603	12,568	6,646
CSA,MCHD,HPDP	142,455	173,704	0	5,666	0	0	0
Total Allocated	207,193	253,112	1,660	20,686	41,228	112,186	72,540
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	207,193	253,112	1,660	20,686	41,228	112,186	72,540
Adjustments	0	(2,900)	0	0	0	(16,567)	(3,231)
Proposed Costs	207,193	250,212	1,660	20,686	41,228	95,619	69,309

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Mental Health	Accommodation Tax	Dist Ct Grants	Male Drug Court	Womens Drug Ct.	WK Kellogg Found	DWI Drug Court
Building Depreciation	0	0	0	1,135	651	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	0	0	178	102	64	0
Insurance - Property	0	0	0	92	53	0	0
Termination Payoff	0	0	0	2,040	1,015	962	0
Finance Department	0	5,581	5,551	12,031	11,461	11,454	9,372
Building & Grounds	0	0	0	5,563	3,192	0	0
Utilities	0	0	0	1,526	876	0	0
Security	0	0	0	1,936	1,111	0	0
County Administration Dept	0	0	0	1,310	752	470	0
Information Systems	0	0	0	4,467	2,233	3,350	0
Legal Services Department	0	0	0	670	384	240	0
Human Resources	0	0	0	1,817	1,044	935	0
Treasurer	0	7,462	237	790	798	513	1,509
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	90,320	0	0	0	0	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	90,320	13,043	5,788	33,555	23,672	17,988	10,881
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	90,320	13,043	5,788	33,555	23,672	17,988	10,881
Adjustments	0	0	0	0	0	0	0
Proposed Costs	90,320	13,043	5,788	33,555	23,672	17,988	10,881

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	89	6	711	0	55	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	1,003	0	116	0	549	0
Finance Department	1,154	5,172	4,637	3,222	924	7,694	1,825
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	657	47	0	0	408	0
Information Systems	0	2,233	0	0	0	10,050	0
Legal Services Department	0	336	24	0	0	209	0
Human Resources	0	881	63	0	0	548	0
Treasurer	157	296	262	127	128	3,885	232
Health & Comm. Serv.	0	11,461	0	0	0	0	0
Nazareth Facility	0	3,625	0	0	0	0	0
CSA,MCHD,HPDP	0	7,301	0	0	0	0	0
Total Allocated	1,311	33,054	5,039	4,176	1,052	23,398	2,057
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,311	33,054	5,039	4,176	1,052	23,398	2,057
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,311	33,054	5,039	4,176	1,052	23,398	2,057

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	COPS Grant	Drug Law Enforce	Law Library	Victim Advocacy	Crime Victim Rts	AAA Senior Expo	AAA Administration
Building Depreciation	0	0	0	207	674	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	0	0	64	160	0	145
Insurance - Property	0	0	0	17	53	0	0
Termination Payoff	0	0	0	788	2,296	0	2,146
Finance Department	41	526	48	2,695	3,146	1,000	4,536
Building & Grounds	0	0	0	1,013	3,251	0	7
Utilities	0	0	0	278	893	0	0
Security	0	0	0	353	1,718	0	0
County Administration Dept	0	0	0	470	1,189	0	1,076
Information Systems	0	0	0	1,117	3,350	0	3,350
Legal Services Department	0	0	0	240	608	0	550
Human Resources	0	0	0	630	1,592	0	1,442
Treasurer	0	110	9	145	109	744	412
Health & Comm. Serv.	0	0	0	0	0	745	27,827
Nazareth Facility	0	0	0	0	0	0	5,774
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	41	636	57	8,017	19,039	2,489	47,265
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	41	636	57	8,017	19,039	2,489	47,265
Adjustments	0	0	0	0	(2,766)	0	0
Proposed Costs	41	636	57	8,017	16,273	2,489	47,265

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	AAA Providers	AAA Ombudsman	AAA Health Living	AAA Info & Asst	CFI AAA Custom Care	CFI Admin	CFI Care Mgmt
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	96	28	77	1	122	218
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	1,208	347	930	20	1,568	2,842
Finance Department	3,134	2,894	4,848	3,604	1,142	3,946	13,568
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	710	207	569	9	897	1,615
Information Systems	0	1,117	1,117	1,117	0	2,233	5,583
Legal Services Department	0	363	105	290	5	458	826
Human Resources	0	951	277	762	12	1,203	2,166
Treasurer	558	284	651	120	64	184	1,374
Health & Comm. Serv.	36,165	14,708	8,223	9,987	459	15,136	48,688
Nazareth Facility	0	2,381	1,109	2,262	30	2,476	3,880
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	39,857	24,712	16,912	19,718	1,742	28,223	80,760
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	39,857	24,712	16,912	19,718	1,742	28,223	80,760
Adjustments	0	(9,584)	0	0	0	0	0
Proposed Costs	39,857	15,128	16,912	19,718	1,742	28,223	80,760

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	CFI Case Coord	CFI Veterans	CFI Options Coun	Safe Comm. Grant	KCSD Grants	F.I.A.	CC-Juvenile Home
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	3	4	10	0	0	0	4,107
Insurance - Property	0	0	0	0	0	0	5,366
Termination Payoff	29	59	16	0	21	0	32,492
Finance Department	2,337	2,259	644	370	2,630	66	39,759
Building & Grounds	0	0	0	0	0	0	179,987
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	19	33	75	0	0	0	27,428
Information Systems	0	0	0	0	0	0	25,683
Legal Services Department	9	17	38	0	0	0	14,025
Human Resources	25	44	101	0	0	0	49,441
Treasurer	271	348	37	64	103	37	3,927
Health & Comm. Serv.	5,490	5,147	1,485	0	0	0	0
Nazareth Facility	44	80	317	0	0	0	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	8,227	7,991	2,723	434	2,754	103	382,215
Roll Forward	0	0	0	0	0	0	65,266
Cost With Roll Forward	8,227	7,991	2,723	434	2,754	103	447,481
Adjustments	0	0	0	0	0	0	(13,789)
Proposed Costs	8,227	7,991	2,723	434	2,754	103	433,692

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	CC-J.H. Bldg Depr	CC-In Home Care	CC-Foster Care	CC-Intens Learn	CC-Day Treatment	CC-Juve Drug Ct	CC-Restitution
Building Depreciation	698,929	1,757	0	0	0	954	471
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	537	0	64	155	112	125
Insurance - Property	0	123	0	1,583	275	67	33
Termination Payoff	0	7,634	0	454	1,777	1,861	1,837
Finance Department	0	5,033	2,356	1,235	2,653	2,690	1,666
Building & Grounds	0	8,159	0	52,572	9,127	4,432	2,185
Utilities	0	2,254	0	0	0	1,225	604
Security	0	7,724	0	0	0	4,195	2,069
County Administration Dept	0	3,968	0	470	1,151	822	920
Information Systems	0	6,700	0	0	5,583	1,117	1,117
Legal Services Department	0	2,029	0	240	589	420	470
Human Resources	0	7,473	0	935	2,256	1,502	1,539
Treasurer	0	188	312	82	93	179	66
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	698,929	53,579	2,668	57,635	23,659	19,576	13,102
Roll Forward	0	5,228	(4,292)	54,794	(88,393)	(5,031)	635
Cost With Roll Forward	698,929	58,807	(1,624)	112,429	(64,734)	14,545	13,737
Adjustments	0	(5,053)	0	0	0	(13,245)	(11,498)
Proposed Costs	698,929	53,754	(1,624)	112,429	(64,734)	1,300	2,239

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	CC-Intake Assess	CC-CASA	CC-FI Treatment Ct.	CC-Welfare	Vet's Trust	Healthy Start	SWMBH - HS
Building Depreciation	1,467	286	237	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	271	64	38	0	0	353	64
Insurance - Property	103	20	17	0	0	0	0
Termination Payoff	3,286	958	384	0	0	3,499	688
Finance Department	2,751	1,572	1,445	3,196	1,085	10,732	2,694
Building & Grounds	6,811	1,327	1,103	0	0	0	0
Utilities	1,882	367	304	0	0	0	0
Security	6,448	1,256	1,044	0	0	0	0
County Administration Dept	2,001	470	277	0	0	2,611	470
Information Systems	2,233	1,117	1,117	0	0	7,817	0
Legal Services Department	1,023	240	142	0	0	1,335	240
Human Resources	3,890	935	371	0	0	3,500	630
Treasurer	100	64	127	653	258	588	127
Health & Comm. Serv.	0	0	0	0	3,193	40,586	6,492
Nazareth Facility	0	0	0	0	0	11,360	0
CSA,MCHD,HPDP	0	0	0	0	0	33,589	0
Total Allocated	32,266	8,676	6,606	3,849	4,536	115,970	11,405
Roll Forward	(2,262)	(519)	0	2,831	0	0	0
Cost With Roll Forward	30,004	8,157	6,606	6,680	4,536	115,970	11,405
Adjustments	(9,905)	0	0	0	0	(12,600)	0
Proposed Costs	20,099	8,157	6,606	6,680	4,536	103,370	11,405

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	AIDS Coun & Test	MIECHV-ISS	MIECHV-HFA	Nurse Family	MCIR	CSHCS	BCCCP Coord.
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	95	4	0	333	241	199	191
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,175	0	0	4,843	2,793	2,491	2,293
Finance Department	2,778	1,257	337	8,949	4,398	3,623	4,143
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	704	28	0	2,461	1,780	1,470	1,409
Information Systems	1,117	0	0	6,700	3,350	3,350	3,350
Legal Services Department	360	14	0	1,258	910	752	720
Human Resources	945	37	0	3,299	2,386	1,971	1,888
Treasurer	230	264	57	569	242	235	434
Health & Comm. Serv.	11,176	1,734	606	37,873	24,614	20,927	23,882
Nazareth Facility	3,882	0	0	7,189	3,375	5,620	5,662
CSA,MCHD,HPDP	9,819	951	0	27,425	14,971	13,431	13,908
Total Allocated	32,281	4,289	1,000	100,899	59,060	54,069	57,880
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	32,281	4,289	1,000	100,899	59,060	54,069	57,880
Adjustments	0	0	0	(7,443)	(99)	(25,891)	0
Proposed Costs	32,281	4,289	1,000	93,456	58,961	28,178	57,880

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	BCCCP Komen	BCCCP Pink Sat	IAP	Clean Sweep Pest	W.I.C.	Marine Safety	Sheriff Rd Pat
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	0	102	0	473	638	894
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	1,666	0	5,006	107	2,295
Finance Department	2,877	518	4,093	208	6,732	2,219	2,751
Building & Grounds	0	0	0	0	0	45	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	0	752	0	3,499	338	939
Information Systems	0	0	2,233	0	11,167	0	0
Legal Services Department	0	0	384	0	1,789	173	480
Human Resources	0	0	1,007	0	4,691	459	1,869
Treasurer	387	64	402	50	347	63	85
Health & Comm. Serv.	2,998	861	12,604	1,237	45,724	0	0
Nazareth Facility	0	0	1,770	0	27,251	0	0
CSA,MCHD,HPDP	712	154	52,024	0	30,600	0	0
Total Allocated	6,974	1,597	77,037	1,495	137,279	4,042	9,313
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,974	1,597	77,037	1,495	137,279	4,042	9,313
Adjustments	0	0	0	0	(1,262)	0	0
Proposed Costs	6,974	1,597	77,037	1,495	136,017	4,042	9,313

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Comm Corrections	Survey & Remonum	Workforce	Pub Impv Jail	Pub Impv GRCH	Prop Tax Foreclosure	Airport
Building Depreciation	13,284	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	762	0	0	0	0	0	0
Insurance - Property	10	0	0	0	0	0	0
Termination Payoff	6,425	0	0	0	0	0	14,519
Finance Department	33,767	1,914	4,993	2,547	8,124	4,906	49,162
Building & Grounds	4,085	0	0	0	0	0	58,283
Utilities	5,867	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	4,462	0	0	0	0	0	10,121
Information Systems	11,167	0	0	0	0	0	14,517
Legal Services Department	2,282	0	0	10,015	3,338	10,014	5,176
Human Resources	5,980	0	0	0	0	0	18,222
Treasurer	1,969	63	868	47	67	3,847	9,187
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	90,060	1,977	5,861	12,609	11,529	18,767	179,187
Roll Forward	0	(416)	0	0	0	0	0
Cost With Roll Forward	90,060	1,561	5,861	12,609	11,529	18,767	179,187
Adjustments	0	0	0	0	0	0	(640)
Proposed Costs	90,060	1,561	5,861	12,609	11,529	18,767	178,547

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	DTRF	Central Stores	Drain Eq Revolv	Retirement	OPEB	Inmates Trust	LIHEAP
Building Depreciation	0	2,932	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	219	0	0	0	0	19
Insurance - Property	0	133	0	0	0	0	0
Termination Payoff	0	1,179	0	0	0	0	216
Finance Department	2,347	15,529	26	70,593	18,691	2,706	2,118
Building & Grounds	0	11,472	0	0	0	0	0
Utilities	0	2,981	0	0	0	0	0
Security	0	653	0	0	0	0	0
County Administration Dept	0	1,033	0	0	0	0	141
Information Systems	0	1,117	0	0	0	0	0
Legal Services Department	0	528	0	1,672	0	0	72
Human Resources	0	2,056	0	0	3,331	0	189
Treasurer	3,761	1,773	2	42	4,919	2,453	215
Health & Comm. Serv.	0	0	0	0	0	0	8,131
Nazareth Facility	0	0	0	0	0	0	461
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	6,108	41,605	28	72,307	26,941	5,159	11,562
Roll Forward	0	0	0	(9,101)	1,745	0	0
Cost With Roll Forward	6,108	41,605	28	63,206	28,686	5,159	11,562
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,108	41,605	28	63,206	28,686	5,159	11,562

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	CDBG Housing	Emerg Needs EAP	Emerg Needs LCA	Weather Energy Opt	Weather DHS	CSBG	Head Start
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	11	0	0	0	32	436	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	172	0	0	0	441	4,526	0
Finance Department	1,612	3,918	1,017	855	4,160	11,007	22
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	84	0	0	0	240	3,218	0
Information Systems	0	0	0	0	1,117	11,167	0
Legal Services Department	43	0	0	0	122	1,645	0
Human Resources	113	0	0	0	321	4,312	0
Treasurer	119	491	183	139	352	836	8
Health & Comm. Serv.	2,916	10,141	4,059	4,983	7,491	50,513	0
Nazareth Facility	381	0	0	0	956	16,081	0
CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	5,451	14,550	5,259	5,977	15,232	103,741	30
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,451	14,550	5,259	5,977	15,232	103,741	30
Adjustments	0	0	0	0	0	(8,355)	0
Proposed Costs	5,451	14,550	5,259	5,977	15,232	95,386	30

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Non Allocated	SubTotal	Direct Billed	Unallocated	Total
Building Depreciation	23,845	2,562,404	0	0	2,562,404
Equipment Depreciation	0	24,959	0	0	24,959
Insurance	370	143,983	0	0	143,983
Insurance - Property	1,083	39,067	0	0	39,067
Termination Payoff	0	599,378	0	0	599,378
Finance Department	4,633	1,137,465	0	0	1,137,465
Building & Grounds	63,005	2,339,634	94,622	0	2,434,256
Utilities	24,242	979,720	0	0	979,720
Security	5,315	540,152	0	0	540,152
County Administration Dept	0	358,362	0	283,321	641,683
Information Systems	0	828,566	0	0	828,566
Legal Services Department	0	208,274	0	20,031	228,305
Human Resources	0	580,276	0	0	580,276
Treasurer	2,317	279,341	0	800,031	1,079,372
Health & Comm. Serv.	0	981,763	52,527	0	1,034,290
Nazareth Facility	1,222	379,641	0	0	379,641
CSA,MCHD,HPDP	0	743,861	0	0	743,861
Total Allocated	126,032	12,726,846	147,149	1,103,383	13,977,378
Roll Forward	0	37,655	0	0	37,655
Cost With Roll Forward	126,032	12,764,501	147,149	1,103,383	14,015,033
Adjustments	0	(541,043)	0	0	(541,043)
Proposed Costs	126,032	12,223,458	147,149	1,103,383	13,473,990

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Commission	58,131	0	0	58,131	0	58,131
Circuit Court	1,233,303	0	0	1,233,303	(129,764)	1,103,539
District Court	822,581	0	0	822,581	(8,072)	814,509
Friend of Court	359,371	347,056	12,315	371,686	(3,761)	367,925
FOC-Direct DP	63,279	54,696	8,583	71,862	0	71,862
Jury Board	73	0	0	73	0	73
Probate Court	107,478	0	0	107,478	0	107,478
Adult Probation	200,440	0	0	200,440	0	200,440
Family Coun Serv	1,986	0	0	1,986	0	1,986
Election	6,183	0	0	6,183	0	6,183
Clerk/ROD	170,310	0	0	170,310	(191)	170,119
Resource Develop	6,867	0	0	6,867	(5,390)	1,477
Equalization	43,346	0	0	43,346	(603)	42,743
Pros Atty	360,886	0	0	360,886	(503)	360,383
Pros Atty C.R.P.	85,783	89,511	(3,728)	82,055	(6,777)	75,278
P.A. CRP - DP	7,817	0	0	7,817	0	7,817
Drain Comm	24,987	0	0	24,987	0	24,987
Soil & Erosion	10,761	0	0	10,761	0	10,761
Sheriff Admin	142,131	0	0	142,131	(104)	142,027
Sheriff Jail	1,734,423	0	0	1,734,423	(36,322)	1,698,101
Sheriff Field Oper	329,025	0	0	329,025	(21,314)	307,711
Animal Control	147,145	0	0	147,145	(507)	146,638
Emergency Mgmnt.	32,263	0	0	32,263	0	32,263
Veterans Affairs	25,665	0	0	25,665	(3,841)	21,824
Medical Exam	24,215	0	0	24,215	0	24,215
Veterans Burial	7,215	0	0	7,215	0	7,215
Sold/Sail Relief	5,951	0	0	5,951	0	5,951
MSU Extension	41,999	0	0	41,999	0	41,999
Planning	33,447	0	0	33,447	0	33,447
Economic Develop	60	0	0	60	0	60
Employee Benefits	15,878	0	0	15,878	0	15,878
LE Revenues	807	0	0	807	0	807
LE Circuit Ct	46,787	0	0	46,787	(34,213)	12,574
LE District Ct	26,233	0	0	26,233	(521)	25,712

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
LE Pros Atty	88,481	0	0	88,481	(7,094)	81,387
LE Comm Correct	377	0	0	377	0	377
LE Sheriff Admin	12,961	0	0	12,961	0	12,961
LE Sheriff Jail	147,049	0	0	147,049	(88,661)	58,388
LE Sheriff F.O.	77,137	0	0	77,137	0	77,137
LE Animal Ctrl	19,037	0	0	19,037	(904)	18,133
Technology Fund	39,391	0	0	39,391	0	39,391
Roads	973	0	0	973	0	973
Inmate Trust	54	0	0	54	0	54
Parks	1,407,098	0	0	1,407,098	(15,036)	1,392,062
KRV Trailway Prg	7,257	0	0	7,257	0	7,257
Special Parks	2,214	0	0	2,214	0	2,214
Access & Visitat	450	0	0	450	0	450
Wireless Emerg.	374	0	0	374	0	374
Drain Comm Grant	845	0	0	845	0	845
Health Admin	(21,393)	0	0	(21,393)	(155)	(21,548)
H-Education	13,112	0	0	13,112	0	13,112
H-Oral Health	228,572	0	0	228,572	0	228,572
H-Laboratory	98,881	0	0	98,881	0	98,881
H-Vision/Hearing	49,793	0	0	49,793	0	49,793
H-Haz Waste	66,463	0	0	66,463	(32,482)	33,981
H-Clinical Serv	283,397	0	0	283,397	0	283,397
H-Comm. Disease	207,193	0	0	207,193	0	207,193
H-STD	253,112	0	0	253,112	(2,900)	250,212
H-Health Care Ac	1,660	0	0	1,660	0	1,660
H-HIV Counseling	20,686	0	0	20,686	0	20,686
H-Env Admin	41,228	0	0	41,228	0	41,228
H-Env FS&F	112,186	0	0	112,186	(16,567)	95,619
H-Env LW&W	72,540	0	0	72,540	(3,231)	69,309
Mental Health	90,320	0	0	90,320	0	90,320
Accommodation Tax	13,043	0	0	13,043	0	13,043
Dist Ct Grants	5,788	0	0	5,788	0	5,788
Male Drug Court	33,555	0	0	33,555	0	33,555
Womens Drug Ct.	23,672	0	0	23,672	0	23,672

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
WK Kellogg Found	17,988	0	0	17,988	0	17,988
DWI Drug Court	10,881	0	0	10,881	0	10,881
Browfield Redev	1,311	0	0	1,311	0	1,311
Emerg Prep Bio	33,054	0	0	33,054	0	33,054
Swift & Sure	5,039	0	0	5,039	0	5,039
Homeland Sec. Gt.	4,176	0	0	4,176	0	4,176
Haz Mat Team	1,052	0	0	1,052	0	1,052
ROD Automation	23,398	0	0	23,398	0	23,398
Local Corr.Offc.	2,057	0	0	2,057	0	2,057
COPS Grant	41	0	0	41	0	41
Drug Law Enforce	636	0	0	636	0	636
Law Library	57	0	0	57	0	57
Victim Advocacy	8,017	0	0	8,017	0	8,017
Crime Victim Rts	19,039	0	0	19,039	(2,766)	16,273
AAA Senior Expo	2,489	0	0	2,489	0	2,489
AAA Administration	47,265	0	0	47,265	0	47,265
AAA Providers	39,857	0	0	39,857	0	39,857
AAA Ombudsman	24,712	0	0	24,712	(9,584)	15,128
AAA Health Living	16,912	0	0	16,912	0	16,912
AAA Info & Asst	19,718	0	0	19,718	0	19,718
CFI AAA Custom Care	1,742	0	0	1,742	0	1,742
CFI Admin	28,223	0	0	28,223	0	28,223
CFI Care Mgmt	80,760	0	0	80,760	0	80,760
CFI Case Coord	8,227	0	0	8,227	0	8,227
CFI Veterans	7,991	0	0	7,991	0	7,991
CFI Options Coun	2,723	0	0	2,723	0	2,723
Safe Comm. Grant	434	0	0	434	0	434
KCSD Grants	2,754	0	0	2,754	0	2,754
F.I.A.	103	0	0	103	0	103
CC-Juvenile Home	382,215	316,949	65,266	447,481	(13,789)	433,692
CC-J.H. Bldg Depr	698,929	0	0	698,929	0	698,929
CC-In Home Care	53,579	48,351	5,228	58,807	(5,053)	53,754
CC-Foster Care	2,668	6,960	(4,292)	(1,624)	0	(1,624)
CC-Intens Learn	57,635	2,841	54,794	112,429	0	112,429

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CC-Day Treatment	23,659	112,052	(88,393)	(64,734)	0	(64,734)
CC-Juve Drug Ct	19,576	24,607	(5,031)	14,545	(13,245)	1,300
CC-Restitution	13,102	12,467	635	13,737	(11,498)	2,239
CC-Intake Assess	32,266	34,528	(2,262)	30,004	(9,905)	20,099
CC-CASA	8,676	9,195	(519)	8,157	0	8,157
CC-FI Treatment Ct.	6,606	0	0	6,606	0	6,606
CC-Welfare	3,849	1,018	2,831	6,680	0	6,680
Vet's Trust	4,536	0	0	4,536	0	4,536
Healthy Start	115,970	0	0	115,970	(12,600)	103,370
SWMBH - HS	11,405	0	0	11,405	0	11,405
AIDS Coun & Test	32,281	0	0	32,281	0	32,281
MIECHV-ISS	4,289	0	0	4,289	0	4,289
MIECHV-HFA	1,000	0	0	1,000	0	1,000
Nurse Family	100,899	0	0	100,899	(7,443)	93,456
MCIR	59,060	0	0	59,060	(99)	58,961
CSHCS	54,069	0	0	54,069	(25,891)	28,178
BCCCP Coord.	57,880	0	0	57,880	0	57,880
BCCCP Komen	6,974	0	0	6,974	0	6,974
BCCCP Pink Sat	1,597	0	0	1,597	0	1,597
IAP	77,037	0	0	77,037	0	77,037
Clean Sweep Pest	1,495	0	0	1,495	0	1,495
W.I.C.	137,279	0	0	137,279	(1,262)	136,017
Marine Safety	4,042	0	0	4,042	0	4,042
Sheriff Rd Pat	9,313	0	0	9,313	0	9,313
Comm Corrections	90,060	0	0	90,060	0	90,060
Survey & Remonum	1,977	2,393	(416)	1,561	0	1,561
Workforce	5,861	0	0	5,861	0	5,861
Pub Impv Jail	12,609	0	0	12,609	0	12,609
Pub Impv GRCH	11,529	0	0	11,529	0	11,529
Prop Tax Foreclosure	18,767	0	0	18,767	0	18,767
Airport	179,187	0	0	179,187	(640)	178,547
DTRF	6,108	0	0	6,108	0	6,108
Central Stores	41,605	0	0	41,605	0	41,605
Drain Eq Revolv	28	0	0	28	0	28

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Retirement	72,307	81,408	(9,101)	63,206	0	63,206
OPEB	26,941	25,196	1,745	28,686	0	28,686
Inmates Trust	5,159	0	0	5,159	0	5,159
LIHEAP	11,562	0	0	11,562	0	11,562
CDBG Housing	5,451	0	0	5,451	0	5,451
Emerg Needs EAP	14,550	0	0	14,550	0	14,550
Emerg Needs LCA	5,259	0	0	5,259	0	5,259
Weather Energy Opt	5,977	0	0	5,977	0	5,977
Weather DHS	15,232	0	0	15,232	0	15,232
CSBG	103,741	0	0	103,741	(8,355)	95,386
Head Start	30	0	0	30	0	30
Non Allocated	126,032	0	0	126,032	0	126,032
SubTotal	12,726,846	1,169,228	37,655	12,764,501	(541,043)	12,223,458
Direct Billed	147,149					147,149
Unallocated	1,103,383					1,103,383
Total	13,977,378					13,473,990

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	0	2,662,031	
Equipment Depreciation	0	443,913	
Insurance	224,905	(18,199)	
Insurance - Property	0	0	
Termination Payoff	0	686,703	
Finance Department	1,250,397	(4,325)	
Building & Grounds Department	2,279,647	(2,327)	
Utilities	1,030,806	0	
Security	512,164	0	
County Administration Dept	627,826	(39,908)	
Information Systems	868,787	(3,823)	
Legal Services Department	206,439	(278)	
Human Resources	610,604	(2,008)	
Treasurer	990,042	0	
Health & Comm. Serv.	1,010,365	23,118	
Nazareth Facility	0	0	
CSA,MCHD,HPDP	620,499	0	
Commission			58,131
Circuit Court			1,233,303
District Court			822,581
Friend of Court			359,371
FOC-Direct DP			63,279
Jury Board			73
Probate Court			107,478
Adult Probation			200,440
Family Coun Serv			1,986
Election			6,183
Clerk/ROD			170,310
Resource Develop			6,867
Equalization			43,346
Pros Atty			360,886
Pros Atty C.R.P.			85,783
P.A. CRP - DP			7,817
Drain Comm			24,987
Soil & Erosion			10,761
Sheriff Admin			142,131

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Sheriff Jail			1,734,423
Sheriff Field Oper			329,025
Animal Control			147,145
Emergency Mgmnt.			32,263
Veterans Affairs			25,665
Medical Exam			24,215
Veterans Burial			7,215
Sold/Sail Relief			5,951
MSU Extension			41,999
Planning			33,447
Economic Develop			60
Employee Benefits			15,878
LE Revenues			807
LE Circuit Ct			46,787
LE District Ct			26,233
LE Pros Atty			88,481
LE Comm Correct			377
LE Sheriff Admin			12,961
LE Sheriff Jail			147,049
LE Sheriff F.O.			77,137
LE Animal Ctrl			19,037
Technology Fund			39,391
Roads			973
Inmate Trust			54
Parks			1,407,098
KRV Trailway Prg			7,257
Special Parks			2,214
Access & Visitat			450
Wireless Emerg.			374
Drain Comm Grant			845
Health Admin			(21,393)
H-Education			13,112
H-Oral Health			228,572
H-Laboratory			98,881
H-Vision/Hearing			49,793
H-Haz Waste			66,463

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
H-Clinical Serv			283,397
H-Comm. Disease			207,193
H-STD			253,112
H-Health Care Ac			1,660
H-HIV Counseling			20,686
H-Env Admin			41,228
H-Env FS&F			112,186
H-Env LW&W			72,540
Mental Health			90,320
Accommodation Tax			13,043
Dist Ct Grants			5,788
Male Drug Court			33,555
Womens Drug Ct.			23,672
WK Kellogg Found			17,988
DWI Drug Court			10,881
Browfield Redev			1,311
Emerg Prep Bio			33,054
Swift & Sure			5,039
Homeland Sec. Gt.			4,176
Haz Mat Team			1,052
ROD Automation			23,398
Local Corr.Offc.			2,057
COPS Grant			41
Drug Law Enforce			636
Law Library			57
Victim Advocacy			8,017
Crime Victim Rts			19,039
AAA Senior Expo			2,489
AAA Administration			47,265
AAA Providers			39,857
AAA Ombudsman			24,712
AAA Health Living			16,912
AAA Info & Asst			19,718
CFI AAA Custom Care			1,742
CFI Admin			28,223
CFI Care Mgmt			80,760

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
CFI Case Coord			8,227
CFI Veterans			7,991
CFI Options Coun			2,723
Safe Comm. Grant			434
KCSD Grants			2,754
F.I.A.			103
CC-Juvenile Home			382,215
CC-J.H. Bldg Depr			698,929
CC-In Home Care			53,579
CC-Foster Care			2,668
CC-Intens Learn			57,635
CC-Day Treatment			23,659
CC-Juve Drug Ct			19,576
CC-Restitution			13,102
CC-Intake Assess			32,266
CC-CASA			8,676
CC-FI Treatment Ct.			6,606
CC-Welfare			3,849
Vet's Trust			4,536
Healthy Start			115,970
SWMBH - HS			11,405
AIDS Coun & Test			32,281
MIECHV-ISS			4,289
MIECHV-HFA			1,000
Nurse Family			100,899
MCIR			59,060
CSHCS			54,069
BCCCP Coord.			57,880
BCCCP Komen			6,974
BCCCP Pink Sat			1,597
IAP			77,037
Clean Sweep Pest			1,495
W.I.C.			137,279
Marine Safety			4,042
Sheriff Rd Pat			9,313
Comm Corrections			90,060

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Survey & Remonum			1,977	
Workforce			5,861	
Pub Impv Jail			12,609	
Pub Impv GRCH			11,529	
Prop Tax Foreclosure			18,767	
Airport			179,187	
DTRF			6,108	
Central Stores			41,605	
Drain Eq Revolv			28	
Retirement			72,307	
OPEB			26,941	
Inmates Trust			5,159	
LIHEAP			11,562	
CDBG Housing			5,451	
Emerg Needs EAP			14,550	
Emerg Needs LCA			5,259	
Weather Energy Opt			5,977	
Weather DHS			15,232	
CSBG			103,741	
Head Start			30	
Non Allocated			126,032	
Direct Billed Total			147,149	
Unallocated Total			1,103,383	Deviation
Totals	10,232,481	3,744,897	13,977,378	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	Insurance 3.5	Insurance - Property 4.5	Termination Payoff 5.5	Finance Department 6.5	Building & Grounds 7.5
Building Depreciation	(2,662,031)	0	0	0	0	0	0
Equipment Depreciation	0	(443,913)	0	0	0	0	0
Insurance	0	0	(207,518)	0	0	680	0
Insurance - Property	0	0	41,068	(41,068)	0	0	0
Termination Payoff	0	0	0	0	(686,745)	42	0
Finance Department	8,712	3,840	825	396	12,823	(1,348,349)	32,417
Building & Grounds	24,847	399,352	4,644	247	19,299	67,149	(2,892,104)
Utilities	0	0	0	0	0	10,349	0
Security	0	8,013	3,129	0	2,249	6,218	0
County Administration Dept	8,195	0	305	372	7,750	70,541	32,065
Information Systems	6,386	0	578	290	10,888	5,285	24,987
Legal Services Department	603	0	95	27	2,565	1,927	2,360
Human Resources	5,277	0	245	240	3,524	5,565	20,646
Treasurer	9,457	598	636	429	6,349	9,245	37,004
Health & Comm. Serv.	0	5,700	774	0	11,088	13,177	0
Nazareth Facility	36,150	0	10,654	0	3,749	11,944	308,369
CSA,MCHD,HPDP	0	1,451	582	0	7,083	8,762	0
Commission	6,030	0	699	274	0	9,851	23,592
Circuit Court	83,818	0	3,904	6,367	39,514	103,125	401,467
District Court	41,147	0	4,069	3,340	42,419	40,599	263,938
Friend of Court	33,812	4,209	2,971	1,571	35,585	29,164	133,372
FOC-Direct DP	0	7,445	0	0	0	0	0
Jury Board	0	0	0	0	0	68	0
Probate Court	0	0	540	0	6,246	18,815	23,958
Adult Probation	57,819	0	0	759	0	1,812	101,602
Family Coun Serv	0	0	0	0	0	276	0
Election	0	0	40	0	237	3,098	0
Clerk/ROD	14,881	0	702	676	5,803	11,974	58,227
Resource Develop	402	0	57	18	621	1,343	1,573
Equalization	3,559	0	310	162	4,226	4,347	13,925
Pros Atty	26,764	0	1,483	2,139	23,362	20,723	130,407
Pros Atty C.R.P.	4,610	0	542	312	6,707	16,053	21,118
P.A. CRP - DP	0	0	0	0	0	0	0
Drain Comm	2,055	0	153	93	1,351	4,836	8,043
Soil & Erosion	402	0	89	18	948	2,257	1,573

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Building Depreciation	Equipment Depreciation	Insurance	Insurance - Property	Termination Payoff	Finance Department	Building & Grounds
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Sheriff Admin	1,097	0	9,908	218	18,321	20,413	10,027
Sheriff Jail	603,863	0	33,627	12,648	67,014	45,718	449,510
Sheriff Field Oper	2,127	0	25,209	989	55,648	31,792	77,235
Animal Control	13,900	0	1,783	0	5,382	15,414	52,813
Emergency Mgmnt.	602	0	171	280	344	4,503	10,584
Veterans Affairs	0	0	116	0	1,139	2,655	0
Medical Exam	0	0	0	0	0	1,312	0
Veterans Burial	0	0	0	0	0	2,402	0
Sold/Sail Relief	0	0	0	0	0	2,630	0
MSU Extension	0	0	137	0	1,507	2,966	0
Planning	3,859	0	95	175	1,811	3,022	15,100
Economic Develop	0	0	0	0	0	57	0
Employee Benefits	0	0	3	0	63	12,712	0
LE Revenues	0	0	0	0	0	305	0
LE Circuit Ct	0	0	850	0	11,692	6,681	0
LE District Ct	0	0	445	0	4,564	3,671	0
LE Pros Atty	0	0	1,255	0	20,618	11,918	0
LE Comm Correct	0	0	0	0	0	330	0
LE Sheriff Admin	0	0	1,243	0	2,878	2,960	0
LE Sheriff Jail	0	0	18,654	0	40,332	16,280	5,157
LE Sheriff F.O.	0	0	8,659	0	21,262	12,153	2,515
LE Animal Ctrl	0	0	373	0	3,615	4,140	0
Technology Fund	0	13,305	178	0	2,395	15,820	0
Roads	0	0	0	0	0	713	0
Inmate Trust	0	0	0	0	0	48	0
Parks	914,828	0	9,316	0	9,282	63,082	118,263
KRV Trailway Prg	0	0	78	0	869	2,991	0
Special Parks	0	0	0	0	0	2,129	0
Access & Visitat	0	0	0	0	0	408	0
Wireless Emerg.	0	0	0	0	0	291	0
Drain Comm Grant	0	0	0	0	0	787	0
Health Admin	0	0	84	0	1,147	3,466	0
H-Education	0	0	59	0	857	1,933	0
H-Oral Health	0	0	818	0	9,014	13,586	16
H-Laboratory	0	0	178	0	2,528	7,429	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Building Depreciation	Equipment Depreciation	Insurance	Insurance - Property	Termination Payoff	Finance Department	Building & Grounds
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
H-Vision/Hearing	0	0	171	0	1,720	2,758	0
H-Haz Waste	0	0	259	0	3,107	8,671	0
H-Clinical Serv	0	0	127	0	1,914	8,187	0
H-Comm. Disease	0	0	276	0	3,588	5,116	0
H-STD	0	0	276	0	3,377	5,813	0
H-Health Care Ac	0	0	0	0	0	80	0
H-HIV Counseling	0	0	64	0	749	2,152	0
H-Env Admin	0	0	178	0	2,441	2,850	0
H-Env FS&F	0	0	478	0	6,433	8,759	0
H-Env LW&W	0	0	314	0	3,776	6,112	0
Mental Health	0	0	0	0	0	0	0
Accommodation Tax	0	0	0	0	0	5,581	0
Dist Ct Grants	0	0	0	0	0	5,551	0
Male Drug Court	1,135	0	178	92	2,040	12,031	5,563
Womens Drug Ct.	651	0	102	53	1,015	11,461	3,192
WK Kellogg Found	0	0	64	0	962	11,454	0
DWI Drug Court	0	0	0	0	0	9,372	0
Browfield Redev	0	0	0	0	0	1,154	0
Emerg Prep Bio	0	0	89	0	1,003	5,172	0
Swift & Sure	0	0	6	0	0	4,637	0
Homeland Sec. Gt.	0	0	711	0	116	3,222	0
Haz Mat Team	0	0	0	0	0	924	0
ROD Automation	0	0	55	0	549	7,694	0
Local Corr.Offc.	0	0	0	0	0	1,825	0
COPS Grant	0	0	0	0	0	41	0
Drug Law Enforce	0	0	0	0	0	526	0
Law Library	0	0	0	0	0	48	0
Victim Advocacy	207	0	64	17	788	2,695	1,013
Crime Victim Rts	674	0	160	53	2,296	3,146	3,251
AAA Senior Expo	0	0	0	0	0	1,000	0
AAA Administration	0	0	145	0	2,146	4,536	7
AAA Providers	0	0	0	0	0	3,134	0
AAA Ombudsman	0	0	96	0	1,208	2,894	0
AAA Health Living	0	0	28	0	347	4,848	0
AAA Info & Asst	0	0	77	0	930	3,604	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Building Depreciation	Equipment Depreciation	Insurance	Insurance - Property	Termination Payoff	Finance Department	Building & Grounds
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
CFI AAA Custom Care	0	0	1	0	20	1,142	0
CFI Admin	0	0	122	0	1,568	3,946	0
CFI Care Mgmt	0	0	218	0	2,842	13,568	0
CFI Case Coord	0	0	3	0	29	2,337	0
CFI Veterans	0	0	4	0	59	2,259	0
CFI Options Coun	0	0	10	0	16	644	0
Safe Comm. Grant	0	0	0	0	0	370	0
KCSD Grants	0	0	0	0	21	2,630	0
F.I.A.	0	0	0	0	0	66	0
CC-Juvenile Home	0	0	4,107	5,366	32,492	39,759	179,987
CC-J.H. Bldg Depr	698,929	0	0	0	0	0	0
CC-In Home Care	1,757	0	537	123	7,634	5,033	8,159
CC-Foster Care	0	0	0	0	0	2,356	0
CC-Intens Learn	0	0	64	1,583	454	1,235	52,572
CC-Day Treatment	0	0	155	275	1,777	2,653	9,127
CC-Juve Drug Ct	954	0	112	67	1,861	2,690	4,432
CC-Restitution	471	0	125	33	1,837	1,666	2,185
CC-Intake Assess	1,467	0	271	103	3,286	2,751	6,811
CC-CASA	286	0	64	20	958	1,572	1,327
CC-FI Treatment Ct.	237	0	38	17	384	1,445	1,103
CC-Welfare	0	0	0	0	0	3,196	0
Vet's Trust	0	0	0	0	0	1,085	0
Healthy Start	0	0	353	0	3,499	10,732	0
SWMBH - HS	0	0	64	0	688	2,694	0
AIDS Coun & Test	0	0	95	0	1,175	2,778	0
MIECHV-ISS	0	0	4	0	0	1,257	0
MIECHV-HFA	0	0	0	0	0	337	0
Nurse Family	0	0	333	0	4,843	8,949	0
MCIR	0	0	241	0	2,793	4,398	0
CSHCS	0	0	199	0	2,491	3,623	0
BCCCP Coord.	0	0	191	0	2,293	4,143	0
BCCCP Komen	0	0	0	0	0	2,877	0
BCCCP Pink Sat	0	0	0	0	0	518	0
IAP	0	0	102	0	1,666	4,093	0
Clean Sweep Pest	0	0	0	0	0	208	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Building Depreciation	Equipment Depreciation	Insurance	Insurance - Property	Termination Payoff	Finance Department	Building & Grounds
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
W.I.C.	0	0	473	0	5,006	6,732	0
Marine Safety	0	0	638	0	107	2,219	45
Sheriff Rd Pat	0	0	894	0	2,295	2,751	0
Comm Corrections	13,284	0	762	10	6,425	33,767	4,085
Survey & Remonum	0	0	0	0	0	1,914	0
Workforce	0	0	0	0	0	4,993	0
Pub Impv Jail	0	0	0	0	0	2,547	0
Pub Impv GRCH	0	0	0	0	0	8,124	0
Prop Tax Foreclosure	0	0	0	0	0	4,906	0
Airport	0	0	0	0	14,519	49,162	58,283
DTRF	0	0	0	0	0	2,347	0
Central Stores	2,932	0	219	133	1,179	15,529	11,472
Drain Eq Revolv	0	0	0	0	0	26	0
Retirement	0	0	0	0	0	70,593	0
OPEB	0	0	0	0	0	18,691	0
Inmates Trust	0	0	0	0	0	2,706	0
LIHEAP	0	0	19	0	216	2,118	0
CDBG Housing	0	0	11	0	172	1,612	0
Emerg Needs EAP	0	0	0	0	0	3,918	0
Emerg Needs LCA	0	0	0	0	0	1,017	0
Weather Energy Opt	0	0	0	0	0	855	0
Weather DHS	0	0	32	0	441	4,160	0
CSBG	0	0	436	0	4,526	11,007	0
Head Start	0	0	0	0	0	22	0
Non Allocated	23,845	0	370	1,083	0	4,633	63,005
Direct Billings	0	0	0	0	0	0	94,622
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Treasurer
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	132
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	8,838	1,870	5,933	14,179	3,084	8,104	1,256
Building & Grounds	23,685	1,167	15,045	18,542	7,821	28,688	4,298
Utilities	(1,042,659)	0	0	0	0	0	1,504
Security	0	(549,858)	3,197	6,544	1,662	6,347	335
County Administration Dept	8,331	1,827	(727,067)	5,453	1,140	2,994	176
Information Systems	6,492	1,424	4,270	(933,585)	2,158	5,671	192
Legal Services Department	613	134	36,725	2,233	(254,504)	936	125
Human Resources	5,365	1,176	1,808	5,583	924	(659,511)	562
Treasurer	9,615	2,108	4,696	11,167	2,401	6,295	(1,090,042)
Health & Comm. Serv.	0	0	5,721	15,634	2,925	7,833	652
Nazareth Facility	0	0	3,692	8,934	1,887	6,607	1,103
CSA,MCHD,HPDP	0	0	4,297	16,750	2,197	5,760	335
Commission	6,131	1,344	5,166	2,233	2,642	0	169
Circuit Court	110,305	246,613	26,512	128,413	13,556	37,487	32,222
District Court	55,301	132,385	30,072	119,483	15,376	48,928	25,524
Friend of Court	34,765	13,670	21,957	0	11,227	29,431	7,637
FOC-Direct DP	0	0	0	55,834	0	0	0
Jury Board	0	0	0	0	0	0	5
Probate Court	0	23,922	3,992	18,984	2,041	5,352	3,628
Adult Probation	34,749	3,570	0	0	0	0	129
Family Coun Serv	0	0	0	0	0	0	1,710
Election	0	0	296	1,117	152	397	846
Clerk/ROD	15,129	3,318	5,185	14,517	2,651	7,032	30,215
Resource Develop	409	89	418	1,117	213	560	47
Equalization	3,618	793	2,292	5,583	1,172	3,072	287
Pros Atty	35,791	53,552	10,962	31,266	5,605	14,694	4,138
Pros Atty C.R.P.	5,809	18,592	4,006	0	2,048	5,370	616
P.A. CRP - DP	0	0	0	7,817	0	0	0
Drain Comm	2,090	458	1,132	2,233	579	1,517	447
Soil & Erosion	409	89	662	2,233	339	888	854

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Treasurer
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Sheriff Admin	6,037	0	10,079	34,617	5,153	18,885	7,376
Sheriff Jail	348,014	7,075	35,003	42,433	17,905	68,921	2,692
Sheriff Field Oper	27,365	0	21,666	31,266	11,077	43,113	1,538
Animal Control	13,317	0	4,114	14,517	2,104	6,683	17,118
Emergency Mgmnt.	7,748	0	686	5,583	351	1,072	339
Veterans Affairs	0	0	855	2,233	437	1,145	144
Medical Exam	0	0	0	1,117	0	0	877
Veterans Burial	0	0	0	0	0	0	340
Sold/Sail Relief	0	0	0	0	0	0	355
MSU Extension	0	0	1,015	5,583	519	1,359	189
Planning	3,924	860	704	2,233	360	945	359
Economic Develop	0	0	0	0	0	0	3
Employee Benefits	0	0	19	0	9	25	3,047
LE Revenues	0	0	0	0	0	0	502
LE Circuit Ct	0	0	6,279	7,817	3,210	10,037	221
LE District Ct	0	0	3,288	6,700	1,681	5,719	165
LE Pros Atty	0	0	9,271	27,916	4,741	12,427	335
LE Comm Correct	0	0	0	0	0	0	47
LE Sheriff Admin	0	0	1,306	1,117	668	2,598	191
LE Sheriff Jail	0	0	19,017	0	9,723	37,431	455
LE Sheriff F.O.	0	0	8,849	1,117	4,524	17,608	450
LE Animal Ctrl	0	0	2,752	1,117	1,407	5,456	177
Technology Fund	0	0	1,310	3,350	670	1,756	607
Roads	0	0	0	0	0	0	260
Inmate Trust	0	0	0	0	0	0	6
Parks	225,510	0	11,478	10,050	5,869	17,836	21,584
KRV Trailway Prg	0	0	578	1,117	295	774	555
Special Parks	0	0	0	0	0	0	85
Access & Visitat	0	0	0	0	0	0	42
Wireless Emerg.	0	0	0	0	0	0	83
Drain Comm Grant	0	0	0	0	0	0	58
Health Admin	0	0	624	3,350	320	838	273
H-Education	0	0	432	1,117	220	579	94
H-Oral Health	0	0	5,462	22,333	2,793	7,322	3,576
H-Laboratory	0	0	1,315	2,233	673	1,763	5,703

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Treasurer
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
H-Vision/Hearing	0	0	1,259	3,350	643	1,687	397
H-Haz Waste	0	0	1,912	4,467	977	2,562	5,599
H-Clinical Serv	0	0	939	5,583	480	1,259	4,484
H-Comm. Disease	0	0	2,038	6,700	1,042	2,732	2,670
H-STD	0	0	2,043	4,467	1,045	2,739	2,844
H-Health Care Ac	0	0	0	0	0	0	3
H-HIV Counseling	0	0	470	2,233	240	630	74
H-Env Admin	0	0	1,315	5,583	673	1,763	250
H-Env FS&F	0	0	3,536	7,817	1,808	4,740	9,846
H-Env LW&W	0	0	2,316	4,467	1,184	3,103	8,983
Mental Health	0	0	0	0	0	0	0
Accommodation Tax	0	0	0	0	0	0	7,462
Dist Ct Grants	0	0	0	0	0	0	237
Male Drug Court	1,526	1,936	1,310	4,467	670	1,817	790
Womens Drug Ct.	876	1,111	752	2,233	384	1,044	798
WK Kellogg Found	0	0	470	3,350	240	935	513
DWI Drug Court	0	0	0	0	0	0	1,509
Browfield Redev	0	0	0	0	0	0	157
Emerg Prep Bio	0	0	657	2,233	336	881	296
Swift & Sure	0	0	47	0	24	63	262
Homeland Sec. Gt.	0	0	0	0	0	0	127
Haz Mat Team	0	0	0	0	0	0	128
ROD Automation	0	0	408	10,050	209	548	3,885
Local Corr.Offc.	0	0	0	0	0	0	232
COPS Grant	0	0	0	0	0	0	0
Drug Law Enforce	0	0	0	0	0	0	110
Law Library	0	0	0	0	0	0	9
Victim Advocacy	278	353	470	1,117	240	630	145
Crime Victim Rts	893	1,718	1,189	3,350	608	1,592	109
AAA Senior Expo	0	0	0	0	0	0	744
AAA Administration	0	0	1,076	3,350	550	1,442	412
AAA Providers	0	0	0	0	0	0	558
AAA Ombudsman	0	0	710	1,117	363	951	284
AAA Health Living	0	0	207	1,117	105	277	651
AAA Info & Asst	0	0	569	1,117	290	762	120

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Treasurer
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
CFI AAA Custom Care	0	0	9	0	5	12	64
CFI Admin	0	0	897	2,233	458	1,203	184
CFI Care Mgmt	0	0	1,615	5,583	826	2,166	1,374
CFI Case Coord	0	0	19	0	9	25	271
CFI Veterans	0	0	33	0	17	44	348
CFI Options Coun	0	0	75	0	38	101	37
Safe Comm. Grant	0	0	0	0	0	0	64
KCSD Grants	0	0	0	0	0	0	103
F.I.A.	0	0	0	0	0	0	37
CC-Juvenile Home	0	0	27,428	25,683	14,025	49,441	3,927
CC-J.H. Bldg Depr	0	0	0	0	0	0	0
CC-In Home Care	2,254	7,724	3,968	6,700	2,029	7,473	188
CC-Foster Care	0	0	0	0	0	0	312
CC-Intens Learn	0	0	470	0	240	935	82
CC-Day Treatment	0	0	1,151	5,583	589	2,256	93
CC-Juve Drug Ct	1,225	4,195	822	1,117	420	1,502	179
CC-Restitution	604	2,069	920	1,117	470	1,539	66
CC-Intake Assess	1,882	6,448	2,001	2,233	1,023	3,890	100
CC-CASA	367	1,256	470	1,117	240	935	64
CC-FI Treatment Ct.	304	1,044	277	1,117	142	371	127
CC-Welfare	0	0	0	0	0	0	653
Vet's Trust	0	0	0	0	0	0	258
Healthy Start	0	0	2,611	7,817	1,335	3,500	588
SWMBH - HS	0	0	470	0	240	630	127
AIDS Coun & Test	0	0	704	1,117	360	945	230
MIECHV-ISS	0	0	28	0	14	37	264
MIECHV-HFA	0	0	0	0	0	0	57
Nurse Family	0	0	2,461	6,700	1,258	3,299	569
MCIR	0	0	1,780	3,350	910	2,386	242
CSHCS	0	0	1,470	3,350	752	1,971	235
BCCCP Coord.	0	0	1,409	3,350	720	1,888	434
BCCCP Komen	0	0	0	0	0	0	387
BCCCP Pink Sat	0	0	0	0	0	0	64
IAP	0	0	752	2,233	384	1,007	402
Clean Sweep Pest	0	0	0	0	0	0	50

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Utilities	Security	County Administration	Information Systems	Legal Services	Human Resources	Treasurer
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
W.I.C.	0	0	3,499	11,167	1,789	4,691	347
Marine Safety	0	0	338	0	173	459	63
Sheriff Rd Pat	0	0	939	0	480	1,869	85
Comm Corrections	5,867	0	4,462	11,167	2,282	5,980	1,969
Survey & Remonum	0	0	0	0	0	0	63
Workforce	0	0	0	0	0	0	868
Pub Impv Jail	0	0	0	0	10,015	0	47
Pub Impv GRCH	0	0	0	0	3,338	0	67
Prop Tax Foreclosure	0	0	0	0	10,014	0	3,847
Airport	0	0	10,121	14,517	5,176	18,222	9,187
DTRF	0	0	0	0	0	0	3,761
Central Stores	2,981	653	1,033	1,117	528	2,056	1,773
Drain Eq Revolv	0	0	0	0	0	0	2
Retirement	0	0	0	0	1,672	0	42
OPEB	0	0	0	0	0	3,331	4,919
Inmates Trust	0	0	0	0	0	0	2,453
LIHEAP	0	0	141	0	72	189	215
CDBG Housing	0	0	84	0	43	113	119
Emerg Needs EAP	0	0	0	0	0	0	491
Emerg Needs LCA	0	0	0	0	0	0	183
Weather Energy Opt	0	0	0	0	0	0	139
Weather DHS	0	0	240	1,117	122	321	352
CSBG	0	0	3,218	11,167	1,645	4,312	836
Head Start	0	0	0	0	0	0	8
Non Allocated	24,242	5,315	0	0	0	0	2,317
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	283,321	0	20,031	0	800,031
Total	0	0	0	0	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
Building Depreciation	0	0	0	0
Equipment Depreciation	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.	(1,126,635)	29,648	0	0
Nazareth Facility	37,433	(430,522)	0	0
CSA,MCHD,HPDP	54,912	21,233	(743,861)	0
Commission	0	0	0	58,131
Circuit Court	0	0	0	1,233,303
District Court	0	0	0	822,581
Friend of Court	0	0	0	359,371
FOC-Direct DP	0	0	0	63,279
Jury Board	0	0	0	73
Probate Court	0	0	0	107,478
Adult Probation	0	0	0	200,440
Family Coun Serv	0	0	0	1,986
Election	0	0	0	6,183
Clerk/ROD	0	0	0	170,310
Resource Develop	0	0	0	6,867
Equalization	0	0	0	43,346
Pros Atty	0	0	0	360,886
Pros Atty C.R.P.	0	0	0	85,783
P.A. CRP - DP	0	0	0	7,817
Drain Comm	0	0	0	24,987
Soil & Erosion	0	0	0	10,761

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	142,131
Sheriff Jail	0	0	0	1,734,423
Sheriff Field Oper	0	0	0	329,025
Animal Control	0	0	0	147,145
Emergency Mgmnt.	0	0	0	32,263
Veterans Affairs	13,043	3,898	0	25,665
Medical Exam	19,549	1,360	0	24,215
Veterans Burial	4,473	0	0	7,215
Sold/Sail Relief	2,966	0	0	5,951
MSU Extension	0	28,724	0	41,999
Planning	0	0	0	33,447
Economic Develop	0	0	0	60
Employee Benefits	0	0	0	15,878
LE Revenues	0	0	0	807
LE Circuit Ct	0	0	0	46,787
LE District Ct	0	0	0	26,233
LE Pros Atty	0	0	0	88,481
LE Comm Correct	0	0	0	377
LE Sheriff Admin	0	0	0	12,961
LE Sheriff Jail	0	0	0	147,049
LE Sheriff F.O.	0	0	0	77,137
LE Animal Ctrl	0	0	0	19,037
Technology Fund	0	0	0	39,391
Roads	0	0	0	973
Inmate Trust	0	0	0	54
Parks	0	0	0	1,407,098
KRV Trailway Prg	0	0	0	7,257
Special Parks	0	0	0	2,214
Access & Visitat	0	0	0	450
Wireless Emerg.	0	0	0	374
Drain Comm Grant	0	0	0	845
Health Admin	(39,080)	7,585	0	(21,393)
H-Education	6,099	1,722	0	13,112
H-Oral Health	81,508	23,919	58,225	228,572
H-Laboratory	35,510	41,549	0	98,881

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
H-Vision/Hearing	23,423	5,451	8,934	49,793
H-Haz Waste	38,909	0	0	66,463
H-Clinical Serv	98,845	11,587	149,992	283,397
H-Comm. Disease	30,974	9,602	142,455	207,193
H-STD	40,875	15,929	173,704	253,112
H-Health Care Ac	0	1,577	0	1,660
H-HIV Counseling	5,995	2,413	5,666	20,686
H-Env Admin	18,572	7,603	0	41,228
H-Env FS&F	56,201	12,568	0	112,186
H-Env LW&W	35,639	6,646	0	72,540
Mental Health	0	90,320	0	90,320
Accommodation Tax	0	0	0	13,043
Dist Ct Grants	0	0	0	5,788
Male Drug Court	0	0	0	33,555
Womens Drug Ct.	0	0	0	23,672
WK Kellogg Found	0	0	0	17,988
DWI Drug Court	0	0	0	10,881
Browfield Redev	0	0	0	1,311
Emerg Prep Bio	11,461	3,625	7,301	33,054
Swift & Sure	0	0	0	5,039
Homeland Sec. Gt.	0	0	0	4,176
Haz Mat Team	0	0	0	1,052
ROD Automation	0	0	0	23,398
Local Corr.Offc.	0	0	0	2,057
COPS Grant	0	0	0	41
Drug Law Enforce	0	0	0	636
Law Library	0	0	0	57
Victim Advocacy	0	0	0	8,017
Crime Victim Rts	0	0	0	19,039
AAA Senior Expo	745	0	0	2,489
AAA Administration	27,827	5,774	0	47,265
AAA Providers	36,165	0	0	39,857
AAA Ombudsman	14,708	2,381	0	24,712
AAA Health Living	8,223	1,109	0	16,912
AAA Info & Asst	9,987	2,262	0	19,718

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
CFI AAA Custom Care	459	30	0	1,742
CFI Admin	15,136	2,476	0	28,223
CFI Care Mgmt	48,688	3,880	0	80,760
CFI Case Coord	5,490	44	0	8,227
CFI Veterans	5,147	80	0	7,991
CFI Options Coun	1,485	317	0	2,723
Safe Comm. Grant	0	0	0	434
KCSD Grants	0	0	0	2,754
F.I.A.	0	0	0	103
CC-Juvenile Home	0	0	0	382,215
CC-J.H. Bldg Depr	0	0	0	698,929
CC-In Home Care	0	0	0	53,579
CC-Foster Care	0	0	0	2,668
CC-Intens Learn	0	0	0	57,635
CC-Day Treatment	0	0	0	23,659
CC-Juve Drug Ct	0	0	0	19,576
CC-Restitution	0	0	0	13,102
CC-Intake Assess	0	0	0	32,266
CC-CASA	0	0	0	8,676
CC-FI Treatment Ct.	0	0	0	6,606
CC-Welfare	0	0	0	3,849
Vet's Trust	3,193	0	0	4,536
Healthy Start	40,586	11,360	33,589	115,970
SWMBH - HS	6,492	0	0	11,405
AIDS Coun & Test	11,176	3,882	9,819	32,281
MIECHV-ISS	1,734	0	951	4,289
MIECHV-HFA	606	0	0	1,000
Nurse Family	37,873	7,189	27,425	100,899
MCIR	24,614	3,375	14,971	59,060
CSHCS	20,927	5,620	13,431	54,069
BCCCP Coord.	23,882	5,662	13,908	57,880
BCCCP Komen	2,998	0	712	6,974
BCCCP Pink Sat	861	0	154	1,597
IAP	12,604	1,770	52,024	77,037
Clean Sweep Pest	1,237	0	0	1,495

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	CSA,MCHD,HPDP 17.5	Total Plan Allocated
W.I.C.	45,724	27,251	30,600	137,279
Marine Safety	0	0	0	4,042
Sheriff Rd Pat	0	0	0	9,313
Comm Corrections	0	0	0	90,060
Survey & Remonum	0	0	0	1,977
Workforce	0	0	0	5,861
Pub Impv Jail	0	0	0	12,609
Pub Impv GRCH	0	0	0	11,529
Prop Tax Foreclosure	0	0	0	18,767
Airport	0	0	0	179,187
DTRF	0	0	0	6,108
Central Stores	0	0	0	41,605
Drain Eq Revolv	0	0	0	28
Retirement	0	0	0	72,307
OPEB	0	0	0	26,941
Inmates Trust	0	0	0	5,159
LIHEAP	8,131	461	0	11,562
CDBG Housing	2,916	381	0	5,451
Emerg Needs EAP	10,141	0	0	14,550
Emerg Needs LCA	4,059	0	0	5,259
Weather Energy Opt	4,983	0	0	5,977
Weather DHS	7,491	956	0	15,232
CSBG	50,513	16,081	0	103,741
Head Start	0	0	0	30
Non Allocated	0	1,222	0	126,032
Direct Billings	52,527	0	0	147,149
Unallocated	0	0	0	1,103,383
Total	0	0	0	13,977,378

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Depreciation		
1.4.1 Courthouse	Assigned square footage by department	Building and Grounds department
1.4.2 Parks & Rec	Direct allocation to Parks	Building and Grounds department
1.4.3 Radio Tower	Direct allocation to occupant department	Building and Grounds department
1.4.4 Juvenile Home	Assigned square footage by department	Building and Grounds deparment
1.4.5 Law Enf Fac	Assigned square footage by department	Building and Grounds department
1.4.6 Lake Lamont	Assigned square footage by department	Building and Grounds department
1.4.7 Gull Rd C.H.	Assigned square footage by department	Building and Grounds department
1.4.8 Admin Bldg	Assigned square footage by department	Building and Grounds department
1.4.9 Healy Street	Assigned square footage by department	Building & Grounds Department
1.4.10 Nazareth	Direct allocation to Nazareth Facility	Building & Grounds
1.4.11 Jail Addition	Direct allocation to Jail	Building & Grounds
Equipment Depreciation		
2.4.1 Equip Depr.	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 deparment
4.4.3 Gull Rd C.H.	Assigned square footage by department	Building and Grounds department
4.4.4 Admin. Building	Assinged square footage by department	Building and Grounds department
4.4.5 Law Enf Center	Assigned square footage by department	Building and Grounds department
4.4.6 Healy Street	Assigned square footage by occupant	Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Termination Payoff		
5.4.1 Sick & Vac Pay	Dollar amount of wages by department	General Ledger
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 deparment
7.4.6 Central Garage	Dollar amount of vehicle charges by dept.	Detail General Ledger
7.4.7 Airport	Assigned square footage by department	Building and Grounds department
7.4.8 Parks	Assigned square footage by department	Building and Grounds department
7.4.9 Lake Lamont	Assigned square footage by department	Building and Grounds department
7.4.10 Nazareth bldg	Direct allocation to Nazareth Facility	Building and Grounds department
7.4.11 Crosstown	Assigned square footage by department	Building lease agreement
7.4.12 Animal Shelter	Direct allocation to Animal Control	Building and Grounds department
7.4.13 Healy Street	Assigned square footage by occupant	Building & Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Utilities		
8.4.1 Admin Bldg	Assigned square footage by department	Building and Grounds department
8.4.2 Gull Rd CH	Assigned square footage by department	Building and Grounds department
8.4.3 Center Bldg	Assigned square footage by department	Building and Grounds department
8.4.4 Law Enf Bldg	Assigned square footage by department	Building and Grounds department
8.4.5 Court House	Assigned square footage by department	Building and Grounds department
8.4.6 Lake Lamont	Assigned square footage by department	Building and Grounds department
8.4.7 Healy St		
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 Gen Co Pub Impv	Dollar amount of assigned wages by project	Legal Services
12.4.4 Tax Foreclosure	Direct allocation to Property Tax Foreclosure	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

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
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
14.4.4 Accom Tax	Direct allocation to Accomodation Tax	Treasurer's Office
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
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

MAXCars © 2015 MAXIMUS, INC.

County of Kalamazoo, Michigan
Building Depreciation
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
Healy Street Building
Nazareth
Jail Addition

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Building Depr.	2,662,031			
Total Departmental Cost Adjustments:	2,662,031			2,662,031
Total To Be Allocated:	2,662,031	0		2,662,031

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	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					
Building Depr.	2,662,031	0	116,881	914,828	628
Functional Cost	2,662,031	0	116,881	914,828	628
Allocation Step 1					
1st Allocation	2,662,031	0	116,881	914,828	628
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building					
Total Allocated	2,662,031	0	116,881	914,828	628

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	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					
Building Depr.	698,929	29,661	33,310	52,512	150,794
Functional Cost	698,929	29,661	33,310	52,512	150,794
Allocation Step 1					
1st Allocation	698,929	29,661	33,310	52,512	150,794
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building					
Total Allocated	698,929	29,661	33,310	52,512	150,794

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Healy Street	Nazareth	Jail Addition
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			
Building Depr.	59,460	36,150	568,878
Functional Cost	59,460	36,150	568,878
Allocation Step 1			
1st Allocation	59,460	36,150	568,878
Allocation Step 2			
2nd Allocation	0	0	0
Total For 0010 Building			
Total Allocated	59,460	36,150	568,878

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	21,910	38.7581	45,301		45,301		45,301
District Court	19,901	35.2043	41,147		41,147		41,147
Pros Atty	11,525	20.3874	23,829		23,829		23,829
Sheriff Jail	2,006	3.5486	4,148		4,148		4,148
Male Drug Court	549	0.9712	1,135		1,135		1,135
Womens Drug Ct.	315	0.5572	651		651		651
Victim Advocacy	100	0.1769	207		207		207
Crime Victim Rts	224	0.3963	463		463		463
SubTotal	56,530	100.0000	116,881		116,881		116,881
TOTAL	56,530	100.0000	116,881		116,881		116,881

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Parks & Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks	100	100.0000	914,828		914,828		914,828
SubTotal	100	100.0000	914,828		914,828		914,828
TOTAL	100	100.0000	914,828		914,828		914,828

Allocation Basis: Direct allocation to Parks

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Radio Tower

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	100	100.0000	628		628		628
SubTotal	100	100.0000	628		628		628
TOTAL	100	100.0000	628		628		628

Allocation Basis: Direct allocation to occupant department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Juvenile Home

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-J.H. Bldg Depr	85,782	100.0000	698,929		698,929		698,929
SubTotal	85,782	100.0000	698,929		698,929		698,929
TOTAL	85,782	100.0000	698,929		698,929		698,929

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds deparment

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Law Enf Fac

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	1,792	1.5817	469		469		469
Sheriff Jail	101,078	89.2183	26,463		26,463		26,463
Sheriff Field Oper	8,123	7.1699	2,127		2,127		2,127
Emergency Mgmnt.	2,300	2.0301	602		602		602
SubTotal	113,293	100.0000	29,661		29,661		29,661
TOTAL	113,293	100.0000	29,661		29,661		29,661

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

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	19,410		19,410		19,410
Animal Control	6,166	41.7298	13,900		13,900		13,900
SubTotal	14,776	100.0000	33,310		33,310		33,310
TOTAL	14,776	100.0000	33,310		33,310		33,310

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

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	38,517		38,517		38,517
Friend of Court	668	2.7970	1,469		1,469		1,469
Pros Atty	1,335	5.5898	2,935		2,935		2,935
Pros Atty C.R.P.	1,914	8.0141	4,208		4,208		4,208
Crime Victim Rts	96	0.4020	211		211		211
CC-In Home Care	799	3.3455	1,757		1,757		1,757
CC-Juve Drug Ct	434	1.8172	954		954		954
CC-Restitution	214	0.8960	471		471		471
CC-Intake Assess	667	2.7928	1,467		1,467		1,467
CC-CASA	130	0.5443	286		286		286
CC-FI Treatment Ct.	108	0.4522	237		237		237
SubTotal	23,883	100.0000	52,512		52,512		52,512
TOTAL	23,883	100.0000	52,512		52,512		52,512

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

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	8,712		8,712		8,712
Building & Grounds Department	2,029	3.6058	5,437		5,437		5,437
County Administration Dept	3,058	5.4345	8,195		8,195		8,195
Information Systems	2,383	4.2349	6,386		6,386		6,386
Legal Services Department	225	0.3999	603		603		603
Human Resources	1,969	3.4992	5,277		5,277		5,277
Treasurer	3,529	6.2715	9,457		9,457		9,457
Commission	2,250	3.9986	6,030		6,030		6,030
Friend of Court	12,069	21.4483	32,343		32,343		32,343
Adult Probation	5,977	10.6220	16,017		16,017		16,017
Clerk/ROD	5,553	9.8685	14,881		14,881		14,881
Resource Develop	150	0.2666	402		402		402
Equalization	1,328	2.3601	3,559		3,559		3,559
Pros Atty C.R.P.	150	0.2666	402		402		402
Drain Comm	767	1.3631	2,055		2,055		2,055
Soil & Erosion	150	0.2666	402		402		402
Planning	1,440	2.5591	3,859		3,859		3,859
Central Stores	1,094	1.9442	2,932		2,932		2,932
Non Allocated	8,898	15.8130	23,845		23,845		23,845
SubTotal	56,270	100.0000	150,794		150,794		150,794
TOTAL	56,270	100.0000	150,794		150,794		150,794

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Healy Street

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Adult Probation	16,190	70.3027	41,802		41,802		41,802
Sheriff Jail	1,694	7.3559	4,374		4,374		4,374
Comm Corrections	5,145	22.3414	13,284		13,284		13,284
SubTotal	23,029	100.0000	59,460		59,460		59,460
TOTAL	23,029	100.0000	59,460		59,460		59,460

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds Department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Nazareth

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nazareth Facility	100	100.0000	36,150		36,150		36,150
SubTotal	100	100.0000	36,150		36,150		36,150
TOTAL	100	100.0000	36,150		36,150		36,150

Allocation Basis: Direct allocation to Nazareth Facility

Allocation Source: Building & Grounds

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Jail Addition

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Jail	100	100.0000	568,878		568,878		568,878
SubTotal	100	100.0000	568,878		568,878		568,878
TOTAL	100	100.0000	568,878		568,878		568,878

Allocation Basis: Direct allocation to Jail

Allocation Source: Building & Grounds

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Parks & Rec	Radio Tower	Juvenile Home	Law Enf Fac	Lake Lamont
Finance Department	8,712	0	0	0	0	0	0
Building & Grounds	24,847	0	0	0	0	0	19,410
County Administration Dept	8,195	0	0	0	0	0	0
Information Systems	6,386	0	0	0	0	0	0
Legal Services Department	603	0	0	0	0	0	0
Human Resources	5,277	0	0	0	0	0	0
Treasurer	9,457	0	0	0	0	0	0
Nazareth Facility	36,150	0	0	0	0	0	0
Commission	6,030	0	0	0	0	0	0
Circuit Court	83,818	45,301	0	0	0	0	0
District Court	41,147	41,147	0	0	0	0	0
Friend of Court	33,812	0	0	0	0	0	0
Adult Probation	57,819	0	0	0	0	0	0
Clerk/ROD	14,881	0	0	0	0	0	0
Resource Develop	402	0	0	0	0	0	0
Equalization	3,559	0	0	0	0	0	0
Pros Atty	26,764	23,829	0	0	0	0	0
Pros Atty C.R.P.	4,610	0	0	0	0	0	0
Drain Comm	2,055	0	0	0	0	0	0
Soil & Erosion	402	0	0	0	0	0	0
Sheriff Admin	1,097	0	0	628	0	469	0
Sheriff Jail	603,863	4,148	0	0	0	26,463	0
Sheriff Field Oper	2,127	0	0	0	0	2,127	0
Animal Control	13,900	0	0	0	0	0	13,900
Emergency Mgmnt.	602	0	0	0	0	602	0
Planning	3,859	0	0	0	0	0	0
Parks	914,828	0	914,828	0	0	0	0
Male Drug Court	1,135	1,135	0	0	0	0	0
Womens Drug Ct.	651	651	0	0	0	0	0
Victim Advocacy	207	207	0	0	0	0	0
Crime Victim Rts	674	463	0	0	0	0	0
CC-J.H. Bldg Depr	698,929	0	0	0	698,929	0	0
CC-In Home Care	1,757	0	0	0	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Parks & Rec	Radio Tower	Juvenile Home	Law Enf Fac	Lake Lamont
CC-Juve Drug Ct	954	0	0	0	0	0	0
CC-Restitution	471	0	0	0	0	0	0
CC-Intake Assess	1,467	0	0	0	0	0	0
CC-CASA	286	0	0	0	0	0	0
CC-FI Treatment Ct.	237	0	0	0	0	0	0
Comm Corrections	13,284	0	0	0	0	0	0
Central Stores	2,932	0	0	0	0	0	0
Non Allocated	23,845	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	2,662,031	116,881	914,828	628	698,929	29,661	33,310

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Gull Rd C.H.	Admin Bldg	Healy Street	Nazareth	Jail Addition
Finance Department	0	8,712	0	0	0
Building & Grounds	0	5,437	0	0	0
County Administration Dept	0	8,195	0	0	0
Information Systems	0	6,386	0	0	0
Legal Services Department	0	603	0	0	0
Human Resources	0	5,277	0	0	0
Treasurer	0	9,457	0	0	0
Nazareth Facility	0	0	0	36,150	0
Commission	0	6,030	0	0	0
Circuit Court	38,517	0	0	0	0
District Court	0	0	0	0	0
Friend of Court	1,469	32,343	0	0	0
Adult Probation	0	16,017	41,802	0	0
Clerk/ROD	0	14,881	0	0	0
Resource Develop	0	402	0	0	0
Equalization	0	3,559	0	0	0
Pros Atty	2,935	0	0	0	0
Pros Atty C.R.P.	4,208	402	0	0	0
Drain Comm	0	2,055	0	0	0
Soil & Erosion	0	402	0	0	0
Sheriff Admin	0	0	0	0	0
Sheriff Jail	0	0	4,374	0	568,878
Sheriff Field Oper	0	0	0	0	0
Animal Control	0	0	0	0	0
Emergency Mgmnt.	0	0	0	0	0
Planning	0	3,859	0	0	0
Parks	0	0	0	0	0
Male Drug Court	0	0	0	0	0
Womens Drug Ct.	0	0	0	0	0
Victim Advocacy	0	0	0	0	0
Crime Victim Rts	211	0	0	0	0
CC-J.H. Bldg Depr	0	0	0	0	0
CC-In Home Care	1,757	0	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Gull Rd C.H.	Admin Bldg	Healy Street	Nazareth	Jail Addition
CC-Juve Drug Ct	954	0	0	0	0
CC-Restitution	471	0	0	0	0
CC-Intake Assess	1,467	0	0	0	0
CC-CASA	286	0	0	0	0
CC-FI Treatment Ct.	237	0	0	0	0
Comm Corrections	0	0	13,284	0	0
Central Stores	0	2,932	0	0	0
Non Allocated	0	23,845	0	0	0
Direct Billed	0	0	0	0	0
Total	52,512	150,794	59,460	36,150	568,878

MAXCars © 2015 MAXIMUS, INC.

County of Kalamazoo, Michigan
Equipment Depreciation
Nature and Extent of Services

This schedule has been created to distribute equipment depreciation to Central Service Departments and includes both equipment and vehicles. The basis of allocation is the dollar amount of computed depreciation by benefiting department.

Items that are purchased through the General County Public Improvement and 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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Equipment Depr.	96,267			
Expendable Equip	347,646			
Total Departmental Cost Adjustments:	443,913			443,913
Total To Be Allocated:	443,913	0		443,913

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	General & Admin	Equip Depr.	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				
Equipment Depr.	96,267	0	96,267	0
Expendable Equip	347,646	0	0	347,646
Functional Cost	443,913	0	96,267	347,646
Allocation Step 1				
1st Allocation	443,913	0	96,267	347,646
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 0020 Equipment				
Total Allocated	443,913	0	96,267	347,646

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equip Depr.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	3,840	3.9889	3,840		3,840		3,840
Building & Grounds Department	57,911	60.1567	57,911		57,911		57,911
Security	8,013	8.3237	8,013		8,013		8,013
Treasurer	598	0.6212	598		598		598
Health & Comm. Serv.	5,700	5.9210	5,700		5,700		5,700
CSA,MCHD,HPDP	1,451	1.5073	1,451		1,451		1,451
Friend of Court	2,129	2.2116	2,129		2,129		2,129
FOC-Direct DP	3,320	3.4487	3,320		3,320		3,320
Technology Fund	13,305	13.8209	13,305		13,305		13,305
SubTotal	96,267	100.0000	96,267		96,267		96,267
TOTAL	96,267	100.0000	96,267		96,267		96,267

Allocation Basis: Dollar amount of equipment use charge by department

Allocation Source: Fixed Asset Report - Purchasing

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Expendable Impv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	341,441	98.2151	341,441		341,441		341,441
Friend of Court	2,080	0.5983	2,080		2,080		2,080
FOC-Direct DP	4,125	1.1866	4,125		4,125		4,125
SubTotal	347,646	100.0000	347,646		347,646		347,646
TOTAL	347,646	100.0000	347,646		347,646		347,646

Allocation Basis: Dollar amount of expendable equipment by department

Allocation Source: Paid invoices

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equip Depr.	Expendable Impv
Finance Department	3,840	3,840	0
Building & Grounds	399,352	57,911	341,441
Security	8,013	8,013	0
Treasurer	598	598	0
Health & Comm. Serv.	5,700	5,700	0
CSA,MCHD,HPDP	1,451	1,451	0
Friend of Court	4,209	2,129	2,080
FOC-Direct DP	7,445	3,320	4,125
Technology Fund	13,305	13,305	0
Direct Billed	0	0	0
Total	443,913	96,267	347,646

MAXCars © 2015 MAXIMUS, INC.

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

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

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	224,905			224,905
Tax Bond	(18,199)			
Total Deductions:	(18,199)			(18,199)
Finance Department		680	680	
Treasurer		132	132	
Total Allocated Additions:		812	812	812
Total To Be Allocated:	206,706	812		207,518

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 Preimum	205,944	0	53,386	82,044	11,858
Pollution Liab	762	0	0	0	0
*Tax Bond	18,199	18,199	0	0	0
Departmental Totals					
Total Expenditures	224,905	18,199	53,386	82,044	11,858
Deductions					
Total Deductions	(18,199)	(18,199)	0	0	0
Functional Cost	206,706	0	53,386	82,044	11,858
Allocation Step 1					
1st Allocation	206,706	0	53,386	82,044	11,858
Allocation Step 2					
Inbound- All Others	812	0	812	0	0
2nd Allocation	812	0	812	0	0
Total For 0030 Insurance					
Total Allocated	207,518	0	54,198	82,044	11,858

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 Preimum	58,656	0
Pollution Liab	0	762
*Tax Bond	0	0
Departmental Totals		
Total Expenditures	58,656	762
Deductions		
Total Deductions	0	0
Functional Cost	58,656	762
Allocation Step 1		
1st Allocation	58,656	762
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For 0030 Insurance		
Total Allocated	58,656	762

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	12.99	1.5232	813		813	12	825
Building & Grounds Department	32.94	3.8624	2,062		2,062	31	2,093
Security	7.00	0.8208	438		438	7	445
County Administration Dept	4.80	0.5628	300		300	5	305
Information Systems	9.09	1.0659	569		569	9	578
Legal Services Department	1.50	0.1759	94		94	1	95
Human Resources	3.85	0.4514	241		241	4	245
Treasurer	10.00	1.1726	626		626	10	636
Health & Comm. Serv.	12.18	1.4282	762		762	12	774
Nazareth Facility	7.86	0.9216	492		492	7	499
CSA,MCHD,HPDP	9.15	1.0729	573		573	9	582
Commission	11.00	1.2898	689		689	10	699
Circuit Court	56.45	6.6191	3,534		3,534	54	3,588
District Court	64.03	7.5079	4,008		4,008	61	4,069
Friend of Court	46.75	5.4817	2,926		2,926	45	2,971
Probate Court	8.50	0.9967	532		532	8	540
Election	0.63	0.0739	39		39	1	40
Clerk/ROD	11.04	1.2945	691		691	11	702
Resource Develop	0.89	0.1044	56		56	1	57
Equalization	4.88	0.5722	305		305	5	310
Pros Atty	23.34	2.7368	1,461		1,461	22	1,483
Pros Atty C.R.P.	8.53	1.0002	534		534	8	542
Drain Comm	2.41	0.2826	151		151	2	153
Soil & Erosion	1.41	0.1653	88		88	1	89
Sheriff Admin	21.46	2.5163	1,343		1,343	20	1,363
Sheriff Jail	74.53	8.7390	4,663		4,663	68	4,731
Sheriff Field Oper	46.13	5.4091	2,888		2,888	44	2,932
Animal Control	8.76	1.0272	548		548	8	556
Emergency Mgmnt.	1.46	0.1712	91		91	1	92
Veterans Affairs	1.82	0.2134	114		114	2	116

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	2.16	0.2533	135		135	2	137
Planning	1.50	0.1759	94		94	1	95
Employee Benefits	0.04	0.0047	3		3		3
LE Circuit Ct	13.37	1.5677	837		837	13	850
LE District Ct	7.00	0.8208	438		438	7	445
LE Pros Atty	19.74	2.3146	1,236		1,236	19	1,255
LE Sheriff Admin	2.78	0.3260	174		174	3	177
LE Sheriff Jail	40.49	4.7477	2,535		2,535	39	2,574
LE Sheriff F.O.	18.84	2.2091	1,179		1,179	18	1,197
LE Animal Ctrl	5.86	0.6871	367		367	6	373
Technology Fund	2.79	0.3271	175		175	3	178
Parks	24.44	2.8658	1,530		1,530	23	1,553
KRV Trailway Prg	1.23	0.1442	77		77	1	78
Health Admin	1.33	0.1560	83		83	1	84
H-Education	0.92	0.1079	58		58	1	59
H-Oral Health	11.63	1.3637	728		728	11	739
H-Laboratory	2.80	0.3283	175		175	3	178
H-Vision/Hearing	2.68	0.3142	168		168	3	171
H-Haz Waste	4.07	0.4772	255		255	4	259
H-Clinical Serv	2.00	0.2345	125		125	2	127
H-Comm. Disease	4.34	0.5089	272		272	4	276
H-STD	4.35	0.5101	272		272	4	276
H-HIV Counseling	1.00	0.1173	63		63	1	64
H-Env Admin	2.80	0.3283	175		175	3	178
H-Env FS&F	7.53	0.8829	471		471	7	478
H-Env LW&W	4.93	0.5781	309		309	5	314
Male Drug Court	2.79	0.3271	175		175	3	178
Womens Drug Ct.	1.60	0.1876	100		100	2	102
WK Kellogg Found	1.00	0.1173	63		63	1	64
Emerg Prep Bio	1.40	0.1642	88		88	1	89

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Swift & Sure	0.10	0.0117	6		6		6
ROD Automation	0.87	0.1020	54		54	1	55
Victim Advocacy	1.00	0.1173	63		63	1	64
Crime Victim Rts	2.53	0.2967	158		158	2	160
AAA Administration	2.29	0.2685	143		143	2	145
AAA Ombudsman	1.51	0.1771	95		95	1	96
AAA Health Living	0.44	0.0516	28		28		28
AAA Info & Asst	1.21	0.1419	76		76	1	77
CFI AAA Custom Care	0.02	0.0023	1		1		1
CFI Admin	1.91	0.2240	120		120	2	122
CFI Care Mgmt	3.44	0.4034	215		215	3	218
CFI Case Coord	0.04	0.0047	3		3		3
CFI Veterans	0.07	0.0082	4		4		4
CFI Options Coun	0.16	0.0188	10		10		10
CC-Juvenile Home	58.40	6.8478	3,656		3,656	56	3,712
CC-In Home Care	8.45	0.9908	529		529	8	537
CC-Intens Learn	1.00	0.1173	63		63	1	64
CC-Day Treatment	2.45	0.2873	153		153	2	155
CC-Juve Drug Ct	1.75	0.2052	110		110	2	112
CC-Restitution	1.96	0.2298	123		123	2	125
CC-Intake Assess	4.26	0.4995	267		267	4	271
CC-CASA	1.00	0.1173	63		63	1	64
CC-FI Treatment Ct.	0.59	0.0692	37		37	1	38
Healthy Start	5.56	0.6519	348		348	5	353
SWMBH - HS	1.00	0.1173	63		63	1	64
AIDS Coun & Test	1.50	0.1759	94		94	1	95
MIECHV-ISS	0.06	0.0070	4		4		4
Nurse Family	5.24	0.6144	328		328	5	333
MCIR	3.79	0.4444	237		237	4	241
CSHCS	3.13	0.3670	196		196	3	199

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
BCCCP Coord.	3.00	0.3518	188		188	3	191
IAP	1.60	0.1876	100		100	2	102
W.I.C.	7.45	0.8736	466		466	7	473
Marine Safety	0.72	0.0844	45		45	1	46
Sheriff Rd Pat	2.00	0.2345	125		125	2	127
Comm Corrections	9.50	1.1139	595		595	9	604
Central Stores	2.20	0.2580	138		138	2	140
LIHEAP	0.30	0.0352	19		19		19
CDBG Housing	0.18	0.0211	11		11		11
Weather DHS	0.51	0.0598	32		32		32
CSBG	6.85	0.8032	429		429	7	436
SubTotal	852.83	100.0000	53,386		53,386	812	54,198
TOTAL	852.83	100.0000	53,386		53,386	812	54,198

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Security	7.00	3.2718	2,684		2,684		2,684
Sheriff Admin	21.46	10.0304	8,229		8,229		8,229
Sheriff Jail	74.53	34.8352	28,580		28,580		28,580
Sheriff Field Oper	46.13	21.5611	17,690		17,690		17,690
LE Sheriff Admin	2.78	1.2994	1,066		1,066		1,066
LE Sheriff Jail	40.49	18.9250	15,527		15,527		15,527
LE Sheriff F.O.	18.84	8.8058	7,225		7,225		7,225
Marine Safety	0.72	0.3365	276		276		276
Sheriff Rd Pat	2.00	0.9348	767		767		767
SubTotal	213.95	100.0000	82,044		82,044		82,044
TOTAL	213.95	100.0000	82,044		82,044		82,044

Allocation Basis: Number of Sheriff FTE employees by department

Allocation Source: Labor Distribution Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Auto Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	19	12.6667	1,502		1,502		1,502
Nazareth Facility	1	0.6667	79		79		79
Circuit Court	4	2.6667	316		316		316
Sheriff Admin	4	2.6667	316		316		316
Sheriff Jail	4	2.6667	316		316		316
Sheriff Field Oper	58	38.6664	4,587		4,587		4,587
Animal Control	13	8.6667	1,028		1,028		1,028
Emergency Mgmnt.	1	0.6667	79		79		79
LE Sheriff Jail	7	4.6667	553		553		553
LE Sheriff F.O.	3	2.0000	237		237		237
Parks	14	9.3333	1,107		1,107		1,107
H-Oral Health	1	0.6667	79		79		79
Homeland Sec. Gt.	9	6.0000	711		711		711
CC-Juvenile Home	5	3.3333	395		395		395
Marine Safety	4	2.6667	316		316		316
Comm Corrections	2	1.3333	158		158		158
Central Stores	1	0.6667	79		79		79
SubTotal	150	100.0000	11,858		11,858		11,858
TOTAL	150	100.0000	11,858		11,858		11,858

Allocation Basis: Number of vehicles assigned by department.

Allocation Source: Fixed asset report

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	122,995,800	70.0168	41,068		41,068		41,068
Building & Grounds Department	860,100	0.4896	287		287		287
Nazareth Facility	30,175,200	17.1776	10,076		10,076		10,076
Animal Control	595,900	0.3392	199		199		199
Parks	19,932,400	11.3468	6,656		6,656		6,656
Non Allocated	1,106,627	0.6300	370		370		370
SubTotal	175,666,027	100.0000	58,656		58,656		58,656
TOTAL	175,666,027	100.0000	58,656		58,656		58,656

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

Allocation Source: Property Appraisals - Finance

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	762.00	100.0000	762		762		762
SubTotal	762.00	100.0000	762		762		762
TOTAL	762.00	100.0000	762		762		762

Allocation Basis: Dollar amount of specific charges by department

Allocation Source: Paid Invoices - Finance

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Insurance - Property	41,068	0	0	0	41,068	0
Finance Department	825	825	0	0	0	0
Building & Grounds	4,644	2,093	0	1,502	287	762
Security	3,129	445	2,684	0	0	0
County Administration Dept	305	305	0	0	0	0
Information Systems	578	578	0	0	0	0
Legal Services Department	95	95	0	0	0	0
Human Resources	245	245	0	0	0	0
Treasurer	636	636	0	0	0	0
Health & Comm. Serv.	774	774	0	0	0	0
Nazareth Facility	10,654	499	0	79	10,076	0
CSA,MCHD,HPDP	582	582	0	0	0	0
Commission	699	699	0	0	0	0
Circuit Court	3,904	3,588	0	316	0	0
District Court	4,069	4,069	0	0	0	0
Friend of Court	2,971	2,971	0	0	0	0
Probate Court	540	540	0	0	0	0
Election	40	40	0	0	0	0
Clerk/ROD	702	702	0	0	0	0
Resource Develop	57	57	0	0	0	0
Equalization	310	310	0	0	0	0
Pros Atty	1,483	1,483	0	0	0	0
Pros Atty C.R.P.	542	542	0	0	0	0
Drain Comm	153	153	0	0	0	0
Soil & Erosion	89	89	0	0	0	0
Sheriff Admin	9,908	1,363	8,229	316	0	0
Sheriff Jail	33,627	4,731	28,580	316	0	0
Sheriff Field Oper	25,209	2,932	17,690	4,587	0	0
Animal Control	1,783	556	0	1,028	199	0
Emergency Mgmnt.	171	92	0	79	0	0
Veterans Affairs	116	116	0	0	0	0
MSU Extension	137	137	0	0	0	0
Planning	95	95	0	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Employee Benefits	3	3	0	0	0	0
LE Circuit Ct	850	850	0	0	0	0
LE District Ct	445	445	0	0	0	0
LE Pros Atty	1,255	1,255	0	0	0	0
LE Sheriff Admin	1,243	177	1,066	0	0	0
LE Sheriff Jail	18,654	2,574	15,527	553	0	0
LE Sheriff F.O.	8,659	1,197	7,225	237	0	0
LE Animal Ctrl	373	373	0	0	0	0
Technology Fund	178	178	0	0	0	0
Parks	9,316	1,553	0	1,107	6,656	0
KRV Trailway Prg	78	78	0	0	0	0
Health Admin	84	84	0	0	0	0
H-Education	59	59	0	0	0	0
H-Oral Health	818	739	0	79	0	0
H-Laboratory	178	178	0	0	0	0
H-Vision/Hearing	171	171	0	0	0	0
H-Haz Waste	259	259	0	0	0	0
H-Clinical Serv	127	127	0	0	0	0
H-Comm. Disease	276	276	0	0	0	0
H-STD	276	276	0	0	0	0
H-HIV Counseling	64	64	0	0	0	0
H-Env Admin	178	178	0	0	0	0
H-Env FS&F	478	478	0	0	0	0
H-Env LW&W	314	314	0	0	0	0
Male Drug Court	178	178	0	0	0	0
Womens Drug Ct.	102	102	0	0	0	0
WK Kellogg Found	64	64	0	0	0	0
Emerg Prep Bio	89	89	0	0	0	0
Swift & Sure	6	6	0	0	0	0
Homeland Sec. Gt.	711	0	0	711	0	0
ROD Automation	55	55	0	0	0	0
Victim Advocacy	64	64	0	0	0	0
Crime Victim Rts	160	160	0	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
AAA Administration	145	145	0	0	0	0
AAA Ombudsman	96	96	0	0	0	0
AAA Health Living	28	28	0	0	0	0
AAA Info & Asst	77	77	0	0	0	0
CFI AAA Custom Care	1	1	0	0	0	0
CFI Admin	122	122	0	0	0	0
CFI Care Mgmt	218	218	0	0	0	0
CFI Case Coord	3	3	0	0	0	0
CFI Veterans	4	4	0	0	0	0
CFI Options Coun	10	10	0	0	0	0
CC-Juvenile Home	4,107	3,712	0	395	0	0
CC-In Home Care	537	537	0	0	0	0
CC-Intens Learn	64	64	0	0	0	0
CC-Day Treatment	155	155	0	0	0	0
CC-Juve Drug Ct	112	112	0	0	0	0
CC-Restitution	125	125	0	0	0	0
CC-Intake Assess	271	271	0	0	0	0
CC-CASA	64	64	0	0	0	0
CC-FI Treatment Ct.	38	38	0	0	0	0
Healthy Start	353	353	0	0	0	0
SWMBH - HS	64	64	0	0	0	0
AIDS Coun & Test	95	95	0	0	0	0
MIECHV-ISS	4	4	0	0	0	0
Nurse Family	333	333	0	0	0	0
MCIR	241	241	0	0	0	0
CSHCS	199	199	0	0	0	0
BCCCP Coord.	191	191	0	0	0	0
IAP	102	102	0	0	0	0
W.I.C.	473	473	0	0	0	0
Marine Safety	638	46	276	316	0	0
Sheriff Rd Pat	894	127	767	0	0	0
Comm Corrections	762	604	0	158	0	0
Central Stores	219	140	0	79	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
LIHEAP	19	19	0	0	0	0
CDBG Housing	11	11	0	0	0	0
Weather DHS	32	32	0	0	0	0
CSBG	436	436	0	0	0	0
Non Allocated	370	0	0	0	370	0
Direct Billed	0	0	0	0	0	0
Total	207,518	54,198	82,044	11,858	58,656	762

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Insurance - Property

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	41,068		41,068	
Total Allocated Additions:	41,068		41,068	41,068
Total To Be Allocated:	41,068	0		41,068

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	41,068	0	9,487	7,224	3,671
1st Allocation	41,068	0	9,487	7,224	3,671
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0040 Insurance -					
Total Allocated	41,068	0	9,487	7,224	3,671

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Insurance - Property

	Admin. Building	Law Enf Center	Healy Street
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	6,846	13,795	45
1st Allocation	6,846	13,795	45
Allocation Step 2			
2nd Allocation	0	0	0
Total For 0040 Insurance -			
Total Allocated	6,846	13,795	45

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	3,676		3,676		3,676
District Court	19,901	35.2043	3,340		3,340		3,340
Pros Atty	11,525	20.3874	1,934		1,934		1,934
Sheriff Jail	2,006	3.5486	337		337		337
Male Drug Court	549	0.9712	92		92		92
Womens Drug Ct.	315	0.5572	53		53		53
Victim Advocacy	100	0.1769	17		17		17
Crime Victim Rts	224	0.3963	38		38		38
SubTotal	56,530	100.0000	9,487		9,487		9,487
TOTAL	56,530	100.0000	9,487		9,487		9,487

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	63,724	74.2860	5,366		5,366		5,366
CC-Intens Learn	18,795	21.9102	1,583		1,583		1,583
CC-Day Treatment	3,263	3.8038	275		275		275
SubTotal	85,782	100.0000	7,224		7,224		7,224
TOTAL	85,782	100.0000	7,224		7,224		7,224

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds deparment

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	2,691		2,691		2,691
Friend of Court	668	2.7970	103		103		103
Pros Atty	1,335	5.5898	205		205		205
Pros Atty C.R.P.	1,914	8.0141	294		294		294
Crime Victim Rts	96	0.4020	15		15		15
CC-In Home Care	799	3.3455	123		123		123
CC-Juve Drug Ct	434	1.8172	67		67		67
CC-Restitution	214	0.8960	33		33		33
CC-Intake Assess	667	2.7928	103		103		103
CC-CASA	130	0.5443	20		20		20
CC-FI Treatment Ct.	108	0.4522	17		17		17
SubTotal	23,883	100.0000	3,671		3,671		3,671
TOTAL	23,883	100.0000	3,671		3,671		3,671

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	396		396		396
Building & Grounds Department	2,029	3.6058	247		247		247
County Administration Dept	3,058	5.4345	372		372		372
Information Systems	2,383	4.2349	290		290		290
Legal Services Department	225	0.3999	27		27		27
Human Resources	1,969	3.4992	240		240		240
Treasurer	3,529	6.2715	429		429		429
Commission	2,250	3.9986	274		274		274
Friend of Court	12,069	21.4483	1,468		1,468		1,468
Adult Probation	5,977	10.6220	727		727		727
Clerk/ROD	5,553	9.8685	676		676		676
Resource Develop	150	0.2666	18		18		18
Equalization	1,328	2.3601	162		162		162
Pros Atty C.R.P.	150	0.2666	18		18		18
Drain Comm	767	1.3631	93		93		93
Soil & Erosion	150	0.2666	18		18		18
Planning	1,440	2.5591	175		175		175
Central Stores	1,094	1.9442	133		133		133
Non Allocated	8,898	15.8130	1,083		1,083		1,083
SubTotal	56,270	100.0000	6,846		6,846		6,846
TOTAL	56,270	100.0000	6,846		6,846		6,846

Allocation Basis: Assinged square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,792	1.5817	218		218		218
Sheriff Jail	101,078	89.2183	12,308		12,308		12,308
Sheriff Field Oper	8,123	7.1699	989		989		989
Emergency Mgmnt.	2,300	2.0301	280		280		280
SubTotal	113,293	100.0000	13,795		13,795		13,795
TOTAL	113,293	100.0000	13,795		13,795		13,795

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property

Activity - Healy Street

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Adult Probation	16,190	70.3027	32		32		32
Sheriff Jail	1,694	7.3559	3		3		3
Comm Corrections	5,145	22.3414	10		10		10
SubTotal	23,029	100.0000	45		45		45
TOTAL	23,029	100.0000	45		45		45

Allocation Basis: Assigned square footage by occupant

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance - Property

Receiving Department	Total	Courthouse	Juvenile Home	Gull Rd C.H.	Admin. Building	Law Enf Center	Healy Street
Finance Department	396	0	0	0	396	0	0
Building & Grounds	247	0	0	0	247	0	0
County Administration Dept	372	0	0	0	372	0	0
Information Systems	290	0	0	0	290	0	0
Legal Services Department	27	0	0	0	27	0	0
Human Resources	240	0	0	0	240	0	0
Treasurer	429	0	0	0	429	0	0
Commission	274	0	0	0	274	0	0
Circuit Court	6,367	3,676	0	2,691	0	0	0
District Court	3,340	3,340	0	0	0	0	0
Friend of Court	1,571	0	0	103	1,468	0	0
Adult Probation	759	0	0	0	727	0	32
Clerk/ROD	676	0	0	0	676	0	0
Resource Develop	18	0	0	0	18	0	0
Equalization	162	0	0	0	162	0	0
Pros Atty	2,139	1,934	0	205	0	0	0
Pros Atty C.R.P.	312	0	0	294	18	0	0
Drain Comm	93	0	0	0	93	0	0
Soil & Erosion	18	0	0	0	18	0	0
Sheriff Admin	218	0	0	0	0	218	0
Sheriff Jail	12,648	337	0	0	0	12,308	3
Sheriff Field Oper	989	0	0	0	0	989	0
Emergency Mgmnt.	280	0	0	0	0	280	0
Planning	175	0	0	0	175	0	0
Male Drug Court	92	92	0	0	0	0	0
Womens Drug Ct.	53	53	0	0	0	0	0
Victim Advocacy	17	17	0	0	0	0	0
Crime Victim Rts	53	38	0	15	0	0	0
CC-Juvenile Home	5,366	0	5,366	0	0	0	0
CC-In Home Care	123	0	0	123	0	0	0
CC-Intens Learn	1,583	0	1,583	0	0	0	0
CC-Day Treatment	275	0	275	0	0	0	0
CC-Juve Drug Ct	67	0	0	67	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance - Property

Receiving Department	Total	Courthouse	Juvenile Home	Gull Rd C.H.	Admin. Building	Law Enf Center	Healy Street
CC-Restitution	33	0	0	33	0	0	0
CC-Intake Assess	103	0	0	103	0	0	0
CC-CASA	20	0	0	20	0	0	0
CC-FI Treatment Ct.	17	0	0	17	0	0	0
Comm Corrections	10	0	0	0	0	0	10
Central Stores	133	0	0	0	133	0	0
Non Allocated	1,083	0	0	0	1,083	0	0
Direct Billed	0	0	0	0	0	0	0
Total	41,068	9,487	7,224	3,671	6,846	13,795	45

MAXCars © 2015 MAXIMUS, INC.

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. The credit for each department that was charged directly for payoffs is identified as a cost adjustment on summary "Schedule A" of this cost allocation plan.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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		42	42	
Total Allocated Additions:		42	42	42
Termination Payoff	686,703			
Total Departmental Cost Adjustments:	686,703			686,703
Total To Be Allocated:	686,703	42		686,745

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	686,703	0	686,703
Functional Cost	686,703	0	686,703
Allocation Step 1			
1st Allocation	686,703	0	686,703
Allocation Step 2			
Inbound- All Others	42	0	42
2nd Allocation	42	0	42
Total For 0050 Termination Payoff			
Total Allocated	686,745	0	686,745

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	739,297	1.8671	12,822		12,822	1	12,823
Building & Grounds Department	1,112,734	2.8102	19,298		19,298	1	19,299
Security	129,657	0.3275	2,249		2,249		2,249
County Administration Dept	446,872	1.1286	7,750		7,750		7,750
Information Systems	627,742	1.5854	10,887		10,887	1	10,888
Legal Services Department	147,904	0.3735	2,565		2,565		2,565
Human Resources	203,172	0.5131	3,524		3,524		3,524
Treasurer	366,059	0.9245	6,349		6,349		6,349
Health & Comm. Serv.	639,291	1.6145	11,087		11,087	1	11,088
Nazareth Facility	216,154	0.5459	3,749		3,749		3,749
CSA,MCHD,HPDP	408,434	1.0315	7,083		7,083		7,083
Circuit Court	2,278,275	5.7538	39,512		39,512	2	39,514
District Court	2,445,743	6.1768	42,416		42,416	3	42,419
Friend of Court	2,051,769	5.1818	35,583		35,583	2	35,585
Probate Court	360,131	0.9095	6,246		6,246		6,246
Election	13,645	0.0345	237		237		237
Clerk/ROD	334,624	0.8451	5,803		5,803		5,803
Resource Develop	35,805	0.0904	621		621		621
Equalization	243,686	0.6154	4,226		4,226		4,226
Pros Atty	1,346,988	3.4018	23,361		23,361	1	23,362
Pros Atty C.R.P.	386,743	0.9767	6,707		6,707		6,707
Drain Comm	77,890	0.1967	1,351		1,351		1,351
Soil & Erosion	54,665	0.1381	948		948		948
Sheriff Admin	1,056,343	2.6678	18,320		18,320	1	18,321
Sheriff Jail	3,863,197	9.7561	66,998		66,998	16	67,014
Sheriff Field Oper	3,208,514	8.1032	55,645		55,645	3	55,648
Animal Control	310,311	0.7837	5,382		5,382		5,382
Emergency Mgmnt.	19,826	0.0501	344		344		344
Veterans Affairs	65,675	0.1659	1,139		1,139		1,139
MSU Extension	86,907	0.2195	1,507		1,507		1,507

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	104,441	0.2638	1,811		1,811		1,811
Employee Benefits	3,607	0.0091	63		63		63
LE Circuit Ct	674,109	1.7025	11,691		11,691	1	11,692
LE District Ct	263,168	0.6646	4,564		4,564		4,564
LE Pros Atty	1,188,786	3.0023	20,617		20,617	1	20,618
LE Sheriff Admin	165,974	0.4192	2,878		2,878		2,878
LE Sheriff Jail	2,325,432	5.8729	40,330		40,330	2	40,332
LE Sheriff F.O.	1,225,917	3.0961	21,261		21,261	1	21,262
LE Animal Ctrl	208,420	0.5264	3,615		3,615		3,615
Technology Fund	138,115	0.3488	2,395		2,395		2,395
Parks	535,160	1.3516	9,281		9,281	1	9,282
KRV Trailway Prg	50,112	0.1266	869		869		869
Health Admin	66,109	0.1670	1,147		1,147		1,147
H-Education	49,394	0.1247	857		857		857
H-Oral Health	519,713	1.3125	9,013		9,013	1	9,014
H-Laboratory	145,738	0.3681	2,528		2,528		2,528
H-Vision/Hearing	99,191	0.2505	1,720		1,720		1,720
H-Haz Waste	179,161	0.4525	3,107		3,107		3,107
H-Clinical Serv	110,341	0.2787	1,914		1,914		1,914
H-Comm. Disease	206,908	0.5226	3,588		3,588		3,588
H-STD	194,718	0.4918	3,377		3,377		3,377
H-HIV Counseling	43,167	0.1090	749		749		749
H-Env Admin	140,777	0.3555	2,441		2,441		2,441
H-Env FS&F	370,959	0.9369	6,433		6,433		6,433
H-Env LW&W	217,737	0.5499	3,776		3,776		3,776
Male Drug Court	117,601	0.2970	2,040		2,040		2,040
Womens Drug Ct.	58,500	0.1477	1,015		1,015		1,015
WK Kellogg Found	55,450	0.1400	962		962		962
Emerg Prep Bio	57,858	0.1461	1,003		1,003		1,003
Homeland Sec. Gt.	6,701	0.0169	116		116		116

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
ROD Automation	31,667	0.0800	549		549		549
Victim Advocacy	45,438	0.1148	788		788		788
Crime Victim Rts	132,386	0.3343	2,296		2,296		2,296
AAA Administration	123,728	0.3125	2,146		2,146		2,146
AAA Ombudsman	69,669	0.1760	1,208		1,208		1,208
AAA Health Living	20,027	0.0506	347		347		347
AAA Info & Asst	53,634	0.1355	930		930		930
CFI AAA Custom Care	1,136	0.0029	20		20		20
CFI Admin	90,420	0.2284	1,568		1,568		1,568
CFI Care Mgmt	163,881	0.4139	2,842		2,842		2,842
CFI Case Coord	1,676	0.0042	29		29		29
CFI Veterans	3,430	0.0087	59		59		59
CFI Options Coun	917	0.0023	16		16		16
KCSD Grants	1,234	0.0031	21		21		21
CC-Juvenile Home	1,873,410	4.7313	32,490		32,490	2	32,492
CC-In Home Care	440,174	1.1117	7,634		7,634		7,634
CC-Intens Learn	26,199	0.0662	454		454		454
CC-Day Treatment	102,478	0.2588	1,777		1,777		1,777
CC-Juve Drug Ct	107,333	0.2711	1,861		1,861		1,861
CC-Restitution	105,904	0.2675	1,837		1,837		1,837
CC-Intake Assess	189,461	0.4785	3,286		3,286		3,286
CC-CASA	55,264	0.1396	958		958		958
CC-FI Treatment Ct.	22,156	0.0560	384		384		384
Healthy Start	201,735	0.5095	3,499		3,499		3,499
SWMBH - HS	39,685	0.1002	688		688		688
AIDS Coun & Test	67,732	0.1711	1,175		1,175		1,175
Nurse Family	279,278	0.7053	4,843		4,843		4,843
MCIR	161,071	0.4068	2,793		2,793		2,793
CSHCS	143,616	0.3627	2,491		2,491		2,491
BCCCP Coord.	132,211	0.3339	2,293		2,293		2,293

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
IAP	96,051	0.2426	1,666		1,666		1,666
W.I.C.	288,662	0.7290	5,006		5,006		5,006
Marine Safety	6,150	0.0155	107		107		107
Sheriff Rd Pat	132,315	0.3342	2,295		2,295		2,295
Comm Corrections	370,488	0.9357	6,425		6,425		6,425
Airport	837,108	2.1141	14,518		14,518	1	14,519
Central Stores	68,010	0.1718	1,179		1,179		1,179
LIHEAP	12,445	0.0314	216		216		216
CDBG Housing	9,894	0.0250	172		172		172
Weather DHS	25,421	0.0642	441		441		441
CSBG	260,981	0.6591	4,526		4,526		4,526
SubTotal	39,595,792	100.0000	686,703		686,703	42	686,745
TOTAL	39,595,792	100.0000	686,703		686,703	42	686,745

Allocation Basis: Dollar amount of wages by department

Allocation Source: General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Finance Department	12,823	12,823
Building & Grounds	19,299	19,299
Security	2,249	2,249
County Administration Dept	7,750	7,750
Information Systems	10,888	10,888
Legal Services Department	2,565	2,565
Human Resources	3,524	3,524
Treasurer	6,349	6,349
Health & Comm. Serv.	11,088	11,088
Nazareth Facility	3,749	3,749
CSA,MCHD,HPDP	7,083	7,083
Circuit Court	39,514	39,514
District Court	42,419	42,419
Friend of Court	35,585	35,585
Probate Court	6,246	6,246
Election	237	237
Clerk/ROD	5,803	5,803
Resource Develop	621	621
Equalization	4,226	4,226
Pros Atty	23,362	23,362
Pros Atty C.R.P.	6,707	6,707
Drain Comm	1,351	1,351
Soil & Erosion	948	948
Sheriff Admin	18,321	18,321
Sheriff Jail	67,014	67,014
Sheriff Field Oper	55,648	55,648
Animal Control	5,382	5,382
Emergency Mgmnt.	344	344
Veterans Affairs	1,139	1,139
MSU Extension	1,507	1,507
Planning	1,811	1,811
Employee Benefits	63	63
LE Circuit Ct	11,692	11,692

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
LE District Ct	4,564	4,564
LE Pros Atty	20,618	20,618
LE Sheriff Admin	2,878	2,878
LE Sheriff Jail	40,332	40,332
LE Sheriff F.O.	21,262	21,262
LE Animal Ctrl	3,615	3,615
Technology Fund	2,395	2,395
Parks	9,282	9,282
KRV Trailway Prg	869	869
Health Admin	1,147	1,147
H-Education	857	857
H-Oral Health	9,014	9,014
H-Laboratory	2,528	2,528
H-Vision/Hearing	1,720	1,720
H-Haz Waste	3,107	3,107
H-Clinical Serv	1,914	1,914
H-Comm. Disease	3,588	3,588
H-STD	3,377	3,377
H-HIV Counseling	749	749
H-Env Admin	2,441	2,441
H-Env FS&F	6,433	6,433
H-Env LW&W	3,776	3,776
Male Drug Court	2,040	2,040
Womens Drug Ct.	1,015	1,015
WK Kellogg Found	962	962
Emerg Prep Bio	1,003	1,003
Homeland Sec. Gt.	116	116
ROD Automation	549	549
Victim Advocacy	788	788
Crime Victim Rts	2,296	2,296
AAA Administration	2,146	2,146
AAA Ombudsman	1,208	1,208
AAA Health Living	347	347

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
AAA Info & Asst	930	930
CFI AAA Custom Care	20	20
CFI Admin	1,568	1,568
CFI Care Mgmt	2,842	2,842
CFI Case Coord	29	29
CFI Veterans	59	59
CFI Options Coun	16	16
KCSD Grants	21	21
CC-Juvenile Home	32,492	32,492
CC-In Home Care	7,634	7,634
CC-Intens Learn	454	454
CC-Day Treatment	1,777	1,777
CC-Juve Drug Ct	1,861	1,861
CC-Restitution	1,837	1,837
CC-Intake Assess	3,286	3,286
CC-CASA	958	958
CC-FI Treatment Ct.	384	384
Healthy Start	3,499	3,499
SWMBH - HS	688	688
AIDS Coun & Test	1,175	1,175
Nurse Family	4,843	4,843
MCIR	2,793	2,793
CSHCS	2,491	2,491
BCCCP Coord.	2,293	2,293
IAP	1,666	1,666
W.I.C.	5,006	5,006
Marine Safety	107	107
Sheriff Rd Pat	2,295	2,295
Comm Corrections	6,425	6,425
Airport	14,519	14,519
Central Stores	1,179	1,179
LIHEAP	216	216
CDBG Housing	172	172

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Weather DHS	441	441
CSBG	4,526	4,526
Direct Billed	0	0
Total	686,745	686,745

MAXCars © 2015 MAXIMUS, INC.

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.

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.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,250,397			1,250,397
Payout	(8,924)			
Total Deductions:	(8,924)			(8,924)
Building Depreciation	8,712		8,712	
Equipment Depreciation	3,840		3,840	
Insurance	813	12	825	
Insurance - Property	396		396	
Termination Payoff	12,822	1	12,823	
Finance Department		9,231	9,231	
Building & Grounds Department		32,417	32,417	
Utilities		8,838	8,838	
Security		1,870	1,870	
County Administration Dept		5,933	5,933	
Information Systems		14,179	14,179	
Legal Services Department		3,084	3,084	
Human Resources		8,104	8,104	
Treasurer		1,256	1,256	
Total Allocated Additions:	26,583	84,925	111,508	111,508
Reimbursement	(255)			
Project Accounting	4,854			
Total Departmental Cost Adjustments:	4,599			4,599
Total To Be Allocated:	1,272,655	84,925		1,357,580

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Accounting Serv	Non-HCS Funds	Payroll
Wages & Benefits					
SALARIES & WAGES	732,820	100,227	299,010	40,597	121,274
FRINGE BENEFITS	267,480	36,591	109,107	14,818	44,268
Other Expense & Cost					
*Payout	8,924	8,924	0	0	0
Printing & Binding	2,952	404	1,203	164	489
Postage	3,629	0	2,332	0	946
Copying	7,382	1,010	3,012	409	1,222
Office Supplies	14,152	1,936	5,774	784	2,342
Subscriptions	1,635	224	667	91	271
Dues	2,865	392	1,169	159	474
Contract Services	315	43	131	17	52
Contract Services	12,460	0	11,500	0	0
Consultant	12,375	0	0	0	12,375
Auditing Services	99,675	0	0	0	0
Telephone	12,300	1,683	5,017	681	2,036
Licensing Fees	66,578	0	32,914	0	33,664
Equipment Maint	797	109	323	44	132
Training	3,719	509	1,518	206	615
Miscellaneous	339	46	139	19	56
Departmental Totals					
Total Expenditures	1,250,397	152,098	473,816	57,989	220,216
Deductions					
Total Deductions	(8,924)	(8,924)	0	0	0
Cost Adjustments					
Reimbursement	(255)	0	0	0	(162)
Project Accounting	4,854	0	4,854	0	0
Functional Cost	1,246,072	143,174	478,670	57,989	220,054

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 Depreciation: Equip	3,840	0	0	0	3,840
Inbound- All Others	22,743	3,111	9,279	1,260	3,764
Reallocate Admin Costs		(146,285)	63,372	7,695	29,567
1st Allocation	1,272,655	0	551,321	66,944	257,225
Allocation Step 2					
Inbound- All Others	84,925	11,615	34,652	4,705	14,054
Reallocate Admin Costs		(11,615)	5,032	611	2,348
2nd Allocation	84,925	0	39,684	5,316	16,402
Total For 0055 Finance					
Total Allocated	1,357,580	0	591,005	72,260	273,627

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng	Purchasing
Wages & Benefits					
SALARIES & WAGES	39,101	0	42,091	14,430	44,963
FRINGE BENEFITS	14,283	0	15,353	5,269	16,423
Other Expense & Cost					
*Payout	0	0	0	0	0
Printing & Binding	158	0	169	58	181
Postage	0	0	0	0	351
Copying	394	0	424	145	453
Office Supplies	756	0	812	279	869
Subscriptions	87	0	94	32	100
Dues	153	0	164	56	176
Contract Services	17	0	18	6	19
Contract Services	450	0	0	0	510
Consultant	0	0	0	0	0
Auditing Services	0	99,675	0	0	0
Telephone	657	0	706	242	755
Licensing Fees	0	0	0	0	0
Equipment Maint	43	0	46	16	49
Training	199	0	213	73	228
Miscellaneous	18	0	19	7	21
Departmental Totals					
Total Expenditures	56,316	99,675	60,109	20,613	65,098
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Reimbursement	(93)	0	0	0	0
Project Accounting	0	0	0	0	0
Functional Cost	56,223	99,675	60,109	20,613	65,098

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 Depreciation: Equip	0	0	0	0	0
Inbound- All Others	1,213	0	1,306	448	1,395
Reallocate Admin Costs	7,459	12,945	7,976	2,735	8,636
1st Allocation	64,895	112,620	69,391	23,796	75,129
Allocation Step 2					
Inbound- All Others	4,531	0	4,878	1,672	5,211
Reallocate Admin Costs	592	1,028	633	217	686
2nd Allocation	5,123	1,028	5,511	1,889	5,897
Total For 0055 Finance					
Total Allocated	70,018	113,648	74,902	25,685	81,026

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	5,067	5,212	5,212	7,818	7,818
FRINGE BENEFITS	1,846	1,899	1,899	2,862	2,862
Other Expense & Cost					
*Payout	0	0	0	0	0
Printing & Binding	20	21	21	32	32
Postage	0	0	0	0	0
Copying	51	52	52	79	79
Office Supplies	98	100	100	151	151
Subscriptions	11	12	12	17	17
Dues	20	20	20	31	31
Contract Services	2	2	2	3	3
Contract Services	0	0	0	0	0
Consultant	0	0	0	0	0
Auditing Services	0	0	0	0	0
Telephone	85	87	87	132	132
Licensing Fees	0	0	0	0	0
Equipment Maint	5	6	6	9	9
Training	26	26	26	40	40
Miscellaneous	2	2	2	4	4
Departmental Totals					
Total Expenditures	7,233	7,439	7,439	11,178	11,178
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Project Accounting	0	0	0	0	0
Functional Cost	7,233	7,439	7,439	11,178	11,178

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 Depreciation: Equip	0	0	0	0	0
Inbound- All Others	157	162	162	243	243
Reallocate Admin Costs	960	987	987	1,483	1,483
1st Allocation	8,350	8,588	8,588	12,904	12,904
Allocation Step 2					
Inbound- All Others	587	604	604	906	906
Reallocate Admin Costs	76	78	78	118	118
2nd Allocation	663	682	682	1,024	1,024
Total For 0055 Finance					
Total Allocated	9,013	9,270	9,270	13,928	13,928

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	36	0.0624	344		344		344
Termination Payoff	4	0.0069	38		38		38
Finance Department	383	0.6640	3,661		3,661		3,661
Building & Grounds Department	2,983	5.1712	28,510		28,510	2,067	30,577
Utilities	909	1.5758	8,688		8,688	630	9,318
Security	321	0.5565	3,068		3,068	222	3,290
County Administration Dept	174	0.3016	1,663		1,663	121	1,784
Information Systems	206	0.3571	1,969		1,969	143	2,112
Legal Services Department	128	0.2219	1,223		1,223	89	1,312
Human Resources	372	0.6449	3,555		3,555	258	3,813
Treasurer	281	0.4871	2,686		2,686	195	2,881
Health & Comm. Serv.	648	1.1233	6,193		6,193	449	6,642
Nazareth Facility	725	1.2568	6,929		6,929	502	7,431
CSA,MCHD,HPDP	479	0.8304	4,578		4,578	332	4,910
Commission	164	0.2843	1,567		1,567	114	1,681
Circuit Court	6,651	11.5302	63,562		63,562	4,606	68,168
District Court	1,211	2.0993	11,574		11,574	839	12,413
Friend of Court	518	0.8980	4,951		4,951	359	5,310
Jury Board	6	0.0104	57		57	4	61
Probate Court	1,320	2.2883	12,616		12,616	915	13,531
Adult Probation	148	0.2566	1,415		1,415	103	1,518
Election	241	0.4178	2,303		2,303	167	2,470
Clerk/ROD	288	0.4993	2,753		2,753	200	2,953
Resource Develop	93	0.1612	889		889	64	953
Equalization	246	0.4265	2,351		2,351	170	2,521
Pros Atty	922	1.5983	8,812		8,812	639	9,451
Pros Atty C.R.P.	451	0.7818	4,310		4,310	313	4,623
Drain Comm	296	0.5131	2,829		2,829	205	3,034
Soil & Erosion	145	0.2514	1,386		1,386	100	1,486
Sheriff Admin	934	1.6191	8,927		8,927	647	9,574

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,724	2.9886	16,477		16,477	1,195	17,672
Sheriff Field Oper	1,164	2.0179	11,125		11,125	807	11,932
Animal Control	620	1.0748	5,926		5,926	430	6,356
Emergency Mgmnt.	319	0.5530	3,049		3,049	221	3,270
Veterans Affairs	166	0.2878	1,587		1,587	115	1,702
Medical Exam	62	0.1075	593		593	43	636
Veterans Burial	211	0.3658	2,017		2,017	146	2,163
Sold/Sail Relief	231	0.4005	2,208		2,208	160	2,368
MSU Extension	183	0.3172	1,749		1,749	127	1,876
Planning	186	0.3224	1,778		1,778	129	1,907
Economic Develop	5	0.0087	48		48	3	51
Employee Benefits	1,036	1.7960	9,902		9,902	718	10,620
LE Circuit Ct	219	0.3796	2,093		2,093	152	2,245
LE District Ct	130	0.2254	1,242		1,242	90	1,332
LE Pros Atty	345	0.5981	3,297		3,297	239	3,536
LE Comm Correct	29	0.0503	277		277	20	297
LE Sheriff Admin	157	0.2722	1,501		1,501	109	1,610
LE Sheriff Jail	310	0.5374	2,963		2,963	215	3,178
LE Sheriff F.O.	373	0.6466	3,565		3,565	258	3,823
LE Animal Ctrl	154	0.2670	1,472		1,472	107	1,579
Technology Fund	627	1.0869	5,993		5,993	435	6,428
Roads	57	0.0988	545		545	40	585
Inmate Trust	4	0.0069	38		38	3	41
Parks	3,358	5.8213	32,094		32,094	2,327	34,421
KRV Trailway Prg	193	0.3346	1,845		1,845	134	1,979
Special Parks	69	0.1196	659		659	48	707
Access & Visitat	10	0.0173	96		96	7	103
Wireless Emerg.	22	0.0381	210		210	15	225
Drain Comm Grant	19	0.0329	182		182	13	195
Health Admin	244	0.4230	2,332		2,332	169	2,501

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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-Education	125	0.2167	1,195		1,195	87	1,282
H-Oral Health	716	1.2412	6,843		6,843	496	7,339
H-Laboratory	324	0.5617	3,097		3,097	225	3,322
H-Vision/Hearing	160	0.2774	1,529		1,529	111	1,640
H-Haz Waste	486	0.8425	4,645		4,645	337	4,982
H-Clinical Serv	298	0.5166	2,848		2,848	207	3,055
H-Comm. Disease	285	0.4941	2,724		2,724	198	2,922
H-STD	338	0.5859	3,230		3,230	234	3,464
H-Health Care Ac	7	0.0121	67		67	5	72
H-HIV Counseling	157	0.2722	1,501		1,501	109	1,610
H-Env Admin	165	0.2860	1,577		1,577	114	1,691
H-Env FS&F	327	0.5669	3,125		3,125	227	3,352
H-Env LW&W	263	0.4559	2,514		2,514	182	2,696
Accommodation Tax	216	0.3744	2,064		2,064	150	2,214
Dist Ct Grants	177	0.3068	1,692		1,692	123	1,815
Male Drug Court	330	0.5721	3,154		3,154	229	3,383
Womens Drug Ct.	325	0.5634	3,106		3,106	225	3,331
WK Kellogg Found	351	0.6085	3,355		3,355	243	3,598
DWI Drug Court	183	0.3172	1,749		1,749	127	1,876
Browfield Redev	82	0.1422	784		784	57	841
Emerg Prep Bio	301	0.5218	2,877		2,877	209	3,086
Swift & Sure	152	0.2635	1,453		1,453	105	1,558
Homeland Sec. Gt.	78	0.1352	745		745	54	799
Haz Mat Team	14	0.0243	134		134	10	144
ROD Automation	496	0.8598	4,740		4,740	344	5,084
Local Corr.Offc.	103	0.1786	984		984	71	1,055
Drug Law Enforce	12	0.0208	115		115	8	123
Law Library	4	0.0069	38		38	3	41
Victim Advocacy	73	0.1265	698		698	51	749
Crime Victim Rts	75	0.1300	717		717	52	769

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
AAA Senior Expo	48	0.0832	459		459	33	492
AAA Administration	270	0.4681	2,581		2,581	187	2,768
AAA Providers	221	0.3831	2,112		2,112	153	2,265
AAA Ombudsman	171	0.2964	1,634		1,634	119	1,753
AAA Health Living	330	0.5721	3,154		3,154	229	3,383
AAA Info & Asst	226	0.3918	2,160		2,160	157	2,317
CFI AAA Custom Care	82	0.1422	784		784	57	841
CFI Admin	248	0.4299	2,370		2,370	172	2,542
CFI Care Mgmt	911	1.5793	8,707		8,707	631	9,338
CFI Case Coord	167	0.2895	1,596		1,596	116	1,712
CFI Veterans	160	0.2774	1,529		1,529	111	1,640
CFI Options Coun	43	0.0745	411		411	30	441
Safe Comm. Grant	32	0.0555	306		306	22	328
KCSD Grants	46	0.0797	440		440	32	472
F.I.A.	5	0.0087	48		48	3	51
CC-Juvenile Home	1,662	2.8812	15,884		15,884	1,152	17,036
CC-In Home Care	178	0.3086	1,701		1,701	123	1,824
CC-Foster Care	207	0.3588	1,978		1,978	143	2,121
CC-Intens Learn	81	0.1404	774		774	56	830
CC-Day Treatment	151	0.2618	1,443		1,443	105	1,548
CC-Juve Drug Ct	164	0.2843	1,567		1,567	114	1,681
CC-Restitution	77	0.1335	736		736	53	789
CC-Intake Assess	108	0.1872	1,032		1,032	75	1,107
CC-CASA	92	0.1595	879		879	64	943
CC-FI Treatment Ct.	108	0.1872	1,032		1,032	75	1,107
CC-Welfare	277	0.4802	2,647		2,647	192	2,839
Vet's Trust	93	0.1612	889		889	64	953
Healthy Start	645	1.1181	6,165		6,165	447	6,612
SWMBH - HS	174	0.3016	1,663		1,663	121	1,784
AIDS Coun & Test	163	0.2826	1,558		1,558	113	1,671

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
MIECHV-ISS	84	0.1456	803		803	58	861
MIECHV-HFA	23	0.0399	220		220	16	236
Nurse Family	445	0.7714	4,253		4,253	308	4,561
MCIR	215	0.3727	2,055		2,055	149	2,204
CSHCS	191	0.3311	1,825		1,825	132	1,957
BCCCP Coord.	225	0.3900	2,150		2,150	156	2,306
BCCCP Komen	216	0.3744	2,064		2,064	150	2,214
BCCCP Pink Sat	38	0.0659	363		363	26	389
IAP	242	0.4195	2,313		2,313	168	2,481
Clean Sweep Pest	14	0.0243	134		134	10	144
W.I.C.	310	0.5374	2,963		2,963	215	3,178
Marine Safety	65	0.1127	621		621	45	666
Sheriff Rd Pat	69	0.1196	659		659	48	707
Comm Corrections	958	1.6607	9,156		9,156	664	9,820
Survey & Remonum	59	0.1023	564		564	41	605
Workforce	109	0.1890	1,042		1,042	76	1,118
Pub Impv Jail	29	0.0503	277		277	20	297
Pub Impv GRCH	52	0.0901	497		497	36	533
Prop Tax Foreclosure	263	0.4559	2,514		2,514	182	2,696
Airport	2,485	4.3079	23,750		23,750	1,722	25,472
DTRF	3	0.0052	29		29	2	31
Central Stores	1,142	1.9797	10,915		10,915	791	11,706
Drain Eq Revolv	2	0.0035	19		19	1	20
Retirement	48	0.0832	459		459	33	492
OPEB	1,005	1.7422	9,605		9,605	696	10,301
Inmates Trust	207	0.3588	1,978		1,978	143	2,121
LIHEAP	150	0.2600	1,434		1,434	104	1,538
CDBG Housing	115	0.1994	1,099		1,099	80	1,179
Emerg Needs EAP	292	0.5062	2,791		2,791	202	2,993
Emerg Needs LCA	73	0.1265	698		698	51	749

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Weather Energy Opt	63	0.1092	602		602	44	646
Weather DHS	296	0.5131	2,829		2,829	205	3,034
CSBG	614	1.0644	5,868		5,868	426	6,294
Head Start	2	0.0035	19		19	1	20
Non Allocated	308	0.5339	2,944		2,944	213	3,157
SubTotal	57,685	100.0000	551,321		551,321	39,684	591,005
TOTAL	57,685	100.0000	551,321		551,321	39,684	591,005

Allocation Basis: Number of expenditure transactions processed by dept

Allocation Source: Detail expenditure report

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	417	8.6121	5,765		5,765	458	6,223
Pros Atty C.R.P.	471	9.7274	6,512		6,512	517	7,029
Access & Visitat	17	0.3511	235		235	19	254
Drain Comm Grant	33	0.6815	456		456	36	492
Dist Ct Grants	190	3.9240	2,627		2,627	209	2,836
Male Drug Court	414	8.5502	5,724		5,724	455	6,179
Womens Drug Ct.	405	8.3643	5,599		5,599	445	6,044
WK Kellogg Found	371	7.6621	5,129		5,129	407	5,536
DWI Drug Court	380	7.8480	5,254		5,254	417	5,671
Swift & Sure	169	3.4903	2,337		2,337	186	2,523
Homeland Sec. Gt.	109	2.2511	1,507		1,507	120	1,627
Haz Mat Team	34	0.7022	470		470	37	507
Victim Advocacy	91	1.8794	1,258		1,258	100	1,358
Crime Victim Rts	88	1.8174	1,217		1,217	97	1,314
KCSD Grants	73	1.5076	1,009		1,009	80	1,089
Marine Safety	74	1.5283	1,023		1,023	81	1,104
Sheriff Rd Pat	79	1.6316	1,092		1,092	87	1,179
Comm Corrections	1,147	23.6886	15,859		15,859	1,258	17,117
Survey & Remonum	64	1.3218	885		885	70	955
Workforce	216	4.4610	2,986		2,986	237	3,223
SubTotal	4,842	100.0000	66,944		66,944	5,316	72,260
TOTAL	4,842	100.0000	66,944		66,944	5,316	72,260

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	12.99	1.4856	3,821		3,821		3,821
Building & Grounds Department	32.94	3.7672	9,690		9,690	627	10,317
Security	7.00	0.8006	2,059		2,059	133	2,192
County Administration Dept	4.80	0.5490	1,412		1,412	91	1,503
Information Systems	9.09	1.0396	2,674		2,674	173	2,847
Legal Services Department	1.50	0.1716	441		441	29	470
Human Resources	3.85	0.4403	1,133		1,133	73	1,206
Treasurer	10.00	1.1437	2,942		2,942	190	3,132
Health & Comm. Serv.	12.18	1.3930	3,583		3,583	232	3,815
Nazareth Facility	7.86	0.8989	2,312		2,312	150	2,462
CSA,MCHD,HPDP	9.15	1.0465	2,692		2,692	174	2,866
Commission	11.00	1.2580	3,236		3,236	209	3,445
Circuit Court	56.45	6.4560	16,606		16,606	1,075	17,681
District Court	64.03	7.3229	18,836		18,836	1,219	20,055
Friend of Court	46.75	5.3466	13,753		13,753	890	14,643
Probate Court	8.50	0.9721	2,501		2,501	162	2,663
Election	0.63	0.0721	185		185	12	197
Clerk/ROD	11.04	1.2626	3,248		3,248	210	3,458
Resource Develop	0.89	0.1018	262		262	17	279
Equalization	4.88	0.5581	1,436		1,436	93	1,529
Pros Atty	23.34	2.6693	6,866		6,866	444	7,310
Pros Atty C.R.P.	8.53	0.9755	2,509		2,509	162	2,671
Drain Comm	2.41	0.2756	709		709	46	755
Soil & Erosion	1.41	0.1613	415		415	27	442
Sheriff Admin	21.46	2.4543	6,313		6,313	409	6,722
Sheriff Jail	74.53	8.5235	21,924		21,924	1,422	23,346
Sheriff Field Oper	46.13	5.2757	13,571		13,571	878	14,449
Animal Control	8.76	1.0019	2,577		2,577	167	2,744
Emergency Mgmnt.	1.46	0.1670	430		430	28	458
Veterans Affairs	1.82	0.2081	535		535	35	570

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	2.16	0.2470	635		635	41	676
Planning	1.50	0.1716	441		441	29	470
Employee Benefits	0.04	0.0046	12		12	1	13
LE Circuit Ct	13.37	1.5291	3,933		3,933	255	4,188
LE District Ct	7.00	0.8006	2,059		2,059	133	2,192
LE Pros Atty	19.74	2.2576	5,807		5,807	376	6,183
LE Sheriff Admin	2.78	0.3179	818		818	53	871
LE Sheriff Jail	40.49	4.6307	11,911		11,911	771	12,682
LE Sheriff F.O.	18.84	2.1547	5,542		5,542	359	5,901
LE Animal Ctrl	5.86	0.6702	1,724		1,724	112	1,836
Technology Fund	2.79	0.3191	821		821	53	874
Parks	24.44	2.7951	7,190		7,190	465	7,655
KRV Trailway Prg	1.23	0.1407	362		362	23	385
Health Admin	1.33	0.1521	391		391	25	416
H-Education	0.92	0.1052	271		271	18	289
H-Oral Health	11.63	1.3301	3,421		3,421	221	3,642
H-Laboratory	2.80	0.3202	824		824	53	877
H-Vision/Hearing	2.68	0.3065	788		788	51	839
H-Haz Waste	4.07	0.4655	1,197		1,197	77	1,274
H-Clinical Serv	2.00	0.2287	588		588	38	626
H-Comm. Disease	4.34	0.4964	1,277		1,277	83	1,360
H-STD	4.35	0.4975	1,280		1,280	83	1,363
H-HIV Counseling	1.00	0.1144	294		294	19	313
H-Env Admin	2.80	0.3202	824		824	53	877
H-Env FS&F	7.53	0.8612	2,215		2,215	143	2,358
H-Env LW&W	4.93	0.5638	1,450		1,450	94	1,544
Male Drug Court	2.79	0.3191	821		821	53	874
Womens Drug Ct.	1.60	0.1830	471		471	30	501
WK Kellogg Found	1.00	0.1144	294		294	19	313
Emerg Prep Bio	1.40	0.1601	412		412	27	439

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Swift & Sure	0.10	0.0114	29		29	2	31
ROD Automation	0.87	0.0995	256		256	17	273
Victim Advocacy	1.00	0.1144	294		294	19	313
Crime Victim Rts	2.53	0.2893	744		744	48	792
AAA Administration	2.29	0.2619	674		674	44	718
AAA Ombudsman	1.51	0.1727	444		444	29	473
AAA Health Living	0.44	0.0503	129		129	8	137
AAA Info & Asst	1.21	0.1384	356		356	23	379
CFI AAA Custom Care	0.02	0.0023	6		6		6
CFI Admin	1.91	0.2184	562		562	36	598
CFI Care Mgmt	3.44	0.3934	1,012		1,012	66	1,078
CFI Case Coord	0.04	0.0046	12		12	1	13
CFI Veterans	0.07	0.0080	21		21	1	22
CFI Options Coun	0.16	0.0183	47		47	3	50
CC-Juvenile Home	58.40	6.6790	17,180		17,180	1,112	18,292
CC-In Home Care	8.45	0.9664	2,486		2,486	161	2,647
CC-Intens Learn	1.00	0.1144	294		294	19	313
CC-Day Treatment	2.45	0.2802	721		721	47	768
CC-Juve Drug Ct	1.75	0.2001	515		515	33	548
CC-Restitution	1.96	0.2242	577		577	37	614
CC-Intake Assess	4.26	0.4872	1,253		1,253	81	1,334
CC-CASA	1.00	0.1144	294		294	19	313
CC-FI Treatment Ct.	0.59	0.0675	174		174	11	185
Healthy Start	5.56	0.6359	1,636		1,636	106	1,742
SWMBH - HS	1.00	0.1144	294		294	19	313
AIDS Coun & Test	1.50	0.1716	441		441	29	470
MIECHV-ISS	0.06	0.0069	18		18	1	19
Nurse Family	5.24	0.5993	1,542		1,542	100	1,642
MCIR	3.79	0.4335	1,115		1,115	72	1,187
CSHCS	3.13	0.3580	921		921	60	981

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
BCCCP Coord.	3.00	0.3431	883		883	57	940
IAP	1.60	0.1830	471		471	30	501
W.I.C.	7.45	0.8520	2,192		2,192	142	2,334
Marine Safety	0.72	0.0823	212		212	14	226
Sheriff Rd Pat	2.00	0.2287	588		588	38	626
Comm Corrections	9.50	1.0865	2,795		2,795	181	2,976
Airport	21.55	2.4646	6,340		6,340	410	6,750
Central Stores	2.20	0.2516	647		647	42	689
LIHEAP	0.30	0.0343	88		88	6	94
CDBG Housing	0.18	0.0206	53		53	3	56
Weather DHS	0.51	0.0583	150		150	10	160
CSBG	6.85	0.7834	2,015		2,015	130	2,145
SubTotal	874.38	100.0000	257,225		257,225	16,402	273,627
TOTAL	874.38	100.0000	257,225		257,225	16,402	273,627

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	64,895		64,895	5,123	70,018
SubTotal	100	100.0000	64,895		64,895	5,123	70,018
TOTAL	100	100.0000	64,895		64,895	5,123	70,018

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	36	0.0359	40		40		40
Termination Payoff	4	0.0040	4		4		4
Finance Department	525	0.5241	590		590		590
Building & Grounds Department	3,163	3.1578	3,556		3,556	33	3,589
Utilities	909	0.9075	1,022		1,022	9	1,031
Security	321	0.3205	361		361	3	364
County Administration Dept	174	0.1737	196		196	2	198
Information Systems	206	0.2057	232		232	2	234
Legal Services Department	128	0.1278	144		144	1	145
Human Resources	372	0.3714	418		418	4	422
Treasurer	2,771	2.7664	3,116		3,116	29	3,145
Health & Comm. Serv.	692	0.6909	778		778	7	785
Nazareth Facility	794	0.7927	893		893	8	901
CSA,MCHD,HPDP	479	0.4782	539		539	5	544
Commission	164	0.1637	184		184	2	186
Circuit Court	9,904	9.8876	11,133		11,133	105	11,238
District Court	4,613	4.6054	5,187		5,187	48	5,235
Friend of Court	1,525	1.5225	1,715		1,715	16	1,731
Jury Board	6	0.0060	7		7		7
Probate Court	1,567	1.5644	1,762		1,762	16	1,778
Adult Probation	148	0.1478	166		166	2	168
Family Coun Serv	243	0.2426	273		273	3	276
Election	325	0.3245	365		365	3	368
Clerk/ROD	4,575	4.5674	5,144		5,144	47	5,191
Resource Develop	93	0.0928	105		105	1	106
Equalization	248	0.2476	279		279	3	282
Pros Atty	1,372	1.3697	1,543		1,543	14	1,557
Pros Atty C.R.P.	471	0.4702	530		530	5	535
Drain Comm	319	0.3185	359		359	3	362
Soil & Erosion	254	0.2536	286		286	3	289

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,878	1.8749	2,111		2,111	19	2,130
Sheriff Jail	1,724	1.7211	1,938		1,938	18	1,956
Sheriff Field Oper	1,164	1.1621	1,309		1,309	12	1,321
Animal Control	3,196	3.1907	3,593		3,593	33	3,626
Emergency Mgmnt.	326	0.3255	367		367	3	370
Veterans Affairs	192	0.1917	216		216	2	218
Medical Exam	596	0.5950	670		670	6	676
Veterans Burial	211	0.2107	237		237	2	239
Sold/Sail Relief	231	0.2306	260		260	2	262
MSU Extension	189	0.1887	212		212	2	214
Planning	228	0.2276	256		256	2	258
Economic Develop	5	0.0050	6		6		6
Employee Benefits	1,501	1.4985	1,688		1,688	15	1,703
LE Revenues	269	0.2686	302		302	3	305
LE Circuit Ct	219	0.2186	246		246	2	248
LE District Ct	130	0.1298	146		146	1	147
LE Pros Atty	351	0.3504	395		395	4	399
LE Comm Correct	29	0.0290	33		33		33
LE Sheriff Admin	157	0.1567	177		177	2	179
LE Sheriff Jail	310	0.3095	349		349	3	352
LE Sheriff F.O.	373	0.3724	419		419	4	423
LE Animal Ctrl	154	0.1537	173		173	2	175
Technology Fund	689	0.6879	775		775	7	782
Roads	113	0.1128	127		127	1	128
Inmate Trust	6	0.0060	7		7		7
Parks	5,930	5.9202	6,667		6,667	61	6,728
KRV Trailway Prg	256	0.2556	288		288	3	291
Special Parks	82	0.0819	92		92	1	93
Access & Visitat	17	0.0170	19		19		19
Wireless Emerg.	32	0.0319	36		36		36

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Drain Comm Grant	33	0.0329	37		37		37
Health Admin	293	0.2925	329		329	3	332
H-Education	130	0.1298	146		146	1	147
H-Oral Health	1,121	1.1191	1,260		1,260	12	1,272
H-Laboratory	1,662	1.6592	1,869		1,869	17	1,886
H-Vision/Hearing	242	0.2416	272		272	2	274
H-Haz Waste	1,321	1.3188	1,485		1,485	14	1,499
H-Clinical Serv	965	0.9634	1,085		1,085	10	1,095
H-Comm. Disease	672	0.6709	756		756	7	763
H-STD	733	0.7318	824		824	8	832
H-Health Care Ac	7	0.0070	8		8		8
H-HIV Counseling	159	0.1587	179		179	2	181
H-Env Admin	180	0.1797	202		202	2	204
H-Env FS&F	1,854	1.8509	2,085		2,085	19	2,104
H-Env LW&W	1,563	1.5604	1,757		1,757	16	1,773
Accommodation Tax	693	0.6919	779		779	7	786
Dist Ct Grants	190	0.1897	214		214	2	216
Male Drug Court	414	0.4133	465		465	4	469
Womens Drug Ct.	405	0.4043	455		455	4	459
WK Kellogg Found	371	0.3704	417		417	4	421
DWI Drug Court	380	0.3794	427		427	4	431
Browfield Redev	103	0.1028	116		116	1	117
Emerg Prep Bio	323	0.3225	363		363	3	366
Swift & Sure	169	0.1687	190		190	2	192
Homeland Sec. Gt.	109	0.1088	123		123	1	124
Haz Mat Team	34	0.0339	38		38		38
ROD Automation	767	0.7657	862		862	8	870
Local Corr.Offc.	119	0.1188	134		134	1	135
Drug Law Enforce	28	0.0280	31		31		31
Law Library	6	0.0060	7		7		7

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Victim Advocacy	91	0.0908	102		102	1	103
Crime Victim Rts	88	0.0879	99		99	1	100
AAA Senior Expo	156	0.1557	175		175	2	177
AAA Administration	333	0.3324	374		374	3	377
AAA Providers	288	0.2875	324		324	3	327
AAA Ombudsman	218	0.2176	245		245	2	247
AAA Health Living	409	0.4083	460		460	4	464
AAA Info & Asst	244	0.2436	274		274	3	277
CFI AAA Custom Care	94	0.0938	106		106	1	107
CFI Admin	262	0.2616	295		295	3	298
CFI Care Mgmt	982	0.9804	1,104		1,104	10	1,114
CFI Case Coord	203	0.2027	228		228	2	230
CFI Veterans	198	0.1977	223		223	2	225
CFI Options Coun	46	0.0459	52		52		52
Safe Comm. Grant	37	0.0369	42		42		42
KCSD Grants	73	0.0729	82		82	1	83
F.I.A.	13	0.0130	15		15		15
CC-Juvenile Home	1,913	1.9098	2,151		2,151	20	2,171
CC-In Home Care	178	0.1777	200		200	2	202
CC-Foster Care	207	0.2067	233		233	2	235
CC-Intens Learn	81	0.0809	91		91	1	92
CC-Day Treatment	151	0.1508	170		170	2	172
CC-Juve Drug Ct	164	0.1637	184		184	2	186
CC-Restitution	77	0.0769	87		87	1	88
CC-Intake Assess	108	0.1078	121		121	1	122
CC-CASA	92	0.0918	103		103	1	104
CC-FI Treatment Ct.	108	0.1078	121		121	1	122
CC-Welfare	315	0.3145	354		354	3	357
Vet's Trust	112	0.1118	126		126	1	127
Healthy Start	671	0.6699	754		754	7	761

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
SWMBH - HS	183	0.1827	206		206	2	208
AIDS Coun & Test	194	0.1937	218		218	2	220
MIECHV-ISS	118	0.1178	133		133	1	134
MIECHV-HFA	32	0.0319	36		36		36
Nurse Family	472	0.4712	531		531	5	536
MCIR	231	0.2306	260		260	2	262
CSHCS	222	0.2216	250		250	2	252
BCCCP Coord.	284	0.2835	319		319	3	322
BCCCP Komen	220	0.2196	247		247	2	249
BCCCP Pink Sat	43	0.0429	48		48		48
IAP	298	0.2975	335		335	3	338
Clean Sweep Pest	21	0.0210	24		24		24
W.I.C.	330	0.3295	371		371	3	374
Marine Safety	74	0.0739	83		83	1	84
Sheriff Rd Pat	79	0.0789	89		89	1	90
Comm Corrections	1,147	1.1451	1,290		1,290	12	1,302
Survey & Remonum	64	0.0639	72		72	1	73
Workforce	216	0.2156	243		243	2	245
Pub Impv Jail	29	0.0290	33		33		33
Pub Impv GRCH	52	0.0519	58		58	1	59
Prop Tax Foreclosure	1,915	1.9118	2,153		2,153	20	2,173
Airport	4,631	4.6233	5,207		5,207	48	5,255
DTRF	2,041	2.0376	2,295		2,295	21	2,316
Central Stores	1,308	1.3058	1,471		1,471	14	1,485
Drain Eq Revolv	5	0.0050	6		6		6
Retirement	73	0.0729	82		82	1	83
OPEB	2,846	2.8413	3,200		3,200	29	3,229
Inmates Trust	516	0.5151	580		580	5	585
LIHEAP	161	0.1607	181		181	2	183
CDBG Housing	125	0.1248	141		141	1	142

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Emerg Needs EAP	305	0.3045	343		343	3	346
Emerg Needs LCA	89	0.0889	100		100	1	101
Weather Energy Opt	69	0.0689	78		78	1	79
Weather DHS	312	0.3115	351		351	3	354
CSBG	663	0.6619	745		745	7	752
Head Start	2	0.0020	2		2		2
Non Allocated	879	0.8775	988		988	9	997
SubTotal	100,166	100.0000	112,620		112,620	1,028	113,648
TOTAL	100,166	100.0000	112,620		112,620	1,028	113,648

Allocation Basis: Total number of accounting transactions by department

Allocation Source: Detail General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	37,324	88.6746	61,532		61,532	4,887	66,419
Technology Fund	1,475	3.5043	2,432		2,432	193	2,625
Airport	392	0.9313	646		646	51	697
OPEB	2,900	6.8898	4,781		4,781	380	5,161
SubTotal	42,091	100.0000	69,391		69,391	5,511	74,902
TOTAL	42,091	100.0000	69,391		69,391	5,511	74,902

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: Finance time summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	417	3.0570	727		727	58	785
Pros Atty C.R.P.	471	3.4528	822		822	65	887
Access & Visitat	17	0.1246	30		30	2	32
Drain Comm Grant	33	0.2419	58		58	5	63
Dist Ct Grants	190	1.3929	331		331	26	357
Male Drug Court	414	3.0350	722		722	57	779
Womens Drug Ct.	405	2.9690	707		707	56	763
WK Kellogg Found	371	2.7197	647		647	51	698
DWI Drug Court	380	2.7857	663		663	53	716
Emerg Prep Bio	323	2.3679	563		563	45	608
Swift & Sure	169	1.2389	295		295	23	318
Homeland Sec. Gt.	109	0.7991	190		190	15	205
Haz Mat Team	34	0.2492	59		59	5	64
Victim Advocacy	91	0.6671	159		159	13	172
Crime Victim Rts	88	0.6451	154		154	12	166
AAA Senior Expo	156	1.1436	272		272	22	294
AAA Administration	333	2.4412	581		581	46	627
AAA Providers	288	2.1113	502		502	40	542
AAA Ombudsman	218	1.5981	380		380	30	410
AAA Health Living	409	2.9983	713		713	57	770
AAA Info & Asst	244	1.7887	426		426	34	460
CFI AAA Custom Care	94	0.6891	164		164	13	177
CFI Admin	262	1.9207	457		457	36	493
CFI Care Mgmt	982	7.1989	1,713		1,713	136	1,849
CFI Case Coord	203	1.4882	354		354	28	382
CFI Veterans	198	1.4515	345		345	27	372
CFI Options Coun	46	0.3372	80		80	6	86
KCSD Grants	73	0.5352	127		127	10	137
Healthy Start	671	4.9190	1,171		1,171	93	1,264
SWMBH - HS	183	1.3415	319		319	25	344

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Grant Accountng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS Coun & Test	194	1.4222	338		338	27	365
MIECHV-ISS	118	0.8650	206		206	16	222
MIECHV-HFA	32	0.2346	56		56	4	60
Nurse Family	472	3.4602	823		823	65	888
MCIR	231	1.6934	403		403	32	435
CSHCS	222	1.6274	387		387	31	418
BCCCP Coord.	284	2.0820	495		495	39	534
BCCCP Komen	220	1.6128	384		384	30	414
BCCCP Pink Sat	43	0.3152	75		75	6	81
IAP	298	2.1846	520		520	41	561
Clean Sweep Pest	21	0.1539	37		37	3	40
W.I.C.	330	2.4192	576		576	46	622
Marine Safety	74	0.5425	129		129	10	139
Sheriff Rd Pat	79	0.5791	138		138	11	149
Comm Corrections	1,147	8.4085	2,002		2,002	162	2,164
Survey & Remonum	64	0.4692	112		112	9	121
Workforce	216	1.5835	377		377	30	407
LIHEAP	161	1.1803	281		281	22	303
CDBG Housing	125	0.9164	218		218	17	235
Emerg Needs EAP	305	2.2359	532		532	42	574
Emerg Needs LCA	89	0.6524	155		155	12	167
Weather Energy Opt	69	0.5058	120		120	10	130
Weather DHS	312	2.2872	544		544	43	587
CSBG	663	4.8603	1,157		1,157	92	1,249
SubTotal	13,641	100.0000	23,796		23,796	1,889	25,685
TOTAL	13,641	100.0000	23,796		23,796	1,889	25,685

Allocation Basis: Number of accounting transactions by benefiting dept

Allocation Source: Detail General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	0.3937	296		296		296
Finance Department	6	1.1811	887		887		887
Building & Grounds Department	104	20.4707	15,377		15,377	1,220	16,597
Security	2	0.3937	296		296	24	320
Health & Comm. Serv.	7	1.3780	1,035		1,035	83	1,118
Nazareth Facility	7	1.3780	1,035		1,035	83	1,118
Commission	1	0.1969	148		148	12	160
Circuit Court	16	3.1496	2,366		2,366	189	2,555
District Court	9	1.7717	1,331		1,331	106	1,437
Friend of Court	1	0.1969	148		148	12	160
Probate Court	3	0.5906	444		444	35	479
Clerk/ROD	2	0.3937	296		296	24	320
Pros Atty	10	1.9685	1,479		1,479	118	1,597
Sheriff Admin	8	1.5748	1,183		1,183	94	1,277
Sheriff Jail	11	2.1654	1,627		1,627	130	1,757
Sheriff Field Oper	15	2.9528	2,218		2,218	177	2,395
Animal Control	8	1.5748	1,183		1,183	94	1,277
Veterans Affairs	1	0.1969	148		148	12	160
Planning	1	0.1969	148		148	12	160
Employee Benefits	2	0.3937	296		296	24	320
LE Pros Atty	10	1.9685	1,479		1,479	118	1,597
LE Sheriff Admin	1	0.1969	148		148	12	160
LE Sheriff F.O.	12	2.3622	1,775		1,775	142	1,917
LE Animal Ctrl	1	0.1969	148		148	12	160
Technology Fund	28	5.5118	4,141		4,141	330	4,471
Parks	66	12.9921	9,761		9,761	778	10,539
KRV Trailway Prg	1	0.1969	148		148	12	160
Special Parks	8	1.5748	1,183		1,183	94	1,277
Health Admin	1	0.1969	148		148	12	160
H-Education	1	0.1969	148		148	12	160

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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-Oral Health	2	0.3937	296		296	24	320
H-Laboratory	7	1.3780	1,035		1,035	83	1,118
H-Haz Waste	4	0.7874	592		592	47	639
H-Clinical Serv	21	4.1339	3,106		3,106	248	3,354
Accommodation Tax	16	3.1496	2,366		2,366	189	2,555
Male Drug Court	1	0.1969	148		148	12	160
Womens Drug Ct.	1	0.1969	148		148	12	160
DWI Drug Court	2	0.3937	296		296	24	320
Browfield Redev	1	0.1969	148		148	12	160
Emerg Prep Bio	3	0.5906	444		444	35	479
Haz Mat Team	1	0.1969	148		148	12	160
ROD Automation	8	1.5748	1,183		1,183	94	1,277
Local Corr.Offc.	3	0.5906	444		444	35	479
Drug Law Enforce	2	0.3937	296		296	24	320
AAA Info & Asst	1	0.1969	148		148	12	160
KCSD Grants	5	0.9843	739		739	59	798
CC-Juvenile Home	6	1.1811	887		887	71	958
CC-In Home Care	1	0.1969	148		148	12	160
CC-Juve Drug Ct	1	0.1969	148		148	12	160
CC-Restitution	1	0.1969	148		148	12	160
CC-Intake Assess	1	0.1969	148		148	12	160
CC-CASA	1	0.1969	148		148	12	160
Nurse Family	1	0.1969	148		148	12	160
MCIR	1	0.1969	148		148	12	160
IAP	1	0.1969	148		148	12	160
Comm Corrections	2	0.3937	296		296	24	320
Survey & Remonum	1	0.1969	148		148	12	160
Pub Impv Jail	3	0.5906	444		444	35	479
Airport	51	10.0394	7,542		7,542	601	8,143
Central Stores	10	1.9685	1,479		1,479	118	1,597

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
CSBG	1	0.1969	148		148	12	160
Non Allocated	3	0.5906	444		444	35	479
SubTotal	508	100.0000	75,129		75,129	5,897	81,026
TOTAL	508	100.0000	75,129		75,129	5,897	81,026

Allocation Basis: Purchase orders processed by department

Allocation Source: Detail General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1	1.8182	152		152		152
Building & Grounds Department	10	18.1818	1,518		1,518	123	1,641
County Administration Dept	2	3.6364	304		304	25	329
Health & Comm. Serv.	2	3.6364	304		304	25	329
Commission	26	47.2727	3,947		3,947	318	4,265
Sheriff Admin	1	1.8182	152		152	12	164
Planning	1	1.8182	152		152	12	164
Parks	9	16.3636	1,366		1,366	111	1,477
Airport	3	5.4545	455		455	37	492
SubTotal	55	100.0000	8,350		8,350	663	9,013
TOTAL	55	100.0000	8,350		8,350	663	9,013

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

Allocation Source: Bid & RFP Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	0.4410	38		38		38
Building & Grounds Department	243	26.7911	2,304		2,304	177	2,481
Security	2	0.2205	19		19	2	21
Information Systems	5	0.5513	47		47	4	51
Treasurer	3	0.3308	28		28	2	30
Health & Comm. Serv.	4	0.4410	38		38	3	41
Nazareth Facility	2	0.2205	19		19	2	21
CSA,MCHD,HPDP	2	0.2205	19		19	2	21
Circuit Court	38	4.1896	360		360	29	389
District Court	25	2.7563	237		237	19	256
Friend of Court	6	0.6615	57		57	5	62
Probate Court	7	0.7718	66		66	5	71
Clerk/ROD	4	0.4410	38		38	3	41
Equalization	1	0.1103	9		9	1	10
Pros Atty	4	0.4410	38		38	3	41
Drain Comm	1	0.1103	9		9	1	10
Sheriff Admin	24	2.6461	227		227	18	245
Sheriff Jail	64	7.0562	606		606	48	654
Sheriff Field Oper	115	12.6792	1,089		1,089	87	1,176
Animal Control	16	1.7641	151		151	12	163
Emergency Mgmnt.	5	0.5513	47		47	4	51
MSU Extension	2	0.2205	19		19	2	21
Employee Benefits	1	0.1103	9		9	1	10
Technology Fund	26	2.8666	246		246	20	266
Parks	126	13.8920	1,193		1,193	95	1,288
KRV Trailway Prg	2	0.2205	19		19	2	21
Special Parks	4	0.4410	38		38	3	41
Wireless Emerg.	3	0.3308	28		28	2	30
H-Oral Health	20	2.2051	189		189	15	204
H-Laboratory	10	1.1025	95		95	8	103

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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-Haz Waste	1	0.1103	9		9	1	10
H-Env Admin	4	0.4410	38		38	3	41
H-Env FS&F	1	0.1103	9		9	1	10
Browfield Redev	2	0.2205	19		19	2	21
Emerg Prep Bio	4	0.4410	38		38	3	41
Homeland Sec. Gt.	38	4.1896	360		360	29	389
ROD Automation	14	1.5436	133		133	11	144
COPS Grant	4	0.4410	38		38	3	41
Drug Law Enforce	4	0.4410	38		38	3	41
KCSD Grants	5	0.5513	47		47	4	51
CC-Juvenile Home	14	1.5436	133		133	11	144
Airport	44	4.8512	417		417	33	450
Central Stores	1	0.1103	9		9	1	10
Weather DHS	1	0.1103	9		9	1	10
CSBG	1	0.1103	9		9	1	10
SubTotal	907	100.0000	8,588		8,588	682	9,270
TOTAL	907	100.0000	8,588		8,588	682	9,270

Allocation Basis: Number of fixed capital assets by department

Allocation Source: Fixed asset report

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Pub Impv Jail	3	18.7500	1,610		1,610	128	1,738
Pub Impv GRCH	13	81.2500	6,978		6,978	554	7,532
SubTotal	16	100.0000	8,588		8,588	682	9,270
TOTAL	16	100.0000	8,588		8,588	682	9,270

Allocation Basis: Number of managed contracts by project

Allocation Source: Project summary report

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	0.6334	82		82		82
Building & Grounds Department	59	2.1982	284		284	23	307
County Administration Dept	3	0.1118	14		14	1	15
Information Systems	8	0.2981	38		38	3	41
Human Resources	24	0.8942	115		115	9	124
Treasurer	11	0.4098	53		53	4	57
Health & Comm. Serv.	32	1.1923	154		154	12	166
Nazareth Facility	2	0.0745	10		10	1	11
CSA,MCHD,HPDP	12	0.4471	58		58	5	63
Commission	22	0.8197	106		106	8	114
Circuit Court	81	3.0179	389		389	31	420
District Court	108	4.0238	519		519	41	560
Friend of Court	12	0.4471	58		58	5	63
Probate Court	28	1.0432	135		135	11	146
Election	12	0.4471	58		58	5	63
Clerk/ROD	2	0.0745	10		10	1	11
Resource Develop	1	0.0373	5		5		5
Equalization	1	0.0373	5		5		5
Pros Atty	128	4.7690	615		615	49	664
Pros Atty C.R.P.	38	1.4158	183		183	15	198
Drain Comm	48	1.7884	231		231	18	249
Sheriff Admin	58	2.1610	279		279	22	301
Sheriff Jail	64	2.3845	308		308	25	333
Sheriff Field Oper	100	3.7258	481		481	38	519
Animal Control	132	4.9180	635		635	51	686
Emergency Mgmnt.	31	1.1550	149		149	12	161
Veterans Affairs	1	0.0373	5		5		5
MSU Extension	11	0.4098	53		53	4	57
Planning	12	0.4471	58		58	5	63
Employee Benefits	9	0.3353	43		43	3	46

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
LE Pros Atty	39	1.4531	188		188	15	203
LE Sheriff Admin	27	1.0060	130		130	10	140
LE Sheriff Jail	13	0.4844	63		63	5	68
LE Sheriff F.O.	17	0.6334	82		82	7	89
LE Animal Ctrl	15	0.5589	72		72	6	78
Technology Fund	72	2.6826	346		346	28	374
Parks	95	3.5395	457		457	36	493
KRV Trailway Prg	17	0.6334	82		82	7	89
Special Parks	2	0.0745	10		10	1	11
Health Admin	7	0.2608	34		34	3	37
H-Education	3	0.1118	14		14	1	15
H-Oral Health	90	3.3532	433		433	35	468
H-Laboratory	9	0.3353	43		43	3	46
H-Vision/Hearing	1	0.0373	5		5		5
H-Haz Waste	49	1.8256	236		236	19	255
H-Clinical Serv	11	0.4098	53		53	4	57
H-Comm. Disease	8	0.2981	38		38	3	41
H-STD	13	0.4844	63		63	5	68
H-HIV Counseling	2	0.0745	10		10	1	11
H-Env Admin	7	0.2608	34		34	3	37
H-Env FS&F	21	0.7824	101		101	8	109
H-Env LW&W	7	0.2608	34		34	3	37
Accommodation Tax	5	0.1863	24		24	2	26
Dist Ct Grants	63	2.3472	303		303	24	327
Male Drug Court	36	1.3413	173		173	14	187
Womens Drug Ct.	39	1.4531	188		188	15	203
WK Kellogg Found	171	6.3711	822		822	66	888
DWI Drug Court	69	2.5708	332		332	26	358
Browfield Redev	3	0.1118	14		14	1	15
Emerg Prep Bio	10	0.3726	48		48	4	52

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Swift & Sure	3	0.1118	14		14	1	15
Homeland Sec. Gt.	15	0.5589	72		72	6	78
Haz Mat Team	2	0.0745	10		10	1	11
ROD Automation	9	0.3353	43		43	3	46
Local Corr.Offc.	30	1.1177	144		144	12	156
Drug Law Enforce	2	0.0745	10		10	1	11
Crime Victim Rts	1	0.0373	5		5		5
AAA Senior Expo	7	0.2608	34		34	3	37
AAA Administration	9	0.3353	43		43	3	46
AAA Ombudsman	2	0.0745	10		10	1	11
AAA Health Living	18	0.6706	87		87	7	94
AAA Info & Asst	2	0.0745	10		10	1	11
CFI AAA Custom Care	2	0.0745	10		10	1	11
CFI Admin	3	0.1118	14		14	1	15
CFI Care Mgmt	18	0.6706	87		87	7	94
CFI Options Coun	3	0.1118	14		14	1	15
CC-Juvenile Home	180	6.7057	859		859	72	931
CC-In Home Care	1	0.0373	5		5		5
CC-Juve Drug Ct	15	0.5589	72		72	6	78
CC-Restitution	3	0.1118	14		14	1	15
CC-Intake Assess	1	0.0373	5		5		5
CC-CASA	3	0.1118	14		14	1	15
CC-FI Treatment Ct.	6	0.2235	29		29	2	31
Vet's Trust	1	0.0373	5		5		5
Healthy Start	29	1.0805	139		139	11	150
SWMBH - HS	1	0.0373	5		5		5
AIDS Coun & Test	3	0.1118	14		14	1	15
MIECHV-ISS	4	0.1490	19		19	2	21
MIECHV-HFA	1	0.0373	5		5		5
Nurse Family	108	4.0238	519		519	41	560

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
MCIR	11	0.4098	53		53	4	57
CSHCS	3	0.1118	14		14	1	15
BCCCP Coord.	8	0.2981	38		38	3	41
IAP	9	0.3353	43		43	3	46
W.I.C.	4	0.1490	19		19	2	21
Comm Corrections	7	0.2608	34		34	3	37
Prop Tax Foreclosure	7	0.2608	34		34	3	37
Airport	97	3.6140	466		466	37	503
Central Stores	6	0.2235	29		29	2	31
Emerg Needs EAP	1	0.0373	5		5		5
Weather DHS	3	0.1118	14		14	1	15
CSBG	58	2.1610	279		279	22	301
SubTotal	2,684	100.0000	12,904		12,904	1,024	13,928
TOTAL	2,684	100.0000	12,904		12,904	1,024	13,928

Allocation Basis: Number of P-Card entries by department

Allocation Source: Detail General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	8,629.21	11.7719	1,519		1,519	121	1,640
Security	165.76	0.2261	29		29	2	31
County Administration Dept	1,539.86	2.1007	271		271	22	293
Health & Comm. Serv.	1,474.69	2.0118	260		260	21	281
CSA,MCHD,HPDP	1,887.77	2.5753	332		332	26	358
Circuit Court	14,076.94	19.2037	2,478		2,478	196	2,674
District Court	3,386.23	4.6195	596		596	47	643
Friend of Court	980.34	1.3374	173		173	14	187
Probate Court	773.88	1.0557	136		136	11	147
Adult Probation	666.05	0.9086	117		117	9	126
Pros Atty	540.10	0.7368	95		95	8	103
Pros Atty C.R.P.	580.03	0.7913	102		102	8	110
Drain Comm	2,245.38	3.0631	395		395	31	426
Soil & Erosion	208.82	0.2849	37		37	3	40
Animal Control	2,962.08	4.0408	521		521	41	562
Emergency Mgmnt.	1,019.64	1.3910	179		179	14	193
MSU Extension	642.83	0.8769	113		113	9	122
LE Animal Ctrl	1,643.56	2.2421	289		289	23	312
Parks	2,532.34	3.4546	446		446	35	481
KRV Trailway Prg	347.75	0.4744	61		61	5	66
Health Admin	105.54	0.1440	19		19	1	20
H-Education	207.95	0.2837	37		37	3	40
H-Oral Health	1,796.44	2.4507	316		316	25	341
H-Laboratory	401.87	0.5482	71		71	6	77
H-Haz Waste	62.78	0.0856	11		11	1	12
H-Comm. Disease	159.07	0.2170	28		28	2	30
H-STD	453.76	0.6190	80		80	6	86
H-HIV Counseling	191.14	0.2608	34		34	3	37
H-Env FS&F	4,344.13	5.9262	765		765	61	826
H-Env LW&W	322.68	0.4402	57		57	5	62

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Male Drug Court	1.28	0.0017					
Emerg Prep Bio	533.63	0.7280	94		94	7	101
CFI Care Mgmt	501.20	0.6837	88		88	7	95
CC-Juvenile Home	1,193.59	1.6283	210		210	17	227
CC-In Home Care	1,030.50	1.4058	181		181	14	195
CC-Day Treatment	871.06	1.1883	153		153	12	165
CC-Juve Drug Ct	191.21	0.2608	34		34	3	37
CC-Intake Assess	119.49	0.1630	21		21	2	23
CC-CASA	191.14	0.2608	34		34	3	37
Healthy Start	1,066.86	1.4554	188		188	15	203
SWMBH - HS	207.93	0.2837	37		37	3	40
AIDS Coun & Test	191.89	0.2618	34		34	3	37
Nurse Family	3,172.15	4.3274	558		558	44	602
MCIR	486.26	0.6634	86		86	7	93
IAP	35.46	0.0484	6		6		6
W.I.C.	1,067.22	1.4559	188		188	15	203
Comm Corrections	166.94	0.2277	29		29	2	31
Airport	7,368.78	10.0524	1,297		1,297	103	1,400
Central Stores	55.23	0.0753	10		10	1	11
CSBG	502.99	0.6862	89		89	7	96
SubTotal	73,303.43	100.0000	12,904		12,904	1,024	13,928
TOTAL	73,303.43	100.0000	12,904		12,904	1,024	13,928

Allocation Basis: Dollar amount of cell phone charges by department

Allocation Source: Detail General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Insurance	680	344	0	0	0	40	0
Termination Payoff	42	38	0	0	0	4	0
Finance Department	9,231	3,661	0	3,821	0	590	0
Building & Grounds	67,149	30,577	0	10,317	0	3,589	0
Utilities	10,349	9,318	0	0	0	1,031	0
Security	6,218	3,290	0	2,192	0	364	0
County Administration Dept	70,541	1,784	0	1,503	0	198	66,419
Information Systems	5,285	2,112	0	2,847	0	234	0
Legal Services Department	1,927	1,312	0	470	0	145	0
Human Resources	5,565	3,813	0	1,206	0	422	0
Treasurer	9,245	2,881	0	3,132	0	3,145	0
Health & Comm. Serv.	13,177	6,642	0	3,815	0	785	0
Nazareth Facility	11,944	7,431	0	2,462	0	901	0
CSA,MCHD,HPDP	8,762	4,910	0	2,866	0	544	0
Commission	9,851	1,681	0	3,445	0	186	0
Circuit Court	103,125	68,168	0	17,681	0	11,238	0
District Court	40,599	12,413	0	20,055	0	5,235	0
Friend of Court	29,164	5,310	6,223	14,643	0	1,731	0
Jury Board	68	61	0	0	0	7	0
Probate Court	18,815	13,531	0	2,663	0	1,778	0
Adult Probation	1,812	1,518	0	0	0	168	0
Family Coun Serv	276	0	0	0	0	276	0
Election	3,098	2,470	0	197	0	368	0
Clerk/ROD	11,974	2,953	0	3,458	0	5,191	0
Resource Develop	1,343	953	0	279	0	106	0
Equalization	4,347	2,521	0	1,529	0	282	0
Pros Atty	20,723	9,451	0	7,310	0	1,557	0
Pros Atty C.R.P.	16,053	4,623	7,029	2,671	0	535	0
Drain Comm	4,836	3,034	0	755	0	362	0
Soil & Erosion	2,257	1,486	0	442	0	289	0
Sheriff Admin	20,413	9,574	0	6,722	0	2,130	0
Sheriff Jail	45,718	17,672	0	23,346	0	1,956	0
Sheriff Field Oper	31,792	11,932	0	14,449	0	1,321	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	15,414	6,356	0	2,744	0	3,626	0
Emergency Mgmnt.	4,503	3,270	0	458	0	370	0
Veterans Affairs	2,655	1,702	0	570	0	218	0
Medical Exam	1,312	636	0	0	0	676	0
Veterans Burial	2,402	2,163	0	0	0	239	0
Sold/Sail Relief	2,630	2,368	0	0	0	262	0
MSU Extension	2,966	1,876	0	676	0	214	0
Planning	3,022	1,907	0	470	0	258	0
Economic Develop	57	51	0	0	0	6	0
Employee Benefits	12,712	10,620	0	13	0	1,703	0
LE Revenues	305	0	0	0	0	305	0
LE Circuit Ct	6,681	2,245	0	4,188	0	248	0
LE District Ct	3,671	1,332	0	2,192	0	147	0
LE Pros Atty	11,918	3,536	0	6,183	0	399	0
LE Comm Correct	330	297	0	0	0	33	0
LE Sheriff Admin	2,960	1,610	0	871	0	179	0
LE Sheriff Jail	16,280	3,178	0	12,682	0	352	0
LE Sheriff F.O.	12,153	3,823	0	5,901	0	423	0
LE Animal Ctrl	4,140	1,579	0	1,836	0	175	0
Technology Fund	15,820	6,428	0	874	0	782	2,625
Roads	713	585	0	0	0	128	0
Inmate Trust	48	41	0	0	0	7	0
Parks	63,082	34,421	0	7,655	0	6,728	0
KRV Trailway Prg	2,991	1,979	0	385	0	291	0
Special Parks	2,129	707	0	0	0	93	0
Access & Visitat	408	103	254	0	0	19	0
Wireless Emerg.	291	225	0	0	0	36	0
Drain Comm Grant	787	195	492	0	0	37	0
Health Admin	3,466	2,501	0	416	0	332	0
H-Education	1,933	1,282	0	289	0	147	0
H-Oral Health	13,586	7,339	0	3,642	0	1,272	0
H-Laboratory	7,429	3,322	0	877	0	1,886	0
H-Vision/Hearing	2,758	1,640	0	839	0	274	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
H-Haz Waste	8,671	4,982	0	1,274	0	1,499	0
H-Clinical Serv	8,187	3,055	0	626	0	1,095	0
H-Comm. Disease	5,116	2,922	0	1,360	0	763	0
H-STD	5,813	3,464	0	1,363	0	832	0
H-Health Care Ac	80	72	0	0	0	8	0
H-HIV Counseling	2,152	1,610	0	313	0	181	0
H-Env Admin	2,850	1,691	0	877	0	204	0
H-Env FS&F	8,759	3,352	0	2,358	0	2,104	0
H-Env LW&W	6,112	2,696	0	1,544	0	1,773	0
Accommodation Tax	5,581	2,214	0	0	0	786	0
Dist Ct Grants	5,551	1,815	2,836	0	0	216	0
Male Drug Court	12,031	3,383	6,179	874	0	469	0
Womens Drug Ct.	11,461	3,331	6,044	501	0	459	0
WK Kellogg Found	11,454	3,598	5,536	313	0	421	0
DWI Drug Court	9,372	1,876	5,671	0	0	431	0
Browfield Redev	1,154	841	0	0	0	117	0
Emerg Prep Bio	5,172	3,086	0	439	0	366	0
Swift & Sure	4,637	1,558	2,523	31	0	192	0
Homeland Sec. Gt.	3,222	799	1,627	0	0	124	0
Haz Mat Team	924	144	507	0	0	38	0
ROD Automation	7,694	5,084	0	273	0	870	0
Local Corr.Offc.	1,825	1,055	0	0	0	135	0
COPS Grant	41	0	0	0	0	0	0
Drug Law Enforce	526	123	0	0	0	31	0
Law Library	48	41	0	0	0	7	0
Victim Advocacy	2,695	749	1,358	313	0	103	0
Crime Victim Rts	3,146	769	1,314	792	0	100	0
AAA Senior Expo	1,000	492	0	0	0	177	0
AAA Administration	4,536	2,768	0	718	0	377	0
AAA Providers	3,134	2,265	0	0	0	327	0
AAA Ombudsman	2,894	1,753	0	473	0	247	0
AAA Health Living	4,848	3,383	0	137	0	464	0
AAA Info & Asst	3,604	2,317	0	379	0	277	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
CFI AAA Custom Care	1,142	841	0	6	0	107	0
CFI Admin	3,946	2,542	0	598	0	298	0
CFI Care Mgmt	13,568	9,338	0	1,078	0	1,114	0
CFI Case Coord	2,337	1,712	0	13	0	230	0
CFI Veterans	2,259	1,640	0	22	0	225	0
CFI Options Coun	644	441	0	50	0	52	0
Safe Comm. Grant	370	328	0	0	0	42	0
KCSD Grants	2,630	472	1,089	0	0	83	0
F.I.A.	66	51	0	0	0	15	0
CC-Juvenile Home	39,759	17,036	0	18,292	0	2,171	0
CC-In Home Care	5,033	1,824	0	2,647	0	202	0
CC-Foster Care	2,356	2,121	0	0	0	235	0
CC-Intens Learn	1,235	830	0	313	0	92	0
CC-Day Treatment	2,653	1,548	0	768	0	172	0
CC-Juve Drug Ct	2,690	1,681	0	548	0	186	0
CC-Restitution	1,666	789	0	614	0	88	0
CC-Intake Assess	2,751	1,107	0	1,334	0	122	0
CC-CASA	1,572	943	0	313	0	104	0
CC-FI Treatment Ct.	1,445	1,107	0	185	0	122	0
CC-Welfare	3,196	2,839	0	0	0	357	0
Vet's Trust	1,085	953	0	0	0	127	0
Healthy Start	10,732	6,612	0	1,742	0	761	0
SWMBH - HS	2,694	1,784	0	313	0	208	0
AIDS Coun & Test	2,778	1,671	0	470	0	220	0
MIECHV-ISS	1,257	861	0	19	0	134	0
MIECHV-HFA	337	236	0	0	0	36	0
Nurse Family	8,949	4,561	0	1,642	0	536	0
MCIR	4,398	2,204	0	1,187	0	262	0
CSHCS	3,623	1,957	0	981	0	252	0
BCCCP Coord.	4,143	2,306	0	940	0	322	0
BCCCP Komen	2,877	2,214	0	0	0	249	0
BCCCP Pink Sat	518	389	0	0	0	48	0
IAP	4,093	2,481	0	501	0	338	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Clean Sweep Pest	208	144	0	0	0	24	0
W.I.C.	6,732	3,178	0	2,334	0	374	0
Marine Safety	2,219	666	1,104	226	0	84	0
Sheriff Rd Pat	2,751	707	1,179	626	0	90	0
Comm Corrections	33,767	9,820	17,117	2,976	0	1,302	0
Survey & Remonum	1,914	605	955	0	0	73	0
Workforce	4,993	1,118	3,223	0	0	245	0
Pub Impv Jail	2,547	297	0	0	0	33	0
Pub Impv GRCH	8,124	533	0	0	0	59	0
Prop Tax Foreclosure	4,906	2,696	0	0	0	2,173	0
Airport	49,162	25,472	0	6,750	0	5,255	697
DTRF	2,347	31	0	0	0	2,316	0
Central Stores	15,529	11,706	0	689	0	1,485	0
Drain Eq Revolv	26	20	0	0	0	6	0
Retirement	70,593	492	0	0	70,018	83	0
OPEB	18,691	10,301	0	0	0	3,229	5,161
Inmates Trust	2,706	2,121	0	0	0	585	0
LIHEAP	2,118	1,538	0	94	0	183	0
CDBG Housing	1,612	1,179	0	56	0	142	0
Emerg Needs EAP	3,918	2,993	0	0	0	346	0
Emerg Needs LCA	1,017	749	0	0	0	101	0
Weather Energy Opt	855	646	0	0	0	79	0
Weather DHS	4,160	3,034	0	160	0	354	0
CSBG	11,007	6,294	0	2,145	0	752	0
Head Start	22	20	0	0	0	2	0
Non Allocated	4,633	3,157	0	0	0	997	0
Direct Billed	0	0	0	0	0	0	0
Total	1,357,580	591,005	72,260	273,627	70,018	113,648	74,902

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	296	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	0	887	152	38	0	82	0
Building & Grounds	0	16,597	1,641	2,481	0	307	1,640
Utilities	0	0	0	0	0	0	0
Security	0	320	0	21	0	0	31
County Administration Dept	0	0	329	0	0	15	293
Information Systems	0	0	0	51	0	41	0
Legal Services Department	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	124	0
Treasurer	0	0	0	30	0	57	0
Health & Comm. Serv.	0	1,118	329	41	0	166	281
Nazareth Facility	0	1,118	0	21	0	11	0
CSA,MCHD,HPDP	0	0	0	21	0	63	358
Commission	0	160	4,265	0	0	114	0
Circuit Court	0	2,555	0	389	0	420	2,674
District Court	0	1,437	0	256	0	560	643
Friend of Court	785	160	0	62	0	63	187
Jury Board	0	0	0	0	0	0	0
Probate Court	0	479	0	71	0	146	147
Adult Probation	0	0	0	0	0	0	126
Family Coun Serv	0	0	0	0	0	0	0
Election	0	0	0	0	0	63	0
Clerk/ROD	0	320	0	41	0	11	0
Resource Develop	0	0	0	0	0	5	0
Equalization	0	0	0	10	0	5	0
Pros Atty	0	1,597	0	41	0	664	103
Pros Atty C.R.P.	887	0	0	0	0	198	110
Drain Comm	0	0	0	10	0	249	426
Soil & Erosion	0	0	0	0	0	0	40
Sheriff Admin	0	1,277	164	245	0	301	0
Sheriff Jail	0	1,757	0	654	0	333	0
Sheriff Field Oper	0	2,395	0	1,176	0	519	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,277	0	163	0	686	562
Emergency Mgmnt.	0	0	0	51	0	161	193
Veterans Affairs	0	160	0	0	0	5	0
Medical Exam	0	0	0	0	0	0	0
Veterans Burial	0	0	0	0	0	0	0
Sold/Sail Relief	0	0	0	0	0	0	0
MSU Extension	0	0	0	21	0	57	122
Planning	0	160	164	0	0	63	0
Economic Develop	0	0	0	0	0	0	0
Employee Benefits	0	320	0	10	0	46	0
LE Revenues	0	0	0	0	0	0	0
LE Circuit Ct	0	0	0	0	0	0	0
LE District Ct	0	0	0	0	0	0	0
LE Pros Atty	0	1,597	0	0	0	203	0
LE Comm Correct	0	0	0	0	0	0	0
LE Sheriff Admin	0	160	0	0	0	140	0
LE Sheriff Jail	0	0	0	0	0	68	0
LE Sheriff F.O.	0	1,917	0	0	0	89	0
LE Animal Ctrl	0	160	0	0	0	78	312
Technology Fund	0	4,471	0	266	0	374	0
Roads	0	0	0	0	0	0	0
Inmate Trust	0	0	0	0	0	0	0
Parks	0	10,539	1,477	1,288	0	493	481
KRV Trailway Prg	0	160	0	21	0	89	66
Special Parks	0	1,277	0	41	0	11	0
Access & Visitat	32	0	0	0	0	0	0
Wireless Emerg.	0	0	0	30	0	0	0
Drain Comm Grant	63	0	0	0	0	0	0
Health Admin	0	160	0	0	0	37	20
H-Education	0	160	0	0	0	15	40
H-Oral Health	0	320	0	204	0	468	341
H-Laboratory	0	1,118	0	103	0	46	77
H-Vision/Hearing	0	0	0	0	0	5	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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-Haz Waste	0	639	0	10	0	255	12
H-Clinical Serv	0	3,354	0	0	0	57	0
H-Comm. Disease	0	0	0	0	0	41	30
H-STD	0	0	0	0	0	68	86
H-Health Care Ac	0	0	0	0	0	0	0
H-HIV Counseling	0	0	0	0	0	11	37
H-Env Admin	0	0	0	41	0	37	0
H-Env FS&F	0	0	0	10	0	109	826
H-Env LW&W	0	0	0	0	0	37	62
Accommodation Tax	0	2,555	0	0	0	26	0
Dist Ct Grants	357	0	0	0	0	327	0
Male Drug Court	779	160	0	0	0	187	0
Womens Drug Ct.	763	160	0	0	0	203	0
WK Kellogg Found	698	0	0	0	0	888	0
DWI Drug Court	716	320	0	0	0	358	0
Browfield Redev	0	160	0	21	0	15	0
Emerg Prep Bio	608	479	0	41	0	52	101
Swift & Sure	318	0	0	0	0	15	0
Homeland Sec. Gt.	205	0	0	389	0	78	0
Haz Mat Team	64	160	0	0	0	11	0
ROD Automation	0	1,277	0	144	0	46	0
Local Corr.Offc.	0	479	0	0	0	156	0
COPS Grant	0	0	0	41	0	0	0
Drug Law Enforce	0	320	0	41	0	11	0
Law Library	0	0	0	0	0	0	0
Victim Advocacy	172	0	0	0	0	0	0
Crime Victim Rts	166	0	0	0	0	5	0
AAA Senior Expo	294	0	0	0	0	37	0
AAA Administration	627	0	0	0	0	46	0
AAA Providers	542	0	0	0	0	0	0
AAA Ombudsman	410	0	0	0	0	11	0
AAA Health Living	770	0	0	0	0	94	0
AAA Info & Asst	460	160	0	0	0	11	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
CFI AAA Custom Care	177	0	0	0	0	11	0
CFI Admin	493	0	0	0	0	15	0
CFI Care Mgmt	1,849	0	0	0	0	94	95
CFI Case Coord	382	0	0	0	0	0	0
CFI Veterans	372	0	0	0	0	0	0
CFI Options Coun	86	0	0	0	0	15	0
Safe Comm. Grant	0	0	0	0	0	0	0
KCSD Grants	137	798	0	51	0	0	0
F.I.A.	0	0	0	0	0	0	0
CC-Juvenile Home	0	958	0	144	0	931	227
CC-In Home Care	0	160	0	0	0	5	195
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	0	165
CC-Juve Drug Ct	0	160	0	0	0	78	37
CC-Restitution	0	160	0	0	0	15	0
CC-Intake Assess	0	160	0	0	0	5	23
CC-CASA	0	160	0	0	0	15	37
CC-FI Treatment Ct.	0	0	0	0	0	31	0
CC-Welfare	0	0	0	0	0	0	0
Vet's Trust	0	0	0	0	0	5	0
Healthy Start	1,264	0	0	0	0	150	203
SWMBH - HS	344	0	0	0	0	5	40
AIDS Coun & Test	365	0	0	0	0	15	37
MIECHV-ISS	222	0	0	0	0	21	0
MIECHV-HFA	60	0	0	0	0	5	0
Nurse Family	888	160	0	0	0	560	602
MCIR	435	160	0	0	0	57	93
CSHCS	418	0	0	0	0	15	0
BCCCP Coord.	534	0	0	0	0	41	0
BCCCP Komen	414	0	0	0	0	0	0
BCCCP Pink Sat	81	0	0	0	0	0	0
IAP	561	160	0	0	0	46	6

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Clean Sweep Pest	40	0	0	0	0	0	0
W.I.C.	622	0	0	0	0	21	203
Marine Safety	139	0	0	0	0	0	0
Sheriff Rd Pat	149	0	0	0	0	0	0
Comm Corrections	2,164	320	0	0	0	37	31
Survey & Remonum	121	160	0	0	0	0	0
Workforce	407	0	0	0	0	0	0
Pub Impv Jail	0	479	0	0	1,738	0	0
Pub Impv GRCH	0	0	0	0	7,532	0	0
Prop Tax Foreclosure	0	0	0	0	0	37	0
Airport	0	8,143	492	450	0	503	1,400
DTRF	0	0	0	0	0	0	0
Central Stores	0	1,597	0	10	0	31	11
Drain Eq Revolv	0	0	0	0	0	0	0
Retirement	0	0	0	0	0	0	0
OPEB	0	0	0	0	0	0	0
Inmates Trust	0	0	0	0	0	0	0
LIHEAP	303	0	0	0	0	0	0
CDBG Housing	235	0	0	0	0	0	0
Emerg Needs EAP	574	0	0	0	0	5	0
Emerg Needs LCA	167	0	0	0	0	0	0
Weather Energy Opt	130	0	0	0	0	0	0
Weather DHS	587	0	0	10	0	15	0
CSBG	1,249	160	0	10	0	301	96
Head Start	0	0	0	0	0	0	0
Non Allocated	0	479	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	25,685	81,026	9,013	9,270	9,270	13,928	13,928

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,279,647			2,279,647
Payout	(2,327)			
Total Deductions:	(2,327)			(2,327)
Building Depreciation	24,847		24,847	
Equipment Depreciation	399,352		399,352	
Insurance	4,613	31	4,644	
Insurance - Property	247		247	
Termination Payoff	19,298	1	19,299	
Finance Department	62,758	4,391	67,149	
Building & Grounds Department		85,566	85,566	
Utilities		23,685	23,685	
Security		1,167	1,167	
County Administration Dept		15,045	15,045	
Information Systems		18,542	18,542	
Legal Services Department		7,821	7,821	
Human Resources		28,688	28,688	
Treasurer		4,298	4,298	
Total Allocated Additions:	511,115	189,235	700,350	700,350
Total To Be Allocated:	2,788,435	189,235		2,977,670

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,197,544	215,319	191,128	95,444	144,544
FRINGE BENEFITS	434,066	78,044	69,277	34,595	52,392
Other Expense & Cost					
*Payout	2,327	2,327	0	0	0
Supplies	7,614	1,369	1,215	607	919
Gas & Oil	39,313	7,069	6,274	3,133	4,745
Janitorial Supplies	55,504	0	17,889	8,781	0
Janitorial Sup Spec	2,123	0	0	0	1,326
Contract Serv Gen	21,510	0	5,319	2,659	4,022
Contract Serv Spec	24,888	0	4,753	2,332	0
Contract Serv Dir.	53,020	0	16,004	2,908	16,746
Consultants	10,000	0	5,250	0	4,450
Contract Employee	9,617	0	2,046	1,004	0
Telephone	23,541	4,235	3,757	1,876	2,841
Travel	1,763	317	281	141	213
R&A General	10,833	0	2,382	1,169	3,232
R&A Specific	8,111	0	0	0	0
Repairs Specific	95,865	0	20,839	10,271	23,534
Equip Maint General	72,438	0	13,988	6,867	18,971
Equip Maint Spec	95,477	0	18,157	3,504	38,092
Elevator Maint	34,447	0	11,285	2,191	3,545
Vehicle Maint	36,410	6,546	5,811	2,902	4,395
Building Painting	3,427	0	615	302	834
Grounds Maint	14,882	0	2,874	1,411	3,896
Snow Removal	21,638	0	3,194	1,567	4,332
Employee Training	1,155	209	184	92	139
Supplies & Equipment	2,134	384	341	170	258
Departmental Totals					
Total Expenditures	2,279,647	315,819	402,863	183,926	333,426

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Total	General & Admin	Admin Bldg	Gull Rd CH	Law Enf Fac.
Deductions					
Total Deductions	(2,327)	(2,327)	0	0	0
Functional Cost	2,277,320	313,492	402,863	183,926	333,426
Allocation Step 1					
Inbound- 0010 Building Depreciation	24,847	12,423	0	0	0
Inbound- 0020 Equipment Depreciation: Equip	57,911	38,563	2,508	1,459	4,129
Inbound- 0020 Equipment Depreciation:	341,441	22,501	83,858	9,492	48,211
Inbound- 0030 Insurance: Property Insur.	287	143	0	0	0
Inbound- All Others	86,629	15,583	13,823	6,905	10,453
Reallocate Admin Costs		(402,705)	58,030	28,995	50,781
1st Allocation	2,788,435	0	561,082	230,777	447,000
Allocation Step 2					
Inbound- 0070 Building & Grounds	60,015	30,007	0	0	0
Inbound- 0080 Utilities: Lake Lamont	18,169	9,084	0	0	0
Inbound- All Others	111,051	19,974	17,720	8,852	13,400
Reallocate Admin Costs		(59,065)	8,511	4,253	7,448
2nd Allocation	189,235	0	26,231	13,105	20,848
Total For 0070 Building & Grounds					
Total Allocated	2,977,670	0	587,313	243,882	467,848

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Wages & Benefits					
SALARIES & WAGES	208,971	79,158	0	23,113	42,273
FRINGE BENEFITS	75,745	28,692	0	8,377	15,323
Other Expense & Cost					
*Payout	0	0	0	0	0
Supplies	1,329	503	0	147	269
Gas & Oil	6,860	2,599	0	759	1,388
Janitorial Supplies	19,565	0	0	0	0
Janitorial Sup Spec	0	0	0	0	0
Contract Serv Gen	5,821	0	0	0	1,179
Contract Serv Spec	5,199	4,882	0	0	0
Contract Serv Dir.	7,479	0	0	0	5,140
Consultants	300	0	0	0	0
Contract Employee	2,238	0	0	0	0
Telephone	4,108	1,556	0	454	831
Travel	308	117	0	34	62
R&A General	2,605	0	0	0	946
R&A Specific	4,451	0	0	1,830	0
Repairs Specific	30,157	0	0	0	4,272
Equip Maint General	15,306	14,372	0	0	0
Equip Maint Spec	14,037	0	0	0	11,912
Elevator Maint	8,725	8,701	0	0	0
Vehicle Maint	6,354	2,407	0	703	1,285
Building Painting	672	631	0	0	244
Grounds Maint	3,145	2,953	0	0	0
Snow Removal	3,492	3,280	0	0	0
Employee Training	202	76	0	22	41
Supplies & Equipment	372	141	0	41	75
Departmental Totals					
Total Expenditures	427,441	150,068	0	35,480	85,240

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	427,441	150,068	0	35,480	85,240
Allocation Step 1					
Inbound- 0010 Building Depreciation	0	0	12,424	0	0
Inbound- 0020 Equipment Depreciation: Equip	4,581	2,496	0	0	0
Inbound- 0020 Equipment Depreciation:	33,427	19,872	6,658	0	1,810
Inbound- 0030 Insurance: Property Insur.	0	0	144	0	0
Inbound- All Others	15,119	5,724	0	1,676	3,061
Reallocate Admin Costs	63,507	47,479	20,820	16,551	12,846
1st Allocation	544,075	225,639	40,046	53,707	102,957
Allocation Step 2					
Inbound- 0070 Building & Grounds	0	0	30,008	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	9,085	0	0
Inbound- All Others	19,382	7,338	0	2,148	3,923
Reallocate Admin Costs	9,315	6,964	3,054	2,428	1,884
2nd Allocation	28,697	14,302	42,147	4,576	5,807
Total For 0070 Building & Grounds					
Total Allocated	572,772	239,941	82,193	58,283	108,764

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter	Healy Street
Wages & Benefits					
SALARIES & WAGES	22,753	107,300	32,573	0	34,968
FRINGE BENEFITS	8,247	38,892	11,807	0	12,675
Other Expense & Cost					
*Payout	0	0	0	0	0
Supplies	145	682	207	0	222
Gas & Oil	747	3,522	1,069	0	1,148
Janitorial Supplies	0	0	9,269	0	0
Janitorial Sup Spec	0	0	0	797	0
Contract Serv Gen	632	0	906	0	972
Contract Serv Spec	996	6,726	0	0	0
Contract Serv Dir.	3,019	0	0	0	1,724
Consultants	0	0	0	0	0
Contract Employee	0	2,896	1,060	0	373
Telephone	447	2,109	640	0	687
Travel	33	158	48	0	51
R&A General	499	0	0	0	0
R&A Specific	0	1,830	0	0	0
Repairs Specific	6,792	0	0	0	0
Equip Maint General	2,934	0	0	0	0
Equip Maint Spec	2,922	0	0	0	6,853
Elevator Maint	0	0	0	0	0
Vehicle Maint	692	3,262	990	0	1,063
Building Painting	129	0	0	0	0
Grounds Maint	603	0	0	0	0
Snow Removal	669	4,522	0	0	582
Employee Training	22	103	31	0	34
Supplies & Equipment	41	191	58	0	62
Departmental Totals					
Total Expenditures	52,322	172,193	58,658	797	61,414

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter	Healy Street
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	52,322	172,193	58,658	797	61,414
Allocation Step 1					
Inbound- 0010 Building Depreciation	0	0	0	0	0
Inbound- 0020 Equipment Depreciation: Equip	0	3,301	874	0	0
Inbound- 0020 Equipment Depreciation:	42,100	27,384	10,038	0	36,090
Inbound- 0030 Insurance: Property Insur.	0	0	0	0	0
Inbound- All Others	1,646	7,759	2,354	0	2,526
Reallocate Admin Costs	6,927	76,312	9,866	0	10,591
1st Allocation	102,995	286,949	81,790	797	110,621
Allocation Step 2					
Inbound- 0070 Building & Grounds	0	0	0	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	0	0	0
Inbound- All Others	2,110	9,947	3,018	0	3,239
Reallocate Admin Costs	1,016	11,192	1,447	0	1,553
2nd Allocation	3,126	21,139	4,465	0	4,792
Total For 0070 Building & Grounds					
Total Allocated	106,121	308,088	86,255	797	115,413

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	32,417		32,417		32,417
Building & Grounds Department	2,029	3.6058	20,232		20,232		20,232
County Administration Dept	3,058	5.4345	30,492		30,492	1,573	32,065
Information Systems	2,383	4.2349	23,761		23,761	1,226	24,987
Legal Services Department	225	0.3999	2,244		2,244	116	2,360
Human Resources	1,969	3.4992	19,633		19,633	1,013	20,646
Treasurer	3,529	6.2715	35,189		35,189	1,815	37,004
Commission	2,250	3.9986	22,435		22,435	1,157	23,592
Friend of Court	12,069	21.4483	120,341		120,341	6,209	126,550
Adult Probation	5,977	10.6220	59,598	-21,105	38,493	3,075	41,568
Clerk/ROD	5,553	9.8685	55,370		55,370	2,857	58,227
Resource Develop	150	0.2666	1,496		1,496	77	1,573
Equalization	1,328	2.3601	13,242		13,242	683	13,925
Pros Atty C.R.P.	150	0.2666	1,496		1,496	77	1,573
Drain Comm	767	1.3631	7,648		7,648	395	8,043
Soil & Erosion	150	0.2666	1,496		1,496	77	1,573
Planning	1,440	2.5591	14,359		14,359	741	15,100
Central Stores	1,094	1.9442	10,909		10,909	563	11,472
Non Allocated	8,898	15.8130	88,724	-30,362	58,362	4,577	62,939
SubTotal	56,270	100.0000	561,082	-51,467	509,615	26,231	535,846
Direct Billed				51,467	51,467		51,467
TOTAL	56,270	100.0000	561,082		561,082	26,231	587,313

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	169,271		169,271	9,613	178,884
Friend of Court	668	2.7970	6,455		6,455	367	6,822
Pros Atty	1,335	5.5898	12,900		12,900	733	13,633
Pros Atty C.R.P.	1,914	8.0141	18,495		18,495	1,050	19,545
Crime Victim Rts	96	0.4020	928		928	53	981
CC-In Home Care	799	3.3455	7,721		7,721	438	8,159
CC-Juve Drug Ct	434	1.8172	4,194		4,194	238	4,432
CC-Restitution	214	0.8960	2,068		2,068	117	2,185
CC-Intake Assess	667	2.7928	6,445		6,445	366	6,811
CC-CASA	130	0.5443	1,256		1,256	71	1,327
CC-FI Treatment Ct.	108	0.4522	1,044		1,044	59	1,103
SubTotal	23,883	100.0000	230,777		230,777	13,105	243,882
TOTAL	23,883	100.0000	230,777		230,777	13,105	243,882

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,792	1.5817	7,070		7,070	330	7,400
Sheriff Jail	101,078	89.2183	398,806		398,806	18,600	417,406
Sheriff Field Oper	8,123	7.1699	32,049		32,049	1,495	33,544
Emergency Mgmnt.	2,300	2.0301	9,075		9,075	423	9,498
SubTotal	113,293	100.0000	447,000		447,000	20,848	467,848
TOTAL	113,293	100.0000	447,000		447,000	20,848	467,848

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	210,873		210,873	11,121	221,994
District Court	19,901	35.2043	191,538		191,538	10,103	201,641
Pros Atty	11,525	20.3874	110,923		110,923	5,851	116,774
Sheriff Jail	2,006	3.5486	19,307		19,307	1,018	20,325
Male Drug Court	549	0.9712	5,284		5,284	279	5,563
Womens Drug Ct.	315	0.5572	3,032		3,032	160	3,192
Victim Advocacy	100	0.1769	962		962	51	1,013
Crime Victim Rts	224	0.3963	2,156		2,156	114	2,270
SubTotal	56,530	100.0000	544,075		544,075	28,697	572,772
TOTAL	56,530	100.0000	544,075		544,075	28,697	572,772

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	63,724	74.2860	167,618		167,618	10,624	178,242
CC-Intens Learn	18,795	21.9102	49,438		49,438	3,134	52,572
CC-Day Treatment	3,263	3.8038	8,583		8,583	544	9,127
SubTotal	85,782	100.0000	225,639		225,639	14,302	239,941
TOTAL	85,782	100.0000	225,639		225,639	14,302	239,941

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds deparment

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	68,039	13.2817	5,319		5,319		5,319
Nazareth Facility	1,621	0.3164	127		127	154	281
Circuit Court	3,406	0.6649	266		266	323	589
Sheriff Admin	15,181	2.9634	1,187		1,187	1,440	2,627
Sheriff Jail	19,012	3.7113	1,486		1,486	1,804	3,290
Sheriff Field Oper	252,482	49.2862	19,737		19,737	23,954	43,691
Animal Control	34,149	6.6661	2,670		2,670	3,240	5,910
Emergency Mgmnt.	6,275	1.2249	491		491	595	1,086
LE Sheriff Jail	29,800	5.8172	2,330		2,330	2,827	5,157
LE Sheriff F.O.	14,536	2.8375	1,136		1,136	1,379	2,515
Parks	54,890	10.7149	4,291		4,291	5,208	9,499
H-Oral Health	94	0.0183	7		7	9	16
AAA Administration	43	0.0084	3		3	4	7
CC-Juvenile Home	10,085	1.9687	788		788	957	1,745
Marine Safety	259	0.0506	20		20	25	45
Comm Corrections	2,021	0.3945	158		158	192	350
Non Allocated	384	0.0750	30		30	36	66
SubTotal	512,277	100.0000	40,046		40,046	42,147	82,193
TOTAL	512,277	100.0000	40,046		40,046	42,147	82,193

Allocation Basis: Dollar amount of vehicle charges by dept.

Allocation Source: Detail General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	53,707		53,707	4,576	58,283
SubTotal	52,100	100.0000	53,707		53,707	4,576	58,283
TOTAL	52,100	100.0000	53,707		53,707	4,576	58,283

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	102,957		102,957	5,807	108,764
SubTotal	33,170	100.0000	102,957		102,957	5,807	108,764
TOTAL	33,170	100.0000	102,957		102,957	5,807	108,764

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	60,015		60,015		60,015
Animal Control	6,166	41.7298	42,980		42,980	3,126	46,106
SubTotal	14,776	100.0000	102,995		102,995	3,126	106,121
TOTAL	14,776	100.0000	102,995		102,995	3,126	106,121

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	286,949		286,949	21,139	308,088
SubTotal	100	100.0000	286,949		286,949	21,139	308,088
TOTAL	100	100.0000	286,949		286,949	21,139	308,088

Allocation Basis: Direct allocation to Nazareth Facility

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	59,072		59,072	3,225	62,297
Probate Court	12,022	27.7766	22,718		22,718	1,240	23,958
SubTotal	43,281	100.0000	81,790		81,790	4,465	86,255
TOTAL	43,281	100.0000	81,790		81,790	4,465	86,255

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	797		797		797
SubTotal	100	100.0000	797		797		797
TOTAL	100	100.0000	797		797		797

Allocation Basis: Direct allocation to Animal Control

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Healy Street

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Adult Probation	16,190	70.3027	77,770	-21,105	56,665	3,369	60,034
Sheriff Jail	1,694	7.3559	8,137		8,137	352	8,489
Comm Corrections	5,145	22.3414	24,714	-22,050	2,664	1,071	3,735
SubTotal	23,029	100.0000	110,621	-43,155	67,466	4,792	72,258
Direct Billed				43,155	43,155		43,155
TOTAL	23,029	100.0000	110,621		110,621	4,792	115,413

Allocation Basis: Assigned square footage by occupant

Allocation Source: Building & Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	32,417	32,417	0	0	0	0	0
Building & Grounds	85,566	20,232	0	0	0	0	5,319
County Administration Dept	32,065	32,065	0	0	0	0	0
Information Systems	24,987	24,987	0	0	0	0	0
Legal Services Department	2,360	2,360	0	0	0	0	0
Human Resources	20,646	20,646	0	0	0	0	0
Treasurer	37,004	37,004	0	0	0	0	0
Nazareth Facility	308,369	0	0	0	0	0	281
Commission	23,592	23,592	0	0	0	0	0
Circuit Court	401,467	0	178,884	0	221,994	0	589
District Court	263,938	0	0	0	201,641	0	0
Friend of Court	133,372	126,550	6,822	0	0	0	0
Probate Court	23,958	0	0	0	0	0	0
Adult Probation	101,602	41,568	0	0	0	0	0
Clerk/ROD	58,227	58,227	0	0	0	0	0
Resource Develop	1,573	1,573	0	0	0	0	0
Equalization	13,925	13,925	0	0	0	0	0
Pros Atty	130,407	0	13,633	0	116,774	0	0
Pros Atty C.R.P.	21,118	1,573	19,545	0	0	0	0
Drain Comm	8,043	8,043	0	0	0	0	0
Soil & Erosion	1,573	1,573	0	0	0	0	0
Sheriff Admin	10,027	0	0	7,400	0	0	2,627
Sheriff Jail	449,510	0	0	417,406	20,325	0	3,290
Sheriff Field Oper	77,235	0	0	33,544	0	0	43,691
Animal Control	52,813	0	0	0	0	0	5,910
Emergency Mgmnt.	10,584	0	0	9,498	0	0	1,086
Planning	15,100	15,100	0	0	0	0	0
LE Sheriff Jail	5,157	0	0	0	0	0	5,157
LE Sheriff F.O.	2,515	0	0	0	0	0	2,515
Parks	118,263	0	0	0	0	0	9,499
H-Oral Health	16	0	0	0	0	0	16
Male Drug Court	5,563	0	0	0	5,563	0	0
Womens Drug Ct.	3,192	0	0	0	3,192	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Total	Admin Bldg	Gull Rd CH	Law Enf Fac.	Court House	Juvenile Home	Central Garage
Victim Advocacy	1,013	0	0	0	1,013	0	0
Crime Victim Rts	3,251	0	981	0	2,270	0	0
AAA Administration	7	0	0	0	0	0	7
CC-Juvenile Home	179,987	0	0	0	0	178,242	1,745
CC-In Home Care	8,159	0	8,159	0	0	0	0
CC-Intens Learn	52,572	0	0	0	0	52,572	0
CC-Day Treatment	9,127	0	0	0	0	9,127	0
CC-Juve Drug Ct	4,432	0	4,432	0	0	0	0
CC-Restitution	2,185	0	2,185	0	0	0	0
CC-Intake Assess	6,811	0	6,811	0	0	0	0
CC-CASA	1,327	0	1,327	0	0	0	0
CC-FI Treatment Ct.	1,103	0	1,103	0	0	0	0
Marine Safety	45	0	0	0	0	0	45
Comm Corrections	4,085	0	0	0	0	0	350
Airport	58,283	0	0	0	0	0	0
Central Stores	11,472	11,472	0	0	0	0	0
Non Allocated	63,005	62,939	0	0	0	0	66
Direct Billed	94,622	51,467	0	0	0	0	0
Total	2,977,670	587,313	243,882	467,848	572,772	239,941	82,193

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Airport	Parks	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter	Healy Street
Finance Department	0	0	0	0	0	0	0
Building & Grounds	0	0	60,015	0	0	0	0
County Administration Dept	0	0	0	0	0	0	0
Information Systems	0	0	0	0	0	0	0
Legal Services Department	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	308,088	0	0	0
Commission	0	0	0	0	0	0	0
Circuit Court	0	0	0	0	0	0	0
District Court	0	0	0	0	62,297	0	0
Friend of Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	23,958	0	0
Adult Probation	0	0	0	0	0	0	60,034
Clerk/ROD	0	0	0	0	0	0	0
Resource Develop	0	0	0	0	0	0	0
Equalization	0	0	0	0	0	0	0
Pros Atty	0	0	0	0	0	0	0
Pros Atty C.R.P.	0	0	0	0	0	0	0
Drain Comm	0	0	0	0	0	0	0
Soil & Erosion	0	0	0	0	0	0	0
Sheriff Admin	0	0	0	0	0	0	0
Sheriff Jail	0	0	0	0	0	0	8,489
Sheriff Field Oper	0	0	0	0	0	0	0
Animal Control	0	0	46,106	0	0	797	0
Emergency Mgmnt.	0	0	0	0	0	0	0
Planning	0	0	0	0	0	0	0
LE Sheriff Jail	0	0	0	0	0	0	0
LE Sheriff F.O.	0	0	0	0	0	0	0
Parks	0	108,764	0	0	0	0	0
H-Oral Health	0	0	0	0	0	0	0
Male Drug Court	0	0	0	0	0	0	0
Womens Drug Ct.	0	0	0	0	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Airport	Parks	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter	Healy Street
Victim Advocacy	0	0	0	0	0	0	0
Crime Victim Rts	0	0	0	0	0	0	0
AAA Administration	0	0	0	0	0	0	0
CC-Juvenile Home	0	0	0	0	0	0	0
CC-In Home 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	0	0
CC-Juve Drug Ct	0	0	0	0	0	0	0
CC-Restitution	0	0	0	0	0	0	0
CC-Intake Assess	0	0	0	0	0	0	0
CC-CASA	0	0	0	0	0	0	0
CC-FI Treatment Ct.	0	0	0	0	0	0	0
Marine Safety	0	0	0	0	0	0	0
Comm Corrections	0	0	0	0	0	0	3,735
Airport	58,283	0	0	0	0	0	0
Central Stores	0	0	0	0	0	0	0
Non Allocated	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	43,155
Total	58,283	108,764	106,121	308,088	86,255	797	115,413

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,030,806			1,030,806
Finance Department	9,710	639	10,349	
Treasurer		1,504	1,504	
Total Allocated Additions:	9,710	2,143	11,853	11,853
Total To Be Allocated:	1,040,516	2,143		1,042,659

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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					
Elect/Gas/Water	1,030,806	0	151,585	65,689	223,816
Departmental Totals					
Total Expenditures	1,030,806	0	151,585	65,689	223,816
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,030,806	0	151,585	65,689	223,816
Allocation Step 1					
Inbound- All Others	9,710	0	1,385	1,385	1,388
1st Allocation	1,040,516	0	152,970	67,074	225,204
Allocation Step 2					
Inbound- All Others	2,143	0	306	307	306
2nd Allocation	2,143	0	306	307	306
Total For 0080 Utilities					
Total Allocated	1,042,659	0	153,276	67,381	225,510

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Law Enf Bldg	Court House	Lake Lamont	Healy St
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Elect/Gas/Water	379,964	155,390	29,792	24,570
Departmental Totals				
Total Expenditures	379,964	155,390	29,792	24,570
Deductions				
Total Deductions	0	0	0	0
Functional Cost	379,964	155,390	29,792	24,570
Allocation Step 1				
Inbound- All Others	1,388	1,388	1,388	1,388
1st Allocation	381,352	156,778	31,180	25,958
Allocation Step 2				
Inbound- All Others	306	306	306	306
2nd Allocation	306	306	306	306
Total For 0080 Utilities				
Total Allocated	381,658	157,084	31,486	26,264

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	8,838		8,838		8,838
Building & Grounds Department	2,029	3.6058	5,516		5,516		5,516
County Administration Dept	3,058	5.4345	8,313		8,313	18	8,331
Information Systems	2,383	4.2349	6,478		6,478	14	6,492
Legal Services Department	225	0.3999	612		612	1	613
Human Resources	1,969	3.4992	5,353		5,353	12	5,365
Treasurer	3,529	6.2715	9,594		9,594	21	9,615
Commission	2,250	3.9986	6,117		6,117	14	6,131
Friend of Court	12,069	21.4483	32,808		32,808	72	32,880
Adult Probation	5,977	10.6220	16,248		16,248	36	16,284
Clerk/ROD	5,553	9.8685	15,096		15,096	33	15,129
Resource Develop	150	0.2666	408		408	1	409
Equalization	1,328	2.3601	3,610		3,610	8	3,618
Pros Atty C.R.P.	150	0.2666	408		408	1	409
Drain Comm	767	1.3631	2,085		2,085	5	2,090
Soil & Erosion	150	0.2666	408		408	1	409
Planning	1,440	2.5591	3,915		3,915	9	3,924
Central Stores	1,094	1.9442	2,974		2,974	7	2,981
Non Allocated	8,898	15.8130	24,189		24,189	53	24,242
SubTotal	56,270	100.0000	152,970		152,970	306	153,276
TOTAL	56,270	100.0000	152,970		152,970	306	153,276

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	49,199		49,199	224	49,423
Friend of Court	668	2.7970	1,876		1,876	9	1,885
Pros Atty	1,335	5.5898	3,749		3,749	17	3,766
Pros Atty C.R.P.	1,914	8.0141	5,375		5,375	25	5,400
Crime Victim Rts	96	0.4020	270		270	1	271
CC-In Home Care	799	3.3455	2,244		2,244	10	2,254
CC-Juve Drug Ct	434	1.8172	1,219		1,219	6	1,225
CC-Restitution	214	0.8960	601		601	3	604
CC-Intake Assess	667	2.7928	1,873		1,873	9	1,882
CC-CASA	130	0.5443	365		365	2	367
CC-FI Treatment Ct.	108	0.4522	303		303	1	304
SubTotal	23,883	100.0000	67,074		67,074	307	67,381
TOTAL	23,883	100.0000	67,074		67,074	307	67,381

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	100	100.0000	225,204		225,204	306	225,510
SubTotal	100	100.0000	225,204		225,204	306	225,510
TOTAL	100	100.0000	225,204		225,204	306	225,510

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,792	1.5817	6,032		6,032	5	6,037
Sheriff Jail	101,078	89.2183	340,235		340,235	273	340,508
Sheriff Field Oper	8,123	7.1699	27,343		27,343	22	27,365
Emergency Mgmnt.	2,300	2.0301	7,742		7,742	6	7,748
SubTotal	113,293	100.0000	381,352		381,352	306	381,658
TOTAL	113,293	100.0000	381,352		381,352	306	381,658

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	60,764		60,764	118	60,882
District Court	19,901	35.2043	55,193		55,193	108	55,301
Pros Atty	11,525	20.3874	31,963		31,963	62	32,025
Sheriff Jail	2,006	3.5486	5,563		5,563	11	5,574
Male Drug Court	549	0.9712	1,523		1,523	3	1,526
Womens Drug Ct.	315	0.5572	874		874	2	876
Victim Advocacy	100	0.1769	277		277	1	278
Crime Victim Rts	224	0.3963	621		621	1	622
SubTotal	56,530	100.0000	156,778		156,778	306	157,084
TOTAL	56,530	100.0000	156,778		156,778	306	157,084

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	18,169		18,169		18,169
Animal Control	6,166	41.7298	13,011		13,011	306	13,317
SubTotal	14,776	100.0000	31,180		31,180	306	31,486
TOTAL	14,776	100.0000	31,180		31,180	306	31,486

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Healy St

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Adult Probation	16,190	70.3027	18,250		18,250	215	18,465
Sheriff Jail	1,694	7.3559	1,909		1,909	23	1,932
Comm Corrections	5,145	22.3414	5,799		5,799	68	5,867
SubTotal	23,029	100.0000	25,958		25,958	306	26,264
TOTAL	23,029	100.0000	25,958		25,958	306	26,264

Allocation Basis:

Allocation Source:

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Admin Bldg	Gull Rd CH	Center Bldg	Law Enf Bldg	Court House	Lake Lamont
Finance Department	8,838	8,838	0	0	0	0	0
Building & Grounds	23,685	5,516	0	0	0	0	18,169
County Administration Dept	8,331	8,331	0	0	0	0	0
Information Systems	6,492	6,492	0	0	0	0	0
Legal Services Department	613	613	0	0	0	0	0
Human Resources	5,365	5,365	0	0	0	0	0
Treasurer	9,615	9,615	0	0	0	0	0
Commission	6,131	6,131	0	0	0	0	0
Circuit Court	110,305	0	49,423	0	0	60,882	0
District Court	55,301	0	0	0	0	55,301	0
Friend of Court	34,765	32,880	1,885	0	0	0	0
Adult Probation	34,749	16,284	0	0	0	0	0
Clerk/ROD	15,129	15,129	0	0	0	0	0
Resource Develop	409	409	0	0	0	0	0
Equalization	3,618	3,618	0	0	0	0	0
Pros Atty	35,791	0	3,766	0	0	32,025	0
Pros Atty C.R.P.	5,809	409	5,400	0	0	0	0
Drain Comm	2,090	2,090	0	0	0	0	0
Soil & Erosion	409	409	0	0	0	0	0
Sheriff Admin	6,037	0	0	0	6,037	0	0
Sheriff Jail	348,014	0	0	0	340,508	5,574	0
Sheriff Field Oper	27,365	0	0	0	27,365	0	0
Animal Control	13,317	0	0	0	0	0	13,317
Emergency Mgmnt.	7,748	0	0	0	7,748	0	0
Planning	3,924	3,924	0	0	0	0	0
Parks	225,510	0	0	225,510	0	0	0
Male Drug Court	1,526	0	0	0	0	1,526	0
Womens Drug Ct.	876	0	0	0	0	876	0
Victim Advocacy	278	0	0	0	0	278	0
Crime Victim Rts	893	0	271	0	0	622	0
CC-In Home Care	2,254	0	2,254	0	0	0	0
CC-Juve Drug Ct	1,225	0	1,225	0	0	0	0
CC-Restitution	604	0	604	0	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,882	0	1,882	0	0	0	0
CC-CASA	367	0	367	0	0	0	0
CC-FI Treatment Ct.	304	0	304	0	0	0	0
Comm Corrections	5,867	0	0	0	0	0	0
Central Stores	2,981	2,981	0	0	0	0	0
Non Allocated	24,242	24,242	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,042,659	153,276	67,381	225,510	381,658	157,084	31,486

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Healy St
Finance Department	0
Building & Grounds	0
County Administration Dept	0
Information Systems	0
Legal Services Department	0
Human Resources	0
Treasurer	0
Commission	0
Circuit Court	0
District Court	0
Friend of Court	0
Adult Probation	18,465
Clerk/ROD	0
Resource Develop	0
Equalization	0
Pros Atty	0
Pros Atty C.R.P.	0
Drain Comm	0
Soil & Erosion	0
Sheriff Admin	0
Sheriff Jail	1,932
Sheriff Field Oper	0
Animal Control	0
Emergency Mgmnt.	0
Planning	0
Parks	0
Male Drug Court	0
Womens Drug Ct.	0
Victim Advocacy	0
Crime Victim Rts	0
CC-In Home Care	0
CC-Juve Drug Ct	0
CC-Restitution	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Healy St
CC-Intake Assess	0
CC-CASA	0
CC-FI Treatment Ct.	0
Comm Corrections	5,867
Central Stores	0
Non Allocated	0
Direct Billed	0
Total	26,264

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Security

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	512,164			512,164
Equipment Depreciation	8,013		8,013	
Insurance	3,122	7	3,129	
Termination Payoff	2,249		2,249	
Finance Department	5,832	386	6,218	
County Administration Dept		3,197	3,197	
Information Systems		6,544	6,544	
Legal Services Department		1,662	1,662	
Human Resources		6,347	6,347	
Treasurer		335	335	
Total Allocated Additions:	19,216	18,478	37,694	37,694
Total To Be Allocated:	531,380	18,478		549,858

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	274,721	0	138,403	0	65,863
FRINGE BENEFITS	85,432	0	42,820	0	35,567
Other Expense & Cost					
Supplies	89	0	45	0	21
Uniforms	1,178	0	594	0	282
Screening	425	0	214	0	102
Security	31,450	0	0	31,450	0
CH Security Oper	110,234	0	0	0	110,234
Communication	3,923	3,923	0	0	0
Equipment Maint	4,712	0	2,294	0	2,294
Departmental Totals					
Total Expenditures	512,164	3,923	184,370	31,450	214,363
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	512,164	3,923	184,370	31,450	214,363
Allocation Step 1					
Inbound- 0020 Equipment Depreciation: Equip	8,013	0	2,813	0	2,400
Inbound- All Others	11,203	11,203	0	0	0
Reallocate Admin Costs		(15,126)	5,484	921	6,352
1st Allocation	531,380	0	192,667	32,371	223,115
Allocation Step 2					
Inbound- All Others	18,478	18,478	0	0	0
Reallocate Admin Costs		(18,478)	6,700	1,126	7,758
2nd Allocation	18,478	0	6,700	1,126	7,758

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Security

	Total	General & Admin	Mi. Ave. CH	Admin Building	Gull Rd C.H.
Total For 0090 Security					
Total Allocated	549,858	0	199,367	33,497	230,873

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Security

	Crosstown
Wages & Benefits	
SALARIES & WAGES	70,455
FRINGE BENEFITS	7,045
Other Expense & Cost	
Supplies	23
Uniforms	302
Screening	109
Security	0
CH Security Oper	0
Communication	0
Equipment Maint	124
Departmental Totals	
Total Expenditures	78,058
Deductions	
Total Deductions	0
Functional Cost	78,058
Allocation Step 1	
Inbound- 0020 Equipment Depreciation: Equip	2,800
Inbound- All Others	0
Reallocate Admin Costs	2,369
1st Allocation	83,227
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,894
2nd Allocation	2,894

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Security

	Crosstown
Total For 0090 Security	
Total Allocated	86,121

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	74,674		74,674	2,596	77,270
District Court	19,901	35.2043	67,827		67,827	2,359	70,186
Pros Atty	11,525	20.3874	39,280		39,280	1,366	40,646
Sheriff Jail	2,006	3.5486	6,837		6,837	238	7,075
Male Drug Court	549	0.9712	1,871		1,871	65	1,936
Womens Drug Ct.	315	0.5572	1,074		1,074	37	1,111
Victim Advocacy	100	0.1769	341		341	12	353
Crime Victim Rts	224	0.3963	763		763	27	790
SubTotal	56,530	100.0000	192,667		192,667	6,700	199,367
TOTAL	56,530	100.0000	192,667		192,667	6,700	199,367

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,870		1,870		1,870
Building & Grounds Department	2,029	3.6058	1,167		1,167		1,167
County Administration Dept	3,058	5.4345	1,759		1,759	68	1,827
Information Systems	2,383	4.2349	1,371		1,371	53	1,424
Legal Services Department	225	0.3999	129		129	5	134
Human Resources	1,969	3.4992	1,133		1,133	43	1,176
Treasurer	3,529	6.2715	2,030		2,030	78	2,108
Commission	2,250	3.9986	1,294		1,294	50	1,344
Friend of Court	12,069	21.4483	6,946		6,946	267	7,213
Adult Probation	5,977	10.6220	3,438		3,438	132	3,570
Clerk/ROD	5,553	9.8685	3,195		3,195	123	3,318
Resource Develop	150	0.2666	86		86	3	89
Equalization	1,328	2.3601	764		764	29	793
Pros Atty C.R.P.	150	0.2666	86		86	3	89
Drain Comm	767	1.3631	441		441	17	458
Soil & Erosion	150	0.2666	86		86	3	89
Planning	1,440	2.5591	828		828	32	860
Central Stores	1,094	1.9442	629		629	24	653
Non Allocated	8,898	15.8130	5,119		5,119	196	5,315
SubTotal	56,270	100.0000	32,371		32,371	1,126	33,497
TOTAL	56,270	100.0000	32,371		32,371	1,126	33,497

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	163,654		163,654	5,689	169,343
Friend of Court	668	2.7970	6,240		6,240	217	6,457
Pros Atty	1,335	5.5898	12,472		12,472	434	12,906
Pros Atty C.R.P.	1,914	8.0141	17,881		17,881	622	18,503
Crime Victim Rts	96	0.4020	897		897	31	928
CC-In Home Care	799	3.3455	7,464		7,464	260	7,724
CC-Juve Drug Ct	434	1.8172	4,054		4,054	141	4,195
CC-Restitution	214	0.8960	1,999		1,999	70	2,069
CC-Intake Assess	667	2.7928	6,231		6,231	217	6,448
CC-CASA	130	0.5443	1,214		1,214	42	1,256
CC-FI Treatment Ct.	108	0.4522	1,009		1,009	35	1,044
SubTotal	23,883	100.0000	223,115		223,115	7,758	230,873
TOTAL	23,883	100.0000	223,115		223,115	7,758	230,873

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	60,109		60,109	2,090	62,199
Probate Court	12,022	27.7766	23,118		23,118	804	23,922
SubTotal	43,281	100.0000	83,227		83,227	2,894	86,121
TOTAL	43,281	100.0000	83,227		83,227	2,894	86,121

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Finance Department	1,870	0	1,870	0	0
Building & Grounds	1,167	0	1,167	0	0
County Administration Dept	1,827	0	1,827	0	0
Information Systems	1,424	0	1,424	0	0
Legal Services Department	134	0	134	0	0
Human Resources	1,176	0	1,176	0	0
Treasurer	2,108	0	2,108	0	0
Commission	1,344	0	1,344	0	0
Circuit Court	246,613	77,270	0	169,343	0
District Court	132,385	70,186	0	0	62,199
Friend of Court	13,670	0	7,213	6,457	0
Probate Court	23,922	0	0	0	23,922
Adult Probation	3,570	0	3,570	0	0
Clerk/ROD	3,318	0	3,318	0	0
Resource Develop	89	0	89	0	0
Equalization	793	0	793	0	0
Pros Atty	53,552	40,646	0	12,906	0
Pros Atty C.R.P.	18,592	0	89	18,503	0
Drain Comm	458	0	458	0	0
Soil & Erosion	89	0	89	0	0
Sheriff Jail	7,075	7,075	0	0	0
Planning	860	0	860	0	0
Male Drug Court	1,936	1,936	0	0	0
Womens Drug Ct.	1,111	1,111	0	0	0
Victim Advocacy	353	353	0	0	0
Crime Victim Rts	1,718	790	0	928	0
CC-In Home Care	7,724	0	0	7,724	0
CC-Juve Drug Ct	4,195	0	0	4,195	0
CC-Restitution	2,069	0	0	2,069	0
CC-Intake Assess	6,448	0	0	6,448	0
CC-CASA	1,256	0	0	1,256	0
CC-FI Treatment Ct.	1,044	0	0	1,044	0
Central Stores	653	0	653	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Non Allocated	5,315	0	5,315	0	0
Direct Billed	0	0	0	0	0
Total	549,858	199,367	33,497	230,873	86,121

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	627,826			627,826
Payout	(39,908)			
Total Deductions:	(39,908)			(39,908)
Building Depreciation	8,195		8,195	
Insurance	300	5	305	
Insurance - Property	372		372	
Termination Payoff	7,750		7,750	
Finance Department	65,392	5,149	70,541	
Building & Grounds Department	30,492	1,573	32,065	
Utilities	8,313	18	8,331	
Security	1,759	68	1,827	
County Administration Dept		2,192	2,192	
Information Systems		5,453	5,453	
Legal Services Department		1,140	1,140	
Human Resources		2,994	2,994	
Treasurer		176	176	
Total Allocated Additions:	122,573	18,768	141,341	141,341
Total To Be Allocated:	710,491	18,768		729,259

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	417,635	36,740	214,417	18,842	147,636
FRINGE BENEFITS	152,437	13,414	78,262	6,875	53,886
Other Expense & Cost					
*Payout	39,908	39,908	0	0	0
Supplies	3,967	349	2,037	179	1,402
Memberships	2,922	257	1,500	132	1,033
Memberships	979	0	0	0	979
Travel	346	30	178	16	122
Telephone	9,262	815	4,755	418	3,274
Equipment Maint	245	22	125	11	87
Employee Training	125	11	64	6	44
Misc Expense	0	0	0	0	0
Departmental Totals					
Total Expenditures	627,826	91,546	301,338	26,479	208,463
Deductions					
Total Deductions	(39,908)	(39,908)	0	0	0
Functional Cost	587,918	51,638	301,338	26,479	208,463
Allocation Step 1					
Inbound- All Others	122,573	10,783	62,930	5,530	43,330
Reallocate Admin Costs		(62,421)	35,086	3,083	24,252
Unallocated Costs	(276,045)	0	0	0	(276,045)
1st Allocation	434,446	0	399,354	35,092	0
Allocation Step 2					
Inbound- All Others	18,768	1,651	9,635	847	6,635
Reallocate Admin Costs		(1,651)	928	82	641
Unallocated Costs	(7,276)	0	0	0	(7,276)
2nd Allocation	11,492	0	10,563	929	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	445,938	0	409,917	36,021	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	12.99	1.4856	5,933		5,933		5,933
Building & Grounds Department	32.94	3.7672	15,045		15,045		15,045
Security	7.00	0.8006	3,197		3,197		3,197
County Administration Dept	4.80	0.5490	2,192		2,192		2,192
Information Systems	9.09	1.0396	4,152		4,152	118	4,270
Legal Services Department	1.50	0.1716	685		685	19	704
Human Resources	3.85	0.4403	1,758		1,758	50	1,808
Treasurer	10.00	1.1437	4,567		4,567	129	4,696
Health & Comm. Serv.	12.18	1.3930	5,563		5,563	158	5,721
Nazareth Facility	7.86	0.8989	3,590		3,590	102	3,692
CSA,MCHD,HPDP	9.15	1.0465	4,179		4,179	118	4,297
Commission	11.00	1.2580	5,024		5,024	142	5,166
Circuit Court	56.45	6.4560	25,782		25,782	730	26,512
District Court	64.03	7.3229	29,244		29,244	828	30,072
Friend of Court	46.75	5.3466	21,352		21,352	605	21,957
Probate Court	8.50	0.9721	3,882		3,882	110	3,992
Election	0.63	0.0721	288		288	8	296
Clerk/ROD	11.04	1.2626	5,042		5,042	143	5,185
Resource Develop	0.89	0.1018	406		406	12	418
Equalization	4.88	0.5581	2,229		2,229	63	2,292
Pros Atty	23.34	2.6693	10,660		10,660	302	10,962
Pros Atty C.R.P.	8.53	0.9755	3,896		3,896	110	4,006
Drain Comm	2.41	0.2756	1,101		1,101	31	1,132
Soil & Erosion	1.41	0.1613	644		644	18	662
Sheriff Admin	21.46	2.4543	9,801		9,801	278	10,079
Sheriff Jail	74.53	8.5235	34,042		34,042	961	35,003
Sheriff Field Oper	46.13	5.2757	21,069		21,069	597	21,666
Animal Control	8.76	1.0019	4,001		4,001	113	4,114
Emergency Mgmnt.	1.46	0.1670	667		667	19	686
Veterans Affairs	1.82	0.2081	831		831	24	855

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	2.16	0.2470	987		987	28	1,015
Planning	1.50	0.1716	685		685	19	704
Employee Benefits	0.04	0.0046	18		18	1	19
LE Circuit Ct	13.37	1.5291	6,106		6,106	173	6,279
LE District Ct	7.00	0.8006	3,197		3,197	91	3,288
LE Pros Atty	19.74	2.2576	9,016		9,016	255	9,271
LE Sheriff Admin	2.78	0.3179	1,270		1,270	36	1,306
LE Sheriff Jail	40.49	4.6307	18,493		18,493	524	19,017
LE Sheriff F.O.	18.84	2.1547	8,605		8,605	244	8,849
LE Animal Ctrl	5.86	0.6702	2,676		2,676	76	2,752
Technology Fund	2.79	0.3191	1,274		1,274	36	1,310
Parks	24.44	2.7951	11,162		11,162	316	11,478
KRV Trailway Prg	1.23	0.1407	562		562	16	578
Health Admin	1.33	0.1521	607		607	17	624
H-Education	0.92	0.1052	420		420	12	432
H-Oral Health	11.63	1.3301	5,312		5,312	150	5,462
H-Laboratory	2.80	0.3202	1,279		1,279	36	1,315
H-Vision/Hearing	2.68	0.3065	1,224		1,224	35	1,259
H-Haz Waste	4.07	0.4655	1,859		1,859	53	1,912
H-Clinical Serv	2.00	0.2287	913		913	26	939
H-Comm. Disease	4.34	0.4964	1,982		1,982	56	2,038
H-STD	4.35	0.4975	1,987		1,987	56	2,043
H-HIV Counseling	1.00	0.1144	457		457	13	470
H-Env Admin	2.80	0.3202	1,279		1,279	36	1,315
H-Env FS&F	7.53	0.8612	3,439		3,439	97	3,536
H-Env LW&W	4.93	0.5638	2,252		2,252	64	2,316
Male Drug Court	2.79	0.3191	1,274		1,274	36	1,310
Womens Drug Ct.	1.60	0.1830	731		731	21	752
WK Kellogg Found	1.00	0.1144	457		457	13	470
Emerg Prep Bio	1.40	0.1601	639		639	18	657

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Swift & Sure	0.10	0.0114	46		46	1	47
ROD Automation	0.87	0.0995	397		397	11	408
Victim Advocacy	1.00	0.1144	457		457	13	470
Crime Victim Rts	2.53	0.2893	1,156		1,156	33	1,189
AAA Administration	2.29	0.2619	1,046		1,046	30	1,076
AAA Ombudsman	1.51	0.1727	690		690	20	710
AAA Health Living	0.44	0.0503	201		201	6	207
AAA Info & Asst	1.21	0.1384	553		553	16	569
CFI AAA Custom Care	0.02	0.0023	9		9		9
CFI Admin	1.91	0.2184	872		872	25	897
CFI Care Mgmt	3.44	0.3934	1,571		1,571	44	1,615
CFI Case Coord	0.04	0.0046	18		18	1	19
CFI Veterans	0.07	0.0080	32		32	1	33
CFI Options Coun	0.16	0.0183	73		73	2	75
CC-Juvenile Home	58.40	6.6790	26,673		26,673	755	27,428
CC-In Home Care	8.45	0.9664	3,859		3,859	109	3,968
CC-Intens Learn	1.00	0.1144	457		457	13	470
CC-Day Treatment	2.45	0.2802	1,119		1,119	32	1,151
CC-Juve Drug Ct	1.75	0.2001	799		799	23	822
CC-Restitution	1.96	0.2242	895		895	25	920
CC-Intake Assess	4.26	0.4872	1,946		1,946	55	2,001
CC-CASA	1.00	0.1144	457		457	13	470
CC-FI Treatment Ct.	0.59	0.0675	269		269	8	277
Healthy Start	5.56	0.6359	2,539		2,539	72	2,611
SWMBH - HS	1.00	0.1144	457		457	13	470
AIDS Coun & Test	1.50	0.1716	685		685	19	704
MIECHV-ISS	0.06	0.0069	27		27	1	28
Nurse Family	5.24	0.5993	2,393		2,393	68	2,461
MCIR	3.79	0.4335	1,731		1,731	49	1,780
CSHCS	3.13	0.3580	1,430		1,430	40	1,470

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
BCCCP Coord.	3.00	0.3431	1,370		1,370	39	1,409
IAP	1.60	0.1830	731		731	21	752
W.I.C.	7.45	0.8520	3,403		3,403	96	3,499
Marine Safety	0.72	0.0823	329		329	9	338
Sheriff Rd Pat	2.00	0.2287	913		913	26	939
Comm Corrections	9.50	1.0865	4,339		4,339	123	4,462
Airport	21.55	2.4646	9,842		9,842	279	10,121
Central Stores	2.20	0.2516	1,005		1,005	28	1,033
LIHEAP	0.30	0.0343	137		137	4	141
CDBG Housing	0.18	0.0206	82		82	2	84
Weather DHS	0.51	0.0583	233		233	7	240
CSBG	6.85	0.7834	3,129		3,129	89	3,218
SubTotal	874.38	100.0000	399,354		399,354	10,563	409,917
TOTAL	874.38	100.0000	399,354		399,354	10,563	409,917

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	35,092		35,092	929	36,021
SubTotal	100	100.0000	35,092		35,092	929	36,021
TOTAL	100	100.0000	35,092		35,092	929	36,021

Allocation Basis: Direct allocation to Legal Services Department

Allocation Source: County Administrator's Office

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Finance Department	5,933	5,933	0
Building & Grounds	15,045	15,045	0
Security	3,197	3,197	0
County Administration Dept	2,192	2,192	0
Information Systems	4,270	4,270	0
Legal Services Department	36,725	704	36,021
Human Resources	1,808	1,808	0
Treasurer	4,696	4,696	0
Health & Comm. Serv.	5,721	5,721	0
Nazareth Facility	3,692	3,692	0
CSA,MCHD,HPDP	4,297	4,297	0
Commission	5,166	5,166	0
Circuit Court	26,512	26,512	0
District Court	30,072	30,072	0
Friend of Court	21,957	21,957	0
Probate Court	3,992	3,992	0
Election	296	296	0
Clerk/ROD	5,185	5,185	0
Resource Develop	418	418	0
Equalization	2,292	2,292	0
Pros Atty	10,962	10,962	0
Pros Atty C.R.P.	4,006	4,006	0
Drain Comm	1,132	1,132	0
Soil & Erosion	662	662	0
Sheriff Admin	10,079	10,079	0
Sheriff Jail	35,003	35,003	0
Sheriff Field Oper	21,666	21,666	0
Animal Control	4,114	4,114	0
Emergency Mgmnt.	686	686	0
Veterans Affairs	855	855	0
MSU Extension	1,015	1,015	0
Planning	704	704	0
Employee Benefits	19	19	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
LE Circuit Ct	6,279	6,279	0
LE District Ct	3,288	3,288	0
LE Pros Atty	9,271	9,271	0
LE Sheriff Admin	1,306	1,306	0
LE Sheriff Jail	19,017	19,017	0
LE Sheriff F.O.	8,849	8,849	0
LE Animal Ctrl	2,752	2,752	0
Technology Fund	1,310	1,310	0
Parks	11,478	11,478	0
KRV Trailway Prg	578	578	0
Health Admin	624	624	0
H-Education	432	432	0
H-Oral Health	5,462	5,462	0
H-Laboratory	1,315	1,315	0
H-Vision/Hearing	1,259	1,259	0
H-Haz Waste	1,912	1,912	0
H-Clinical Serv	939	939	0
H-Comm. Disease	2,038	2,038	0
H-STD	2,043	2,043	0
H-HIV Counseling	470	470	0
H-Env Admin	1,315	1,315	0
H-Env FS&F	3,536	3,536	0
H-Env LW&W	2,316	2,316	0
Male Drug Court	1,310	1,310	0
Womens Drug Ct.	752	752	0
WK Kellogg Found	470	470	0
Emerg Prep Bio	657	657	0
Swift & Sure	47	47	0
ROD Automation	408	408	0
Victim Advocacy	470	470	0
Crime Victim Rts	1,189	1,189	0
AAA Administration	1,076	1,076	0
AAA Ombudsman	710	710	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
AAA Health Living	207	207	0
AAA Info & Asst	569	569	0
CFI AAA Custom Care	9	9	0
CFI Admin	897	897	0
CFI Care Mgmt	1,615	1,615	0
CFI Case Coord	19	19	0
CFI Veterans	33	33	0
CFI Options Coun	75	75	0
CC-Juvenile Home	27,428	27,428	0
CC-In Home Care	3,968	3,968	0
CC-Intens Learn	470	470	0
CC-Day Treatment	1,151	1,151	0
CC-Juve Drug Ct	822	822	0
CC-Restitution	920	920	0
CC-Intake Assess	2,001	2,001	0
CC-CASA	470	470	0
CC-FI Treatment Ct.	277	277	0
Healthy Start	2,611	2,611	0
SWMBH - HS	470	470	0
AIDS Coun & Test	704	704	0
MIECHV-ISS	28	28	0
Nurse Family	2,461	2,461	0
MCIR	1,780	1,780	0
CSHCS	1,470	1,470	0
BCCCP Coord.	1,409	1,409	0
IAP	752	752	0
W.I.C.	3,499	3,499	0
Marine Safety	338	338	0
Sheriff Rd Pat	939	939	0
Comm Corrections	4,462	4,462	0
Airport	10,121	10,121	0
Central Stores	1,033	1,033	0
LIHEAP	141	141	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
CDBG Housing	84	84	0
Weather DHS	240	240	0
CSBG	3,218	3,218	0
Direct Billed	0	0	0
Total	445,938	409,917	36,021

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	868,787			868,787
Payoff	(3,823)			
Total Deductions:	(3,823)			(3,823)
Building Depreciation	6,386		6,386	
Insurance	569	9	578	
Insurance - Property	290		290	
Termination Payoff	10,887	1	10,888	
Finance Department	4,960	325	5,285	
Building & Grounds Department	23,761	1,226	24,987	
Utilities	6,478	14	6,492	
Security	1,371	53	1,424	
County Administration Dept	4,152	118	4,270	
Information Systems		10,907	10,907	
Legal Services Department		2,158	2,158	
Human Resources		5,671	5,671	
Treasurer		192	192	
Total Allocated Additions:	58,854	20,674	79,528	79,528
Total To Be Allocated:	923,818	20,674		944,492

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	Info Sys Supprt
Wages & Benefits			
SALARIES & WAGES	624,950	0	624,950
FRINGE BENEFITS	225,315	0	225,315
Other Expense & Cost			
*Payoff	3,823	3,823	0
Supplies	2,209	0	2,209
Telephone	8,248	0	8,248
Travel	1,026	0	1,026
Employee Training	59	0	59
Miscellaneous	1,391	0	1,391
Expendable Equip	1,766	0	1,766
Departmental Totals			
Total Expenditures	868,787	3,823	864,964
Deductions			
Total Deductions	(3,823)	(3,823)	0
Functional Cost	864,964	0	864,964
Allocation Step 1			
Inbound- All Others	58,854	0	58,854
1st Allocation	923,818	0	923,818
Allocation Step 2			
Inbound- All Others	20,674	0	20,674
2nd Allocation	20,674	0	20,674
Total For 0110 Information			
Total Allocated	944,492	0	944,492

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1.5348	14,179		14,179		14,179
Building & Grounds Department	17.00	2.0071	18,542		18,542		18,542
Security	6.00	0.7084	6,544		6,544		6,544
County Administration Dept	5.00	0.5903	5,453		5,453		5,453
Information Systems	10.00	1.1806	10,907		10,907		10,907
Legal Services Department	2.00	0.2361	2,181		2,181	52	2,233
Human Resources	5.00	0.5903	5,453		5,453	130	5,583
Treasurer	10.00	1.1806	10,907		10,907	260	11,167
Health & Comm. Serv.	14.00	1.6529	15,270		15,270	364	15,634
Nazareth Facility	8.00	0.9445	8,726		8,726	208	8,934
CSA,MCHD,HPDP	15.00	1.7710	16,360		16,360	390	16,750
Commission	2.00	0.2361	2,181		2,181	52	2,233
Circuit Court	115.00	13.5771	125,434		125,434	2,979	128,413
District Court	107.00	12.6328	116,704		116,704	2,779	119,483
FOC-Direct DP	50.00	5.9032	54,535		54,535	1,299	55,834
Probate Court	17.00	2.0071	18,542		18,542	442	18,984
Election	1.00	0.1181	1,091		1,091	26	1,117
Clerk/ROD	13.00	1.5348	14,179		14,179	338	14,517
Resource Develop	1.00	0.1181	1,091		1,091	26	1,117
Equalization	5.00	0.5903	5,453		5,453	130	5,583
Pros Atty	28.00	3.3058	30,539		30,539	727	31,266
P.A. CRP - DP	7.00	0.8264	7,635		7,635	182	7,817
Drain Comm	2.00	0.2361	2,181		2,181	52	2,233
Soil & Erosion	2.00	0.2361	2,181		2,181	52	2,233
Sheriff Admin	31.00	3.6600	33,812		33,812	805	34,617
Sheriff Jail	38.00	4.4864	41,446		41,446	987	42,433
Sheriff Field Oper	28.00	3.3058	30,539		30,539	727	31,266
Animal Control	13.00	1.5348	14,179		14,179	338	14,517
Emergency Mgmnt.	5.00	0.5903	5,453		5,453	130	5,583
Veterans Affairs	2.00	0.2361	2,181		2,181	52	2,233

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	0.1181	1,091		1,091	26	1,117
MSU Extension	5.00	0.5903	5,453		5,453	130	5,583
Planning	2.00	0.2361	2,181		2,181	52	2,233
LE Circuit Ct	7.00	0.8264	7,635		7,635	182	7,817
LE District Ct	6.00	0.7084	6,544		6,544	156	6,700
LE Pros Atty	25.00	2.9516	27,267		27,267	649	27,916
LE Sheriff Admin	1.00	0.1181	1,091		1,091	26	1,117
LE Sheriff F.O.	1.00	0.1181	1,091		1,091	26	1,117
LE Animal Ctrl	1.00	0.1181	1,091		1,091	26	1,117
Technology Fund	3.00	0.3542	3,272		3,272	78	3,350
Parks	9.00	1.0626	9,816		9,816	234	10,050
KRV Trailway Prg	1.00	0.1181	1,091		1,091	26	1,117
Health Admin	3.00	0.3542	3,272		3,272	78	3,350
H-Education	1.00	0.1181	1,091		1,091	26	1,117
H-Oral Health	20.00	2.3613	21,814		21,814	519	22,333
H-Laboratory	2.00	0.2361	2,181		2,181	52	2,233
H-Vision/Hearing	3.00	0.3542	3,272		3,272	78	3,350
H-Haz Waste	4.00	0.4723	4,363		4,363	104	4,467
H-Clinical Serv	5.00	0.5903	5,453		5,453	130	5,583
H-Comm. Disease	6.00	0.7084	6,544		6,544	156	6,700
H-STD	4.00	0.4723	4,363		4,363	104	4,467
H-HIV Counseling	2.00	0.2361	2,181		2,181	52	2,233
H-Env Admin	5.00	0.5903	5,453		5,453	130	5,583
H-Env FS&F	7.00	0.8264	7,635		7,635	182	7,817
H-Env LW&W	4.00	0.4723	4,363		4,363	104	4,467
Male Drug Court	4.00	0.4723	4,363		4,363	104	4,467
Womens Drug Ct.	2.00	0.2361	2,181		2,181	52	2,233
WK Kellogg Found	3.00	0.3542	3,272		3,272	78	3,350
Emerg Prep Bio	2.00	0.2361	2,181		2,181	52	2,233
ROD Automation	9.00	1.0626	9,816		9,816	234	10,050

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Victim Advocacy	1.00	0.1181	1,091		1,091	26	1,117
Crime Victim Rts	3.00	0.3542	3,272		3,272	78	3,350
AAA Administration	3.00	0.3542	3,272		3,272	78	3,350
AAA Ombudsman	1.00	0.1181	1,091		1,091	26	1,117
AAA Health Living	1.00	0.1181	1,091		1,091	26	1,117
AAA Info & Asst	1.00	0.1181	1,091		1,091	26	1,117
CFI Admin	2.00	0.2361	2,181		2,181	52	2,233
CFI Care Mgmt	5.00	0.5903	5,453		5,453	130	5,583
CC-Juvenile Home	23.00	2.7155	25,086		25,086	597	25,683
CC-In Home Care	6.00	0.7084	6,544		6,544	156	6,700
CC-Day Treatment	5.00	0.5903	5,453		5,453	130	5,583
CC-Juve Drug Ct	1.00	0.1181	1,091		1,091	26	1,117
CC-Restitution	1.00	0.1181	1,091		1,091	26	1,117
CC-Intake Assess	2.00	0.2361	2,181		2,181	52	2,233
CC-CASA	1.00	0.1181	1,091		1,091	26	1,117
CC-FI Treatment Ct.	1.00	0.1181	1,091		1,091	26	1,117
Healthy Start	7.00	0.8264	7,635		7,635	182	7,817
AIDS Coun & Test	1.00	0.1181	1,091		1,091	26	1,117
Nurse Family	6.00	0.7084	6,544		6,544	156	6,700
MCIR	3.00	0.3542	3,272		3,272	78	3,350
CSHCS	3.00	0.3542	3,272		3,272	78	3,350
BCCCP Coord.	3.00	0.3542	3,272		3,272	78	3,350
IAP	2.00	0.2361	2,181		2,181	52	2,233
W.I.C.	10.00	1.1806	10,907		10,907	260	11,167
Comm Corrections	10.00	1.1806	10,907		10,907	260	11,167
Airport	13.00	1.5348	14,179		14,179	338	14,517
Central Stores	1.00	0.1181	1,091		1,091	26	1,117
Weather DHS	1.00	0.1181	1,091		1,091	26	1,117
CSBG	10.00	1.1806	10,907		10,907	260	11,167
SubTotal	847.00	100.0000	923,818		923,818	20,674	944,492

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Info Sys Supprt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	847.00	100.0000	923,818		923,818	20,674	944,492

Allocation Basis: Number of devices by user department

Allocation Source: Information Processing Summary Report

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Finance Department	14,179	14,179
Building & Grounds	18,542	18,542
Security	6,544	6,544
County Administration Dept	5,453	5,453
Information Systems	10,907	10,907
Legal Services Department	2,233	2,233
Human Resources	5,583	5,583
Treasurer	11,167	11,167
Health & Comm. Serv.	15,634	15,634
Nazareth Facility	8,934	8,934
CSA,MCHD,HPDP	16,750	16,750
Commission	2,233	2,233
Circuit Court	128,413	128,413
District Court	119,483	119,483
FOC-Direct DP	55,834	55,834
Probate Court	18,984	18,984
Election	1,117	1,117
Clerk/ROD	14,517	14,517
Resource Develop	1,117	1,117
Equalization	5,583	5,583
Pros Atty	31,266	31,266
P.A. CRP - DP	7,817	7,817
Drain Comm	2,233	2,233
Soil & Erosion	2,233	2,233
Sheriff Admin	34,617	34,617
Sheriff Jail	42,433	42,433
Sheriff Field Oper	31,266	31,266
Animal Control	14,517	14,517
Emergency Mgmnt.	5,583	5,583
Veterans Affairs	2,233	2,233
Medical Exam	1,117	1,117
MSU Extension	5,583	5,583
Planning	2,233	2,233

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
LE Circuit Ct	7,817	7,817
LE District Ct	6,700	6,700
LE Pros Atty	27,916	27,916
LE Sheriff Admin	1,117	1,117
LE Sheriff F.O.	1,117	1,117
LE Animal Ctrl	1,117	1,117
Technology Fund	3,350	3,350
Parks	10,050	10,050
KRV Trailway Prg	1,117	1,117
Health Admin	3,350	3,350
H-Education	1,117	1,117
H-Oral Health	22,333	22,333
H-Laboratory	2,233	2,233
H-Vision/Hearing	3,350	3,350
H-Haz Waste	4,467	4,467
H-Clinical Serv	5,583	5,583
H-Comm. Disease	6,700	6,700
H-STD	4,467	4,467
H-HIV Counseling	2,233	2,233
H-Env Admin	5,583	5,583
H-Env FS&F	7,817	7,817
H-Env LW&W	4,467	4,467
Male Drug Court	4,467	4,467
Womens Drug Ct.	2,233	2,233
WK Kellogg Found	3,350	3,350
Emerg Prep Bio	2,233	2,233
ROD Automation	10,050	10,050
Victim Advocacy	1,117	1,117
Crime Victim Rts	3,350	3,350
AAA Administration	3,350	3,350
AAA Ombudsman	1,117	1,117
AAA Health Living	1,117	1,117
AAA Info & Asst	1,117	1,117

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
CFI Admin	2,233	2,233
CFI Care Mgmt	5,583	5,583
CC-Juvenile Home	25,683	25,683
CC-In Home Care	6,700	6,700
CC-Day Treatment	5,583	5,583
CC-Juve Drug Ct	1,117	1,117
CC-Restitution	1,117	1,117
CC-Intake Assess	2,233	2,233
CC-CASA	1,117	1,117
CC-FI Treatment Ct.	1,117	1,117
Healthy Start	7,817	7,817
AIDS Coun & Test	1,117	1,117
Nurse Family	6,700	6,700
MCIR	3,350	3,350
CSHCS	3,350	3,350
BCCCP Coord.	3,350	3,350
IAP	2,233	2,233
W.I.C.	11,167	11,167
Comm Corrections	11,167	11,167
Airport	14,517	14,517
Central Stores	1,117	1,117
Weather DHS	1,117	1,117
CSBG	11,167	11,167
Direct Billed	0	0
Total	944,492	944,492

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	206,439			206,439
Litigation	(278)			
Total Deductions:	(278)			(278)
Building Depreciation	603		603	
Insurance	94	1	95	
Insurance - Property	27		27	
Termination Payoff	2,565		2,565	
Finance Department	1,808	119	1,927	
Building & Grounds Department	2,244	116	2,360	
Utilities	612	1	613	
Security	129	5	134	
County Administration Dept	35,777	948	36,725	
Information Systems	2,181	52	2,233	
Legal Services Department		356	356	
Human Resources		936	936	
Treasurer		125	125	
Total Allocated Additions:	46,040	2,659	48,699	48,699
Total To Be Allocated:	252,201	2,659		254,860

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Total	General & Admin	Civil Counsel	Retirement Sys	Gen Co Pub Impv
Wages & Benefits					
SALARIES & WAGES	147,904	0	121,750	969	7,749
FRINGE BENEFITS	53,985	0	44,435	356	2,829
Other Expense & Cost					
Supplies	1,983	0	1,632	13	104
Legal Services	102	0	84	1	5
Communicatons	1,559	0	1,283	10	82
Travel	58	0	48	0	3
Training	570	0	469	4	30
*Litigation	278	278	0	0	0
Departmental Totals					
Total Expenditures	206,439	278	169,701	1,353	10,802
Deductions					
Total Deductions	(278)	(278)	0	0	0
Functional Cost	206,161	0	169,701	1,353	10,802
Allocation Step 1					
Inbound- All Others	46,040	0	37,899	302	2,412
Unallocated Costs	(19,822)	0	0	0	0
1st Allocation	232,379	0	207,600	1,655	13,214
Allocation Step 2					
Inbound- All Others	2,659	0	2,190	17	139
Unallocated Costs	(209)	0	0	0	0
2nd Allocation	2,450	0	2,190	17	139
Total For 0120 Legal Services					
Total Allocated	234,829	0	209,790	1,672	13,353

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Tax Foreclosure	General Gov't
Wages & Benefits		
SALARIES & WAGES	5,812	11,624
FRINGE BENEFITS	2,122	4,243
Other Expense & Cost		
Supplies	78	156
Legal Services	4	8
Communicatons	61	123
Travel	2	5
Training	22	45
*Litigation	0	0
Departmental Totals		
Total Expenditures	8,101	16,204
Deductions		
Total Deductions	0	0
Functional Cost	8,101	16,204
Allocation Step 1		
Inbound- All Others	1,809	3,618
Unallocated Costs	0	(19,822)
1st Allocation	9,910	0
Allocation Step 2		
Inbound- All Others	104	209
Unallocated Costs	0	(209)
2nd Allocation	104	0
Total For 0120 Legal Services		
Total Allocated	10,014	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	12.99	1.4856	3,084		3,084		3,084
Building & Grounds Department	32.94	3.7672	7,821		7,821		7,821
Security	7.00	0.8006	1,662		1,662		1,662
County Administration Dept	4.80	0.5490	1,140		1,140		1,140
Information Systems	9.09	1.0396	2,158		2,158		2,158
Legal Services Department	1.50	0.1716	356		356		356
Human Resources	3.85	0.4403	914		914	10	924
Treasurer	10.00	1.1437	2,374		2,374	27	2,401
Health & Comm. Serv.	12.18	1.3930	2,892		2,892	33	2,925
Nazareth Facility	7.86	0.8989	1,866		1,866	21	1,887
CSA,MCHD,HPDP	9.15	1.0465	2,172		2,172	25	2,197
Commission	11.00	1.2580	2,612		2,612	30	2,642
Circuit Court	56.45	6.4560	13,403		13,403	153	13,556
District Court	64.03	7.3229	15,202		15,202	174	15,376
Friend of Court	46.75	5.3466	11,100		11,100	127	11,227
Probate Court	8.50	0.9721	2,018		2,018	23	2,041
Election	0.63	0.0721	150		150	2	152
Clerk/ROD	11.04	1.2626	2,621		2,621	30	2,651
Resource Develop	0.89	0.1018	211		211	2	213
Equalization	4.88	0.5581	1,159		1,159	13	1,172
Pros Atty	23.34	2.6693	5,542		5,542	63	5,605
Pros Atty C.R.P.	8.53	0.9755	2,025		2,025	23	2,048
Drain Comm	2.41	0.2756	572		572	7	579
Soil & Erosion	1.41	0.1613	335		335	4	339
Sheriff Admin	21.46	2.4543	5,095		5,095	58	5,153
Sheriff Jail	74.53	8.5235	17,700		17,700	205	17,905
Sheriff Field Oper	46.13	5.2757	10,952		10,952	125	11,077
Animal Control	8.76	1.0019	2,080		2,080	24	2,104
Emergency Mgmnt.	1.46	0.1670	347		347	4	351
Veterans Affairs	1.82	0.2081	432		432	5	437

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	2.16	0.2470	513		513	6	519
Planning	1.50	0.1716	356		356	4	360
Employee Benefits	0.04	0.0046	9		9		9
LE Circuit Ct	13.37	1.5291	3,174		3,174	36	3,210
LE District Ct	7.00	0.8006	1,662		1,662	19	1,681
LE Pros Atty	19.74	2.2576	4,687		4,687	54	4,741
LE Sheriff Admin	2.78	0.3179	660		660	8	668
LE Sheriff Jail	40.49	4.6307	9,613		9,613	110	9,723
LE Sheriff F.O.	18.84	2.1547	4,473		4,473	51	4,524
LE Animal Ctrl	5.86	0.6702	1,391		1,391	16	1,407
Technology Fund	2.79	0.3191	662		662	8	670
Parks	24.44	2.7951	5,803		5,803	66	5,869
KRV Trailway Prg	1.23	0.1407	292		292	3	295
Health Admin	1.33	0.1521	316		316	4	320
H-Education	0.92	0.1052	218		218	2	220
H-Oral Health	11.63	1.3301	2,761		2,761	32	2,793
H-Laboratory	2.80	0.3202	665		665	8	673
H-Vision/Hearing	2.68	0.3065	636		636	7	643
H-Haz Waste	4.07	0.4655	966		966	11	977
H-Clinical Serv	2.00	0.2287	475		475	5	480
H-Comm. Disease	4.34	0.4964	1,030		1,030	12	1,042
H-STD	4.35	0.4975	1,033		1,033	12	1,045
H-HIV Counseling	1.00	0.1144	237		237	3	240
H-Env Admin	2.80	0.3202	665		665	8	673
H-Env FS&F	7.53	0.8612	1,788		1,788	20	1,808
H-Env LW&W	4.93	0.5638	1,171		1,171	13	1,184
Male Drug Court	2.79	0.3191	662		662	8	670
Womens Drug Ct.	1.60	0.1830	380		380	4	384
WK Kellogg Found	1.00	0.1144	237		237	3	240
Emerg Prep Bio	1.40	0.1601	332		332	4	336

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Swift & Sure	0.10	0.0114	24		24		24
ROD Automation	0.87	0.0995	207		207	2	209
Victim Advocacy	1.00	0.1144	237		237	3	240
Crime Victim Rts	2.53	0.2893	601		601	7	608
AAA Administration	2.29	0.2619	544		544	6	550
AAA Ombudsman	1.51	0.1727	359		359	4	363
AAA Health Living	0.44	0.0503	104		104	1	105
AAA Info & Asst	1.21	0.1384	287		287	3	290
CFI AAA Custom Care	0.02	0.0023	5		5		5
CFI Admin	1.91	0.2184	453		453	5	458
CFI Care Mgmt	3.44	0.3934	817		817	9	826
CFI Case Coord	0.04	0.0046	9		9		9
CFI Veterans	0.07	0.0080	17		17		17
CFI Options Coun	0.16	0.0183	38		38		38
CC-Juvenile Home	58.40	6.6790	13,866		13,866	159	14,025
CC-In Home Care	8.45	0.9664	2,006		2,006	23	2,029
CC-Intens Learn	1.00	0.1144	237		237	3	240
CC-Day Treatment	2.45	0.2802	582		582	7	589
CC-Juve Drug Ct	1.75	0.2001	415		415	5	420
CC-Restitution	1.96	0.2242	465		465	5	470
CC-Intake Assess	4.26	0.4872	1,011		1,011	12	1,023
CC-CASA	1.00	0.1144	237		237	3	240
CC-FI Treatment Ct.	0.59	0.0675	140		140	2	142
Healthy Start	5.56	0.6359	1,320		1,320	15	1,335
SWMBH - HS	1.00	0.1144	237		237	3	240
AIDS Coun & Test	1.50	0.1716	356		356	4	360
MIECHV-ISS	0.06	0.0069	14		14		14
Nurse Family	5.24	0.5993	1,244		1,244	14	1,258
MCIR	3.79	0.4335	900		900	10	910
CSHCS	3.13	0.3580	743		743	9	752

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
BCCCP Coord.	3.00	0.3431	712		712	8	720
IAP	1.60	0.1830	380		380	4	384
W.I.C.	7.45	0.8520	1,769		1,769	20	1,789
Marine Safety	0.72	0.0823	171		171	2	173
Sheriff Rd Pat	2.00	0.2287	475		475	5	480
Comm Corrections	9.50	1.0865	2,256		2,256	26	2,282
Airport	21.55	2.4646	5,117		5,117	59	5,176
Central Stores	2.20	0.2516	522		522	6	528
LIHEAP	0.30	0.0343	71		71	1	72
CDBG Housing	0.18	0.0206	43		43		43
Weather DHS	0.51	0.0583	121		121	1	122
CSBG	6.85	0.7834	1,626		1,626	19	1,645
SubTotal	874.38	100.0000	207,600		207,600	2,190	209,790
TOTAL	874.38	100.0000	207,600		207,600	2,190	209,790

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,655		1,655	17	1,672
SubTotal	100	100.0000	1,655		1,655	17	1,672
TOTAL	100	100.0000	1,655		1,655	17	1,672

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Gen Co Pub Impv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Impv Jail	5,812	75.0032	9,911		9,911	104	10,015
Pub Impv GRCH	1,937	24.9968	3,303		3,303	35	3,338
SubTotal	7,749	100.0000	13,214		13,214	139	13,353
TOTAL	7,749	100.0000	13,214		13,214	139	13,353

Allocation Basis: Dollar amount of assigned wages by project

Allocation Source: Legal Services

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Tax Foreclosure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prop Tax Foreclosure	100	100.0000	9,910		9,910	104	10,014
SubTotal	100	100.0000	9,910		9,910	104	10,014
TOTAL	100	100.0000	9,910		9,910	104	10,014

Allocation Basis: Direct allocation to Property Tax Foreclosure

Allocation Source: Legal Services

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Gen Co Pub Impv	Tax Foreclosure
Finance Department	3,084	3,084	0	0	0
Building & Grounds	7,821	7,821	0	0	0
Security	1,662	1,662	0	0	0
County Administration Dept	1,140	1,140	0	0	0
Information Systems	2,158	2,158	0	0	0
Legal Services Department	356	356	0	0	0
Human Resources	924	924	0	0	0
Treasurer	2,401	2,401	0	0	0
Health & Comm. Serv.	2,925	2,925	0	0	0
Nazareth Facility	1,887	1,887	0	0	0
CSA,MCHD,HPDP	2,197	2,197	0	0	0
Commission	2,642	2,642	0	0	0
Circuit Court	13,556	13,556	0	0	0
District Court	15,376	15,376	0	0	0
Friend of Court	11,227	11,227	0	0	0
Probate Court	2,041	2,041	0	0	0
Election	152	152	0	0	0
Clerk/ROD	2,651	2,651	0	0	0
Resource Develop	213	213	0	0	0
Equalization	1,172	1,172	0	0	0
Pros Atty	5,605	5,605	0	0	0
Pros Atty C.R.P.	2,048	2,048	0	0	0
Drain Comm	579	579	0	0	0
Soil & Erosion	339	339	0	0	0
Sheriff Admin	5,153	5,153	0	0	0
Sheriff Jail	17,905	17,905	0	0	0
Sheriff Field Oper	11,077	11,077	0	0	0
Animal Control	2,104	2,104	0	0	0
Emergency Mgmnt.	351	351	0	0	0
Veterans Affairs	437	437	0	0	0
MSU Extension	519	519	0	0	0
Planning	360	360	0	0	0
Employee Benefits	9	9	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Gen Co Pub Impv	Tax Foreclosure
LE Circuit Ct	3,210	3,210	0	0	0
LE District Ct	1,681	1,681	0	0	0
LE Pros Atty	4,741	4,741	0	0	0
LE Sheriff Admin	668	668	0	0	0
LE Sheriff Jail	9,723	9,723	0	0	0
LE Sheriff F.O.	4,524	4,524	0	0	0
LE Animal Ctrl	1,407	1,407	0	0	0
Technology Fund	670	670	0	0	0
Parks	5,869	5,869	0	0	0
KRV Trailway Prg	295	295	0	0	0
Health Admin	320	320	0	0	0
H-Education	220	220	0	0	0
H-Oral Health	2,793	2,793	0	0	0
H-Laboratory	673	673	0	0	0
H-Vision/Hearing	643	643	0	0	0
H-Haz Waste	977	977	0	0	0
H-Clinical Serv	480	480	0	0	0
H-Comm. Disease	1,042	1,042	0	0	0
H-STD	1,045	1,045	0	0	0
H-HIV Counseling	240	240	0	0	0
H-Env Admin	673	673	0	0	0
H-Env FS&F	1,808	1,808	0	0	0
H-Env LW&W	1,184	1,184	0	0	0
Male Drug Court	670	670	0	0	0
Womens Drug Ct.	384	384	0	0	0
WK Kellogg Found	240	240	0	0	0
Emerg Prep Bio	336	336	0	0	0
Swift & Sure	24	24	0	0	0
ROD Automation	209	209	0	0	0
Victim Advocacy	240	240	0	0	0
Crime Victim Rts	608	608	0	0	0
AAA Administration	550	550	0	0	0
AAA Ombudsman	363	363	0	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Gen Co Pub Impv	Tax Foreclosure
AAA Health Living	105	105	0	0	0
AAA Info & Asst	290	290	0	0	0
CFI AAA Custom Care	5	5	0	0	0
CFI Admin	458	458	0	0	0
CFI Care Mgmt	826	826	0	0	0
CFI Case Coord	9	9	0	0	0
CFI Veterans	17	17	0	0	0
CFI Options Coun	38	38	0	0	0
CC-Juvenile Home	14,025	14,025	0	0	0
CC-In Home Care	2,029	2,029	0	0	0
CC-Intens Learn	240	240	0	0	0
CC-Day Treatment	589	589	0	0	0
CC-Juve Drug Ct	420	420	0	0	0
CC-Restitution	470	470	0	0	0
CC-Intake Assess	1,023	1,023	0	0	0
CC-CASA	240	240	0	0	0
CC-FI Treatment Ct.	142	142	0	0	0
Healthy Start	1,335	1,335	0	0	0
SWMBH - HS	240	240	0	0	0
AIDS Coun & Test	360	360	0	0	0
MIECHV-ISS	14	14	0	0	0
Nurse Family	1,258	1,258	0	0	0
MCIR	910	910	0	0	0
CSHCS	752	752	0	0	0
BCCCP Coord.	720	720	0	0	0
IAP	384	384	0	0	0
W.I.C.	1,789	1,789	0	0	0
Marine Safety	173	173	0	0	0
Sheriff Rd Pat	480	480	0	0	0
Comm Corrections	2,282	2,282	0	0	0
Pub Impv Jail	10,015	0	0	10,015	0
Pub Impv GRCH	3,338	0	0	3,338	0
Prop Tax Foreclosure	10,014	0	0	0	10,014

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Gen Co Pub Impv	Tax Foreclosure
Airport	5,176	5,176	0	0	0
Central Stores	528	528	0	0	0
Retirement	1,672	0	1,672	0	0
LIHEAP	72	72	0	0	0
CDBG Housing	43	43	0	0	0
Weather DHS	122	122	0	0	0
CSBG	1,645	1,645	0	0	0
Direct Billed	0	0	0	0	0
Total	234,829	209,790	1,672	13,353	10,014

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	610,604			610,604
Payout	(2,008)			
Total Deductions:	(2,008)			(2,008)
Building Depreciation	5,277		5,277	
Insurance	241	4	245	
Insurance - Property	240		240	
Termination Payoff	3,524		3,524	
Finance Department	5,221	344	5,565	
Building & Grounds Department	19,633	1,013	20,646	
Utilities	5,353	12	5,365	
Security	1,133	43	1,176	
County Administration Dept	1,758	50	1,808	
Information Systems	5,453	130	5,583	
Legal Services Department	914	10	924	
Human Resources		2,402	2,402	
Treasurer		562	562	
Total Allocated Additions:	48,747	4,570	53,317	53,317
Total To Be Allocated:	657,343	4,570		661,913

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB	Labor Relations
Wages & Benefits					
SALARIES & WAGES	205,617	0	203,678	1,939	0
FRINGE BENEFITS	74,012	0	73,316	696	0
Other Expense & Cost					
*Payout	2,008	2,008	0	0	0
Physical Exams	24,908	0	24,908	0	0
Supplies	14,082	0	13,950	132	0
Badging Supplies	670	0	670	0	0
Legal Services	235,298	0	132,511	0	102,787
Dues	374	0	370	4	0
Contract Services	5,985	0	1,144	0	4,841
Contract Services	946	0	937	9	0
Arbitration	7,826	0	0	0	7,826
Security	966	0	966	0	0
Telephone	4,581	0	4,538	43	0
Travel	420	0	416	4	0
Advertising	30,697	0	30,697	0	0
Maintenance	105	0	104	1	0
Employee Training	297	0	297	0	0
Diversity Program	1,549	0	1,549	0	0
Safety Program	263	0	263	0	0
Departmental Totals					
Total Expenditures	610,604	2,008	490,314	2,828	115,454
Deductions					
Total Deductions	(2,008)	(2,008)	0	0	0
Functional Cost	608,596	0	490,314	2,828	115,454
Allocation Step 1					
Inbound- All Others	48,747	0	48,287	460	0
1st Allocation	657,343	0	538,601	3,288	115,454

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB	Labor Relations
Allocation Step 2					
Inbound- All Others	4,570	0	4,527	43	0
2nd Allocation	4,570	0	4,527	43	0
Total For 0140 Human Resources					
Total Allocated	661,913	0	543,128	3,331	115,454

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	12.99	1.5046	8,104		8,104		8,104
Building & Grounds Department	32.94	3.8152	20,549		20,549		20,549
Security	7.00	0.8108	4,367		4,367		4,367
County Administration Dept	4.80	0.5560	2,994		2,994		2,994
Information Systems	9.09	1.0528	5,671		5,671		5,671
Legal Services Department	1.50	0.1737	936		936		936
Human Resources	3.85	0.4459	2,402		2,402		2,402
Treasurer	10.00	1.1582	6,238		6,238	57	6,295
Health & Comm. Serv.	12.18	1.4107	7,598		7,598	70	7,668
Nazareth Facility	7.86	0.9104	4,903		4,903	45	4,948
CSA,MCHD,HPDP	9.15	1.0598	5,708		5,708	52	5,760
Circuit Court	56.45	6.5383	35,215		35,215	323	35,538
District Court	64.03	7.4162	39,944		39,944	366	40,310
Friend of Court	46.75	5.4148	29,164		29,164	267	29,431
Probate Court	8.50	0.9845	5,303		5,303	49	5,352
Election	0.63	0.0730	393		393	4	397
Clerk/ROD	11.04	1.2787	6,887		6,887	63	6,950
Resource Develop	0.89	0.1031	555		555	5	560
Equalization	4.88	0.5652	3,044		3,044	28	3,072
Pros Atty	23.34	2.7033	14,560		14,560	134	14,694
Pros Atty C.R.P.	8.53	0.9880	5,321		5,321	49	5,370
Drain Comm	2.41	0.2791	1,503		1,503	14	1,517
Soil & Erosion	1.41	0.1633	880		880	8	888
Sheriff Admin	21.46	2.4856	13,387		13,387	123	13,510
Sheriff Jail	74.53	8.6330	46,495		46,495	426	46,921
Sheriff Field Oper	46.13	5.3430	28,777		28,777	264	29,041
Animal Control	8.76	1.0146	5,465		5,465	50	5,515
Emergency Mgmnt.	1.46	0.1691	911		911	8	919
Veterans Affairs	1.82	0.2108	1,135		1,135	10	1,145
MSU Extension	2.16	0.2502	1,347		1,347	12	1,359

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	0.1737	936		936	9	945
Employee Benefits	0.04	0.0046	25		25		25
LE Circuit Ct	13.37	1.5486	8,341		8,341	76	8,417
LE District Ct	7.00	0.8108	4,367		4,367	40	4,407
LE Pros Atty	19.74	2.2864	12,314		12,314	113	12,427
LE Sheriff Admin	2.78	0.3220	1,734		1,734	16	1,750
LE Sheriff Jail	40.49	4.6897	25,259		25,259	232	25,491
LE Sheriff F.O.	18.84	2.1821	11,753		11,753	108	11,861
LE Animal Ctrl	5.86	0.6787	3,656		3,656	34	3,690
Technology Fund	2.79	0.3231	1,740		1,740	16	1,756
Parks	24.44	2.8307	15,246		15,246	140	15,386
KRV Trailway Prg	1.23	0.1425	767		767	7	774
Health Admin	1.33	0.1540	830		830	8	838
H-Education	0.92	0.1066	574		574	5	579
H-Oral Health	11.63	1.3470	7,255		7,255	67	7,322
H-Laboratory	2.80	0.3243	1,747		1,747	16	1,763
H-Vision/Hearing	2.68	0.3104	1,672		1,672	15	1,687
H-Haz Waste	4.07	0.4714	2,539		2,539	23	2,562
H-Clinical Serv	2.00	0.2316	1,248		1,248	11	1,259
H-Comm. Disease	4.34	0.5027	2,707		2,707	25	2,732
H-STD	4.35	0.5038	2,714		2,714	25	2,739
H-HIV Counseling	1.00	0.1158	624		624	6	630
H-Env Admin	2.80	0.3243	1,747		1,747	16	1,763
H-Env FS&F	7.53	0.8722	4,697		4,697	43	4,740
H-Env LW&W	4.93	0.5710	3,075		3,075	28	3,103
Male Drug Court	2.79	0.3231	1,740		1,740	16	1,756
Womens Drug Ct.	1.60	0.1853	998		998	9	1,007
WK Kellogg Found	1.00	0.1158	624		624	6	630
Emerg Prep Bio	1.40	0.1622	873		873	8	881
Swift & Sure	0.10	0.0116	62		62	1	63

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
ROD Automation	0.87	0.1008	543		543	5	548
Victim Advocacy	1.00	0.1158	624		624	6	630
Crime Victim Rts	2.53	0.2930	1,578		1,578	14	1,592
AAA Administration	2.29	0.2652	1,429		1,429	13	1,442
AAA Ombudsman	1.51	0.1749	942		942	9	951
AAA Health Living	0.44	0.0510	274		274	3	277
AAA Info & Asst	1.21	0.1401	755		755	7	762
CFI AAA Custom Care	0.02	0.0023	12		12		12
CFI Admin	1.91	0.2212	1,192		1,192	11	1,203
CFI Care Mgmt	3.44	0.3984	2,146		2,146	20	2,166
CFI Case Coord	0.04	0.0046	25		25		25
CFI Veterans	0.07	0.0081	44		44		44
CFI Options Coun	0.16	0.0185	100		100	1	101
CC-Juvenile Home	58.40	6.7641	36,432		36,432	334	36,766
CC-In Home Care	8.45	0.9787	5,271		5,271	48	5,319
CC-Intens Learn	1.00	0.1158	624		624	6	630
CC-Day Treatment	2.45	0.2838	1,528		1,528	14	1,542
CC-Juve Drug Ct	1.75	0.2027	1,092		1,092	10	1,102
CC-Restitution	1.96	0.2270	1,223		1,223	11	1,234
CC-Intake Assess	4.26	0.4934	2,658		2,658	24	2,682
CC-CASA	1.00	0.1158	624		624	6	630
CC-FI Treatment Ct.	0.59	0.0683	368		368	3	371
Healthy Start	5.56	0.6440	3,468		3,468	32	3,500
SWMBH - HS	1.00	0.1158	624		624	6	630
AIDS Coun & Test	1.50	0.1737	936		936	9	945
MIECHV-ISS	0.06	0.0069	37		37		37
Nurse Family	5.24	0.6069	3,269		3,269	30	3,299
MCIR	3.79	0.4390	2,364		2,364	22	2,386
CSHCS	3.13	0.3625	1,953		1,953	18	1,971
BCCCP Coord.	3.00	0.3475	1,871		1,871	17	1,888

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
IAP	1.60	0.1853	998		998	9	1,007
W.I.C.	7.45	0.8629	4,648		4,648	43	4,691
Marine Safety	0.72	0.0834	449		449	4	453
Sheriff Rd Pat	2.00	0.2316	1,248		1,248	11	1,259
Comm Corrections	9.50	1.1003	5,926		5,926	54	5,980
Airport	21.55	2.4960	13,444		13,444	123	13,567
Central Stores	2.20	0.2548	1,372		1,372	13	1,385
LIHEAP	0.30	0.0347	187		187	2	189
CDBG Housing	0.18	0.0208	112		112	1	113
Weather DHS	0.51	0.0591	318		318	3	321
CSBG	6.85	0.7934	4,273		4,273	39	4,312
SubTotal	863.38	100.0000	538,601		538,601	4,527	543,128
TOTAL	863.38	100.0000	538,601		538,601	4,527	543,128

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

Allocation Source: Labor Distribution Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	3,288		3,288	43	3,331
SubTotal	100	100.0000	3,288		3,288	43	3,331
TOTAL	100	100.0000	3,288		3,288	43	3,331

Allocation Basis: Direct allocation to OPEB

Allocation Source: Human Resources

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	26.68	7.0493	8,139		8,139		8,139
Security	6.49	1.7148	1,980		1,980		1,980
Health & Comm. Serv.	0.54	0.1427	165		165		165
Nazareth Facility	5.44	1.4373	1,659		1,659		1,659
Circuit Court	6.39	1.6883	1,949		1,949		1,949
District Court	28.25	7.4641	8,618		8,618		8,618
Clerk/ROD	0.27	0.0713	82		82		82
Sheriff Admin	17.62	4.6555	5,375		5,375		5,375
Sheriff Jail	72.13	19.0579	22,000		22,000		22,000
Sheriff Field Oper	46.13	12.1882	14,072		14,072		14,072
Animal Control	3.83	1.0119	1,168		1,168		1,168
Emergency Mgmnt.	0.50	0.1321	153		153		153
LE Circuit Ct	5.31	1.4030	1,620		1,620		1,620
LE District Ct	4.30	1.1361	1,312		1,312		1,312
LE Sheriff Admin	2.78	0.7345	848		848		848
LE Sheriff Jail	39.14	10.3414	11,940		11,940		11,940
LE Sheriff F.O.	18.84	4.9778	5,747		5,747		5,747
LE Animal Ctrl	5.79	1.5298	1,766		1,766		1,766
Parks	8.03	2.1216	2,450		2,450		2,450
Male Drug Court	0.20	0.0528	61		61		61
Womens Drug Ct.	0.12	0.0317	37		37		37
WK Kellogg Found	1.00	0.2642	305		305		305
CC-Juvenile Home	41.55	10.9781	12,675		12,675		12,675
CC-In Home Care	7.06	1.8654	2,154		2,154		2,154
CC-Intens Learn	1.00	0.2642	305		305		305
CC-Day Treatment	2.34	0.6183	714		714		714
CC-Juve Drug Ct	1.31	0.3461	400		400		400
CC-Restitution	1.00	0.2642	305		305		305
CC-Intake Assess	3.96	1.0463	1,208		1,208		1,208
CC-CASA	1.00	0.2642	305		305		305

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Marine Safety	0.02	0.0053	6		6		6
Sheriff Rd Pat	2.00	0.5284	610		610		610
Airport	15.26	4.0319	4,655		4,655		4,655
Central Stores	2.20	0.5813	671		671		671
SubTotal	378.48	100.0000	115,454		115,454		115,454
TOTAL	378.48	100.0000	115,454		115,454		115,454

Allocation Basis: Number of Union FTE's by department

Allocation Source: Labor Distribution Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
Finance Department	8,104	8,104	0	0
Building & Grounds	28,688	20,549	0	8,139
Security	6,347	4,367	0	1,980
County Administration Dept	2,994	2,994	0	0
Information Systems	5,671	5,671	0	0
Legal Services Department	936	936	0	0
Human Resources	2,402	2,402	0	0
Treasurer	6,295	6,295	0	0
Health & Comm. Serv.	7,833	7,668	0	165
Nazareth Facility	6,607	4,948	0	1,659
CSA,MCHD,HPDP	5,760	5,760	0	0
Circuit Court	37,487	35,538	0	1,949
District Court	48,928	40,310	0	8,618
Friend of Court	29,431	29,431	0	0
Probate Court	5,352	5,352	0	0
Election	397	397	0	0
Clerk/ROD	7,032	6,950	0	82
Resource Develop	560	560	0	0
Equalization	3,072	3,072	0	0
Pros Atty	14,694	14,694	0	0
Pros Atty C.R.P.	5,370	5,370	0	0
Drain Comm	1,517	1,517	0	0
Soil & Erosion	888	888	0	0
Sheriff Admin	18,885	13,510	0	5,375
Sheriff Jail	68,921	46,921	0	22,000
Sheriff Field Oper	43,113	29,041	0	14,072
Animal Control	6,683	5,515	0	1,168
Emergency Mgmnt.	1,072	919	0	153
Veterans Affairs	1,145	1,145	0	0
MSU Extension	1,359	1,359	0	0
Planning	945	945	0	0
Employee Benefits	25	25	0	0
LE Circuit Ct	10,037	8,417	0	1,620

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
LE District Ct	5,719	4,407	0	1,312
LE Pros Atty	12,427	12,427	0	0
LE Sheriff Admin	2,598	1,750	0	848
LE Sheriff Jail	37,431	25,491	0	11,940
LE Sheriff F.O.	17,608	11,861	0	5,747
LE Animal Ctrl	5,456	3,690	0	1,766
Technology Fund	1,756	1,756	0	0
Parks	17,836	15,386	0	2,450
KRV Trailway Prg	774	774	0	0
Health Admin	838	838	0	0
H-Education	579	579	0	0
H-Oral Health	7,322	7,322	0	0
H-Laboratory	1,763	1,763	0	0
H-Vision/Hearing	1,687	1,687	0	0
H-Haz Waste	2,562	2,562	0	0
H-Clinical Serv	1,259	1,259	0	0
H-Comm. Disease	2,732	2,732	0	0
H-STD	2,739	2,739	0	0
H-HIV Counseling	630	630	0	0
H-Env Admin	1,763	1,763	0	0
H-Env FS&F	4,740	4,740	0	0
H-Env LW&W	3,103	3,103	0	0
Male Drug Court	1,817	1,756	0	61
Womens Drug Ct.	1,044	1,007	0	37
WK Kellogg Found	935	630	0	305
Emerg Prep Bio	881	881	0	0
Swift & Sure	63	63	0	0
ROD Automation	548	548	0	0
Victim Advocacy	630	630	0	0
Crime Victim Rts	1,592	1,592	0	0
AAA Administration	1,442	1,442	0	0
AAA Ombudsman	951	951	0	0
AAA Health Living	277	277	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
AAA Info & Asst	762	762	0	0
CFI AAA Custom Care	12	12	0	0
CFI Admin	1,203	1,203	0	0
CFI Care Mgmt	2,166	2,166	0	0
CFI Case Coord	25	25	0	0
CFI Veterans	44	44	0	0
CFI Options Coun	101	101	0	0
CC-Juvenile Home	49,441	36,766	0	12,675
CC-In Home Care	7,473	5,319	0	2,154
CC-Intens Learn	935	630	0	305
CC-Day Treatment	2,256	1,542	0	714
CC-Juve Drug Ct	1,502	1,102	0	400
CC-Restitution	1,539	1,234	0	305
CC-Intake Assess	3,890	2,682	0	1,208
CC-CASA	935	630	0	305
CC-FI Treatment Ct.	371	371	0	0
Healthy Start	3,500	3,500	0	0
SWMBH - HS	630	630	0	0
AIDS Coun & Test	945	945	0	0
MIECHV-ISS	37	37	0	0
Nurse Family	3,299	3,299	0	0
MCIR	2,386	2,386	0	0
CSHCS	1,971	1,971	0	0
BCCCP Coord.	1,888	1,888	0	0
IAP	1,007	1,007	0	0
W.I.C.	4,691	4,691	0	0
Marine Safety	459	453	0	6
Sheriff Rd Pat	1,869	1,259	0	610
Comm Corrections	5,980	5,980	0	0
Airport	18,222	13,567	0	4,655
Central Stores	2,056	1,385	0	671
OPEB	3,331	0	3,331	0
LIHEAP	189	189	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
CDBG Housing	113	113	0	0
Weather DHS	321	321	0	0
CSBG	4,312	4,312	0	0
Direct Billed	0	0	0	0
Total	661,913	543,128	3,331	115,454

MAXCars © 2015 MAXIMUS, INC.

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.

Accommodation Tax – this activity identifies administrative time specifically associated with the Accommodation Tax. The costs identified in this activity have been allocated directly to the benefiting fund.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	990,042			990,042
Building Depreciation	9,457		9,457	
Equipment Depreciation	598		598	
Insurance	626	10	636	
Insurance - Property	429		429	
Termination Payoff	6,349		6,349	
Finance Department	8,825	420	9,245	
Building & Grounds Department	35,189	1,815	37,004	
Utilities	9,594	21	9,615	
Security	2,030	78	2,108	
County Administration Dept	4,567	129	4,696	
Information Systems	10,907	260	11,167	
Legal Services Department	2,374	27	2,401	
Human Resources	6,238	57	6,295	
Treasurer		10,261	10,261	
Total Allocated Additions:	97,183	13,078	110,261	110,261
Total To Be Allocated:	1,087,225	13,078		1,100,303

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	Financial Audit
Wages & Benefits					
SALARIES & WAGES	459,760	122,497	43,643	79,260	1,927
FRINGE BENEFITS	167,831	44,710	15,927	28,934	705
Other Expense & Cost					
Postage	17,812	0	0	0	0
Supplies	12,300	3,277	1,167	2,121	52
Contract Services	28,310	0	0	0	0
Plat Inspection	50	0	0	0	0
Telephone	9,680	2,579	919	1,669	41
Travel	3,440	916	326	593	14
Equipment Maint	1,547	412	147	267	6
Employee Training	1,219	325	116	210	5
Bank Fes	35,477	0	35,477	0	0
Expendable Equip	2,616	697	248	451	11
Appropriation	250,000	0	0	0	0
Departmental Totals					
Total Expenditures	990,042	175,413	97,970	113,505	2,761
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	990,042	175,413	97,970	113,505	2,761
Allocation Step 1					
Inbound- All Others	97,183	25,893	9,225	16,754	407
Reallocate Admin Costs		(201,306)	24,358	29,599	720
Unallocated Costs	(788,038)	0	0	0	0
1st Allocation	299,187	0	131,553	159,858	3,888
Allocation Step 2					
Inbound- 0160 Treasurer: Accounting	4,153	232	0	0	0
Inbound- 0160 Treasurer: Cash Rec Post	6,000	0	0	0	0
Inbound- All Others	2,925	779	278	504	12
Reallocate Admin Costs		(1,011)	122	149	4
Unallocated Costs	(11,993)	0	0	0	0
2nd Allocation	1,085	0	400	653	16

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	Financial Audit
Total For 0160 Treasurer					
Total Allocated	300,272	0	131,953	160,511	3,904

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Accom Tax	General Gov't
Wages & Benefits		
SALARIES & WAGES	1,927	210,506
FRINGE BENEFITS	705	76,850
Other Expense & Cost		
Postage	0	17,812
Supplies	52	5,631
Contract Services	0	28,310
Plat Inspection	0	50
Telephone	41	4,431
Travel	14	1,577
Equipment Maint	6	709
Employee Training	5	558
Bank Fes	0	0
Expendable Equip	11	1,198
Appropriation	0	250,000
Departmental Totals		
Total Expenditures	2,761	597,632
Deductions		
Total Deductions	0	0
Functional Cost	2,761	597,632
Allocation Step 1		
Inbound- All Others	407	44,497
Reallocate Admin Costs	720	145,909
Unallocated Costs	0	(788,038)
1st Allocation	3,888	0
Allocation Step 2		
Inbound- 0160 Treasurer: Accounting	0	3,921
Inbound- 0160 Treasurer: Cash Rec Post	0	6,000
Inbound- All Others	12	1,340
Reallocate Admin Costs	4	732
Unallocated Costs	0	(11,993)
2nd Allocation	16	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Accom Tax	General Gov't
Total For 0160 Treasurer		
Total Allocated	3,904	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	25	0.0299	39		39		39
Finance Department	390	0.4672	615		615		615
Building & Grounds Department	2,605	3.1206	4,105		4,105		4,105
Utilities	905	1.0841	1,426		1,426		1,426
Security	205	0.2456	323		323		323
County Administration Dept	107	0.1282	169		169		169
Information Systems	117	0.1402	184		184		184
Legal Services Department	73	0.0874	115		115		115
Human Resources	269	0.3222	424		424		424
Treasurer	2,635	3.1566	4,153		4,153		4,153
Health & Comm. Serv.	368	0.4408	580		580	2	582
Nazareth Facility	599	0.7176	944		944	3	947
CSA,MCHD,HPDP	197	0.2360	310		310	1	311
Commission	93	0.1114	147		147		147
Circuit Court	9,467	11.3413	14,917		14,917	53	14,970
District Court	4,397	5.2673	6,929		6,929	23	6,952
Friend of Court	1,414	1.6939	2,228		2,228	7	2,235
Jury Board	3	0.0036	5		5		5
Probate Court	1,385	1.6591	2,183		2,183	7	2,190
Adult Probation	75	0.0898	118		118		118
Family Coun Serv	243	0.2911	383		383	1	384
Election	246	0.2947	388		388	1	389
Clerk/ROD	4,450	5.3308	7,013		7,013	23	7,036
Resource Develop	27	0.0323	43		43		43
Equalization	158	0.1893	249		249	1	250
Pros Atty	1,120	1.3417	1,765		1,765	6	1,771
Pros Atty C.R.P.	320	0.3833	504		504	2	506
Drain Comm	199	0.2384	314		314	1	315
Soil & Erosion	171	0.2048	269		269	1	270
Sheriff Admin	1,623	1.9442	2,558		2,558	9	2,567

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,561	1.8700	2,460		2,460	8	2,468
Sheriff Field Oper	937	1.1225	1,477		1,477	5	1,482
Animal Control	3,012	3.6082	4,747		4,747	16	4,763
Emergency Mgmnt.	189	0.2264	298		298	1	299
Veterans Affairs	87	0.1042	137		137		137
Medical Exam	540	0.6469	851		851	3	854
Veterans Burial	210	0.2516	331		331	1	332
Sold/Sail Relief	219	0.2623	345		345	1	346
MSU Extension	95	0.1138	150		150		150
Planning	135	0.1617	213		213	1	214
Economic Develop	2	0.0024	3		3		3
Employee Benefits	1,308	1.5669	2,061		2,061	7	2,068
LE Revenues	267	0.3198	421		421	1	422
LE Circuit Ct	134	0.1605	211		211	1	212
LE District Ct	101	0.1210	159		159	1	160
LE Pros Atty	189	0.2264	298		298	1	299
LE Comm Correct	29	0.0347	46		46		46
LE Sheriff Admin	117	0.1402	184		184	1	185
LE Sheriff Jail	277	0.3318	437		437	1	438
LE Sheriff F.O.	273	0.3270	430		430	1	431
LE Animal Ctrl	108	0.1294	170		170	1	171
Technology Fund	367	0.4396	578		578	2	580
Roads	56	0.0671	88		88		88
Inmate Trust	4	0.0048	6		6		6
Parks	4,978	5.9633	7,845		7,845	26	7,871
KRV Trailway Prg	156	0.1869	246		246	1	247
Special Parks	38	0.0455	60		60		60
Access & Visitat	12	0.0144	19		19		19
Wireless Emerg.	25	0.0299	39		39		39
Drain Comm Grant	19	0.0228	30		30		30

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Health Admin	128	0.1533	202		202	1	203
H-Education	53	0.0635	84		84		84
H-Oral Health	935	1.1201	1,473		1,473	5	1,478
H-Laboratory	1,523	1.8245	2,400		2,400	8	2,408
H-Vision/Hearing	146	0.1749	230		230	1	231
H-Haz Waste	1,161	1.3908	1,830		1,830	6	1,836
H-Clinical Serv	804	0.9631	1,267		1,267	4	1,271
H-Comm. Disease	527	0.6313	831		831	3	834
H-STD	575	0.6888	906		906	3	909
H-Health Care Ac	2	0.0024	3		3		3
H-HIV Counseling	43	0.0515	68		68		68
H-Env Admin	99	0.1186	156		156	1	157
H-Env FS&F	1,733	2.0760	2,731		2,731	9	2,740
H-Env LW&W	1,444	1.7298	2,276		2,276	8	2,284
Accommodation Tax	595	0.7128	938		938	3	941
Dist Ct Grants	142	0.1701	224		224	1	225
Male Drug Court	281	0.3366	443		443	1	444
Womens Drug Ct.	289	0.3462	455		455	2	457
WK Kellogg Found	295	0.3534	465		465	2	467
DWI Drug Court	331	0.3965	522		522	2	524
Browfield Redev	56	0.0671	88		88		88
Emerg Prep Bio	138	0.1653	217		217	1	218
Swift & Sure	130	0.1557	205		205	1	206
Homeland Sec. Gt.	64	0.0767	101		101		101
Haz Mat Team	26	0.0311	41		41		41
ROD Automation	660	0.7906	1,040		1,040	3	1,043
Local Corr.Offc.	102	0.1222	161		161	1	162
Drug Law Enforce	21	0.0252	33		33		33
Law Library	6	0.0072	9		9		9
Victim Advocacy	48	0.0575	76		76		76

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Crime Victim Rts	50	0.0599	79		79		79
AAA Senior Expo	124	0.1485	195		195	1	196
AAA Administration	163	0.1953	257		257	1	258
AAA Providers	223	0.2671	351		351	1	352
AAA Ombudsman	103	0.1234	162		162	1	163
AAA Health Living	203	0.2432	320		320	1	321
AAA Info & Asst	53	0.0635	84		84		84
CFI AAA Custom Care	38	0.0455	60		60		60
CFI Admin	93	0.1114	147		147		147
CFI Care Mgmt	766	0.9176	1,207		1,207	4	1,211
CFI Case Coord	122	0.1461	192		192	1	193
CFI Veterans	139	0.1665	219		219	1	220
CFI Options Coun	19	0.0228	30		30		30
Safe Comm. Grant	30	0.0359	47		47		47
KCSD Grants	29	0.0347	46		46		46
F.I.A.	13	0.0156	20		20		20
CC-Juvenile Home	1,676	2.0077	2,641		2,641	9	2,650
CC-In Home Care	114	0.1366	180		180	1	181
CC-Foster Care	185	0.2216	292		292	1	293
CC-Intens Learn	50	0.0599	79		79		79
CC-Day Treatment	55	0.0659	87		87		87
CC-Juve Drug Ct	109	0.1306	172		172	1	173
CC-Restitution	40	0.0479	63		63		63
CC-Intake Assess	61	0.0731	96		96		96
CC-CASA	38	0.0455	60		60		60
CC-FI Treatment Ct.	78	0.0934	123		123		123
CC-Welfare	309	0.3702	487		487	2	489
Vet's Trust	106	0.1270	167		167	1	168
Healthy Start	297	0.3558	468		468	2	470
SWMBH - HS	59	0.0707	93		93		93

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
AIDS Coun & Test	86	0.1030	136		136		136
MIECHV-ISS	78	0.0934	123		123		123
MIECHV-HFA	15	0.0180	24		24		24
Nurse Family	297	0.3558	468		468	2	470
MCIR	110	0.1318	173		173	1	174
CSHCS	95	0.1138	150		150		150
BCCCP Coord.	134	0.1605	211		211	1	212
BCCCP Komen	215	0.2576	339		339	1	340
BCCCP Pink Sat	36	0.0431	57		57		57
IAP	123	0.1473	194		194	1	195
Clean Sweep Pest	17	0.0204	27		27		27
W.I.C.	160	0.1917	252		252	1	253
Marine Safety	21	0.0252	33		33		33
Sheriff Rd Pat	38	0.0455	60		60		60
Comm Corrections	662	0.7930	1,043		1,043	3	1,046
Survey & Remonum	32	0.0383	50		50		50
Workforce	205	0.2456	323		323	1	324
Pub Impv Jail	26	0.0311	41		41		41
Pub Impv GRCH	41	0.0491	65		65		65
Prop Tax Foreclosure	1,907	2.2845	3,005		3,005	10	3,015
Airport	4,017	4.8121	6,330		6,330	21	6,351
DTRF	2,037	2.4402	3,210		3,210	11	3,221
Central Stores	1,079	1.2926	1,700		1,700	6	1,706
Drain Eq Revolv	1	0.0012	2		2		2
Retirement	25	0.0299	39		39		39
OPEB	2,572	3.0811	4,053		4,053	14	4,067
Inmates Trust	490	0.5870	772		772	3	775
LIHEAP	105	0.1258	165		165	1	166
CDBG Housing	45	0.0539	71		71		71
Emerg Needs EAP	279	0.3342	440		440	1	441

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Emerg Needs LCA	80	0.0958	126		126		126
Weather Energy Opt	69	0.0827	109		109		109
Weather DHS	188	0.2252	296		296	1	297
CSBG	409	0.4900	645		645	2	647
Head Start	2	0.0024	3		3		3
Non Allocated	748	0.8961	1,179		1,179	4	1,183
SubTotal	83,477	100.0000	131,553		131,553	400	131,953
TOTAL	83,477	100.0000	131,553		131,553	400	131,953

Allocation Basis: Number of accounting transactions processed by dept

Allocation Source: Detail General Ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	17	0.0574	92		92		92
Finance Department	115	0.3882	621		621		621
Building & Grounds Department	13	0.0439	70		70		70
Utilities	8	0.0270	43		43		43
Legal Services Department	1	0.0034	5		5		5
Human Resources	23	0.0776	124		124		124
Treasurer	1,112	3.7535	6,000		6,000		6,000
Health & Comm. Serv.	8	0.0270	43		43		43
Nazareth Facility	23	0.0776	124		124	1	125
CSA,MCHD,HPDP	1	0.0034	5		5		5
Commission	3	0.0101	16		16		16
Circuit Court	3,110	10.4975	16,781		16,781	72	16,853
District Court	3,394	11.4562	18,314		18,314	78	18,392
Friend of Court	986	3.3282	5,320		5,320	23	5,343
Probate Court	254	0.8574	1,371		1,371	6	1,377
Adult Probation	1	0.0034	5		5		5
Family Coun Serv	243	0.8202	1,311		1,311	6	1,317
Election	82	0.2768	442		442	2	444
Clerk/ROD	4,242	14.3178	22,896		22,896	104	23,000
Equalization	5	0.0169	27		27		27
Pros Atty	427	1.4413	2,304		2,304	10	2,314
Pros Atty C.R.P.	17	0.0574	92		92		92
Drain Comm	22	0.0743	119		119	1	120
Soil & Erosion	106	0.3578	572		572	2	574
Sheriff Admin	874	2.9501	4,716		4,716	20	4,736
Sheriff Jail	29	0.0979	156		156	1	157
Sheriff Field Oper	2	0.0068	11		11		11
Animal Control	2,257	7.6183	12,178		12,178	52	12,230
Emergency Mgmnt.	5	0.0169	27		27		27
MSU Extension	6	0.0203	32		32		32

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Planning	25	0.0844	135		135	1	136
Employee Benefits	170	0.5738	917		917	4	921
LE Revenues	13	0.0439	70		70		70
LE Pros Atty	4	0.0135	22		22		22
LE Sheriff Jail	1	0.0034	5		5		5
LE Sheriff F.O.	1	0.0034	5		5		5
Roads	31	0.1046	167		167	1	168
Parks	2,488	8.3980	13,425		13,425	57	13,482
KRV Trailway Prg	55	0.1856	297		297	1	298
Special Parks	4	0.0135	22		22		22
Access & Visitat	4	0.0135	22		22		22
Wireless Emerg.	8	0.0270	43		43		43
Drain Comm Grant	5	0.0169	27		27		27
Health Admin	11	0.0371	59		59		59
H-Education	1	0.0034	5		5		5
H-Oral Health	379	1.2793	2,045		2,045	9	2,054
H-Laboratory	596	2.0117	3,216		3,216	14	3,230
H-Vision/Hearing	29	0.0979	156		156	1	157
H-Haz Waste	685	2.3122	3,696		3,696	16	3,712
H-Clinical Serv	586	1.9780	3,162		3,162	14	3,176
H-Comm. Disease	334	1.1274	1,802		1,802	8	1,810
H-STD	352	1.1881	1,899		1,899	8	1,907
H-Env Admin	16	0.0540	86		86		86
H-Env FS&F	1,298	4.3813	7,004		7,004	30	7,034
H-Env LW&W	1,225	4.1349	6,610		6,610	28	6,638
Accommodation Tax	478	1.6134	2,579		2,579	11	2,590
Dist Ct Grants	1	0.0034	5		5		5
Male Drug Court	61	0.2059	329		329	1	330
Womens Drug Ct.	60	0.2025	324		324	1	325
WK Kellogg Found	6	0.0203	32		32		32

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
DWI Drug Court	179	0.6042	966		966	4	970
Browfield Redev	12	0.0405	65		65		65
Emerg Prep Bio	12	0.0405	65		65		65
Swift & Sure	9	0.0304	49		49		49
Homeland Sec. Gt.	4	0.0135	22		22		22
Haz Mat Team	16	0.0540	86		86		86
ROD Automation	519	1.7518	2,800		2,800	12	2,812
Local Corr.Offc.	12	0.0405	65		65		65
Drug Law Enforce	14	0.0473	76		76		76
Victim Advocacy	12	0.0405	65		65		65
Crime Victim Rts	5	0.0169	27		27		27
AAA Senior Expo	100	0.3375	540		540	2	542
AAA Administration	26	0.0878	140		140	1	141
AAA Providers	36	0.1215	194		194	1	195
AAA Ombudsman	21	0.0709	113		113		113
AAA Health Living	58	0.1958	313		313	1	314
AAA Info & Asst	5	0.0169	27		27		27
CFI Admin	5	0.0169	27		27		27
CFI Care Mgmt	23	0.0776	124		124	1	125
CFI Case Coord	13	0.0439	70		70		70
CFI Veterans	22	0.0743	119		119	1	120
CFI Options Coun	1	0.0034	5		5		5
Safe Comm. Grant	3	0.0101	16		16		16
KCSD Grants	10	0.0338	54		54		54
F.I.A.	3	0.0101	16		16		16
CC-Juvenile Home	222	0.7493	1,198		1,198	5	1,203
CC-Foster Care	2	0.0068	11		11		11
CC-Welfare	28	0.0945	151		151	1	152
Vet's Trust	16	0.0540	86		86		86
Healthy Start	17	0.0574	92		92		92

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
SWMBH - HS	5	0.0169	27		27		27
AIDS Coun & Test	16	0.0540	86		86		86
MIECHV-ISS	25	0.0844	135		135	1	136
MIECHV-HFA	6	0.0203	32		32		32
Nurse Family	15	0.0506	81		81		81
MCIR	11	0.0371	59		59		59
CSHCS	14	0.0473	76		76		76
BCCCP Coord.	39	0.1316	210		210	1	211
BCCCP Komen	7	0.0236	38		38		38
BCCCP Pink Sat	1	0.0034	5		5		5
IAP	36	0.1215	194		194	1	195
Clean Sweep Pest	4	0.0135	22		22		22
W.I.C.	15	0.0506	81		81		81
Marine Safety	5	0.0169	27		27		27
Sheriff Rd Pat	4	0.0135	22		22		22
Comm Corrections	162	0.5468	874		874	4	878
Survey & Remonum	2	0.0068	11		11		11
Workforce	99	0.3342	534		534	2	536
Pub Impv Jail	1	0.0034	5		5		5
Prop Tax Foreclosure	140	0.4726	755		755	3	758
Airport	490	1.6540	2,644		2,644	11	2,655
DTRF	85	0.2869	459		459	2	461
Central Stores	3	0.0101	16		16		16
OPEB	137	0.4624	739		739	3	742
Inmates Trust	306	1.0329	1,651		1,651	7	1,658
LIHEAP	8	0.0270	43		43		43
CDBG Housing	8	0.0270	43		43		43
Emerg Needs EAP	7	0.0236	38		38		38
Emerg Needs LCA	10	0.0338	54		54		54
Weather Energy Opt	5	0.0169	27		27		27

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Weather DHS	8	0.0270	43		43		43
CSBG	30	0.1013	162		162	1	163
Head Start	1	0.0034	5		5		5
Non Allocated	203	0.6852	1,095		1,095	5	1,100
SubTotal	29,626	100.0000	159,858		159,858	653	160,511
TOTAL	29,626	100.0000	159,858		159,858	653	160,511

Allocation Basis: Cash Receipt transactions posted by department

Allocation Source: Detail General Ledger- Finance

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	36	0.0359	1		1		1
Termination Payoff	4	0.0040					
Finance Department	525	0.5241	20		20		20
Building & Grounds Department	3,163	3.1578	123		123		123
Utilities	909	0.9075	35		35		35
Security	321	0.3205	12		12		12
County Administration Dept	174	0.1737	7		7		7
Information Systems	206	0.2057	8		8		8
Legal Services Department	128	0.1278	5		5		5
Human Resources	372	0.3714	14		14		14
Treasurer	2,771	2.7664	108		108		108
Health & Comm. Serv.	692	0.6909	27		27		27
Nazareth Facility	794	0.7927	31		31		31
CSA,MCHD,HPDP	479	0.4782	19		19		19
Commission	164	0.1637	6		6		6
Circuit Court	9,904	9.8876	388		388	11	399
District Court	4,613	4.6054	179		179	1	180
Friend of Court	1,525	1.5225	59		59		59
Jury Board	6	0.0060					
Probate Court	1,567	1.5644	61		61		61
Adult Probation	148	0.1478	6		6		6
Family Coun Serv	243	0.2426	9		9		9
Election	325	0.3245	13		13		13
Clerk/ROD	4,575	4.5674	178		178	1	179
Resource Develop	93	0.0928	4		4		4
Equalization	248	0.2476	10		10		10
Pros Atty	1,372	1.3697	53		53		53
Pros Atty C.R.P.	471	0.4702	18		18		18
Drain Comm	319	0.3185	12		12		12
Soil & Erosion	254	0.2536	10		10		10

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,878	1.8749	73		73		73
Sheriff Jail	1,724	1.7211	67		67		67
Sheriff Field Oper	1,164	1.1621	45		45		45
Animal Control	3,196	3.1907	124		124	1	125
Emergency Mgmnt.	326	0.3255	13		13		13
Veterans Affairs	192	0.1917	7		7		7
Medical Exam	596	0.5950	23		23		23
Veterans Burial	211	0.2107	8		8		8
Sold/Sail Relief	231	0.2306	9		9		9
MSU Extension	189	0.1887	7		7		7
Planning	228	0.2276	9		9		9
Economic Develop	5	0.0050					
Employee Benefits	1,501	1.4985	58		58		58
LE Revenues	269	0.2686	10		10		10
LE Circuit Ct	219	0.2186	9		9		9
LE District Ct	130	0.1298	5		5		5
LE Pros Atty	351	0.3504	14		14		14
LE Comm Correct	29	0.0290	1		1		1
LE Sheriff Admin	157	0.1567	6		6		6
LE Sheriff Jail	310	0.3095	12		12		12
LE Sheriff F.O.	373	0.3724	14		14		14
LE Animal Ctrl	154	0.1537	6		6		6
Technology Fund	689	0.6879	27		27		27
Roads	113	0.1128	4		4		4
Inmate Trust	6	0.0060					
Parks	5,930	5.9202	230		230	1	231
KRV Trailway Prg	256	0.2556	10		10		10
Special Parks	82	0.0819	3		3		3
Access & Visitat	17	0.0170	1		1		1
Wireless Emerg.	32	0.0319	1		1		1

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Drain Comm Grant	33	0.0329	1		1		1
Health Admin	293	0.2925	11		11		11
H-Education	130	0.1298	5		5		5
H-Oral Health	1,121	1.1191	44		44		44
H-Laboratory	1,662	1.6592	65		65		65
H-Vision/Hearing	242	0.2416	9		9		9
H-Haz Waste	1,321	1.3188	51		51		51
H-Clinical Serv	965	0.9634	37		37		37
H-Comm. Disease	672	0.6709	26		26		26
H-STD	733	0.7318	28		28		28
H-Health Care Ac	7	0.0070					
H-HIV Counseling	159	0.1587	6		6		6
H-Env Admin	180	0.1797	7		7		7
H-Env FS&F	1,854	1.8509	72		72		72
H-Env LW&W	1,563	1.5604	61		61		61
Accommodation Tax	693	0.6919	27		27		27
Dist Ct Grants	190	0.1897	7		7		7
Male Drug Court	414	0.4133	16		16		16
Womens Drug Ct.	405	0.4043	16		16		16
WK Kellogg Found	371	0.3704	14		14		14
DWI Drug Court	380	0.3794	15		15		15
Browfield Redev	103	0.1028	4		4		4
Emerg Prep Bio	323	0.3225	13		13		13
Swift & Sure	169	0.1687	7		7		7
Homeland Sec. Gt.	109	0.1088	4		4		4
Haz Mat Team	34	0.0339	1		1		1
ROD Automation	767	0.7657	30		30		30
Local Corr.Offc.	119	0.1188	5		5		5
Drug Law Enforce	28	0.0280	1		1		1
Law Library	6	0.0060					

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Victim Advocacy	91	0.0908	4		4		4
Crime Victim Rts	88	0.0879	3		3		3
AAA Senior Expo	156	0.1557	6		6		6
AAA Administration	333	0.3324	13		13		13
AAA Providers	288	0.2875	11		11		11
AAA Ombudsman	218	0.2176	8		8		8
AAA Health Living	409	0.4083	16		16		16
AAA Info & Asst	244	0.2436	9		9		9
CFI AAA Custom Care	94	0.0938	4		4		4
CFI Admin	262	0.2616	10		10		10
CFI Care Mgmt	982	0.9804	38		38		38
CFI Case Coord	203	0.2027	8		8		8
CFI Veterans	198	0.1977	8		8		8
CFI Options Coun	46	0.0459	2		2		2
Safe Comm. Grant	37	0.0369	1		1		1
KCSD Grants	73	0.0729	3		3		3
F.I.A.	13	0.0130	1		1		1
CC-Juvenile Home	1,913	1.9098	74		74		74
CC-In Home Care	178	0.1777	7		7		7
CC-Foster Care	207	0.2067	8		8		8
CC-Intens Learn	81	0.0809	3		3		3
CC-Day Treatment	151	0.1508	6		6		6
CC-Juve Drug Ct	164	0.1637	6		6		6
CC-Restitution	77	0.0769	3		3		3
CC-Intake Assess	108	0.1078	4		4		4
CC-CASA	92	0.0918	4		4		4
CC-FI Treatment Ct.	108	0.1078	4		4		4
CC-Welfare	315	0.3145	12		12		12
Vet's Trust	112	0.1118	4		4		4
Healthy Start	671	0.6699	26		26		26

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
SWMBH - HS	183	0.1827	7		7		7
AIDS Coun & Test	194	0.1937	8		8		8
MIECHV-ISS	118	0.1178	5		5		5
MIECHV-HFA	32	0.0319	1		1		1
Nurse Family	472	0.4712	18		18		18
MCIR	231	0.2306	9		9		9
CSHCS	222	0.2216	9		9		9
BCCCP Coord.	284	0.2835	11		11		11
BCCCP Komen	220	0.2196	9		9		9
BCCCP Pink Sat	43	0.0429	2		2		2
IAP	298	0.2975	12		12		12
Clean Sweep Pest	21	0.0210	1		1		1
W.I.C.	330	0.3295	13		13		13
Marine Safety	74	0.0739	3		3		3
Sheriff Rd Pat	79	0.0789	3		3		3
Comm Corrections	1,147	1.1451	45		45		45
Survey & Remonum	64	0.0639	2		2		2
Workforce	216	0.2156	8		8		8
Pub Impv Jail	29	0.0290	1		1		1
Pub Impv GRCH	52	0.0519	2		2		2
Prop Tax Foreclosure	1,915	1.9118	74		74		74
Airport	4,631	4.6233	180		180	1	181
DTRF	2,041	2.0376	79		79		79
Central Stores	1,308	1.3058	51		51		51
Drain Eq Revolv	5	0.0050					
Retirement	73	0.0729	3		3		3
OPEB	2,846	2.8413	110		110		110
Inmates Trust	516	0.5151	20		20		20
LIHEAP	161	0.1607	6		6		6
CDBG Housing	125	0.1248	5		5		5

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Emerg Needs EAP	305	0.3045	12		12		12
Emerg Needs LCA	89	0.0889	3		3		3
Weather Energy Opt	69	0.0689	3		3		3
Weather DHS	312	0.3115	12		12		12
CSBG	663	0.6619	26		26		26
Head Start	2	0.0020					
Non Allocated	879	0.8775	34		34		34
SubTotal	100,166	100.0000	3,888		3,888	16	3,904
TOTAL	100,166	100.0000	3,888		3,888	16	3,904

Allocation Basis: Number of accounting transactions by department

Allocation Source: Detail general ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accom Tax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Accommodation Tax	100	100.0000	3,888		3,888	16	3,904
SubTotal	100	100.0000	3,888		3,888	16	3,904
TOTAL	100	100.0000	3,888		3,888	16	3,904

Allocation Basis: Direct allocation to Accomodation Tax

Allocation Source: Treasurer's Office

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Insurance	132	39	92	1	0
Finance Department	1,256	615	621	20	0
Building & Grounds	4,298	4,105	70	123	0
Utilities	1,504	1,426	43	35	0
Security	335	323	0	12	0
County Administration Dept	176	169	0	7	0
Information Systems	192	184	0	8	0
Legal Services Department	125	115	5	5	0
Human Resources	562	424	124	14	0
Treasurer	10,261	4,153	6,000	108	0
Health & Comm. Serv.	652	582	43	27	0
Nazareth Facility	1,103	947	125	31	0
CSA,MCHD,HPDP	335	311	5	19	0
Commission	169	147	16	6	0
Circuit Court	32,222	14,970	16,853	399	0
District Court	25,524	6,952	18,392	180	0
Friend of Court	7,637	2,235	5,343	59	0
Jury Board	5	5	0	0	0
Probate Court	3,628	2,190	1,377	61	0
Adult Probation	129	118	5	6	0
Family Coun Serv	1,710	384	1,317	9	0
Election	846	389	444	13	0
Clerk/ROD	30,215	7,036	23,000	179	0
Resource Develop	47	43	0	4	0
Equalization	287	250	27	10	0
Pros Atty	4,138	1,771	2,314	53	0
Pros Atty C.R.P.	616	506	92	18	0
Drain Comm	447	315	120	12	0
Soil & Erosion	854	270	574	10	0
Sheriff Admin	7,376	2,567	4,736	73	0
Sheriff Jail	2,692	2,468	157	67	0
Sheriff Field Oper	1,538	1,482	11	45	0
Animal Control	17,118	4,763	12,230	125	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Emergency Mgmnt.	339	299	27	13	0
Veterans Affairs	144	137	0	7	0
Medical Exam	877	854	0	23	0
Veterans Burial	340	332	0	8	0
Sold/Sail Relief	355	346	0	9	0
MSU Extension	189	150	32	7	0
Planning	359	214	136	9	0
Economic Develop	3	3	0	0	0
Employee Benefits	3,047	2,068	921	58	0
LE Revenues	502	422	70	10	0
LE Circuit Ct	221	212	0	9	0
LE District Ct	165	160	0	5	0
LE Pros Atty	335	299	22	14	0
LE Comm Correct	47	46	0	1	0
LE Sheriff Admin	191	185	0	6	0
LE Sheriff Jail	455	438	5	12	0
LE Sheriff F.O.	450	431	5	14	0
LE Animal Ctrl	177	171	0	6	0
Technology Fund	607	580	0	27	0
Roads	260	88	168	4	0
Inmate Trust	6	6	0	0	0
Parks	21,584	7,871	13,482	231	0
KRV Trailway Prg	555	247	298	10	0
Special Parks	85	60	22	3	0
Access & Visitat	42	19	22	1	0
Wireless Emerg.	83	39	43	1	0
Drain Comm Grant	58	30	27	1	0
Health Admin	273	203	59	11	0
H-Education	94	84	5	5	0
H-Oral Health	3,576	1,478	2,054	44	0
H-Laboratory	5,703	2,408	3,230	65	0
H-Vision/Hearing	397	231	157	9	0
H-Haz Waste	5,599	1,836	3,712	51	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
H-Clinical Serv	4,484	1,271	3,176	37	0
H-Comm. Disease	2,670	834	1,810	26	0
H-STD	2,844	909	1,907	28	0
H-Health Care Ac	3	3	0	0	0
H-HIV Counseling	74	68	0	6	0
H-Env Admin	250	157	86	7	0
H-Env FS&F	9,846	2,740	7,034	72	0
H-Env LW&W	8,983	2,284	6,638	61	0
Accommodation Tax	7,462	941	2,590	27	3,904
Dist Ct Grants	237	225	5	7	0
Male Drug Court	790	444	330	16	0
Womens Drug Ct.	798	457	325	16	0
WK Kellogg Found	513	467	32	14	0
DWI Drug Court	1,509	524	970	15	0
Browfield Redev	157	88	65	4	0
Emerg Prep Bio	296	218	65	13	0
Swift & Sure	262	206	49	7	0
Homeland Sec. Gt.	127	101	22	4	0
Haz Mat Team	128	41	86	1	0
ROD Automation	3,885	1,043	2,812	30	0
Local Corr.Offc.	232	162	65	5	0
Drug Law Enforce	110	33	76	1	0
Law Library	9	9	0	0	0
Victim Advocacy	145	76	65	4	0
Crime Victim Rts	109	79	27	3	0
AAA Senior Expo	744	196	542	6	0
AAA Administration	412	258	141	13	0
AAA Providers	558	352	195	11	0
AAA Ombudsman	284	163	113	8	0
AAA Health Living	651	321	314	16	0
AAA Info & Asst	120	84	27	9	0
CFI AAA Custom Care	64	60	0	4	0
CFI Admin	184	147	27	10	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
CFI Care Mgmt	1,374	1,211	125	38	0
CFI Case Coord	271	193	70	8	0
CFI Veterans	348	220	120	8	0
CFI Options Coun	37	30	5	2	0
Safe Comm. Grant	64	47	16	1	0
KCSD Grants	103	46	54	3	0
F.I.A.	37	20	16	1	0
CC-Juvenile Home	3,927	2,650	1,203	74	0
CC-In Home Care	188	181	0	7	0
CC-Foster Care	312	293	11	8	0
CC-Intens Learn	82	79	0	3	0
CC-Day Treatment	93	87	0	6	0
CC-Juve Drug Ct	179	173	0	6	0
CC-Restitution	66	63	0	3	0
CC-Intake Assess	100	96	0	4	0
CC-CASA	64	60	0	4	0
CC-FI Treatment Ct.	127	123	0	4	0
CC-Welfare	653	489	152	12	0
Vet's Trust	258	168	86	4	0
Healthy Start	588	470	92	26	0
SWMBH - HS	127	93	27	7	0
AIDS Coun & Test	230	136	86	8	0
MIECHV-ISS	264	123	136	5	0
MIECHV-HFA	57	24	32	1	0
Nurse Family	569	470	81	18	0
MCIR	242	174	59	9	0
CSHCS	235	150	76	9	0
BCCCP Coord.	434	212	211	11	0
BCCCP Komen	387	340	38	9	0
BCCCP Pink Sat	64	57	5	2	0
IAP	402	195	195	12	0
Clean Sweep Pest	50	27	22	1	0
W.I.C.	347	253	81	13	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Marine Safety	63	33	27	3	0
Sheriff Rd Pat	85	60	22	3	0
Comm Corrections	1,969	1,046	878	45	0
Survey & Remonum	63	50	11	2	0
Workforce	868	324	536	8	0
Pub Impv Jail	47	41	5	1	0
Pub Impv GRCH	67	65	0	2	0
Prop Tax Foreclosure	3,847	3,015	758	74	0
Airport	9,187	6,351	2,655	181	0
DTRF	3,761	3,221	461	79	0
Central Stores	1,773	1,706	16	51	0
Drain Eq Revolv	2	2	0	0	0
Retirement	42	39	0	3	0
OPEB	4,919	4,067	742	110	0
Inmates Trust	2,453	775	1,658	20	0
LIHEAP	215	166	43	6	0
CDBG Housing	119	71	43	5	0
Emerg Needs EAP	491	441	38	12	0
Emerg Needs LCA	183	126	54	3	0
Weather Energy Opt	139	109	27	3	0
Weather DHS	352	297	43	12	0
CSBG	836	647	163	26	0
Head Start	8	3	5	0	0
Non Allocated	2,317	1,183	1,100	34	0
Direct Billed	0	0	0	0	0
Total	300,272	131,953	160,511	3,904	3,904

MAXCars © 2015 MAXIMUS, INC.

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

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

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

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

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

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

Billing & Reimbursement - This function identifies the costs of monitoring Public Health reimbursement dollars. The basis of allocation is the dollar amount of assigned wages of the claims analyst by benefiting department. A credit was provided to the Health Administration division because a portion of 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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,010,365			1,010,365
Payoff	(28,809)			
Total Deductions:	(28,809)			(28,809)
Equipment Depreciation	5,700		5,700	
Insurance	762	12	774	
Termination Payoff	11,087	1	11,088	
Finance Department	12,345	832	13,177	
County Administration Dept	5,563	158	5,721	
Information Systems	15,270	364	15,634	
Legal Services Department	2,892	33	2,925	
Human Resources	7,763	70	7,833	
Treasurer	650	2	652	
Health & Comm. Serv.		70,774	70,774	
Nazareth Facility		29,648	29,648	
Total Allocated Additions:	62,032	101,894	163,926	163,926
Health Admin	52,527			
Misc Reimb	(600)			
Total Departmental Cost Adjustments:	51,927			51,927
Total To Be Allocated:	1,095,515	101,894		1,197,409

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	624,510	11,830	290,679	57,335	53,390
FRINGE BENEFITS	226,377	4,279	105,379	20,781	19,355
Other Expense & Cost					
*Payoff	28,809	28,809	0	0	0
Supplies	19,154	362	8,917	1,758	1,638
Subscription & Dues	2,433	46	1,134	223	208
Contract Services	27,200	0	27,200	0	0
Licensing Fees	2,617	49	1,218	240	224
Communications	12,304	233	5,727	1,130	1,052
Travel	1,155	22	537	106	99
Bank Fees	1,030	0	0	0	0
Service Fees	505	0	0	0	0
Advertising	1,000	19	465	92	86
Insurance	555	10	259	51	47
Building Rental	53,884	1,018	25,082	4,947	4,607
Employee Training	3,252	61	1,515	299	278
Miscellaneous	4,745	90	2,208	436	406
Expendable Equip	835	16	390	77	71
Departmental Totals					
Total Expenditures	1,010,365	46,844	470,710	87,475	81,461
Deductions					
Total Deductions	(28,809)	(28,809)	0	0	0
Cost Adjustments					
Health Admin	52,527	0	0	0	0
Misc Reimb	(600)	(600)	0	0	0
Functional Cost	1,033,483	17,435	470,710	87,475	81,461

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Total	General & Admin	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2
Allocation Step 1					
Inbound- All Others	62,032	1,175	28,873	5,695	5,303
Reallocate Admin Costs		(18,610)	8,633	1,610	1,499
1st Allocation	1,095,515	0	508,216	94,780	88,263
Allocation Step 2					
Inbound- All Others	101,894	1,930	47,427	9,355	8,711
Reallocate Admin Costs		(1,930)	896	167	155
2nd Allocation	101,894	0	48,323	9,522	8,866
Total For 0170 Health & Comm.					
Total Allocated	1,197,409	0	556,539	104,302	97,129

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	35,232	6,974	25,546	43,711	41,935
FRINGE BENEFITS	12,768	2,535	9,259	15,846	15,190
Other Expense & Cost					
*Payoff	0	0	0	0	0
Supplies	1,080	215	783	1,341	1,285
Subscription & Dues	137	27	100	170	163
Contract Services	0	0	0	0	0
Licensing Fees	148	29	107	183	176
Communications	694	138	503	861	826
Travel	65	13	47	81	78
Bank Fees	0	0	0	0	0
Service Fees	0	0	0	0	0
Advertising	56	11	41	70	67
Insurance	31	6	23	39	37
Building Rental	3,039	604	2,204	3,772	3,616
Employee Training	183	36	133	228	218
Miscellaneous	268	53	194	332	318
Expendable Equip	47	9	34	58	56
Departmental Totals					
Total Expenditures	53,748	10,650	38,974	66,692	63,965
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	53,748	10,650	38,974	66,692	63,965

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 1					
Inbound- All Others	3,500	693	2,537	4,342	4,165
Reallocate Admin Costs	989	196	717	1,228	1,177
1st Allocation	58,237	11,539	42,228	72,262	69,307
Allocation Step 2					
Inbound- All Others	5,748	1,138	4,168	7,132	6,842
Reallocate Admin Costs	103	20	74	127	122
2nd Allocation	5,851	1,158	4,242	7,259	6,964
Total For 0170 Health & Comm.					
Total Allocated	64,088	12,697	46,470	79,521	76,271

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	HCS Cash Rec	Billing/Reimb	Specific Supt
Wages & Benefits			
SALARIES & WAGES	7,400	35,255	15,223
FRINGE BENEFITS	2,671	12,790	5,524
Other Expense & Cost			
*Payoff	0	0	0
Supplies	226	1,082	467
Subscription & Dues	29	137	59
Contract Services	0	0	0
Licensing Fees	31	148	64
Communications	145	695	300
Travel	14	65	28
Bank Fees	0	1,030	0
Service Fees	0	505	0
Advertising	12	57	24
Insurance	7	31	14
Building Rental	636	3,044	1,315
Employee Training	38	184	79
Miscellaneous	56	268	116
Expendable Equip	10	47	20
Departmental Totals			
Total Expenditures	11,275	55,338	23,233
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Health Admin	0	52,527	0
Misc Reimb	0	0	0
Functional Cost	11,275	107,865	23,233

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	HCS Cash Rec	Billing/Reimb	Specific Supt
Allocation Step 1			
Inbound- All Others	735	3,502	1,512
Reallocate Admin Costs	208	1,925	428
1st Allocation	12,218	113,292	25,173
Allocation Step 2			
Inbound- All Others	1,207	5,752	2,484
Reallocate Admin Costs	22	200	44
2nd Allocation	1,229	5,952	2,528
Total For 0170 Health & Comm.			
Total Allocated	13,447	119,244	27,701

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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.	12.18	9.4711	48,134		48,134		48,134
Nazareth Facility	2.41	1.8740	9,524		9,524	1,000	10,524
CSA,MCHD,HPDP	9.15	7.1151	36,160		36,160	3,798	39,958
Veterans Affairs	1.82	1.4152	7,192		7,192	755	7,947
Health Admin	1.33	1.0342	5,256		5,256	552	5,808
H-Education	0.92	0.7154	3,636		3,636	382	4,018
H-Oral Health	11.63	9.0435	45,961		45,961	4,828	50,789
H-Laboratory	2.80	2.1773	11,065		11,065	1,162	12,227
H-Vision/Hearing	2.68	2.0840	10,591		10,591	1,112	11,703
H-Haz Waste	4.07	3.1649	16,084		16,084	1,689	17,773
H-Clinical Serv	2.00	1.5552	7,904		7,904	830	8,734
H-Comm. Disease	4.34	3.3748	17,151		17,151	1,801	18,952
H-STD	4.35	3.3826	17,191		17,191	1,806	18,997
H-HIV Counseling	1.00	0.7776	3,952		3,952	415	4,367
H-Env Admin	2.80	2.1773	11,065		11,065	1,162	12,227
H-Env FS&F	7.53	5.8554	29,758		29,758	3,126	32,884
H-Env LW&W	4.93	3.8336	19,483		19,483	2,046	21,529
Emerg Prep Bio	1.40	1.0886	5,533		5,533	581	6,114
AAA Administration	2.29	1.7807	9,050		9,050	951	10,001
AAA Ombudsman	1.51	1.1742	5,967		5,967	627	6,594
AAA Health Living	0.44	0.3421	1,739		1,739	183	1,922
AAA Info & Asst	1.21	0.9409	4,782		4,782	502	5,284
CFI AAA Custom Care	0.02	0.0156	79		79	8	87
CFI Admin	1.91	1.4852	7,548		7,548	793	8,341
CFI Care Mgmt	3.44	2.6750	13,595		13,595	1,428	15,023
CFI Case Coord	0.04	0.0311	158		158	17	175
CFI Veterans	0.07	0.0544	277		277	29	306
CFI Options Coun	0.16	0.1244	632		632	66	698
Healthy Start	5.56	4.3235	21,973		21,973	2,308	24,281
SWMBH - HS	1.00	0.7776	3,952		3,952	415	4,367

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
AIDS Coun & Test	1.50	1.1664	5,928		5,928	623	6,551
MIECHV-ISS	0.06	0.0467	237		237	25	262
Nurse Family	5.24	4.0747	20,708		20,708	2,175	22,883
MCIR	3.79	2.9471	14,978		14,978	1,573	16,551
CSHCS	3.13	2.4339	12,369		12,369	1,299	13,668
BCCCP Coord.	3.00	2.3328	11,856		11,856	1,245	13,101
IAP	1.60	1.2442	6,323		6,323	664	6,987
W.I.C.	7.45	5.7932	29,442		29,442	3,092	32,534
LIHEAP	0.30	0.2333	1,186		1,186	125	1,311
CDBG Housing	0.18	0.1400	711		711	75	786
Weather DHS	0.51	0.3966	2,015		2,015	212	2,227
CSBG	6.85	5.3266	27,071		27,071	2,843	29,914
SubTotal	128.60	100.0000	508,216		508,216	48,323	556,539
TOTAL	128.60	100.0000	508,216		508,216	48,323	556,539

Allocation Basis: Number of FTE employees by department

Allocation Source: Labor Distribution Summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	1,010,365	7.2424	6,864		6,864		6,864
Nazareth Facility	764,500	5.4800	5,194		5,194	563	5,757
CSA,MCHD,HPDP	620,499	4.4478	4,216		4,216	457	4,673
Veterans Affairs	112,460	0.8061	764		764	83	847
Medical Exam	515,219	3.6931	3,500		3,500	379	3,879
Veterans Burial	89,742	0.6433	610		610	66	676
Sold/Sail Relief	14,341	0.1028	97		97	11	108
Health Admin	241,718	1.7327	1,642		1,642	178	1,820
H-Education	74,153	0.5315	504		504	55	559
H-Oral Health	1,095,525	7.8530	7,440		7,440	807	8,247
H-Laboratory	330,500	2.3691	2,245		2,245	243	2,488
H-Vision/Hearing	155,132	1.1120	1,054		1,054	114	1,168
H-Haz Waste	389,327	2.7907	2,645		2,645	286	2,931
H-Clinical Serv	315,929	2.2646	2,146		2,146	232	2,378
H-Comm. Disease	330,034	2.3657	2,242		2,242	243	2,485
H-STD	395,767	2.8369	2,689		2,689	291	2,980
H-HIV Counseling	67,566	0.4843	459		459	50	509
H-Env Admin	222,678	1.5962	1,513		1,513	164	1,677
H-Env FS&F	577,169	4.1372	3,921		3,921	425	4,346
H-Env LW&W	353,863	2.5365	2,404		2,404	260	2,664
Emerg Prep Bio	153,623	1.1012	1,044		1,044	113	1,157
AAA Senior Expo	8,688	0.0623	59		59	6	65
AAA Administration	200,072	1.4341	1,359		1,359	147	1,506
AAA Providers	799,931	5.7340	5,435		5,435	589	6,024
AAA Ombudsman	109,384	0.7841	743		743	80	823
AAA Health Living	69,069	0.4951	469		469	51	520
AAA Info & Asst	82,207	0.5893	559		559	60	619
CFI AAA Custom Care	5,473	0.0392	37		37	4	41
CFI Admin	138,040	0.9895	938		938	102	1,040
CFI Care Mgmt	509,977	3.6556	3,465		3,465	375	3,840

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
CFI Case Coord	14,111	0.1011	96		96	10	106
CFI Veterans	28,501	0.2043	194		194	21	215
CFI Options Coun	11,968	0.0858	81		81	9	90
Vet's Trust	97,469	0.6987	662		662	72	734
Healthy Start	518,212	3.7146	3,521		3,521	381	3,902
SWMBH - HS	65,064	0.4664	442		442	48	490
AIDS Coun & Test	117,095	0.8393	796		796	86	882
MIECHV-ISS	12,407	0.0889	84		84	9	93
MIECHV-HFA	4,118	0.0295	28		28	3	31
Nurse Family	476,236	3.4137	3,236		3,236	350	3,586
MCIR	315,001	2.2580	2,140		2,140	232	2,372
CSHCS	233,231	1.6718	1,585		1,585	172	1,757
BCCCP Coord.	259,391	1.8593	1,762		1,762	191	1,953
BCCCP Komen	13,282	0.0952	90		90	10	100
BCCCP Pink Sat	2,886	0.0207	20		20	2	22
IAP	170,414	1.2215	1,158		1,158	125	1,283
Clean Sweep Pest	10,097	0.0724	69		69	7	76
W.I.C.	531,371	3.8089	3,610		3,610	391	4,001
LIHEAP	93,849	0.6727	638		638	69	707
CDBG Housing	51,484	0.3690	350		350	38	388
Emerg Needs EAP	260,763	1.8692	1,772		1,772	192	1,964
Emerg Needs LCA	73,271	0.5252	498		498	54	552
Weather Energy Opt	30,122	0.2159	205		205	22	227
Weather DHS	162,604	1.1656	1,105		1,105	120	1,225
CSBG	644,797	4.6220	4,381		4,381	474	4,855
SubTotal	13,950,695	100.0000	94,780		94,780	9,522	104,302
TOTAL	13,950,695	100.0000	94,780		94,780	9,522	104,302

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	620,499	8.9688	7,916		7,916	795	8,711
Health Admin	241,718	3.4938	3,084		3,084	310	3,394
H-Oral Health	1,095,525	15.8348	13,977		13,977	1,404	15,381
H-Vision/Hearing	155,132	2.2423	1,979		1,979	199	2,178
H-Clinical Serv	315,929	4.5665	4,031		4,031	405	4,436
H-Comm. Disease	330,034	4.7704	4,210		4,210	423	4,633
H-STD	395,767	5.7205	5,049		5,049	507	5,556
H-HIV Counseling	67,566	0.9766	862		862	87	949
Emerg Prep Bio	153,623	2.2205	1,960		1,960	197	2,157
AAA Senior Expo	3,620	0.0523	46		46	5	51
AAA Administration	83,363	1.2049	1,064		1,064	107	1,171
AAA Providers	333,305	4.8176	4,252		4,252	427	4,679
AAA Ombudsman	45,577	0.6588	581		581	58	639
AAA Health Living	28,779	0.4160	367		367	37	404
AAA Info & Asst	34,253	0.4951	437		437	44	481
CFI AAA Custom Care	2,280	0.0330	29		29	3	32
CFI Admin	57,517	0.8314	734		734	74	808
CFI Care Mgmt	212,491	3.0714	2,711		2,711	272	2,983
CFI Case Coord	5,880	0.0850	75		75	8	83
CFI Veterans	11,875	0.1716	151		151	15	166
CFI Options Coun	4,987	0.0721	64		64	6	70
Healthy Start	518,212	7.4903	6,611		6,611	664	7,275
SWMBH - HS	65,064	0.9404	830		830	83	913
AIDS Coun & Test	117,095	1.6925	1,494		1,494	150	1,644
MIECHV-ISS	12,407	0.1793	158		158	16	174
MIECHV-HFA	4,118	0.0595	53		53	5	58
Nurse Family	476,236	6.8836	6,076		6,076	610	6,686
MCIR	315,001	4.5531	4,019		4,019	404	4,423
CSHCS	233,231	3.3712	2,975		2,975	299	3,274
BCCCP Coord.	259,391	3.7493	3,309		3,309	332	3,641

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
BCCCP Komen	13,282	0.1920	169		169	17	186
BCCCP Pink Sat	2,886	0.0417	37		37	4	41
IAP	170,414	2.4632	2,174		2,174	218	2,392
W.I.C.	531,371	7.6805	6,779		6,779	681	7,460
SubTotal	6,918,428	100.0000	88,263		88,263	8,866	97,129
TOTAL	6,918,428	100.0000	88,263		88,263	8,866	97,129

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Health & Comm. Serv.	1,010,365	21.3977	12,462		12,462		12,462
Veterans Affairs	112,460	2.3817	1,387		1,387	177	1,564
Medical Exam	515,219	10.9114	6,354		6,354	812	7,166
Veterans Burial	89,742	1.9006	1,107		1,107	141	1,248
Sold/Sail Relief	14,341	0.3037	177		177	23	200
H-Education	74,153	1.5704	915		915	117	1,032
H-Laboratory	261,646	5.5412	3,227		3,227	412	3,639
H-Haz Waste	308,217	6.5275	3,801		3,801	486	4,287
H-Env Admin	176,287	3.7334	2,174		2,174	278	2,452
H-Env FS&F	456,925	9.6768	5,635		5,635	720	6,355
H-Env LW&W	280,141	5.9329	3,455		3,455	442	3,897
Vet's Trust	97,469	2.0642	1,202		1,202	154	1,356
Clean Sweep Pest	7,993	0.1693	99		99	13	112
LIHEAP	93,849	1.9875	1,157		1,157	148	1,305
CDBG Housing	51,484	1.0903	635		635	81	716
Emerg Needs EAP	260,763	5.5225	3,216		3,216	411	3,627
Emerg Needs LCA	73,271	1.5517	904		904	116	1,020
Weather Energy Opt	30,122	0.6379	372		372	47	419
Weather DHS	162,604	3.4437	2,005		2,005	256	2,261
CSBG	644,797	13.6556	7,953		7,953	1,017	8,970
SubTotal	4,721,848	100.0000	58,237		58,237	5,851	64,088
TOTAL	4,721,848	100.0000	58,237		58,237	5,851	64,088

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	68,854	17.5459	2,025		2,025	203	2,228
H-Haz Waste	81,110	20.6690	2,385		2,385	239	2,624
H-Env Admin	46,391	11.8217	1,364		1,364	137	1,501
H-Env FS&F	120,244	30.6414	3,535		3,535	355	3,890
H-Env LW&W	73,721	18.7861	2,168		2,168	218	2,386
Clean Sweep Pest	2,103	0.5359	62		62	6	68
SubTotal	392,423	100.0000	11,539		11,539	1,158	12,697
TOTAL	392,423	100.0000	11,539		11,539	1,158	12,697

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
AAA Senior Expo	5,068	0.4394	186		186	19	205
AAA Administration	116,709	10.1179	4,273		4,273	429	4,702
AAA Providers	466,627	40.4531	17,080		17,080	1,716	18,796
AAA Ombudsman	63,808	5.5317	2,336		2,336	235	2,571
AAA Health Living	40,290	3.4929	1,475		1,475	148	1,623
AAA Info & Asst	47,954	4.1573	1,756		1,756	176	1,932
CFI AAA Custom Care	3,192	0.2767	117		117	12	129
CFI Admin	80,523	6.9808	2,948		2,948	296	3,244
CFI Care Mgmt	297,487	25.7900	10,891		10,891	1,094	11,985
CFI Case Coord	8,231	0.7136	301		301	30	331
CFI Veterans	16,626	1.4414	609		609	61	670
CFI Options Coun	6,981	0.6052	256		256	26	282
SubTotal	1,153,496	100.0000	42,228		42,228	4,242	46,470
TOTAL	1,153,496	100.0000	42,228		42,228	4,242	46,470

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1.0526	761		761		761
Nazareth Facility	12	3.1579	2,282		2,282	232	2,514
CSA,MCHD,HPDP	1	0.2632	190		190	19	209
Medical Exam	3	0.7895	570		570	58	628
Health Admin	6	1.5789	1,141		1,141	116	1,257
H-Education	1	0.2632	190		190	19	209
H-Oral Health	4	1.0526	761		761	77	838
H-Laboratory	5	1.3158	951		951	97	1,048
H-Vision/Hearing	7	1.8421	1,331		1,331	135	1,466
H-Haz Waste	22	5.7895	4,184		4,184	425	4,609
H-Clinical Serv	7	1.8421	1,331		1,331	135	1,466
H-Comm. Disease	6	1.5789	1,141		1,141	116	1,257
H-STD	6	1.5789	1,141		1,141	116	1,257
H-Env FS&F	6	1.5789	1,141		1,141	116	1,257
H-Env LW&W	5	1.3158	951		951	97	1,048
Emerg Prep Bio	5	1.3158	951		951	97	1,048
AAA Administration	13	3.4211	2,472		2,472	251	2,723
AAA Providers	22	5.7895	4,184		4,184	425	4,609
AAA Ombudsman	17	4.4737	3,233		3,233	328	3,561
AAA Health Living	11	2.8947	2,092		2,092	212	2,304
AAA Info & Asst	7	1.8421	1,331		1,331	135	1,466
CFI Admin	5	1.3158	951		951	97	1,048
CFI Care Mgmt	31	8.1579	5,897		5,897	597	6,494
CFI Case Coord	18	4.7368	3,423		3,423	348	3,771
CFI Veterans	13	3.4211	2,472		2,472	251	2,723
CFI Options Coun	1	0.2632	190		190	19	209
Healthy Start	13	3.4211	2,472		2,472	251	2,723
SWMBH - HS	2	0.5263	380		380	39	419
AIDS Coun & Test	8	2.1053	1,521		1,521	154	1,675
MIECHV-ISS	3	0.7895	570		570	58	628

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
MIECHV-HFA	2	0.5263	380		380	39	419
Nurse Family	8	2.1053	1,521		1,521	154	1,675
MCIR	2	0.5263	380		380	39	419
CSHCS	8	2.1053	1,521		1,521	154	1,675
BCCCP Coord.	21	5.5263	3,993		3,993	405	4,398
BCCCP Komen	1	0.2632	190		190	19	209
BCCCP Pink Sat	2	0.5263	380		380	39	419
IAP	6	1.5789	1,141		1,141	116	1,257
Clean Sweep Pest	4	1.0526	761		761	77	838
W.I.C.	3	0.7895	570		570	58	628
LIHEAP	18	4.7368	3,423		3,423	348	3,771
CDBG Housing	4	1.0526	761		761	77	838
Emerg Needs EAP	6	1.5789	1,141		1,141	116	1,257
Emerg Needs LCA	8	2.1053	1,521		1,521	154	1,675
Weather Energy Opt	17	4.4737	3,233		3,233	328	3,561
CSBG	6	1.5789	1,141		1,141	116	1,257
SubTotal	380	100.0000	72,262		72,262	7,259	79,521
TOTAL	380	100.0000	72,262		72,262	7,259	79,521

Allocation Basis: Number of contracts by benefiting program

Allocation Source: Health & Community Services

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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.	231	3.6638	2,539		2,539		2,539
Nazareth Facility	53	0.8406	583		583	61	644
CSA,MCHD,HPDP	112	1.7764	1,231		1,231	128	1,359
Veterans Affairs	32	0.5075	352		352	37	389
Medical Exam	28	0.4441	308		308	32	340
Veterans Burial	210	3.3307	2,308		2,308	241	2,549
Sold/Sail Relief	219	3.4734	2,407		2,407	251	2,658
Health Admin	59	0.9358	649		649	68	717
H-Education	23	0.3648	253		253	26	279
H-Oral Health	447	7.0896	4,914		4,914	512	5,426
H-Laboratory	198	3.1404	2,176		2,176	227	2,403
H-Vision/Hearing	37	0.5868	407		407	42	449
H-Haz Waste	266	4.2189	2,924		2,924	305	3,229
H-Clinical Serv	164	2.6011	1,803		1,803	188	1,991
H-Comm. Disease	118	1.8715	1,297		1,297	135	1,432
H-STD	128	2.0301	1,407		1,407	147	1,554
H-HIV Counseling	14	0.2220	154		154	16	170
H-Env Admin	56	0.8882	616		616	64	680
H-Env FS&F	181	2.8707	1,990		1,990	208	2,198
H-Env LW&W	119	1.8874	1,308		1,308	136	1,444
Emerg Prep Bio	79	1.2530	868		868	91	959
AAA Senior Expo	17	0.2696	187		187	19	206
AAA Administration	86	1.3640	945		945	99	1,044
AAA Providers	163	2.5853	1,792		1,792	187	1,979
AAA Ombudsman	39	0.6186	429		429	45	474
AAA Health Living	109	1.7288	1,198		1,198	125	1,323
AAA Info & Asst	16	0.2538	176		176	18	194
CFI AAA Custom Care	14	0.2220	154		154	16	170
CFI Admin	53	0.8406	583		583	61	644
CFI Care Mgmt	685	10.8643	7,527		7,527	785	8,312

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
CFI Case Coord	82	1.3006	901		901	94	995
CFI Veterans	84	1.3323	923		923	96	1,019
CFI Options Coun	11	0.1745	121		121	13	134
Vet's Trust	88	1.3957	967		967	101	1,068
Healthy Start	195	3.0928	2,144		2,144	224	2,368
SWMBH - HS	24	0.3807	264		264	28	292
AIDS Coun & Test	32	0.5075	352		352	37	389
MIECHV-ISS	43	0.6820	473		473	49	522
MIECHV-HFA	7	0.1110	77		77	8	85
Nurse Family	248	3.9334	2,726		2,726	284	3,010
MCIR	68	1.0785	747		747	78	825
CSHCS	43	0.6820	473		473	49	522
BCCCP Coord.	58	0.9199	638		638	66	704
BCCCP Komen	205	3.2514	2,253		2,253	235	2,488
BCCCP Pink Sat	31	0.4917	341		341	36	377
IAP	50	0.7930	550		550	57	607
Clean Sweep Pest	11	0.1745	121		121	13	134
W.I.C.	88	1.3957	967		967	101	1,068
LIHEAP	84	1.3323	923		923	96	1,019
CDBG Housing	14	0.2220	154		154	16	170
Emerg Needs EAP	270	4.2823	2,968		2,968	310	3,278
Emerg Needs LCA	65	1.0309	715		715	75	790
Weather Energy Opt	63	0.9992	693		693	72	765
Weather DHS	145	2.2998	1,594		1,594	166	1,760
CSBG	340	5.3925	3,737		3,737	390	4,127
SubTotal	6,305	100.0000	69,307		69,307	6,964	76,271
TOTAL	6,305	100.0000	69,307		69,307	6,964	76,271

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

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

Allocation Source: Detail general ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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.	7	0.1135	14		14		14
Nazareth Facility	23	0.3729	46		46	5	51
CSA,MCHD,HPDP	1	0.0162	2		2		2
Health Admin	11	0.1783	22		22	2	24
H-Education	1	0.0162	2		2		2
H-Oral Health	379	6.1446	751		751	76	827
H-Laboratory	596	9.6628	1,181		1,181	119	1,300
H-Vision/Hearing	29	0.4702	57		57	6	63
H-Haz Waste	685	11.1057	1,357		1,357	137	1,494
H-Clinical Serv	586	9.5006	1,161		1,161	117	1,278
H-Comm. Disease	334	5.4150	662		662	67	729
H-STD	352	5.7069	697		697	70	767
H-Env Admin	16	0.2594	32		32	3	35
H-Env FS&F	1,298	21.0438	2,564		2,564	259	2,823
H-Env LW&W	1,225	19.8606	2,427		2,427	244	2,671
Emerg Prep Bio	12	0.1946	24		24	2	26
AAA Senior Expo	100	1.6213	198		198	20	218
AAA Administration	26	0.4215	52		52	5	57
AAA Providers	36	0.5837	71		71	7	78
AAA Ombudsman	21	0.3405	42		42	4	46
AAA Health Living	58	0.9403	115		115	12	127
AAA Info & Asst	5	0.0811	10		10	1	11
CFI Admin	5	0.0811	10		10	1	11
CFI Care Mgmt	23	0.3729	46		46	5	51
CFI Case Coord	13	0.2108	26		26	3	29
CFI Veterans	22	0.3567	44		44	4	48
CFI Options Coun	1	0.0162	2		2		2
Vet's Trust	16	0.2594	32		32	3	35
Healthy Start	17	0.2756	34		34	3	37
SWMBH - HS	5	0.0811	10		10	1	11

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Cash Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS Coun & Test	16	0.2594	32		32	3	35
MIECHV-ISS	25	0.4053	50		50	5	55
MIECHV-HFA	6	0.0973	12		12	1	13
Nurse Family	15	0.2432	30		30	3	33
MCIR	11	0.1783	22		22	2	24
CSHCS	14	0.2270	28		28	3	31
BCCCP Coord.	39	0.6323	77		77	8	85
BCCCP Komen	7	0.1135	14		14	1	15
BCCCP Pink Sat	1	0.0162	2		2		2
IAP	36	0.5837	71		71	7	78
Clean Sweep Pest	4	0.0649	8		8	1	9
W.I.C.	15	0.2432	30		30	3	33
LIHEAP	8	0.1297	16		16	2	18
CDBG Housing	8	0.1297	16		16	2	18
Emerg Needs EAP	7	0.1135	14		14	1	15
Emerg Needs LCA	10	0.1621	20		20	2	22
Weather Energy Opt	5	0.0811	10		10	1	11
Weather DHS	8	0.1297	16		16	2	18
CSBG	30	0.4864	59		59	6	65
SubTotal	6,168	100.0000	12,218		12,218	1,229	13,447
TOTAL	6,168	100.0000	12,218		12,218	1,229	13,447

Allocation Basis: Number of cash receipt transactions by program

Allocation Source: Detail general ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	58.73	0.1484	168		168	9	177
Veterans Affairs	102.78	0.2597	294		294	15	309
Medical Exam	2,501.07	6.3204	7,160		7,160	376	7,536
Health Admin	141.94	0.3587	406	-52,527	-52,121	21	-52,100
H-Laboratory	3,377.17	8.5343	9,669		9,669	508	10,177
H-Vision/Hearing	2,122.66	5.3641	6,077		6,077	319	6,396
H-Haz Waste	650.96	1.6450	1,864		1,864	98	1,962
H-Clinical Serv	26,070.36	65.8814	74,639		74,639	3,923	78,562
H-Comm. Disease	493.28	1.2466	1,412		1,412	74	1,486
H-STD	3,240.19	8.1882	9,277		9,277	487	9,764
H-Env FS&F	812.48	2.0532	2,326		2,326	122	2,448
SubTotal	39,571.62	100.0000	113,292	-52,527	60,765	5,952	66,717
Direct Billed				52,527	52,527		52,527
TOTAL	39,571.62	100.0000	113,292		113,292	5,952	119,244

Allocation Basis: Dollar amount of assigned wages by program

Allocation Source: Reimbursement summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	9,763	64.1332	16,144		16,144	1,622	17,766
Veterans Affairs	1,092	7.1734	1,806		1,806	181	1,987
AAA Administration	3,640	23.9112	6,019		6,019	604	6,623
CSBG	728	4.7822	1,204		1,204	121	1,325
SubTotal	15,223	100.0000	25,173		25,173	2,528	27,701
TOTAL	15,223	100.0000	25,173		25,173	2,528	27,701

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: Health & Community Services

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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.	70,774	48,134	6,864	0	12,462	0	0
Nazareth Facility	37,433	10,524	5,757	0	0	0	0
CSA,MCHD,HPDP	54,912	39,958	4,673	8,711	0	0	0
Veterans Affairs	13,043	7,947	847	0	1,564	0	0
Medical Exam	19,549	0	3,879	0	7,166	0	0
Veterans Burial	4,473	0	676	0	1,248	0	0
Sold/Sail Relief	2,966	0	108	0	200	0	0
Health Admin	(39,080)	5,808	1,820	3,394	0	0	0
H-Education	6,099	4,018	559	0	1,032	0	0
H-Oral Health	81,508	50,789	8,247	15,381	0	0	0
H-Laboratory	35,510	12,227	2,488	0	3,639	2,228	0
H-Vision/Hearing	23,423	11,703	1,168	2,178	0	0	0
H-Haz Waste	38,909	17,773	2,931	0	4,287	2,624	0
H-Clinical Serv	98,845	8,734	2,378	4,436	0	0	0
H-Comm. Disease	30,974	18,952	2,485	4,633	0	0	0
H-STD	40,875	18,997	2,980	5,556	0	0	0
H-HIV Counseling	5,995	4,367	509	949	0	0	0
H-Env Admin	18,572	12,227	1,677	0	2,452	1,501	0
H-Env FS&F	56,201	32,884	4,346	0	6,355	3,890	0
H-Env LW&W	35,639	21,529	2,664	0	3,897	2,386	0
Emerg Prep Bio	11,461	6,114	1,157	2,157	0	0	0
AAA Senior Expo	745	0	65	51	0	0	205
AAA Administration	27,827	10,001	1,506	1,171	0	0	4,702
AAA Providers	36,165	0	6,024	4,679	0	0	18,796
AAA Ombudsman	14,708	6,594	823	639	0	0	2,571
AAA Health Living	8,223	1,922	520	404	0	0	1,623
AAA Info & Asst	9,987	5,284	619	481	0	0	1,932
CFI AAA Custom Care	459	87	41	32	0	0	129
CFI Admin	15,136	8,341	1,040	808	0	0	3,244
CFI Care Mgmt	48,688	15,023	3,840	2,983	0	0	11,985
CFI Case Coord	5,490	175	106	83	0	0	331
CFI Veterans	5,147	306	215	166	0	0	670
CFI Options Coun	1,485	698	90	70	0	0	282

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Vet's Trust	3,193	0	734	0	1,356	0	0
Healthy Start	40,586	24,281	3,902	7,275	0	0	0
SWMBH - HS	6,492	4,367	490	913	0	0	0
AIDS Coun & Test	11,176	6,551	882	1,644	0	0	0
MIECHV-ISS	1,734	262	93	174	0	0	0
MIECHV-HFA	606	0	31	58	0	0	0
Nurse Family	37,873	22,883	3,586	6,686	0	0	0
MCIR	24,614	16,551	2,372	4,423	0	0	0
CSHCS	20,927	13,668	1,757	3,274	0	0	0
BCCCP Coord.	23,882	13,101	1,953	3,641	0	0	0
BCCCP Komen	2,998	0	100	186	0	0	0
BCCCP Pink Sat	861	0	22	41	0	0	0
IAP	12,604	6,987	1,283	2,392	0	0	0
Clean Sweep Pest	1,237	0	76	0	112	68	0
W.I.C.	45,724	32,534	4,001	7,460	0	0	0
LIHEAP	8,131	1,311	707	0	1,305	0	0
CDBG Housing	2,916	786	388	0	716	0	0
Emerg Needs EAP	10,141	0	1,964	0	3,627	0	0
Emerg Needs LCA	4,059	0	552	0	1,020	0	0
Weather Energy Opt	4,983	0	227	0	419	0	0
Weather DHS	7,491	2,227	1,225	0	2,261	0	0
CSBG	50,513	29,914	4,855	0	8,970	0	0
Direct Billed	52,527	0	0	0	0	0	0
Total	1,197,409	556,539	104,302	97,129	64,088	12,697	46,470

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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.	761	2,539	14	0	0
Nazareth Facility	2,514	644	51	177	17,766
CSA,MCHD,HPDP	209	1,359	2	0	0
Veterans Affairs	0	389	0	309	1,987
Medical Exam	628	340	0	7,536	0
Veterans Burial	0	2,549	0	0	0
Sold/Sail Relief	0	2,658	0	0	0
Health Admin	1,257	717	24	(52,100)	0
H-Education	209	279	2	0	0
H-Oral Health	838	5,426	827	0	0
H-Laboratory	1,048	2,403	1,300	10,177	0
H-Vision/Hearing	1,466	449	63	6,396	0
H-Haz Waste	4,609	3,229	1,494	1,962	0
H-Clinical Serv	1,466	1,991	1,278	78,562	0
H-Comm. Disease	1,257	1,432	729	1,486	0
H-STD	1,257	1,554	767	9,764	0
H-HIV Counseling	0	170	0	0	0
H-Env Admin	0	680	35	0	0
H-Env FS&F	1,257	2,198	2,823	2,448	0
H-Env LW&W	1,048	1,444	2,671	0	0
Emerg Prep Bio	1,048	959	26	0	0
AAA Senior Expo	0	206	218	0	0
AAA Administration	2,723	1,044	57	0	6,623
AAA Providers	4,609	1,979	78	0	0
AAA Ombudsman	3,561	474	46	0	0
AAA Health Living	2,304	1,323	127	0	0
AAA Info & Asst	1,466	194	11	0	0
CFI AAA Custom Care	0	170	0	0	0
CFI Admin	1,048	644	11	0	0
CFI Care Mgmt	6,494	8,312	51	0	0
CFI Case Coord	3,771	995	29	0	0
CFI Veterans	2,723	1,019	48	0	0
CFI Options Coun	209	134	2	0	0

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Contract Admin	HCS Purch/AP	HCS Cash Rec	Billing/Reimb	Specific Supt
Vet's Trust	0	1,068	35	0	0
Healthy Start	2,723	2,368	37	0	0
SWMBH - HS	419	292	11	0	0
AIDS Coun & Test	1,675	389	35	0	0
MIECHV-ISS	628	522	55	0	0
MIECHV-HFA	419	85	13	0	0
Nurse Family	1,675	3,010	33	0	0
MCIR	419	825	24	0	0
CSHCS	1,675	522	31	0	0
BCCCP Coord.	4,398	704	85	0	0
BCCCP Komen	209	2,488	15	0	0
BCCCP Pink Sat	419	377	2	0	0
IAP	1,257	607	78	0	0
Clean Sweep Pest	838	134	9	0	0
W.I.C.	628	1,068	33	0	0
LIHEAP	3,771	1,019	18	0	0
CDBG Housing	838	170	18	0	0
Emerg Needs EAP	1,257	3,278	15	0	0
Emerg Needs LCA	1,675	790	22	0	0
Weather Energy Opt	3,561	765	11	0	0
Weather DHS	0	1,760	18	0	0
CSBG	1,257	4,127	65	0	1,325
Direct Billed	0	0	0	52,527	0
Total	79,521	76,271	13,447	119,244	27,701

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Nazareth Facility

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Building Depreciation	36,150		36,150	
Insurance	10,647	7	10,654	
Termination Payoff	3,749		3,749	
Finance Department	11,198	746	11,944	
Building & Grounds Department	287,076	21,293	308,369	
County Administration Dept	3,590	102	3,692	
Information Systems	8,726	208	8,934	
Legal Services Department	1,866	21	1,887	
Human Resources	6,562	45	6,607	
Treasurer	1,099	4	1,103	
Health & Comm. Serv.	33,941	3,492	37,433	
Total Allocated Additions:	404,604	25,918	430,522	430,522
Total To Be Allocated:	404,604	25,918		430,522

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	404,604	0	404,604
1st Allocation	404,604	0	404,604
Allocation Step 2			
Inbound- All Others	25,918	0	25,918
2nd Allocation	25,918	0	25,918
Total For 0180 Nazareth Facility			
Total Allocated	430,522	0	430,522

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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.	53,884.02	7.3275	29,648		29,648		29,648
CSA,MCHD,HPDP	36,094.63	4.9084	19,860		19,860	1,373	21,233
Veterans Affairs	6,626.14	0.9011	3,646		3,646	252	3,898
Medical Exam	2,311.06	0.3143	1,272		1,272	88	1,360
MSU Extension	48,830.70	6.6404	26,867		26,867	1,857	28,724
Health Admin	12,895.49	1.7536	7,095		7,095	490	7,585
H-Education	2,927.18	0.3981	1,611		1,611	111	1,722
H-Oral Health	40,662.90	5.5296	22,373		22,373	1,546	23,919
H-Laboratory	70,632.75	9.6052	38,863		38,863	2,686	41,549
H-Vision/Hearing	9,266.63	1.2601	5,099		5,099	352	5,451
H-Clinical Serv	19,697.11	2.6786	10,838		10,838	749	11,587
H-Comm. Disease	16,323.09	2.2197	8,981		8,981	621	9,602
H-STD	27,078.97	3.6824	14,899		14,899	1,030	15,929
H-Health Care Ac	2,679.97	0.3644	1,475		1,475	102	1,577
H-HIV Counseling	4,102.55	0.5579	2,257		2,257	156	2,413
H-Env Admin	12,924.48	1.7576	7,111		7,111	492	7,603
H-Env FS&F	21,364.98	2.9054	11,755		11,755	813	12,568
H-Env LW&W	11,297.64	1.5363	6,216		6,216	430	6,646
Mental Health	153,544.06	20.8803	84,479		84,479	5,841	90,320
Emerg Prep Bio	6,163.43	0.8381	3,391		3,391	234	3,625
AAA Administration	9,815.78	1.3348	5,401		5,401	373	5,774
AAA Ombudsman	4,047.49	0.5504	2,227		2,227	154	2,381
AAA Health Living	1,884.97	0.2563	1,037		1,037	72	1,109
AAA Info & Asst	3,845.93	0.5230	2,116		2,116	146	2,262
CFI AAA Custom Care	50.32	0.0068	28		28	2	30
CFI Admin	4,210.13	0.5725	2,316		2,316	160	2,476
CFI Care Mgmt	6,595.08	0.8968	3,629		3,629	251	3,880
CFI Case Coord	73.65	0.0100	41		41	3	44
CFI Veterans	136.76	0.0186	75		75	5	80
CFI Options Coun	538.97	0.0733	297		297	20	317

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Healthy Start	19,311.91	2.6262	10,626		10,626	734	11,360
AIDS Coun & Test	6,598.52	0.8973	3,631		3,631	251	3,882
Nurse Family	12,221.59	1.6620	6,724		6,724	465	7,189
MCIR	5,737.65	0.7802	3,157		3,157	218	3,375
CSHCS	9,554.53	1.2993	5,257		5,257	363	5,620
BCCCP Coord.	9,625.22	1.3089	5,296		5,296	366	5,662
IAP	3,009.75	0.4093	1,656		1,656	114	1,770
W.I.C.	46,326.17	6.2998	25,489		25,489	1,762	27,251
LIHEAP	782.54	0.1064	431		431	30	461
CDBG Housing	647.77	0.0881	356		356	25	381
Weather DHS	1,625.11	0.2210	894		894	62	956
CSBG	27,337.22	3.7175	15,041		15,041	1,040	16,081
Non Allocated	2,077.43	0.2825	1,143		1,143	79	1,222
SubTotal	735,362.27	100.0000	404,604		404,604	25,918	430,522
TOTAL	735,362.27	100.0000	404,604		404,604	25,918	430,522

Allocation Basis: Dollar amount of building charges by program

Allocation Source: Building charges distribution summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Health & Comm. Serv.	29,648	29,648
CSA,MCHD,HPDP	21,233	21,233
Veterans Affairs	3,898	3,898
Medical Exam	1,360	1,360
MSU Extension	28,724	28,724
Health Admin	7,585	7,585
H-Education	1,722	1,722
H-Oral Health	23,919	23,919
H-Laboratory	41,549	41,549
H-Vision/Hearing	5,451	5,451
H-Clinical Serv	11,587	11,587
H-Comm. Disease	9,602	9,602
H-STD	15,929	15,929
H-Health Care Ac	1,577	1,577
H-HIV Counseling	2,413	2,413
H-Env Admin	7,603	7,603
H-Env FS&F	12,568	12,568
H-Env LW&W	6,646	6,646
Mental Health	90,320	90,320
Emerg Prep Bio	3,625	3,625
AAA Administration	5,774	5,774
AAA Ombudsman	2,381	2,381
AAA Health Living	1,109	1,109
AAA Info & Asst	2,262	2,262
CFI AAA Custom Care	30	30
CFI Admin	2,476	2,476
CFI Care Mgmt	3,880	3,880
CFI Case Coord	44	44
CFI Veterans	80	80
CFI Options Coun	317	317
Healthy Start	11,360	11,360
AIDS Coun & Test	3,882	3,882
Nurse Family	7,189	7,189

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
MCIR	3,375	3,375
CSHCS	5,620	5,620
BCCCP Coord.	5,662	5,662
IAP	1,770	1,770
W.I.C.	27,251	27,251
LIHEAP	461	461
CDBG Housing	381	381
Weather DHS	956	956
CSBG	16,081	16,081
Non Allocated	1,222	1,222
Direct Billed	0	0
Total	430,522	430,522

MAXCars © 2015 MAXIMUS, INC.

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, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department CSA,MCHD,HPDP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	620,499			620,499
Equipment Depreciation	1,451		1,451	
Insurance	573	9	582	
Termination Payoff	7,083		7,083	
Finance Department	8,218	544	8,762	
County Administration Dept	4,179	118	4,297	
Information Systems	16,360	390	16,750	
Legal Services Department	2,172	25	2,197	
Human Resources	5,708	52	5,760	
Treasurer	334	1	335	
Health & Comm. Serv.	49,715	5,197	54,912	
Nazareth Facility	19,860	1,373	21,233	
Total Allocated Additions:	115,653	7,709	123,362	123,362
Total To Be Allocated:	736,152	7,709		743,861

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	408,538	0	64,204	44,464	60,749
FRINGE BENEFITS	149,117	0	23,435	16,229	22,173
Other Expense & Cost					
Supplies	5,098	0	823	570	779
Communications	14,368	0	2,032	1,407	1,922
Expendable Equip	951	0	188	130	178
Travel	908	0	82	57	78
Incentives	766	0	168	116	159
Advertising	40	0	9	6	8
Building Rent	36,094	0	5,999	4,154	5,676
Training	4,094	0	793	549	750
Miscellaneous	525	0	0	0	0
Departmental Totals					
Total Expenditures	620,499	0	97,733	67,682	92,472
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	620,499	0	97,733	67,682	92,472
Allocation Step 1					
Inbound- All Others	115,653	0	18,176	12,587	17,197
1st Allocation	736,152	0	115,909	80,269	109,669
Allocation Step 2					
Inbound- All Others	7,709	0	1,212	839	1,146
2nd Allocation	7,709	0	1,212	839	1,146
Total For 0190 CSA,MCHD,HPDP					
Total Allocated	743,861	0	117,121	81,108	110,815

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department CSA,MCHD,HPDP

	Prog Mgmt 2	Prog Mgmt 3	Clinical Supt.
Wages & Benefits			
SALARIES & WAGES	66,092	49,896	123,133
FRINGE BENEFITS	24,124	18,212	44,944
Other Expense & Cost			
Supplies	327	1,019	1,580
Communications	1,716	3,395	3,896
Expendable Equip	0	96	359
Travel	322	212	157
Incentives	0	0	323
Advertising	0	0	17
Building Rent	3,384	5,377	11,504
Training	161	319	1,522
Miscellaneous	525	0	0
Departmental Totals			
Total Expenditures	96,651	78,526	187,435
Deductions			
Total Deductions	0	0	0
Functional Cost	96,651	78,526	187,435
Allocation Step 1			
Inbound- All Others	18,710	14,125	34,858
1st Allocation	115,361	92,651	222,293
Allocation Step 2			
Inbound- All Others	1,247	942	2,323
2nd Allocation	1,247	942	2,323
Total For 0190 CSA,MCHD,HPDP			
Total Allocated	116,608	93,593	224,616

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	315,929	22.6180	26,216		26,216	274	26,490
H-Comm. Disease	330,034	23.6278	27,387		27,387	286	27,673
H-STD	395,767	28.3336	32,841		32,841	343	33,184
H-HIV Counseling	67,566	4.8372	5,607		5,607	59	5,666
AIDS Coun & Test	117,095	8.3831	9,717		9,717	102	9,819
IAP	170,414	12.2003	14,141		14,141	148	14,289
SubTotal	1,396,805	100.0000	115,909		115,909	1,212	117,121
TOTAL	1,396,805	100.0000	115,909		115,909	1,212	117,121

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	315,929	44.3910	35,632		35,632	372	36,004
H-STD	395,767	55.6090	44,637		44,637	467	45,104
SubTotal	711,696	100.0000	80,269		80,269	839	81,108
TOTAL	711,696	100.0000	80,269		80,269	839	81,108

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	330,034	65.9477	72,324		72,324	756	73,080
IAP	170,414	34.0523	37,345		37,345	390	37,735
SubTotal	500,448	100.0000	109,669		109,669	1,146	110,815
TOTAL	500,448	100.0000	109,669		109,669	1,146	110,815

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	155,132	7.6612	8,838		8,838	96	8,934
Healthy Start	583,276	28.8048	33,230		33,230	359	33,589
MIECHV-ISS	16,525	0.8161	941		941	10	951
Nurse Family	476,236	23.5188	27,132		27,132	293	27,425
CSHCS	233,231	11.5181	13,287		13,287	144	13,431
BCCCP Coord.	27,436	1.3549	1,563		1,563	17	1,580
BCCCP Komen	1,405	0.0694	80		80	1	81
BCCCP Pink Sat	305	0.0151	17		17		17
W.I.C.	531,371	26.2416	30,273		30,273	327	30,600
SubTotal	2,024,917	100.0000	115,361		115,361	1,247	116,608
TOTAL	2,024,917	100.0000	115,361		115,361	1,247	116,608

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,095,525	62.2105	57,638		57,638	587	58,225
Emerg Prep Bio	137,375	7.8010	7,228		7,228	73	7,301
MCIR	281,684	15.9957	14,820		14,820	151	14,971
BCCCP Coord.	231,955	13.1718	12,204		12,204	124	12,328
BCCCP Komen	11,877	0.6744	625		625	6	631
BCCCP Pink Sat	2,581	0.1466	136		136	1	137
SubTotal	1,760,997	100.0000	92,651		92,651	942	93,593
TOTAL	1,760,997	100.0000	92,651		92,651	942	93,593

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: general ledger

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	3,271.00	38.9544	86,593		86,593	905	87,498
H-Comm. Disease	1,559.00	18.5662	41,271		41,271	431	41,702
H-STD	3,567.00	42.4794	94,429		94,429	987	95,416
SubTotal	8,397.00	100.0000	222,293		222,293	2,323	224,616
TOTAL	8,397.00	100.0000	222,293		222,293	2,323	224,616

Allocation Basis: Number of Patient Visits by type

Allocation Source: Patient visit summary

MAXCars © 2015 MAXIMUS, INC.

Kalamazoo County, MI
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	58,225	0	0	0	0	58,225	0
H-Vision/Hearing	8,934	0	0	0	8,934	0	0
H-Clinical Serv	149,992	26,490	36,004	0	0	0	87,498
H-Comm. Disease	142,455	27,673	0	73,080	0	0	41,702
H-STD	173,704	33,184	45,104	0	0	0	95,416
H-HIV Counseling	5,666	5,666	0	0	0	0	0
Emerg Prep Bio	7,301	0	0	0	0	7,301	0
Healthy Start	33,589	0	0	0	33,589	0	0
AIDS Coun & Test	9,819	9,819	0	0	0	0	0
MIECHV-ISS	951	0	0	0	951	0	0
Nurse Family	27,425	0	0	0	27,425	0	0
MCIR	14,971	0	0	0	0	14,971	0
CSHCS	13,431	0	0	0	13,431	0	0
BCCCP Coord.	13,908	0	0	0	1,580	12,328	0
BCCCP Komen	712	0	0	0	81	631	0
BCCCP Pink Sat	154	0	0	0	17	137	0
IAP	52,024	14,289	0	37,735	0	0	0
W.I.C.	30,600	0	0	0	30,600	0	0
Direct Billed	0	0	0	0	0	0	0
Total	743,861	117,121	81,108	110,815	116,608	93,593	224,616

MAXCars © 2015 MAXIMUS, INC.

Internal Service Fund

Schedules

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.

Local Site Remediation Revolving Fund - This fund was established to account for the money available to the Brownfield Development Authority to pay for the costs of eligible activities on eligible property located in the County in accordance with MCL 125.2663, Section 13(5).

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2014

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 2014 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 less than1 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 Technology Fund has 7.9 months of excess WCR as of the end of 2014 which represents a significant decrease from the previous year. It is expected that the retained earnings of this fund will continue to decrease over the next few years and the retained earnings will be within the recommended level in the near future. It will be necessary for the County to monitor the WCR to insure the projected decreases in reserve levels continue until the levels are in compliance.

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

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2014

Income Statement:	**Total**	**Employee Benefits**	**Technology**	**Nazareth Facility**	**Central Stores**	**HSD Personnel Pool**	**Local Site Remediation Revolving**
Operating Revenues	22,491,628	20,040,812	715,902	757,758	960,308	16,848	-
Operating Expenses	(22,719,052)	(20,249,546)	(760,764)	(747,540)	(944,354)	(16,848)	-
Depreciation	(230,361)	-	(208,985)	(16,960)	(4,416)	-	-
Total Expenses	(22,949,413)	(20,249,546)	(969,749)	(764,500)	(948,770)	(16,848)	-
Net Profit/(Loss)	(457,785)	(208,734)	(253,847)	(6,742)	11,538	-	-
Non Operating Revenue/(Exp)	-	-	-	-	-	-	-
Operating Transfers In/(Out)	7,417	-	-	-	-	-	7,417
Net Increase/(Decrease)	(450,368)	(208,734)	(253,847)	(6,742)	11,538	-	7,417
Beginning R.E. per CAFR	9,910,561	7,670,712	1,768,512	319,858	151,479	-	-
Ending R.E. per CAFR	$ 9,460,193	$ 7,461,978	$ 1,514,665	$ 313,116	$ 163,017	$ -	7,417
A-87 R.E. Adjustments:							
Prior Year Adjustments	(4,408,245)	(2,796,055)	(846,650)	(353,851)	(411,689)	-	-
Current Year Adjustments	(104,291)	(15,878)	(39,391)	-	(41,605)	-	(7,417)
Total Adjustments	(4,512,536)	(2,811,933)	(886,041)	(353,851)	(453,294)	-	(7,417)
A-87 Adjusted R.E.	4,947,657	4,650,045	628,624	(40,735)	(290,277)	-	-
Sixty Day Operating Expense	(3,786,509)	(3,374,924)	(126,794)	(124,590)	(157,392)	(2,808)	-
Excess Reserves	$ 1,161,148	$ 1,275,121	$ 501,830	$ (165,325)	$ (447,669)	$ (2,808)	$ -
Excess months of WCR		0.8	7.9	(2.7)	(5.7)	(2.0)	N/A

County of Kalamazoo, Michigan
December 31, 2014

Internal Service Funds
Combining Statement of Net Position

December 31, 2014	Employee Benefits	Technology	Nazareth Facility	Central Stores	HSD Personnel Pool	Local Site Remediation Revolving Fund	Total
Assets:							
Cash	$1,397,901	$ 1,078,929	$216,503	$105,057	$ 80	$ 7,417	**$ 2,805,887**
Investments	6,979,493	-	-	-	-	-	**6,979,493**
Accounts receivable	607,241	-	17	1,721	-	-	**608,979**
Due from other funds	106,009	-	-	-	-	-	**106,009**
Accrued interest	33,512	-	-	-	-	-	**33,512**
Inventories	-	3,764	2,283	89,746	-	-	**95,793**
Prepaid items	5,225	85,584	10,417	-	-	-	**101,226**
Total Current Assets	9,129,381	1,168,277	229,220	196,524	80	7,417	**10,730,899**
Capital Assets, net of accumulated depreciation	112,282	369,930	137,960	15,455	-	-	**635,627**
Total Assets	$9,241,663	$ 1,538,207	$367,180	$211,979	$ 80	$ 7,417	**$11,366,526**
Liabilities and Net Position							
Liabilities:							
Accounts payable	$ 448,017	$ 6,560	$ 26,323	$ 37,591	$ 80	$ -	**$ 518,571**
Accrued liabilities	208,411	16,982	27,741	6,589	-	-	**259,723**
Liability for estimated claims	1,061,171	-	-	-	-	-	**1,061,171**
Deposits payable	62,086	-	-	4,782	-	-	**66,868**
Total Liabilities	1,779,685	23,542	54,064	48,962	80	-	**1,906,333**
Net Position:							
Net investment in capital assets	112,282	369,930	137,960	15,455	-	-	**635,627**
Unrestricted	7,349,696	1,144,735	175,156	147,562	-	7,417	**8,824,566**
Total Net Position	7,461,978	1,514,665	313,116	163,017	-	7,417	**9,460,193**
Total Liabilities and Net Position	$9,241,663	$ 1,538,207	$367,180	$211,979	$ 80	$ 7,417	**$11,366,526**

County of Kalamazoo, Michigan
December 31, 2014

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

Year Ended December 31, 2014	*Employee Benefits*	*Technology*	*Nazareth Facility*	*Central Stores*	*HSD Personnel Pool*	*Local Site Remediation Revolving Fund*	*Total*
Operating Revenues -							
Charges for services	$20,040,812	$ 715,902	$757,758	$960,308	$ 16,848	$ -	**$22,491,628**
Operating Expenses:							
Operating expenses	-	760,764	747,540	944,354	16,848	-	**2,469,506**
Depreciation and amortization	12,476	208,985	16,960	4,416	-	-	**242,837**
Employee benefits	20,237,070	-	-	-	-	-	**20,237,070**
Total Operating Expenses	20,249,546	969,749	764,500	948,770	16,848	-	**22,949,413**
Income (Loss) Before Transfers	(208,734)	(253,847)	(6,742)	11,538	-	-	**(457,785)**
Transfers In	-	-	-	-	-	7,417	**7,417**
Change in Net Position	(208,734)	(253,847)	(6,742)	11,538	-	7,417	**(450,368)**
Net Position, beginning of year	7,670,712	1,768,512	319,858	151,479	-	-	**9,910,561**
Net Position, end of year	$ 7,461,978	$ 1,514,665	$313,116	$163,017	$ -	$ 7,417	**$ 9,460,193**

County of Kalamazoo, Michigan
December 31, 2014

Internal Service Funds
Combining Statement of Cash Flows

Year Ended December 31, 2014	*Employee Benefits*	*Technology*	*Nazareth Facility*	*Central Stores*	*HSD Personnel Pool*	*Local Site Remediation Revolving Fund*	*Total*
Operating Activities:							
Cash received from interfund services provided	$19,859,600	$ 715,902	$757,751	$960,704	$ 16,848	$ -	$22,310,805
Cash paid to employees	(546,354)	(139,903)	(231,403)	(68,530)	-	-	(986,190)
Cash paid for interfund services usec	(1,125,561)	(70,321)	(86,856)	(24,990)	-	-	(1,307,728)
Cash paid to suppliers	(18,386,382)	(554,504)	(449,459)	(845,895)	(16,844)	-	(20,253,084)
Cash Provided by (Used in) Operating Activities	(198,697)	(48,826)	(9,967)	21,289	4	-	(236,197)
Cash Used in Investing Activities -							
Sale of investments	872,657	-	-	-	-	-	872,657
Cash Used in Capital and Related Financing Activities -							
Acquisition of capital assets	(9,025)	(212,995)	-	-	-	-	(222,020)
Non-Capital Financing Activities -							
Transfer from other funds	-	-	-	-	-	7,417	7,417
Net Increase (Decrease) in Cash	664,935	(261,821)	(9,967)	21,289	4	7,417	421,857
Cash, beginning of year	732,966	1,340,750	226,470	83,768	76		2,384,030
Cash, end of year	$ 1,397,901	$1,078,929	$216,503	$105,057	$ 80	$ 7,417	$ 2,805,887
Reconciliation of Operating Income (Loss) to Cash Provided by (Used in) Operating Activities:							
Operating income (loss)	$ (208,734)	$ (253,847)	$ (6,742)	$ 11,538	$ -	$ -	$ (457,785)
Depreciation and amortization	12,476	208,985	16,960	4,416	-	-	242,837
Changes in assets and liabilities:							
(Increase) decrease in:							
Accounts receivable	(63,363)	-	(7)	396	-	-	(62,974)
Interest receivable	(11,840)	-	-	-	-	-	(11,840)
Due from other funds	(106,009)	-	-	-	-	-	(106,009)
Inventories	-	890	292	8,552	-	-	9,734
Prepaid items	54,133	(3,744)	351	-	-	-	50,740
Increase (decrease) in:							
Accounts payable	(323,265)	129	(5,317)	(4,196)	4	-	(332,645)
Accrued expenses	197,918	(1,239)	(1,450)	264	-	-	195,493
Liability for estimated claims	231,012	-	-	-	-	-	231,012
Deposits payable	18,975	-	-	319	-	-	19,294
Unearned revenue	-	-	(14,054)	-	-	-	(14,054)
Cash Provided by (Used in) Operating Activities	$ (198,697)	$ (48,826)	$ (9,967)	$ 21,289	$ 4	$ -	$ (236,197)

County of Kalamazoo, Michigan
December 31, 2014

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

Year Ended December 31, 2014	*Original Budget*	*Final Budget*	*Actual*	*Variance with Final Budget Positive (Negative)*
Revenues -				
Charges for services	$1,040,000	$ 971,300	$ 960,308	**$ (10,992)**
Operating Expenses:				
Employment expenses	-	96,600	93,784	**2,816**
Contractual and other	-	186,700	189,174	**(2,474)**
Supplies	-	683,300	661,396	**21,904**
Depreciation	-	4,600	4,416	**184**
Total Operating Expenses	-	971,200	948,770	**22,430**
Change in Net Position	1,040,000	100	11,538	**11,438**
Net Position, beginning of year	151,479	151,479	151,479	-
Net Position, end of year	$1,191,479	$ 151,579	$ 163,017	**$ 11,438**