

**KALAMAZOO COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2015**

Based on Actual Costs
For The Year Ended
December 31, 2015

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

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KALAMAZOO COUNTY, MICHIGAN
TITLE 2 OF THE CFR, PART 200
CERTIFICATION OF COST ALLOCATION PLAN

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, 2015 to establish cost allocations or billings for the year beginning January 1, 2017, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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:



Name of Official:

Tracie L. Moored

Title:

Director, Finance and Administrative Services

Date:

9-29-16

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments are based on actual expenditures for the fiscal year ended 2015. The plan was prepared by MAXIMUS, Inc.

METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in 2 CFR Part 200. 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 plus all allocated costs for other central service departments which have been identified up to this point.

Second Allocation - costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and
- (2) after the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT

A table of contents is included at the beginning of the plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the ready identification of the following summary data and sections of the plan:

Summary Data - five summary schedules are provided at the beginning of the plan.

- (1) **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) **Fixed Costs Proposed (Schedule B)** - this schedule computes the difference between the actual (final) costs compiled within this plan to the indirect cost amount used (fixed) during the fiscal period under review. The difference between the final costs and fixed cost is called the rollforward adjustment. Depending on many factors a positive or negative number would be added to the final costs to compute a proposed cost, plus or minus adjustments, for the next fiscal period.
- (3) **Summary of Allocated Costs (Schedule C)** - summarizes the costs allocated from each central service department. The central service departments are listed along the left side of the page separated by spaces between the grantee departments.
- (4) **Detail of Allocated Costs (Schedule D)** - details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.
- (5) **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service department.

Sections - sections for each central service department are presented in the following format:

- (1) **Nature and Extent of Services** - a narrative description of the central service and each function that was identified. Also described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) **Costs to be Allocated** - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) **Costs to be Allocated by Function** - costs for each department are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) **Detail Allocation** - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are reallocated to all other departmental functions based on functional costs.
- (5) **Departmental Cost Allocation Summary** - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	7,389	80,363	38,009	41,106	0	0	0
Equipment Depreciation	0	0	0	2,129	6,228	0	0
Insurance	1,453	8,182	7,526	6,371	0	0	1,162
Insurance - Property	502	11,687	6,123	2,882	0	0	0
Termination Payoff	0	27,760	24,988	25,019	0	0	4,551
Finance Department	4,913	108,022	35,999	26,551	0	93	17,753
Building & Grounds	27,913	379,098	241,491	156,362	0	0	21,490
Utilities	4,808	103,021	48,931	27,665	0	0	0
Security	1,376	248,580	137,633	13,812	0	0	24,997
County Administration Dept	2,883	14,991	14,934	12,641	0	0	2,307
Information Systems	2,383	132,258	121,544	0	61,963	0	20,257
Legal Services Department	2,641	13,733	13,680	11,579	0	0	2,112
Human Resources	0	40,493	42,588	32,814	0	0	5,987
Treasurer	197	32,542	24,408	7,495	0	4	3,826
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	56,458	1,200,730	757,854	366,426	68,191	97	104,442
Roll Forward	0	0	0	5,008	12,284	0	0
Cost With Roll Forward	56,458	1,200,730	757,854	371,434	80,475	97	104,442
Adjustments	0	(35,061)	(35,506)	(921)	0	0	0
Proposed Costs	56,458	1,165,669	722,348	370,513	80,475	97	104,442



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	Adult Probation	Family Coun Serv	Election	Clerk/ROD	Resource Develop	Equalization	Pros Atty
Building Depreciation	83,604	0	0	18,237	493	4,361	24,947
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	0	73	1,513	132	649	2,597
Insurance - Property	2,122	0	0	1,239	33	296	3,923
Termination Payoff	0	0	171	4,271	494	3,092	12,832
Finance Department	1,201	313	2,057	11,660	1,251	3,828	13,879
Building & Grounds	70,349	0	0	68,890	1,861	16,475	120,742
Utilities	29,876	0	0	11,867	321	2,838	32,082
Security	0	0	0	3,397	92	813	54,915
County Administration Dept	0	0	144	3,001	262	1,287	5,153
Information Systems	0	0	0	11,916	1,192	5,958	38,131
Legal Services Department	0	0	132	2,749	240	1,179	4,720
Human Resources	0	0	374	7,912	681	3,341	13,376
Treasurer	103	1,617	393	28,232	101	338	3,515
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	187,255	1,930	3,344	174,884	7,153	44,455	330,812
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	187,255	1,930	3,344	174,884	7,153	44,455	330,812
Adjustments	0	0	0	0	0	0	(5,249)
Proposed Costs	187,255	1,930	3,344	174,884	7,153	44,455	325,563



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	4,701	0	2,519	493	1,336	661,679	3,211
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	1,119	0	296	164	23,776	74,010	58,588
Insurance - Property	573	0	171	33	401	23,430	1,816
Termination Payoff	4,581	0	860	580	11,598	41,003	39,577
Finance Department	12,186	0	3,844	2,111	19,597	40,056	28,900
Building & Grounds	20,859	0	9,515	1,861	9,397	457,287	64,582
Utilities	5,692	0	1,639	321	5,567	322,079	25,236
Security	18,514	0	469	92	0	7,322	0
County Administration Dept	2,220	0	587	325	5,714	18,028	12,481
Information Systems	0	8,342	2,383	2,383	36,940	47,664	32,174
Legal Services Department	2,033	0	538	298	5,233	16,512	11,433
Human Resources	5,763	0	1,524	843	18,242	59,855	41,482
Treasurer	669	0	431	954	6,932	3,086	1,655
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	78,910	8,342	24,776	10,458	144,733	1,772,011	321,135
Roll Forward	998	830	0	0	0	0	0
Cost With Roll Forward	79,908	9,172	24,776	10,458	144,733	1,772,011	321,135
Adjustments	0	0	0	0	(1,626)	(19,123)	0
Proposed Costs	79,908	9,172	24,776	10,458	143,107	1,752,888	321,135



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Animal Control	Emergency Mgmt.	Veterans Affairs	Medical Exam	Veterans Burial	Sold/Sail Relief	MSU Extension
Building Depreciation	14,834	909	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	3,519	354	205	0	0	0	258
Insurance - Property	0	514	0	0	0	0	0
Termination Payoff	3,717	237	701	0	0	0	939
Finance Department	13,946	4,545	2,455	892	2,583	1,608	2,710
Building & Grounds	35,759	10,358	0	0	0	0	0
Utilities	11,212	7,146	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	2,215	391	406	0	0	0	514
Information Systems	13,107	5,958	3,575	1,192	0	0	5,958
Legal Services Department	2,028	358	372	0	0	0	470
Human Resources	6,482	1,109	1,055	0	0	0	1,334
Treasurer	14,126	410	229	901	448	269	235
Health & Comm. Serv.	0	0	10,736	17,545	4,187	1,914	0
Nazareth Facility	0	0	4,190	0	0	0	27,580
ADMIN,CSA,MCHD,HPDP	0	0	6,334	0	0	0	0
Total Allocated	120,945	32,289	30,258	20,530	7,218	3,791	39,998
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	120,945	32,289	30,258	20,530	7,218	3,791	39,998
Adjustments	0	0	(2,922)	0	0	0	(1,016)
Proposed Costs	120,945	32,289	27,336	20,530	7,218	3,791	38,982



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 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	4,729	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	186	0	132	0	1,680	1,631	3,028
Insurance - Property	321	0	0	0	0	0	0
Termination Payoff	1,165	0	495	0	7,602	7,388	17,397
Finance Department	2,414	21	12,659	342	8,443	4,884	10,410
Building & Grounds	17,864	0	0	0	0	0	0
Utilities	3,077	0	0	0	0	0	0
Security	881	0	0	0	0	0	0
County Administration Dept	370	0	262	0	3,334	3,237	6,007
Information Systems	2,383	0	1,192	0	11,916	7,150	30,982
Legal Services Department	339	0	240	0	3,054	2,965	5,503
Human Resources	960	0	681	0	9,724	9,386	15,594
Treasurer	304	4	3,327	513	280	203	358
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	34,993	25	18,988	855	46,033	36,844	89,279
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	34,993	25	18,988	855	46,033	36,844	89,279
Adjustments	(2,321)	0	0	0	(3,587)	(160)	(20,281)
Proposed Costs	32,672	25	18,988	855	42,446	36,684	68,998



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	2,705	53,157	20,212	832	383	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	2,387	33,648	13,695	2,725	1,717	0
Finance Department	270	2,458	16,913	8,472	3,975	14,966	641
Building & Grounds	0	0	7,052	6,105	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	663	12,609	4,571	1,651	760	0
Information Systems	0	1,192	0	1,192	0	3,575	0
Legal Services Department	0	607	11,550	4,187	1,512	696	0
Human Resources	0	2,182	41,776	15,204	5,243	1,973	0
Treasurer	47	206	495	480	214	704	304
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	317	12,400	177,200	74,118	16,152	38,079	945
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	317	12,400	177,200	74,118	16,152	38,079	945
Adjustments	0	(2,857)	(4,942)	0	0	0	0
Proposed Costs	317	9,543	172,258	74,118	16,152	38,079	945



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	Parks Admin	P Markin Glen	P Scotts Mill	P Cold Brook	P Prairie View	P River Oaks	P Fairgrounds
Building Depreciation	94,819	90,693	1,512	8,288	13,871	27,436	96,869
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	2,487	1,451	792	624	690	1,166	10,560
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	3,253	385	0	404	250	326	1,516
Finance Department	12,231	5,417	1,189	4,697	4,735	5,873	9,739
Building & Grounds	2,384	1,503	109	524	435	91	119,024
Utilities	0	26,820	1,020	9,006	6,211	33,082	163,687
Security	0	0	0	0	0	0	0
County Administration Dept	1,602	734	69	760	700	726	1,444
Information Systems	8,342	0	0	0	0	0	1,192
Legal Services Department	1,467	672	63	696	641	665	1,323
Human Resources	4,348	2,096	177	2,187	1,942	2,026	4,323
Treasurer	1,296	4,243	890	3,987	2,377	2,984	4,573
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	132,229	134,014	5,821	31,173	31,852	74,375	414,250
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	132,229	134,014	5,821	31,173	31,852	74,375	414,250
Adjustments	0	0	0	0	0	0	0
Proposed Costs	132,229	134,014	5,821	31,173	31,852	74,375	414,250



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	P KRV Trail	P KRV Trailway prg	P County Fair	Special Parks	Access & Visitat	Wireless Emerg.	Drain Comm Grant
Building Depreciation	443,143	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	155	132	74	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	28	594	285	0	0	0	0
Finance Department	2,700	2,013	10,582	1,878	201	634	1,331
Building & Grounds	312	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	307	262	147	0	0	0	0
Information Systems	0	1,192	1,192	0	0	0	0
Legal Services Department	281	240	135	0	0	0	0
Human Resources	809	681	381	0	0	0	0
Treasurer	262	443	2,207	56	42	53	208
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	447,997	5,557	15,003	1,934	243	687	1,539
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	447,997	5,557	15,003	1,934	243	687	1,539
Adjustments	0	0	0	0	0	0	0
Proposed Costs	447,997	5,557	15,003	1,934	243	687	1,539



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	H-Health Admin	H-Education	H-Oral Health	H-Laboratory	H-Vision/Hearing	H-Haz Waste	H Comm Serv Adm
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	20	1,655	370	352	621	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	91	6,264	1,778	1,163	2,192	0
Finance Department	0	416	12,529	8,055	2,516	8,386	0
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	0	39	2,972	734	697	1,232	0
Information Systems	0	0	23,832	2,383	3,575	4,767	0
Legal Services Department	0	36	2,723	672	639	1,128	0
Human Resources	0	102	7,716	1,905	1,809	3,198	0
Treasurer	0	13	5,647	7,289	482	6,169	0
Health & Comm. Serv.	0	990	86,888	37,171	24,668	44,414	0
Nazareth Facility	0	211	21,873	39,582	5,193	0	0
ADMIN,CSA,MCHD,HPDP	42,076	0	64,855	0	7,872	0	62,289
Total Allocated	42,076	1,918	236,954	99,939	48,966	72,107	62,289
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	42,076	1,918	236,954	99,939	48,966	72,107	62,289
Adjustments	0	(341)	0	0	0	0	0
Proposed Costs	42,076	1,577	236,954	99,939	48,966	72,107	62,289



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	H-Clinical Serv	H-Comm. Disease	H-STD	H-Health Care Ac	H-HIV Counseling	H-Env Admin	H-Env FS&F
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	264	511	540	0	132	461	893
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,300	2,343	2,141	0	543	1,897	3,890
Finance Department	12,031	5,192	5,402	83	2,025	2,962	7,732
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	524	1,015	1,072	0	262	915	1,771
Information Systems	5,958	5,958	7,150	0	2,383	7,150	7,150
Legal Services Department	480	929	982	0	240	838	1,623
Human Resources	1,360	2,633	2,782	0	681	2,375	4,600
Treasurer	3,977	2,658	2,641	0	119	280	8,953
Health & Comm. Serv.	110,431	30,397	33,937	64	6,844	23,447	50,694
Nazareth Facility	8,315	8,912	15,263	1,454	2,300	7,762	10,079
ADMIN,CSA,MCHD,HPDP	148,224	108,589	194,187	0	16,537	41,624	0
Total Allocated	292,864	169,137	266,097	1,601	32,066	89,711	97,385
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	292,864	169,137	266,097	1,601	32,066	89,711	97,385
Adjustments	0	(665)	0	0	0	(28,630)	0
Proposed Costs	292,864	168,472	266,097	1,601	32,066	61,081	97,385



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	H-Env LW&W	Mental Health	Local Housing	Accommodation Tax	Dist Ct Grants	Male Drug Court	Womens Drug Ct.
Building Depreciation	0	0	0	0	0	966	684
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	724	0	0	0	0	370	261
Insurance - Property	0	0	0	0	0	156	110
Termination Payoff	2,662	0	0	0	0	1,350	849
Finance Department	6,611	0	4	8,776	4,382	10,677	10,108
Building & Grounds	0	0	0	0	0	4,720	3,339
Utilities	0	0	0	0	0	1,244	880
Security	0	0	0	0	0	1,847	1,307
County Administration Dept	1,437	0	0	0	0	734	519
Information Systems	8,342	0	0	0	1,192	4,767	2,383
Legal Services Department	1,316	0	0	0	0	672	475
Human Resources	3,729	0	0	0	0	1,905	1,347
Treasurer	7,260	0	5	16,468	353	906	834
Health & Comm. Serv.	39,655	0	0	0	0	0	0
Nazareth Facility	7,705	78,318	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	79,441	78,318	9	25,244	5,927	30,314	23,096
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	79,441	78,318	9	25,244	5,927	30,314	23,096
Adjustments	(4,663)	0	0	0	0	(9,120)	(21)
Proposed Costs	74,778	78,318	9	25,244	5,927	21,194	23,075



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Allocated Costs By Department**

Detail

Central Service Departments	WK Kellogg Found	DWI Drug Court	Browfield Redev	Emerg Prep Bio	Swift & Sure	Homeland Sec. Gt.	Haz Mat Team
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	122	0	0	164	41	1,254	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	544	0	0	686	0	125	0
Finance Department	8,484	9,090	1,341	4,900	6,350	1,925	925
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	241	0	0	325	81	0	0
Information Systems	3,575	2,383	0	3,575	0	0	0
Legal Services Department	221	0	0	298	74	0	0
Human Resources	802	0	0	843	211	0	0
Treasurer	518	1,538	306	451	422	136	97
Health & Comm. Serv.	0	0	0	11,359	0	0	0
Nazareth Facility	0	0	0	4,413	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	25,798	0	0	0
Total Allocated	14,507	13,011	1,647	52,812	7,179	3,440	1,022
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14,507	13,011	1,647	52,812	7,179	3,440	1,022
Adjustments	0	0	0	0	(22)	0	0
Proposed Costs	14,507	13,011	1,647	52,812	7,157	3,440	1,022



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Allocated Costs By Department**

Detail

Central Service Departments	ROD Automation	911 Service Fund	Concealed Pistol	Local Corr.Offc.	COPS Grant	Drug Law Enforce	Law Library
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	117	0	0	0	0	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	357	0	0	0	0	0	0
Finance Department	6,597	339	449	1,690	40	475	45
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	231	0	0	0	0	0	0
Information Systems	9,533	0	0	0	0	0	0
Legal Services Department	211	0	0	0	0	0	0
Human Resources	599	0	0	0	0	0	0
Treasurer	3,613	726	2,045	220	0	50	11
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	21,258	1,065	2,494	1,910	40	525	56
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	21,258	1,065	2,494	1,910	40	525	56
Adjustments	(2,321)	0	0	0	0	0	0
Proposed Costs	18,937	1,065	2,494	1,910	40	525	56



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	Victim Advocacy	Crime Victim Rts	AAA Senior Expo	AAA Administration	AAA Providers	AAA Ombudsman	AAA Health Living
Building Depreciation	191	639	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	149	399	0	357	0	132	170
Insurance - Property	31	96	0	0	0	0	0
Termination Payoff	585	1,692	0	1,609	0	554	727
Finance Department	2,177	2,782	1,087	5,753	2,588	2,346	6,430
Building & Grounds	933	3,042	0	0	0	0	0
Utilities	246	819	0	0	0	0	0
Security	365	1,741	0	0	0	0	0
County Administration Dept	296	791	0	708	0	262	338
Information Systems	1,192	4,767	0	4,767	0	1,192	1,787
Legal Services Department	272	725	0	649	0	240	310
Human Resources	769	2,055	0	1,837	0	681	878
Treasurer	181	145	592	569	634	327	940
Health & Comm. Serv.	0	0	708	24,929	37,050	9,185	14,172
Nazareth Facility	0	0	0	4,756	0	1,712	1,585
ADMIN,CSA,MCHD,HPDP	0	0	0	13,323	0	0	7,486
Total Allocated	7,387	19,693	2,387	59,257	40,272	16,631	34,823
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,387	19,693	2,387	59,257	40,272	16,631	34,823
Adjustments	0	(811)	0	0	0	0	0
Proposed Costs	7,387	18,882	2,387	59,257	40,272	16,631	34,823



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Allocated Costs By Department**

Detail

Central Service Departments	AAA Info & Asst	AAA CCC	AAA Verne Robbert	CFI AAA Custom Care	CFI Admin	CFI Care Mgmt	CFI Case Coord
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	151	1	0	10	187	554	1
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	641	8	0	46	912	1,739	655
Finance Department	3,926	347	232	3,608	3,787	10,875	5,179
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	298	3	0	21	372	1,101	3
Information Systems	1,192	0	0	0	2,383	6,554	0
Legal Services Department	274	2	0	19	341	1,009	2
Human Resources	776	7	0	55	966	2,857	7
Treasurer	238	46	1	132	219	1,644	654
Health & Comm. Serv.	10,620	280	291	1,195	13,081	53,361	4,053
Nazareth Facility	2,113	16	0	95	1,733	4,591	18
ADMIN,CSA,MCHD,HPDP	0	0	0	421	0	0	0
Total Allocated	20,229	710	524	5,602	23,981	84,285	10,572
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	20,229	710	524	5,602	23,981	84,285	10,572
Adjustments	0	0	0	0	0	(850)	0
Proposed Costs	20,229	710	524	5,602	23,981	83,435	10,572



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	CFI Veterans	CFI Comm Living	Safe Comm. Grant	KCSD Grants	F.I.A.	CC-Juvenile Home	CC-J.H. Bldg Depr
Building Depreciation	0	0	0	0	0	0	698,929
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	5	321	0	0	0	8,354	0
Insurance - Property	0	0	0	0	0	13,961	0
Termination Payoff	25	1,318	0	6	0	22,592	0
Finance Department	3,797	7,922	1,154	2,649	1	35,785	0
Building & Grounds	0	0	0	0	0	157,879	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	10	637	0	0	0	15,020	0
Information Systems	0	2,383	0	0	0	29,791	0
Legal Services Department	9	584	0	0	0	13,759	0
Human Resources	27	1,654	0	0	0	46,616	0
Treasurer	369	626	100	116	7	4,269	0
Health & Comm. Serv.	3,503	26,152	0	0	0	0	0
Nazareth Facility	50	2,460	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	3,159	15,533	0	0	0	0	0
Total Allocated	10,954	59,590	1,254	2,771	8	348,026	698,929
Roll Forward	0	0	0	0	0	(96,188)	0
Cost With Roll Forward	10,954	59,590	1,254	2,771	8	251,838	698,929
Adjustments	0	0	0	0	0	(23,095)	0
Proposed Costs	10,954	59,590	1,254	2,771	8	228,743	698,929



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	CC-In Home Care	CC-Foster Care	CC-Intens Learn	CC-KEYS	CC-Juve Drug Ct	CC-Restitution	CC-Intake Assess
Building Depreciation	1,757	0	0	0	954	471	1,467
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	1,449	0	140	145	208	252	554
Insurance - Property	225	0	4,118	715	122	60	188
Termination Payoff	6,762	0	326	606	1,135	1,239	2,273
Finance Department	5,759	809	1,058	1,038	2,479	1,215	2,377
Building & Grounds	7,931	0	46,215	8,024	4,308	2,124	6,621
Utilities	2,242	0	0	0	1,218	601	1,871
Security	7,690	0	0	0	4,177	2,060	6,419
County Administration Dept	2,875	0	278	288	412	501	1,101
Information Systems	10,725	0	0	3,575	1,192	1,192	4,767
Legal Services Department	2,633	0	254	265	377	458	1,009
Human Resources	9,432	0	893	849	1,338	1,491	3,613
Treasurer	269	102	102	58	247	86	115
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	59,749	911	53,384	15,563	18,167	11,750	32,375
Roll Forward	12,961	(3,261)	50,073	(62,889)	(4,903)	(542)	12,400
Cost With Roll Forward	72,710	(2,350)	103,457	(47,326)	13,264	11,208	44,775
Adjustments	0	0	(3,263)	0	(65)	0	(149)
Proposed Costs	72,710	(2,350)	100,194	(47,326)	13,199	11,208	44,626



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	CC-CASA	CC-Waivers IHC	CC-FI Treatment Ct.	CC-MIDHS	CC-Welfare	Vet's Trust	Healthy Start
Building Depreciation	286	0	237	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	132	0	54	0	0	0	954
Insurance - Property	37	0	30	0	0	0	0
Termination Payoff	670	0	122	0	0	0	3,078
Finance Department	1,331	10	4,346	29,247	36	931	12,574
Building & Grounds	1,290	0	1,072	0	0	0	0
Utilities	365	0	303	0	0	0	0
Security	1,251	0	1,040	0	0	0	0
County Administration Dept	262	0	107	0	0	0	1,892
Information Systems	1,192	0	1,192	0	0	0	10,725
Legal Services Department	240	0	98	0	0	0	1,733
Human Resources	872	0	279	0	0	0	4,912
Treasurer	88	0	257	5,047	4	221	932
Health & Comm. Serv.	0	0	0	0	0	3,887	54,570
Nazareth Facility	0	0	0	0	0	0	7,985
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	32,473
Total Allocated	8,016	10	9,137	34,294	40	5,039	131,828
Roll Forward	115	(136)	4,635	0	(603)	0	0
Cost With Roll Forward	8,131	(126)	13,772	34,294	(563)	5,039	131,828
Adjustments	0	0	0	0	0	0	(76)
Proposed Costs	8,131	(126)	13,772	34,294	(563)	5,039	131,752



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department**

Detail

Central Service Departments	SWMBH - HS	Meth Contaminate	Health Kids	AIDS Coun & Test	MIECHV-ISS	MIECHV-HFA	Nurse Family
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	128	0	0	199	0	306	645
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	484	0	0	807	0	1,025	3,007
Finance Department	2,482	12	12	3,006	1,000	5,138	7,175
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	255	0	0	1,001	0	0	1,282
Information Systems	1,192	0	0	1,192	0	4,767	7,150
Legal Services Department	233	0	0	917	0	0	1,174
Human Resources	660	0	0	2,750	0	0	3,327
Treasurer	158	0	0	240	195	445	592
Health & Comm. Serv.	6,725	0	0	10,653	1,539	18,342	37,547
Nazareth Facility	1,020	0	0	3,698	0	4,587	6,849
ADMIN,CSA,MCHD,HPDP	0	0	0	26,577	976	10,213	24,766
Total Allocated	13,337	12	12	51,040	3,710	44,823	93,514
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	13,337	12	12	51,040	3,710	44,823	93,514
Adjustments	0	0	0	0	0	0	(7,386)
Proposed Costs	13,337	12	12	51,040	3,710	44,823	86,128



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Allocated Costs By Department**

Detail

Central Service Departments	MCIR	CSHCS	Edison Sch Health	HIV/AIDS Consortia	BCCCP Coord.	BCCCP Komen	BCCCP Pink Sat
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	530	396	20	0	388	0	0
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	2,031	1,731	107	0	1,559	0	0
Finance Department	3,749	2,993	300	1	4,841	586	82
Building & Grounds	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	1,051	786	39	0	770	0	0
Information Systems	3,575	3,575	0	0	2,383	0	0
Legal Services Department	963	721	36	0	705	0	0
Human Resources	2,729	2,041	102	0	2,000	0	0
Treasurer	273	294	38	2	507	95	28
Health & Comm. Serv.	27,722	20,957	2,993	0	22,403	785	59
Nazareth Facility	4,173	5,137	0	0	5,282	0	0
ADMIN,CSA,MCHD,HPDP	98,764	12,106	1,524	0	12,497	183	20
Total Allocated	145,560	50,737	5,159	3	53,335	1,649	189
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	145,560	50,737	5,159	3	53,335	1,649	189
Adjustments	(1,531)	0	0	0	0	0	0
Proposed Costs	144,029	50,737	5,159	3	53,335	1,649	189



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Allocated Costs By Department**

Detail

Central Service Departments	IAP	EMSS/MIHAS	Clean Sweep Pest	W.I.C.	Childhood Lead	Marine Safety	Sheriff Rd Pat
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	210	0	0	906	0	713	2,171
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	1,122	0	0	3,219	0	0	1,600
Finance Department	3,655	12	217	5,696	12	1,391	2,105
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	417	0	0	1,798	0	136	532
Information Systems	2,383	0	0	10,725	0	0	0
Legal Services Department	382	0	0	1,647	0	125	488
Human Resources	1,082	0	0	4,667	0	356	1,771
Treasurer	480	0	50	400	0	60	120
Health & Comm. Serv.	12,621	0	434	46,560	0	0	0
Nazareth Facility	1,658	0	0	26,640	0	0	0
ADMIN,CSA,MCHD,HPDP	36,426	0	0	25,537	0	0	0
Total Allocated	60,436	12	701	127,795	12	2,781	8,787
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	60,436	12	701	127,795	12	2,781	8,787
Adjustments	0	0	0	(9,241)	0	0	0
Proposed Costs	60,436	12	701	118,554	12	2,781	8,787



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Allocated Costs By Department**

Detail

Central Service Departments	Comm Corrections	Survey & Remonum	Pub Impv Jail	Pub Impv GRCH	Prop Tax Foreclosure	Airport	DTRF
Building Depreciation	26,568	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	1,589	0	0	0	0	0	0
Insurance - Property	674	0	0	0	0	0	0
Termination Payoff	4,644	35	0	0	0	10,486	0
Finance Department	28,052	1,949	73	0	5,104	44,272	2,522
Building & Grounds	3,297	0	0	0	0	48,639	0
Utilities	9,495	0	0	0	0	0	0
Security	0	0	0	0	0	0	0
County Administration Dept	2,529	0	0	0	0	5,666	0
Information Systems	14,299	0	0	0	0	14,299	0
Legal Services Department	2,317	0	915	21,947	10,972	5,191	0
Human Resources	6,566	0	0	0	0	17,889	0
Treasurer	2,413	112	12	0	3,846	9,388	3,862
Health & Comm. Serv.	0	0	0	0	0	0	0
Nazareth Facility	0	0	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	102,443	2,096	1,000	21,947	19,922	155,830	6,384
Roll Forward	0	(33)	0	0	0	0	0
Cost With Roll Forward	102,443	2,063	1,000	21,947	19,922	155,830	6,384
Adjustments	0	0	0	0	0	(21,692)	0
Proposed Costs	102,443	2,063	1,000	21,947	19,922	134,138	6,384



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Central Stores	Drain Eq Revolv	Retirement	OPEB	Inmates Trust	LIHEAP	CDBG Housing
Building Depreciation	3,593	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	445	0	0	0	0	64	17
Insurance - Property	244	0	0	0	0	0	0
Termination Payoff	866	0	0	0	0	238	69
Finance Department	13,117	14	87,855	18,436	467	1,956	1,167
Building & Grounds	13,572	0	0	0	0	0	0
Utilities	2,338	0	0	0	0	0	0
Security	669	0	0	0	0	0	0
County Administration Dept	572	0	0	0	0	126	34
Information Systems	1,192	0	0	0	0	595	0
Legal Services Department	523	0	0	0	0	116	31
Human Resources	1,901	0	0	3,365	0	327	88
Treasurer	1,897	4	45	2,864	539	201	136
Health & Comm. Serv.	0	0	0	0	0	7,789	2,747
Nazareth Facility	0	0	0	0	0	775	200
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0	0	0
Total Allocated	40,929	18	87,900	24,665	1,006	12,187	4,489
Roll Forward	0	0	10,138	(2,437)	0	0	0
Cost With Roll Forward	40,929	18	98,038	22,228	1,006	12,187	4,489
Adjustments	(2,087)	0	0	0	0	(941)	0
Proposed Costs	38,842	18	98,038	22,228	1,006	11,246	4,489



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Allocated Costs By Department**

Detail

Central Service Departments	Emerg Needs EAP	Emerg Needs LCA	Weather Energy Opt	Weather DHS	CSBG	Non Allocated	SubTotal
Building Depreciation	0	0	0	0	0	48,850	2,555,143
Equipment Depreciation	0	0	0	0	0	0	21,662
Insurance	0	0	0	84	892	801	328,079
Insurance - Property	0	0	0	0	0	3,323	80,156
Termination Payoff	0	0	0	357	3,427	0	418,540
Finance Department	4,101	814	279	6,288	8,584	3,940	1,102,668
Building & Grounds	0	0	0	0	0	152,045	2,334,743
Utilities	0	0	0	0	0	31,787	936,613
Security	0	0	0	0	0	9,099	550,558
County Administration Dept	0	0	0	167	1,769	0	202,006
Information Systems	0	0	0	595	11,916	0	903,240
Legal Services Department	0	0	0	154	1,621	0	218,873
Human Resources	0	0	0	436	4,593	0	585,059
Treasurer	713	164	36	720	744	2,445	291,818
Health & Comm. Serv.	9,742	1,625	798	14,575	48,400	0	1,087,394
Nazareth Facility	0	0	0	1,080	15,082	1,076	347,521
ADMIN,CSA,MCHD,HPDP	0	0	0	0	32,979	0	1,073,348
Total Allocated	14,556	2,603	1,113	24,456	130,007	253,366	13,037,421
Roll Forward	0	0	0	0	0	0	(61,550)
Cost With Roll Forward	14,556	2,603	1,113	24,456	130,007	253,366	12,975,871
Adjustments	0	0	0	(1,248)	0	0	(253,790)
Proposed Costs	14,556	2,603	1,113	23,208	130,007	253,366	12,722,081



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Depreciation	0	0	2,555,143
Equipment Depreciation	0	0	21,662
Insurance	0	0	328,079
Insurance - Property	0	0	80,156
Termination Payoff	0	0	418,540
Finance Department	0	0	1,102,668
Building & Grounds	107,778	0	2,442,521
Utilities	0	10,454	947,067
Security	0	0	550,558
County Administration Dept	0	220,326	422,332
Information Systems	0	0	903,240
Legal Services Department	0	32,925	251,798
Human Resources	0	0	585,059
Treasurer	0	906,173	1,197,991
Health & Comm. Serv.	0	0	1,087,394
Nazareth Facility	0	0	347,521
ADMIN,CSA,MCHD,HPDP	0	0	1,073,348
Total Allocated	107,778	1,169,878	14,315,077
Roll Forward	0	0	(61,550)
Cost With Roll Forward	107,778	1,169,878	14,253,527
Adjustments	0	0	(253,790)
Proposed Costs	107,778	1,169,878	13,999,737



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Commission	56,458	0	0	56,458	0	56,458
Circuit Court	1,200,730	0	0	1,200,730	(35,061)	1,165,669
District Court	757,854	0	0	757,854	(35,506)	722,348
Friend of Court	366,426	361,418	5,008	371,434	(921)	370,513
FOC-Direct DP	68,191	55,907	12,284	80,475	0	80,475
Jury Board	97	0	0	97	0	97
Probate Court	104,442	0	0	104,442	0	104,442
Adult Probation	187,255	0	0	187,255	0	187,255
Family Coun Serv	1,930	0	0	1,930	0	1,930
Election	3,344	0	0	3,344	0	3,344
Clerk/ROD	174,884	0	0	174,884	0	174,884
Resource Develop	7,153	0	0	7,153	0	7,153
Equalization	44,455	0	0	44,455	0	44,455
Pros Atty	330,812	0	0	330,812	(5,249)	325,563
Pros Atty C.R.P.	78,910	77,912	998	79,908	0	79,908
P.A. CRP - DP	8,342	7,512	830	9,172	0	9,172
Drain Comm	24,776	0	0	24,776	0	24,776
Soil & Erosion	10,458	0	0	10,458	0	10,458
Sheriff Admin	144,733	0	0	144,733	(1,626)	143,107
Sheriff Jail	1,772,011	0	0	1,772,011	(19,123)	1,752,888
Sheriff Field Oper	321,135	0	0	321,135	0	321,135
Animal Control	120,945	0	0	120,945	0	120,945
Emergency Mgmt.	32,289	0	0	32,289	0	32,289
Veterans Affairs	30,258	0	0	30,258	(2,922)	27,336
Medical Exam	20,530	0	0	20,530	0	20,530
Veterans Burial	7,218	0	0	7,218	0	7,218
Sold/Sail Relief	3,791	0	0	3,791	0	3,791
MSU Extension	39,998	0	0	39,998	(1,016)	38,982
Planning	34,993	0	0	34,993	(2,321)	32,672
Economic Develop	25	0	0	25	0	25
Employee Benefits	18,988	0	0	18,988	0	18,988
LE Revenues	855	0	0	855	0	855
LE Circuit Ct	46,033	0	0	46,033	(3,587)	42,446
LE District Ct	36,844	0	0	36,844	(160)	36,684



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
LE Pros Atty	89,279	0	0	89,279	(20,281)	68,998
LE Comm Correct	317	0	0	317	0	317
LE Sheriff Admin	12,400	0	0	12,400	(2,857)	9,543
LE Sheriff Jail	177,200	0	0	177,200	(4,942)	172,258
LE Sheriff F.O.	74,118	0	0	74,118	0	74,118
LE Animal Ctrl	16,152	0	0	16,152	0	16,152
Technology Fund	38,079	0	0	38,079	0	38,079
Roads	945	0	0	945	0	945
Parks Admin	132,229	0	0	132,229	0	132,229
P Markin Glen	134,014	0	0	134,014	0	134,014
P Scotts Mill	5,821	0	0	5,821	0	5,821
P Cold Brook	31,173	0	0	31,173	0	31,173
P Prairie View	31,852	0	0	31,852	0	31,852
P River Oaks	74,375	0	0	74,375	0	74,375
P Fairgrounds	414,250	0	0	414,250	0	414,250
P KRV Trail	447,997	0	0	447,997	0	447,997
P KRV Trailway prg	5,557	0	0	5,557	0	5,557
P County Fair	15,003	0	0	15,003	0	15,003
Special Parks	1,934	0	0	1,934	0	1,934
Access & Visitat	243	0	0	243	0	243
Wireless Emerg.	687	0	0	687	0	687
Drain Comm Grant	1,539	0	0	1,539	0	1,539
H-Health Admin	42,076	0	0	42,076	0	42,076
H-Education	1,918	0	0	1,918	(341)	1,577
H-Oral Health	236,954	0	0	236,954	0	236,954
H-Laboratory	99,939	0	0	99,939	0	99,939
H-Vision/Hearing	48,966	0	0	48,966	0	48,966
H-Haz Waste	72,107	0	0	72,107	0	72,107
H Comm Serv Adm	62,289	0	0	62,289	0	62,289
H-Clinical Serv	292,864	0	0	292,864	0	292,864
H-Comm. Disease	169,137	0	0	169,137	(665)	168,472
H-STD	266,097	0	0	266,097	0	266,097
H-Health Care Ac	1,601	0	0	1,601	0	1,601
H-HIV Counseling	32,066	0	0	32,066	0	32,066



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
H-Env Admin	89,711	0	0	89,711	(28,630)	61,081
H-Env FS&F	97,385	0	0	97,385	0	97,385
H-Env LW&W	79,441	0	0	79,441	(4,663)	74,778
Mental Health	78,318	0	0	78,318	0	78,318
Local Housing	9	0	0	9	0	9
Accommodation Tax	25,244	0	0	25,244	0	25,244
Dist Ct Grants	5,927	0	0	5,927	0	5,927
Male Drug Court	30,314	0	0	30,314	(9,120)	21,194
Womens Drug Ct.	23,096	0	0	23,096	(21)	23,075
WK Kellogg Found	14,507	0	0	14,507	0	14,507
DWI Drug Court	13,011	0	0	13,011	0	13,011
Browfield Redev	1,647	0	0	1,647	0	1,647
Emerg Prep Bio	52,812	0	0	52,812	0	52,812
Swift & Sure	7,179	0	0	7,179	(22)	7,157
Homeland Sec. Gt.	3,440	0	0	3,440	0	3,440
Haz Mat Team	1,022	0	0	1,022	0	1,022
ROD Automation	21,258	0	0	21,258	(2,321)	18,937
911 Service Fund	1,065	0	0	1,065	0	1,065
Concealed Pistol	2,494	0	0	2,494	0	2,494
Local Corr.Offc.	1,910	0	0	1,910	0	1,910
COPS Grant	40	0	0	40	0	40
Drug Law Enforce	525	0	0	525	0	525
Law Library	56	0	0	56	0	56
Victim Advocacy	7,387	0	0	7,387	0	7,387
Crime Victim Rts	19,693	0	0	19,693	(811)	18,882
AAA Senior Expo	2,387	0	0	2,387	0	2,387
AAA Administration	59,257	0	0	59,257	0	59,257
AAA Providers	40,272	0	0	40,272	0	40,272
AAA Ombudsman	16,631	0	0	16,631	0	16,631
AAA Health Living	34,823	0	0	34,823	0	34,823
AAA Info & Asst	20,229	0	0	20,229	0	20,229
AAA CCC	710	0	0	710	0	710
AAA Verne Robbert	524	0	0	524	0	524
CFI AAA Custom Care	5,602	0	0	5,602	0	5,602



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CFI Admin	23,981	0	0	23,981	0	23,981
CFI Care Mgmt	84,285	0	0	84,285	(850)	83,435
CFI Case Coord	10,572	0	0	10,572	0	10,572
CFI Veterans	10,954	0	0	10,954	0	10,954
CFI Comm Living	59,590	0	0	59,590	0	59,590
Safe Comm. Grant	1,254	0	0	1,254	0	1,254
KCSD Grants	2,771	0	0	2,771	0	2,771
F.I.A.	8	0	0	8	0	8
CC-Juvenile Home	348,026	444,214	(96,188)	251,838	(23,095)	228,743
CC-J.H. Bldg Depr	698,929	0	0	698,929	0	698,929
CC-In Home Care	59,749	46,788	12,961	72,710	0	72,710
CC-Foster Care	911	4,172	(3,261)	(2,350)	0	(2,350)
CC-Intens Learn	53,384	3,311	50,073	103,457	(3,263)	100,194
CC-KEYS	15,563	78,452	(62,889)	(47,326)	0	(47,326)
CC-Juve Drug Ct	18,167	23,070	(4,903)	13,264	(65)	13,199
CC-Restitution	11,750	12,292	(542)	11,208	0	11,208
CC-Intake Assess	32,375	19,975	12,400	44,775	(149)	44,626
CC-CASA	8,016	7,901	115	8,131	0	8,131
CC-Waivers IHC	10	146	(136)	(126)	0	(126)
CC-FI Treatment Ct.	9,137	4,502	4,635	13,772	0	13,772
CC-MIDHS	34,294	0	0	34,294	0	34,294
CC-Welfare	40	643	(603)	(563)	0	(563)
Vet's Trust	5,039	0	0	5,039	0	5,039
Healthy Start	131,828	0	0	131,828	(76)	131,752
SWMBH - HS	13,337	0	0	13,337	0	13,337
Meth Contaminate	12	0	0	12	0	12
Health Kids	12	0	0	12	0	12
AIDS Coun & Test	51,040	0	0	51,040	0	51,040
MIECHV-ISS	3,710	0	0	3,710	0	3,710
MIECHV-HFA	44,823	0	0	44,823	0	44,823
Nurse Family	93,514	0	0	93,514	(7,386)	86,128
MCIR	145,560	0	0	145,560	(1,531)	144,029
CSHCS	50,737	0	0	50,737	0	50,737
Edison Sch Health	5,159	0	0	5,159	0	5,159



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
HIV/AIDS Consortia	3	0	0	3	0	3
BCCCP Coord.	53,335	0	0	53,335	0	53,335
BCCCP Komen	1,649	0	0	1,649	0	1,649
BCCCP Pink Sat	189	0	0	189	0	189
IAP	60,436	0	0	60,436	0	60,436
EMSS/MIHAS	12	0	0	12	0	12
Clean Sweep Pest	701	0	0	701	0	701
W.I.C.	127,795	0	0	127,795	(9,241)	118,554
Childhood Lead	12	0	0	12	0	12
Marine Safety	2,781	0	0	2,781	0	2,781
Sheriff Rd Pat	8,787	0	0	8,787	0	8,787
Comm Corrections	102,443	0	0	102,443	0	102,443
Survey & Remonum	2,096	2,129	(33)	2,063	0	2,063
Pub Impv Jail	1,000	0	0	1,000	0	1,000
Pub Impv GRCH	21,947	0	0	21,947	0	21,947
Prop Tax Foreclosure	19,922	0	0	19,922	0	19,922
Airport	155,830	0	0	155,830	(21,692)	134,138
DTRF	6,384	0	0	6,384	0	6,384
Central Stores	40,929	0	0	40,929	(2,087)	38,842
Drain Eq Revolv	18	0	0	18	0	18
Retirement	87,900	77,762	10,138	98,038	0	98,038
OPEB	24,665	27,102	(2,437)	22,228	0	22,228
Inmates Trust	1,006	0	0	1,006	0	1,006
LIHEAP	12,187	0	0	12,187	(941)	11,246
CDBG Housing	4,489	0	0	4,489	0	4,489
Emerg Needs EAP	14,556	0	0	14,556	0	14,556
Emerg Needs LCA	2,603	0	0	2,603	0	2,603
Weather Energy Opt	1,113	0	0	1,113	0	1,113
Weather DHS	24,456	0	0	24,456	(1,248)	23,208
CSBG	130,007	0	0	130,007	0	130,007
Non Allocated	253,366	0	0	253,366	0	253,366



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SubTotal	13,037,421	1,255,208	(61,550)	12,975,871	(253,790)	12,722,081
Direct Billed	107,778					107,778
Unallocated	1,169,878					1,169,878
Total	14,315,077					13,999,737



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	0	2,669,953	
Equipment Depreciation	0	440,516	
Insurance	450,162	4,341	
Insurance - Property	0	0	
Termination Payoff	0	480,595	
Finance Department	1,289,005	(80,070)	
Building & Grounds Department	2,342,216	(1,110)	
Utilities	986,322	0	
Security	522,580	0	
County Administration Dept	352,939	0	
Information Systems	946,696	(2,173)	
Legal Services Department	220,210	0	
Human Resources	604,399	0	
Treasurer	1,108,175	0	
Health & Comm. Serv.	1,109,213	(38,905)	
Nazareth Facility	0	(129)	
ADMIN,CSA,MCHD,HPDP	913,863	(3,721)	
Commission			56,458
Circuit Court			1,200,730
District Court			757,854
Friend of Court			366,426
FOC-Direct DP			68,191
Jury Board			97
Probate Court			104,442
Adult Probation			187,255
Family Coun Serv			1,930
Election			3,344
Clerk/ROD			174,884
Resource Develop			7,153
Equalization			44,455
Pros Atty			330,812
Pros Atty C.R.P.			78,910
P.A. CRP - DP			8,342
Drain Comm			24,776
Soil & Erosion			10,458
Sheriff Admin			144,733



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Sheriff Jail			1,772,011
Sheriff Field Oper			321,135
Animal Control			120,945
Emergency Mgmt.			32,289
Veterans Affairs			30,258
Medical Exam			20,530
Veterans Burial			7,218
Sold/Sail Relief			3,791
MSU Extension			39,998
Planning			34,993
Economic Develop			25
Employee Benefits			18,988
LE Revenues			855
LE Circuit Ct			46,033
LE District Ct			36,844
LE Pros Atty			89,279
LE Comm Correct			317
LE Sheriff Admin			12,400
LE Sheriff Jail			177,200
LE Sheriff F.O.			74,118
LE Animal Ctrl			16,152
Technology Fund			38,079
Roads			945
Parks Admin			132,229
P Markin Glen			134,014
P Scotts Mill			5,821
P Cold Brook			31,173
P Prairie View			31,852
P River Oaks			74,375
P Fairgrounds			414,250
P KRV Trail			447,997
P KRV Trailway prg			5,557
P County Fair			15,003
Special Parks			1,934
Access & Visitat			243
Wireless Emerg.			687

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Drain Comm Grant			1,539
H-Health Admin			42,076
H-Education			1,918
H-Oral Health			236,954
H-Laboratory			99,939
H-Vision/Hearing			48,966
H-Haz Waste			72,107
H Comm Serv Adm			62,289
H-Clinical Serv			292,864
H-Comm. Disease			169,137
H-STD			266,097
H-Health Care Ac			1,601
H-HIV Counseling			32,066
H-Env Admin			89,711
H-Env FS&F			97,385
H-Env LW&W			79,441
Mental Health			78,318
Local Housing			9
Accommodation Tax			25,244
Dist Ct Grants			5,927
Male Drug Court			30,314
Womens Drug Ct.			23,096
WK Kellogg Found			14,507
DWI Drug Court			13,011
Browfield Redev			1,647
Emerg Prep Bio			52,812
Swift & Sure			7,179
Homeland Sec. Gt.			3,440
Haz Mat Team			1,022
ROD Automation			21,258
911 Service Fund			1,065
Concealed Pistol			2,494
Local Corr.Offc.			1,910
COPS Grant			40
Drug Law Enforce			525
Law Library			56

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Victim Advocacy			7,387
Crime Victim Rts			19,693
AAA Senior Expo			2,387
AAA Administration			59,257
AAA Providers			40,272
AAA Ombudsman			16,631
AAA Health Living			34,823
AAA Info & Asst			20,229
AAA CCC			710
AAA Verne Robbert			524
CFI AAA Custom Care			5,602
CFI Admin			23,981
CFI Care Mgmt			84,285
CFI Case Coord			10,572
CFI Veterans			10,954
CFI Comm Living			59,590
Safe Comm. Grant			1,254
KCSD Grants			2,771
F.I.A.			8
CC-Juvenile Home			348,026
CC-J.H. Bldg Depr			698,929
CC-In Home Care			59,749
CC-Foster Care			911
CC-Intens Learn			53,384
CC-KEYS			15,563
CC-Juve Drug Ct			18,167
CC-Restitution			11,750
CC-Intake Assess			32,375
CC-CASA			8,016
CC-Waivers IHC			10
CC-FI Treatment Ct.			9,137
CC-MIDHS			34,294
CC-Welfare			40
Vet's Trust			5,039
Healthy Start			131,828
SWMBH - HS			13,337

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Meth Contaminate			12
Health Kids			12
AIDS Coun & Test			51,040
MIECHV-ISS			3,710
MIECHV-HFA			44,823
Nurse Family			93,514
MCIR			145,560
CSHCS			50,737
Edison Sch Health			5,159
HIV/AIDS Consortia			3
BCCCP Coord.			53,335
BCCCP Komen			1,649
BCCCP Pink Sat			189
IAP			60,436
EMSS/MIHAS			12
Clean Sweep Pest			701
W.I.C.			127,795
Childhood Lead			12
Marine Safety			2,781
Sheriff Rd Pat			8,787
Comm Corrections			102,443
Survey & Remonum			2,096
Pub Impv Jail			1,000
Pub Impv GRCH			21,947
Prop Tax Foreclosure			19,922
Airport			155,830
DTRF			6,384
Central Stores			40,929
Drain Eq Revolv			18
Retirement			87,900
OPEB			24,665
Inmates Trust			1,006
LIHEAP			12,187
CDBG Housing			4,489
Emerg Needs EAP			14,556
Emerg Needs LCA			2,603

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Weather Energy Opt			1,113	
Weather DHS			24,456	
CSBG			130,007	
Non Allocated			253,366	
Direct Billed Total			107,778	
Unallocated Total			1,169,878	
Totals	10,845,780	3,469,297	14,315,077	Deviation 0

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	(2,669,953)	0	0	0	0	0	0
Equipment Depreciation	0	(440,516)	0	0	0	0	0
Insurance	0	0	(456,003)	0	0	1,117	0
Insurance - Property	0	0	83,825	(83,825)	0	0	0
Termination Payoff	0	0	0	0	(480,654)	59	0
Finance Department	10,677	9,340	1,778	725	8,967	(1,318,974)	38,861
Building & Grounds	27,378	346,913	8,527	453	13,894	65,437	(2,892,916)
Utilities	0	0	0	0	0	9,421	0
Security	0	8,013	7,055	0	1,554	5,007	0
County Administration Dept	10,043	0	505	682	2,945	74,516	37,937
Information Systems	7,826	0	1,227	532	8,002	4,838	29,563
Legal Services Department	739	0	199	50	1,861	1,673	2,792
Human Resources	6,467	5,702	601	439	3,039	6,797	24,428
Treasurer	11,590	598	1,321	788	4,552	8,651	43,780
Health & Comm. Serv.	0	46,837	1,622	0	7,440	16,345	0
Nazareth Facility	40,090	0	19,715	0	2,698	11,030	273,034
ADMIN,CSA,MCHD,HPDP	0	1,451	1,549	0	7,162	11,415	0
Commission	7,389	0	1,453	502	0	4,913	27,913
Circuit Court	80,363	0	8,182	11,687	27,760	108,022	379,098
District Court	38,009	0	7,526	6,123	24,988	35,999	241,491
Friend of Court	41,106	2,129	6,371	2,882	25,019	26,551	156,362
FOC-Direct DP	0	6,228	0	0	0	0	0
Jury Board	0	0	0	0	0	93	0
Probate Court	0	0	1,162	0	4,551	17,753	21,490
Adult Probation	83,604	0	0	2,122	0	1,201	70,349
Family Coun Serv	0	0	0	0	0	313	0
Election	0	0	73	0	171	2,057	0
Clerk/ROD	18,237	0	1,513	1,239	4,271	11,660	68,890
Resource Develop	493	0	132	33	494	1,251	1,861
Equalization	4,361	0	649	296	3,092	3,828	16,475
Pros Atty	24,947	0	2,597	3,923	12,832	13,879	120,742
Pros Atty C.R.P.	4,701	0	1,119	573	4,581	12,186	20,859
P.A. CRP - DP	0	0	0	0	0	0	0
Drain Comm	2,519	0	296	171	860	3,844	9,515
Soil & Erosion	493	0	164	33	580	2,111	1,861



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Sheriff Admin	1,336	0	23,776	401	11,598	19,597	9,397
Sheriff Jail	661,679	0	74,010	23,430	41,003	40,056	457,287
Sheriff Field Oper	3,211	0	58,588	1,816	39,577	28,900	64,582
Animal Control	14,834	0	3,519	0	3,717	13,946	35,759
Emergency Mgmt.	909	0	354	514	237	4,545	10,358
Veterans Affairs	0	0	205	0	701	2,455	0
Medical Exam	0	0	0	0	0	892	0
Veterans Burial	0	0	0	0	0	2,583	0
Sold/Sail Relief	0	0	0	0	0	1,608	0
MSU Extension	0	0	258	0	939	2,710	0
Planning	4,729	0	186	321	1,165	2,414	17,864
Economic Develop	0	0	0	0	0	21	0
Employee Benefits	0	0	132	0	495	12,659	0
LE Revenues	0	0	0	0	0	342	0
LE Circuit Ct	0	0	1,680	0	7,602	8,443	0
LE District Ct	0	0	1,631	0	7,388	4,884	0
LE Pros Atty	0	0	3,028	0	17,397	10,410	0
LE Comm Correct	0	0	0	0	0	270	0
LE Sheriff Admin	0	0	2,705	0	2,387	2,458	0
LE Sheriff Jail	0	0	53,157	0	33,648	16,913	7,052
LE Sheriff F.O.	0	0	20,212	0	13,695	8,472	6,105
LE Animal Ctrl	0	0	832	0	2,725	3,975	0
Technology Fund	0	13,305	383	0	1,717	14,966	0
Roads	0	0	0	0	0	641	0
Parks Admin	94,819	0	2,487	0	3,253	12,231	2,384
P Markin Glen	90,693	0	1,451	0	385	5,417	1,503
P Scotts Mill	1,512	0	792	0	0	1,189	109
P Cold Brook	8,288	0	624	0	404	4,697	524
P Prairie View	13,871	0	690	0	250	4,735	435
P River Oaks	27,436	0	1,166	0	326	5,873	91
P Fairgrounds	96,869	0	10,560	0	1,516	9,739	119,024
P KRV Trail	443,143	0	155	0	28	2,700	312
P KRV Trailway prg	0	0	132	0	594	2,013	0
P County Fair	0	0	74	0	285	10,582	0
Special Parks	0	0	0	0	0	1,878	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Access & Visitat	0	0	0	0	0	201	0
Wireless Emerg.	0	0	0	0	0	634	0
Drain Comm Grant	0	0	0	0	0	1,331	0
H-Health Admin	0	0	0	0	0	0	0
H-Education	0	0	20	0	91	416	0
H-Oral Health	0	0	1,655	0	6,264	12,529	0
H-Laboratory	0	0	370	0	1,778	8,055	0
H-Vision/Hearing	0	0	352	0	1,163	2,516	0
H-Haz Waste	0	0	621	0	2,192	8,386	0
H Comm Serv Adm	0	0	0	0	0	0	0
H-Clinical Serv	0	0	264	0	1,300	12,031	0
H-Comm. Disease	0	0	511	0	2,343	5,192	0
H-STD	0	0	540	0	2,141	5,402	0
H-Health Care Ac	0	0	0	0	0	83	0
H-HIV Counseling	0	0	132	0	543	2,025	0
H-Env Admin	0	0	461	0	1,897	2,962	0
H-Env FS&F	0	0	893	0	3,890	7,732	0
H-Env LW&W	0	0	724	0	2,662	6,611	0
Mental Health	0	0	0	0	0	0	0
Local Housing	0	0	0	0	0	4	0
Accommodation Tax	0	0	0	0	0	8,776	0
Dist Ct Grants	0	0	0	0	0	4,382	0
Male Drug Court	966	0	370	156	1,350	10,677	4,720
Womens Drug Ct.	684	0	261	110	849	10,108	3,339
WK Kellogg Found	0	0	122	0	544	8,484	0
DWI Drug Court	0	0	0	0	0	9,090	0
Browfield Redev	0	0	0	0	0	1,341	0
Emerg Prep Bio	0	0	164	0	686	4,900	0
Swift & Sure	0	0	41	0	0	6,350	0
Homeland Sec. Gt.	0	0	1,254	0	125	1,925	0
Haz Mat Team	0	0	0	0	0	925	0
ROD Automation	0	0	117	0	357	6,597	0
911 Service Fund	0	0	0	0	0	339	0
Concealed Pistol	0	0	0	0	0	449	0
Local Corr.Offc.	0	0	0	0	0	1,690	0



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
COPS Grant	0	0	0	0	0	40	0
Drug Law Enforce	0	0	0	0	0	475	0
Law Library	0	0	0	0	0	45	0
Victim Advocacy	191	0	149	31	585	2,177	933
Crime Victim Rts	639	0	399	96	1,692	2,782	3,042
AAA Senior Expo	0	0	0	0	0	1,087	0
AAA Administration	0	0	357	0	1,609	5,753	0
AAA Providers	0	0	0	0	0	2,588	0
AAA Ombudsman	0	0	132	0	554	2,346	0
AAA Health Living	0	0	170	0	727	6,430	0
AAA Info & Asst	0	0	151	0	641	3,926	0
AAA CCC	0	0	1	0	8	347	0
AAA Verne Robbert	0	0	0	0	0	232	0
CFI AAA Custom Care	0	0	10	0	46	3,608	0
CFI Admin	0	0	187	0	912	3,787	0
CFI Care Mgmt	0	0	554	0	1,739	10,875	0
CFI Case Coord	0	0	1	0	655	5,179	0
CFI Veterans	0	0	5	0	25	3,797	0
CFI Comm Living	0	0	321	0	1,318	7,922	0
Safe Comm. Grant	0	0	0	0	0	1,154	0
KCSD Grants	0	0	0	0	6	2,649	0
F.I.A.	0	0	0	0	0	1	0
CC-Juvenile Home	0	0	8,354	13,961	22,592	35,785	157,879
CC-J.H. Bldg Depr	698,929	0	0	0	0	0	0
CC-In Home Care	1,757	0	1,449	225	6,762	5,759	7,931
CC-Foster Care	0	0	0	0	0	809	0
CC-Intens Learn	0	0	140	4,118	326	1,058	46,215
CC-KEYS	0	0	145	715	606	1,038	8,024
CC-Juve Drug Ct	954	0	208	122	1,135	2,479	4,308
CC-Restitution	471	0	252	60	1,239	1,215	2,124
CC-Intake Assess	1,467	0	554	188	2,273	2,377	6,621
CC-CASA	286	0	132	37	670	1,331	1,290
CC-Waivers IHC	0	0	0	0	0	10	0
CC-FI Treatment Ct.	237	0	54	30	122	4,346	1,072
CC-MIDHS	0	0	0	0	0	29,247	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
CC-Welfare	0	0	0	0	0	36	0
Vet's Trust	0	0	0	0	0	931	0
Healthy Start	0	0	954	0	3,078	12,574	0
SWMBH - HS	0	0	128	0	484	2,482	0
Meth Contaminate	0	0	0	0	0	12	0
Health Kids	0	0	0	0	0	12	0
AIDS Coun & Test	0	0	199	0	807	3,006	0
MIECHV-ISS	0	0	0	0	0	1,000	0
MIECHV-HFA	0	0	306	0	1,025	5,138	0
Nurse Family	0	0	645	0	3,007	7,175	0
MCIR	0	0	530	0	2,031	3,749	0
CSHCS	0	0	396	0	1,731	2,993	0
Edison Sch Health	0	0	20	0	107	300	0
HIV/AIDS Consortia	0	0	0	0	0	1	0
BCCCP Coord.	0	0	388	0	1,559	4,841	0
BCCCP Komen	0	0	0	0	0	586	0
BCCCP Pink Sat	0	0	0	0	0	82	0
IAP	0	0	210	0	1,122	3,655	0
EMSS/MIHAS	0	0	0	0	0	12	0
Clean Sweep Pest	0	0	0	0	0	217	0
W.I.C.	0	0	906	0	3,219	5,696	0
Childhood Lead	0	0	0	0	0	12	0
Marine Safety	0	0	713	0	0	1,391	0
Sheriff Rd Pat	0	0	2,171	0	1,600	2,105	0
Comm Corrections	26,568	0	1,589	674	4,644	28,052	3,297
Survey & Remonum	0	0	0	0	35	1,949	0
Pub Impv Jail	0	0	0	0	0	73	0
Pub Impv GRCH	0	0	0	0	0	0	0
Prop Tax Foreclosure	0	0	0	0	0	5,104	0
Airport	0	0	0	0	10,486	44,272	48,639
DTRF	0	0	0	0	0	2,522	0
Central Stores	3,593	0	445	244	866	13,117	13,572
Drain Eq Revolv	0	0	0	0	0	14	0
Retirement	0	0	0	0	0	87,855	0
OPEB	0	0	0	0	0	18,436	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Inmates Trust	0	0	0	0	0	467	0
LIHEAP	0	0	64	0	238	1,956	0
CDBG Housing	0	0	17	0	69	1,167	0
Emerg Needs EAP	0	0	0	0	0	4,101	0
Emerg Needs LCA	0	0	0	0	0	814	0
Weather Energy Opt	0	0	0	0	0	279	0
Weather DHS	0	0	84	0	357	6,288	0
CSBG	0	0	892	0	3,427	8,584	0
Non Allocated	48,850	0	801	3,323	0	3,940	152,045
Direct Billings	0	0	0	0	0	0	107,778
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Treasurer 14.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	383
Insurance - Property	0	0	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	6,927	1,924	3,394	13,976	3,188	9,055	1,227
Building & Grounds	19,530	1,201	8,373	19,799	7,866	27,585	4,854
Utilities	(997,379)	0	0	0	0	0	1,636
Security	0	(560,510)	1,664	6,988	1,563	5,669	417
County Administration Dept	6,535	1,870	(497,438)	5,823	905	2,570	168
Information Systems	5,092	1,458	2,434	(1,014,172)	2,200	6,250	227
Legal Services Department	480	137	47,023	2,383	(278,714)	1,009	158
Human Resources	4,207	1,204	1,192	5,958	1,093	(667,062)	1,536
Treasurer	7,541	2,158	2,621	10,725	2,401	6,803	(1,211,704)
Health & Comm. Serv.	0	0	3,218	16,682	2,949	8,508	940
Nazareth Facility	0	0	2,112	11,916	1,935	6,573	1,335
ADMIN,CSA,MCHD,HPDP	0	0	3,075	16,682	2,816	7,981	832
Commission	4,808	1,376	2,883	2,383	2,641	0	197
Circuit Court	103,021	248,580	14,991	132,258	13,733	40,493	32,542
District Court	48,931	137,633	14,934	121,544	13,680	42,588	24,408
Friend of Court	27,665	13,812	12,641	0	11,579	32,814	7,495
FOC-Direct DP	0	0	0	61,963	0	0	0
Jury Board	0	0	0	0	0	0	4
Probate Court	0	24,997	2,307	20,257	2,112	5,987	3,826
Adult Probation	29,876	0	0	0	0	0	103
Family Coun Serv	0	0	0	0	0	0	1,617
Election	0	0	144	0	132	374	393
Clerk/ROD	11,867	3,397	3,001	11,916	2,749	7,912	28,232
Resource Develop	321	92	262	1,192	240	681	101
Equalization	2,838	813	1,287	5,958	1,179	3,341	338
Pros Atty	32,082	54,915	5,153	38,131	4,720	13,376	3,515
Pros Atty C.R.P.	5,692	18,514	2,220	0	2,033	5,763	669
P.A. CRP - DP	0	0	0	8,342	0	0	0
Drain Comm	1,639	469	587	2,383	538	1,524	431
Soil & Erosion	321	92	325	2,383	298	843	954



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Treasurer 14.5
Sheriff Admin	5,567	0	5,714	36,940	5,233	18,242	6,932
Sheriff Jail	322,079	7,322	18,028	47,664	16,512	59,855	3,086
Sheriff Field Oper	25,236	0	12,481	32,174	11,433	41,482	1,655
Animal Control	11,212	0	2,215	13,107	2,028	6,482	14,126
Emergency Mgmt.	7,146	0	391	5,958	358	1,109	410
Veterans Affairs	0	0	406	3,575	372	1,055	229
Medical Exam	0	0	0	1,192	0	0	901
Veterans Burial	0	0	0	0	0	0	448
Sold/Sail Relief	0	0	0	0	0	0	269
MSU Extension	0	0	514	5,958	470	1,334	235
Planning	3,077	881	370	2,383	339	960	304
Economic Develop	0	0	0	0	0	0	4
Employee Benefits	0	0	262	1,192	240	681	3,327
LE Revenues	0	0	0	0	0	0	513
LE Circuit Ct	0	0	3,334	11,916	3,054	9,724	280
LE District Ct	0	0	3,237	7,150	2,965	9,386	203
LE Pros Atty	0	0	6,007	30,982	5,503	15,594	358
LE Comm Correct	0	0	0	0	0	0	47
LE Sheriff Admin	0	0	663	1,192	607	2,182	206
LE Sheriff Jail	0	0	12,609	0	11,550	41,776	495
LE Sheriff F.O.	0	0	4,571	1,192	4,187	15,204	480
LE Animal Ctrl	0	0	1,651	0	1,512	5,243	214
Technology Fund	0	0	760	3,575	696	1,973	704
Roads	0	0	0	0	0	0	304
Parks Admin	0	0	1,602	8,342	1,467	4,348	1,296
P Markin Glen	26,820	0	734	0	672	2,096	4,243
P Scotts Mill	1,020	0	69	0	63	177	890
P Cold Brook	9,006	0	760	0	696	2,187	3,987
P Prairie View	6,211	0	700	0	641	1,942	2,377
P River Oaks	33,082	0	726	0	665	2,026	2,984
P Fairgrounds	163,687	0	1,444	1,192	1,323	4,323	4,573
P KRV Trail	0	0	307	0	281	809	262
P KRV Trailway prg	0	0	262	1,192	240	681	443
P County Fair	0	0	147	1,192	135	381	2,207
Special Parks	0	0	0	0	0	0	56



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Treasurer 14.5
Access & Visitat	0	0	0	0	0	0	42
Wireless Emerg.	0	0	0	0	0	0	53
Drain Comm Grant	0	0	0	0	0	0	208
H-Health Admin	0	0	0	0	0	0	0
H-Education	0	0	39	0	36	102	13
H-Oral Health	0	0	2,972	23,832	2,723	7,716	5,647
H-Laboratory	0	0	734	2,383	672	1,905	7,289
H-Vision/Hearing	0	0	697	3,575	639	1,809	482
H-Haz Waste	0	0	1,232	4,767	1,128	3,198	6,169
H Comm Serv Adm	0	0	0	0	0	0	0
H-Clinical Serv	0	0	524	5,958	480	1,360	3,977
H-Comm. Disease	0	0	1,015	5,958	929	2,633	2,658
H-STD	0	0	1,072	7,150	982	2,782	2,641
H-Health Care Ac	0	0	0	0	0	0	0
H-HIV Counseling	0	0	262	2,383	240	681	119
H-Env Admin	0	0	915	7,150	838	2,375	280
H-Env FS&F	0	0	1,771	7,150	1,623	4,600	8,953
H-Env LW&W	0	0	1,437	8,342	1,316	3,729	7,260
Mental Health	0	0	0	0	0	0	0
Local Housing	0	0	0	0	0	0	5
Accommodation Tax	0	0	0	0	0	0	16,468
Dist Ct Grants	0	0	0	1,192	0	0	353
Male Drug Court	1,244	1,847	734	4,767	672	1,905	906
Womens Drug Ct.	880	1,307	519	2,383	475	1,347	834
WK Kellogg Found	0	0	241	3,575	221	802	518
DWI Drug Court	0	0	0	2,383	0	0	1,538
Browfield Redev	0	0	0	0	0	0	306
Emerg Prep Bio	0	0	325	3,575	298	843	451
Swift & Sure	0	0	81	0	74	211	422
Homeland Sec. Gt.	0	0	0	0	0	0	136
Haz Mat Team	0	0	0	0	0	0	97
ROD Automation	0	0	231	9,533	211	599	3,613
911 Service Fund	0	0	0	0	0	0	726
Concealed Pistol	0	0	0	0	0	0	2,045
Local Corr.Offc.	0	0	0	0	0	0	220



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs**

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Treasurer 14.5
COPS Grant	0	0	0	0	0	0	0
Drug Law Enforce	0	0	0	0	0	0	50
Law Library	0	0	0	0	0	0	11
Victim Advocacy	246	365	296	1,192	272	769	181
Crime Victim Rts	819	1,741	791	4,767	725	2,055	145
AAA Senior Expo	0	0	0	0	0	0	592
AAA Administration	0	0	708	4,767	649	1,837	569
AAA Providers	0	0	0	0	0	0	634
AAA Ombudsman	0	0	262	1,192	240	681	327
AAA Health Living	0	0	338	1,787	310	878	940
AAA Info & Asst	0	0	298	1,192	274	776	238
AAA CCC	0	0	3	0	2	7	46
AAA Verne Robbert	0	0	0	0	0	0	1
CFI AAA Custom Care	0	0	21	0	19	55	132
CFI Admin	0	0	372	2,383	341	966	219
CFI Care Mgmt	0	0	1,101	6,554	1,009	2,857	1,644
CFI Case Coord	0	0	3	0	2	7	654
CFI Veterans	0	0	10	0	9	27	369
CFI Comm Living	0	0	637	2,383	584	1,654	626
Safe Comm. Grant	0	0	0	0	0	0	100
KCSD Grants	0	0	0	0	0	0	116
F.I.A.	0	0	0	0	0	0	7
CC-Juvenile Home	0	0	15,020	29,791	13,759	46,616	4,269
CC-J.H. Bldg Depr	0	0	0	0	0	0	0
CC-In Home Care	2,242	7,690	2,875	10,725	2,633	9,432	269
CC-Foster Care	0	0	0	0	0	0	102
CC-Intens Learn	0	0	278	0	254	893	102
CC-KEYS	0	0	288	3,575	265	849	58
CC-Juve Drug Ct	1,218	4,177	412	1,192	377	1,338	247
CC-Restitution	601	2,060	501	1,192	458	1,491	86
CC-Intake Assess	1,871	6,419	1,101	4,767	1,009	3,613	115
CC-CASA	365	1,251	262	1,192	240	872	88
CC-Waivers IHC	0	0	0	0	0	0	0
CC-FI Treatment Ct.	303	1,040	107	1,192	98	279	257
CC-MIDHS	0	0	0	0	0	0	5,047



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Treasurer 14.5
CC-Welfare	0	0	0	0	0	0	4
Vet's Trust	0	0	0	0	0	0	221
Healthy Start	0	0	1,892	10,725	1,733	4,912	932
SWMBH - HS	0	0	255	1,192	233	660	158
Meth Contaminate	0	0	0	0	0	0	0
Health Kids	0	0	0	0	0	0	0
AIDS Coun & Test	0	0	1,001	1,192	917	2,750	240
MIECHV-ISS	0	0	0	0	0	0	195
MIECHV-HFA	0	0	0	4,767	0	0	445
Nurse Family	0	0	1,282	7,150	1,174	3,327	592
MCIR	0	0	1,051	3,575	963	2,729	273
CSHCS	0	0	786	3,575	721	2,041	294
Edison Sch Health	0	0	39	0	36	102	38
HIV/AIDS Consortia	0	0	0	0	0	0	2
BCCCP Coord.	0	0	770	2,383	705	2,000	507
BCCCP Komen	0	0	0	0	0	0	95
BCCCP Pink Sat	0	0	0	0	0	0	28
IAP	0	0	417	2,383	382	1,082	480
EMSS/MIHAS	0	0	0	0	0	0	0
Clean Sweep Pest	0	0	0	0	0	0	50
W.I.C.	0	0	1,798	10,725	1,647	4,667	400
Childhood Lead	0	0	0	0	0	0	0
Marine Safety	0	0	136	0	125	356	60
Sheriff Rd Pat	0	0	532	0	488	1,771	120
Comm Corrections	9,495	0	2,529	14,299	2,317	6,566	2,413
Survey & Remonum	0	0	0	0	0	0	112
Pub Impv Jail	0	0	0	0	915	0	12
Pub Impv GRCH	0	0	0	0	21,947	0	0
Prop Tax Foreclosure	0	0	0	0	10,972	0	3,846
Airport	0	0	5,666	14,299	5,191	17,889	9,388
DTRF	0	0	0	0	0	0	3,862
Central Stores	2,338	669	572	1,192	523	1,901	1,897
Drain Eq Revolv	0	0	0	0	0	0	4
Retirement	0	0	0	0	0	0	45
OPEB	0	0	0	0	0	3,365	2,864



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Utilities 8.5	Security 9.5	County Administration 10.5	Information Systems 11.5	Legal Services 12.5	Human Resources 13.5	Treasurer 14.5
Inmates Trust	0	0	0	0	0	0	539
LIHEAP	0	0	126	595	116	327	201
CDBG Housing	0	0	34	0	31	88	136
Emerg Needs EAP	0	0	0	0	0	0	713
Emerg Needs LCA	0	0	0	0	0	0	164
Weather Energy Opt	0	0	0	0	0	0	36
Weather DHS	0	0	167	595	154	436	720
CSBG	0	0	1,769	11,916	1,621	4,593	744
Non Allocated	31,787	9,099	0	0	0	0	2,445
Direct Billings	0	0	0	0	0	0	0
Unallocated	10,454	0	220,326	0	32,925	0	906,173
Total	0	0	0	0	0	0	0

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	ADMIN,CSA,MCHD,HPD 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.	(1,203,294)	28,445	0	0
Nazareth Facility	34,213	(404,522)	0	0
ADMIN,CSA,MCHD,HPDP	81,687	28,556	(1,073,348)	0
Commission	0	0	0	56,458
Circuit Court	0	0	0	1,200,730
District Court	0	0	0	757,854
Friend of Court	0	0	0	366,426
FOC-Direct DP	0	0	0	68,191
Jury Board	0	0	0	97
Probate Court	0	0	0	104,442
Adult Probation	0	0	0	187,255
Family Coun Serv	0	0	0	1,930
Election	0	0	0	3,344
Clerk/ROD	0	0	0	174,884
Resource Develop	0	0	0	7,153
Equalization	0	0	0	44,455
Pros Atty	0	0	0	330,812
Pros Atty C.R.P.	0	0	0	78,910
P.A. CRP - DP	0	0	0	8,342
Drain Comm	0	0	0	24,776
Soil & Erosion	0	0	0	10,458



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	ADMIN,CSA,MCHD,HPD 17.5	Total Plan Allocated
Sheriff Admin	0	0	0	144,733
Sheriff Jail	0	0	0	1,772,011
Sheriff Field Oper	0	0	0	321,135
Animal Control	0	0	0	120,945
Emergency Mgmt.	0	0	0	32,289
Veterans Affairs	10,736	4,190	6,334	30,258
Medical Exam	17,545	0	0	20,530
Veterans Burial	4,187	0	0	7,218
Sold/Sail Relief	1,914	0	0	3,791
MSU Extension	0	27,580	0	39,998
Planning	0	0	0	34,993
Economic Develop	0	0	0	25
Employee Benefits	0	0	0	18,988
LE Revenues	0	0	0	855
LE Circuit Ct	0	0	0	46,033
LE District Ct	0	0	0	36,844
LE Pros Atty	0	0	0	89,279
LE Comm Correct	0	0	0	317
LE Sheriff Admin	0	0	0	12,400
LE Sheriff Jail	0	0	0	177,200
LE Sheriff F.O.	0	0	0	74,118
LE Animal Ctrl	0	0	0	16,152
Technology Fund	0	0	0	38,079
Roads	0	0	0	945
Parks Admin	0	0	0	132,229
P Markin Glen	0	0	0	134,014
P Scotts Mill	0	0	0	5,821
P Cold Brook	0	0	0	31,173
P Prairie View	0	0	0	31,852
P River Oaks	0	0	0	74,375
P Fairgrounds	0	0	0	414,250
P KRV Trail	0	0	0	447,997
P KRV Trailway prg	0	0	0	5,557
P County Fair	0	0	0	15,003
Special Parks	0	0	0	1,934



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	ADMIN,CSA,MCHD,HPD 17.5	Total Plan Allocated
Access & Visitat	0	0	0	243
Wireless Emerg.	0	0	0	687
Drain Comm Grant	0	0	0	1,539
H-Health Admin	0	0	42,076	42,076
H-Education	990	211	0	1,918
H-Oral Health	86,888	21,873	64,855	236,954
H-Laboratory	37,171	39,582	0	99,939
H-Vision/Hearing	24,668	5,193	7,872	48,966
H-Haz Waste	44,414	0	0	72,107
H Comm Serv Adm	0	0	62,289	62,289
H-Clinical Serv	110,431	8,315	148,224	292,864
H-Comm. Disease	30,397	8,912	108,589	169,137
H-STD	33,937	15,263	194,187	266,097
H-Health Care Ac	64	1,454	0	1,601
H-HIV Counseling	6,844	2,300	16,537	32,066
H-Env Admin	23,447	7,762	41,624	89,711
H-Env FS&F	50,694	10,079	0	97,385
H-Env LW&W	39,655	7,705	0	79,441
Mental Health	0	78,318	0	78,318
Local Housing	0	0	0	9
Accommodation Tax	0	0	0	25,244
Dist Ct Grants	0	0	0	5,927
Male Drug Court	0	0	0	30,314
Womens Drug Ct.	0	0	0	23,096
WK Kellogg Found	0	0	0	14,507
DWI Drug Court	0	0	0	13,011
Browfield Redev	0	0	0	1,647
Emerg Prep Bio	11,359	4,413	25,798	52,812
Swift & Sure	0	0	0	7,179
Homeland Sec. Gt.	0	0	0	3,440
Haz Mat Team	0	0	0	1,022
ROD Automation	0	0	0	21,258
911 Service Fund	0	0	0	1,065
Concealed Pistol	0	0	0	2,494
Local Corr.Offc.	0	0	0	1,910



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	ADMIN,CSA,MCHD,HPD 17.5	Total Plan Allocated
COPS Grant	0	0	0	40
Drug Law Enforce	0	0	0	525
Law Library	0	0	0	56
Victim Advocacy	0	0	0	7,387
Crime Victim Rts	0	0	0	19,693
AAA Senior Expo	708	0	0	2,387
AAA Administration	24,929	4,756	13,323	59,257
AAA Providers	37,050	0	0	40,272
AAA Ombudsman	9,185	1,712	0	16,631
AAA Health Living	14,172	1,585	7,486	34,823
AAA Info & Asst	10,620	2,113	0	20,229
AAA CCC	280	16	0	710
AAA Verne Robbert	291	0	0	524
CFI AAA Custom Care	1,195	95	421	5,602
CFI Admin	13,081	1,733	0	23,981
CFI Care Mgmt	53,361	4,591	0	84,285
CFI Case Coord	4,053	18	0	10,572
CFI Veterans	3,503	50	3,159	10,954
CFI Comm Living	26,152	2,460	15,533	59,590
Safe Comm. Grant	0	0	0	1,254
KCSD Grants	0	0	0	2,771
F.I.A.	0	0	0	8
CC-Juvenile Home	0	0	0	348,026
CC-J.H. Bldg Depr	0	0	0	698,929
CC-In Home Care	0	0	0	59,749
CC-Foster Care	0	0	0	911
CC-Intens Learn	0	0	0	53,384
CC-KEYS	0	0	0	15,563
CC-Juve Drug Ct	0	0	0	18,167
CC-Restitution	0	0	0	11,750
CC-Intake Assess	0	0	0	32,375
CC-CASA	0	0	0	8,016
CC-Waivers IHC	0	0	0	10
CC-FI Treatment Ct.	0	0	0	9,137
CC-MIDHS	0	0	0	34,294



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Health & Comm. Serv. 15.5	Nazareth Facility 16.5	ADMIN,CSA,MCHD,HPD 17.5	Total Plan Allocated
CC-Welfare	0	0	0	40
Vet's Trust	3,887	0	0	5,039
Healthy Start	54,570	7,985	32,473	131,828
SWMBH - HS	6,725	1,020	0	13,337
Meth Contaminate	0	0	0	12
Health Kids	0	0	0	12
AIDS Coun & Test	10,653	3,698	26,577	51,040
MIECHV-ISS	1,539	0	976	3,710
MIECHV-HFA	18,342	4,587	10,213	44,823
Nurse Family	37,547	6,849	24,766	93,514
MCIR	27,722	4,173	98,764	145,560
CSHCS	20,957	5,137	12,106	50,737
Edison Sch Health	2,993	0	1,524	5,159
HIV/AIDS Consortia	0	0	0	3
BCCCP Coord.	22,403	5,282	12,497	53,335
BCCCP Komen	785	0	183	1,649
BCCCP Pink Sat	59	0	20	189
IAP	12,621	1,658	36,426	60,436
EMSS/MIHAS	0	0	0	12
Clean Sweep Pest	434	0	0	701
W.I.C.	46,560	26,640	25,537	127,795
Childhood Lead	0	0	0	12
Marine Safety	0	0	0	2,781
Sheriff Rd Pat	0	0	0	8,787
Comm Corrections	0	0	0	102,443
Survey & Remonum	0	0	0	2,096
Pub Impv Jail	0	0	0	1,000
Pub Impv GRCH	0	0	0	21,947
Prop Tax Foreclosure	0	0	0	19,922
Airport	0	0	0	155,830
DTRF	0	0	0	6,384
Central Stores	0	0	0	40,929
Drain Eq Revolv	0	0	0	18
Retirement	0	0	0	87,900
OPEB	0	0	0	24,665



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Health & Comm. Serv.	Nazareth Facility	ADMIN,CSA,MCHD,HPD	Total Plan Allocated
	15.5	16.5	17.5	
Inmates Trust	0	0	0	1,006
LIHEAP	7,789	775	0	12,187
CDBG Housing	2,747	200	0	4,489
Emerg Needs EAP	9,742	0	0	14,556
Emerg Needs LCA	1,625	0	0	2,603
Weather Energy Opt	798	0	0	1,113
Weather DHS	14,575	1,080	0	24,456
CSBG	48,400	15,082	32,979	130,007
Non Allocated	0	1,076	0	253,366
Direct Billings	0	0	0	107,778
Unallocated	0	0	0	1,169,878
Total	0	0	0	14,315,077

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	Dollar amount of depreciation by Parks division	Building and Grounds department
1.4.3 Radio Tower	Direct allocation to occupant department	Building and Grounds department
1.4.4 Juvenile Home	Assigned square footage by department	Building and Grounds department
1.4.5 Law Enf Fac	Assigned square footage by department	Building and Grounds department
1.4.6 Lake Lamont	Assigned square footage by department	Building and Grounds department
1.4.7 Gull Rd C.H.	Assigned square footage by department	Building and Grounds department
1.4.8 Admin Bldg	Assigned square footage by department	Building and Grounds department
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 department
4.4.3 Gull Rd C.H.	Assigned square footage by department	Building and Grounds department
4.4.4 Admin. Building	Assigned square footage by department	Building and Grounds department
4.4.5 Law Enf Center	Assigned square footage by department	Building and Grounds department
4.4.6 Healy Street	Assigned square footage by occupant	Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 active fixed capital assets by department	Fixed asset report
6.4.11 Building Auth.	Number of managed contracts by project	Project summary report
6.4.12 P-Card	Number of P-Card entries by department	Detail General Ledger
6.4.13 Cell Phones	Dollar amount of cell phone charges by department	Detail General Ledger
Building & Grounds Department		
7.4.1 Admin Bldg	Assigned square footage by department	Building and Grounds department
7.4.2 Gull Rd CH	Assigned square footage by department	Building and Grounds department
7.4.3 Law Enf Fac.	Assigned square footage by department	Building and Grounds department
7.4.4 Court House	Assigned square footage by department	Building and Grounds department
7.4.5 Juvenile Home	Assigned square footage by department	Building and Grounds department
7.4.6 Central Garage	Dollar amount of vehicle charges by dept.	Detail General Ledger
7.4.7 Airport	Assigned square footage by department	Building and Grounds department
7.4.8 Parks	Assigned square footage by department	Building and Grounds department
7.4.9 Lake Lamont	Assigned square footage by department	Building and Grounds department
7.4.10 Nazareth bldg	Direct allocation to Nazareth Facility	Building and Grounds department
7.4.11 Crosstown	Assigned square footage by department	Building lease agreement
7.4.12 Animal Shelter	Direct allocation to Animal Control	Building and Grounds department
7.4.13 Healy Street	Assigned square footage by occupant	Building & Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	Dollar amount of utilities by Parks Division	Paid Invoices
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



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 Contract Admin	Number of contracts by benefiting program	Health & Community Services
15.4.7 HCS Purch/AP	Number of purchasing and A/P transactions by program	Detail general ledger
15.4.8 HCS Cash Rec	Number of cash receipt transactions by program	Detail general ledger
15.4.9 Billing/Reimb	Dollar amount of assigned wages by program	Reimbursement summary
15.4.10 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
ADMIN,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 2(a)	Dollar amount of expenses by benefiting program	General ledger
17.4.4 Prog Mgmt 2(b)	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 Prog Mgmt 4	Dollar amount of expenses by benefiting program	General ledger
17.4.7 Clinical Supt.	Number of Patient Visits by type	Patient visit summary
17.4.8 Health Admin	Direct allocation to Health Administration	Employee time summary
17.4.9 Comm Serv Admin	Direct allocation to Community Service Administration	Employee time summary
17.4.10 Contract Serv	Dollar amount of contract services by program	Paid invoice



**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, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	2,669,953			
Total Departmental Cost Adjustments:	2,669,953			2,669,953
Total To Be Allocated:	2,669,953	0		2,669,953



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	2,669,953	0	107,967	776,631	628
Functional Cost	2,669,953	0	107,967	776,631	628
Allocation Step 1					
1st Allocation	2,669,953	0	107,967	776,631	628
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building					
Total Allocated	2,669,953	0	107,967	776,631	628



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	44,778	35,548	52,512	184,800
Functional Cost	698,929	44,778	35,548	52,512	184,800
Allocation Step 1					
1st Allocation	698,929	44,778	35,548	52,512	184,800
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building					
Total Allocated	698,929	44,778	35,548	52,512	184,800



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	118,920	40,090	609,150
Functional Cost	118,920	40,090	609,150
Allocation Step 1			
1st Allocation	118,920	40,090	609,150
Allocation Step 2			
2nd Allocation	0	0	0
Total For 0010 Building			
Total Allocated	118,920	40,090	609,150



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	41,846		41,846		41,846
District Court	19,901	35.2043	38,009		38,009		38,009
Pros Atty	11,525	20.3874	22,012		22,012		22,012
Sheriff Jail	2,006	3.5486	3,831		3,831		3,831
Male Drug Court	506	0.8951	966		966		966
Womens Drug Ct.	358	0.6333	684		684		684
Victim Advocacy	100	0.1769	191		191		191
Crime Victim Rts	224	0.3963	428		428		428
SubTotal	56,530	100.0000	107,967		107,967		107,967
TOTAL	56,530	100.0000	107,967		107,967		107,967

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 Admin	94,819	12.2090	94,819		94,819		94,819
P Markin Glen	90,693	11.6777	90,693		90,693		90,693
P Scotts Mill	1,512	0.1947	1,512		1,512		1,512
P Cold Brook	8,288	1.0672	8,288		8,288		8,288
P Prairie View	13,871	1.7860	13,871		13,871		13,871
P River Oaks	27,436	3.5327	27,436		27,436		27,436
P Fairgrounds	96,869	12.4730	96,869		96,869		96,869
P KRV Trail	443,143	57.0597	443,143		443,143		443,143
SubTotal	776,631	100.0000	776,631		776,631		776,631
TOTAL	776,631	100.0000	776,631		776,631		776,631

Allocation Basis: Dollar amount of depreciation by Parks division

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	708		708		708
Sheriff Jail	101,078	89.2183	39,950		39,950		39,950
Sheriff Field Oper	8,123	7.1699	3,211		3,211		3,211
Emergency Mgmt.	2,300	2.0301	909		909		909
SubTotal	113,293	100.0000	44,778		44,778		44,778
TOTAL	113,293	100.0000	44,778		44,778		44,778

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	20,714		20,714		20,714
Animal Control	6,166	41.7298	14,834		14,834		14,834
SubTotal	14,776	100.0000	35,548		35,548		35,548
TOTAL	14,776	100.0000	35,548		35,548		35,548

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	10,677		10,677		10,677
Building & Grounds Department	2,029	3.6058	6,664		6,664		6,664
County Administration Dept	3,058	5.4345	10,043		10,043		10,043
Information Systems	2,383	4.2349	7,826		7,826		7,826
Legal Services Department	225	0.3999	739		739		739
Human Resources	1,969	3.4992	6,467		6,467		6,467
Treasurer	3,529	6.2715	11,590		11,590		11,590
Commission	2,250	3.9986	7,389		7,389		7,389
Friend of Court	12,069	21.4484	39,637		39,637		39,637
Clerk/ROD	5,553	9.8685	18,237		18,237		18,237
Resource Develop	150	0.2666	493		493		493
Equalization	1,328	2.3601	4,361		4,361		4,361
Pros Atty C.R.P.	150	0.2666	493		493		493
Drain Comm	767	1.3631	2,519		2,519		2,519
Soil & Erosion	150	0.2666	493		493		493
Planning	1,440	2.5591	4,729		4,729		4,729
Central Stores	1,094	1.9442	3,593		3,593		3,593
Non Allocated	14,875	26.4349	48,850		48,850		48,850
SubTotal	56,270	100.0000	184,800		184,800		184,800
TOTAL	56,270	100.0000	184,800		184,800		184,800

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	83,604		83,604		83,604
Sheriff Jail	1,694	7.3559	8,748		8,748		8,748
Comm Corrections	5,145	22.3414	26,568		26,568		26,568
SubTotal	23,029	100.0000	118,920		118,920		118,920
TOTAL	23,029	100.0000	118,920		118,920		118,920

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds Department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	40,090		40,090		40,090
SubTotal	100	100.0000	40,090		40,090		40,090
TOTAL	100	100.0000	40,090		40,090		40,090

Allocation Basis: Direct allocation to Nazareth Facility

Allocation Source: Building & Grounds



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	609,150		609,150		609,150
SubTotal	100	100.0000	609,150		609,150		609,150
TOTAL	100	100.0000	609,150		609,150		609,150

Allocation Basis: Direct allocation to Jail

Allocation Source: Building & Grounds



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	10,677	0	0	0	0	0	0
Building & Grounds	27,378	0	0	0	0	0	20,714
County Administration Dept	10,043	0	0	0	0	0	0
Information Systems	7,826	0	0	0	0	0	0
Legal Services Department	739	0	0	0	0	0	0
Human Resources	6,467	0	0	0	0	0	0
Treasurer	11,590	0	0	0	0	0	0
Nazareth Facility	40,090	0	0	0	0	0	0
Commission	7,389	0	0	0	0	0	0
Circuit Court	80,363	41,846	0	0	0	0	0
District Court	38,009	38,009	0	0	0	0	0
Friend of Court	41,106	0	0	0	0	0	0
Adult Probation	83,604	0	0	0	0	0	0
Clerk/ROD	18,237	0	0	0	0	0	0
Resource Develop	493	0	0	0	0	0	0
Equalization	4,361	0	0	0	0	0	0
Pros Atty	24,947	22,012	0	0	0	0	0
Pros Atty C.R.P.	4,701	0	0	0	0	0	0
Drain Comm	2,519	0	0	0	0	0	0
Soil & Erosion	493	0	0	0	0	0	0
Sheriff Admin	1,336	0	0	628	0	708	0
Sheriff Jail	661,679	3,831	0	0	0	39,950	0
Sheriff Field Oper	3,211	0	0	0	0	3,211	0
Animal Control	14,834	0	0	0	0	0	14,834
Emergency Mgmt.	909	0	0	0	0	909	0
Planning	4,729	0	0	0	0	0	0
Parks Admin	94,819	0	94,819	0	0	0	0
P Markin Glen	90,693	0	90,693	0	0	0	0
P Scotts Mill	1,512	0	1,512	0	0	0	0
P Cold Brook	8,288	0	8,288	0	0	0	0
P Prairie View	13,871	0	13,871	0	0	0	0
P River Oaks	27,436	0	27,436	0	0	0	0
P Fairgrounds	96,869	0	96,869	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Parks & Rec	Radio Tower	Juvenile Home	Law Enf Fac	Lake Lamont
P KRV Trail	443,143	0	443,143	0	0	0	0
Male Drug Court	966	966	0	0	0	0	0
Womens Drug Ct.	684	684	0	0	0	0	0
Victim Advocacy	191	191	0	0	0	0	0
Crime Victim Rts	639	428	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
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	26,568	0	0	0	0	0	0
Central Stores	3,593	0	0	0	0	0	0
Non Allocated	48,850	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	2,669,953	107,967	776,631	628	698,929	44,778	35,548



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Gull Rd C.H.	Admin Bldg	Healy Street	Nazareth	Jail Addition
Finance Department	0	10,677	0	0	0
Building & Grounds	0	6,664	0	0	0
County Administration Dept	0	10,043	0	0	0
Information Systems	0	7,826	0	0	0
Legal Services Department	0	739	0	0	0
Human Resources	0	6,467	0	0	0
Treasurer	0	11,590	0	0	0
Nazareth Facility	0	0	0	40,090	0
Commission	0	7,389	0	0	0
Circuit Court	38,517	0	0	0	0
District Court	0	0	0	0	0
Friend of Court	1,469	39,637	0	0	0
Adult Probation	0	0	83,604	0	0
Clerk/ROD	0	18,237	0	0	0
Resource Develop	0	493	0	0	0
Equalization	0	4,361	0	0	0
Pros Atty	2,935	0	0	0	0
Pros Atty C.R.P.	4,208	493	0	0	0
Drain Comm	0	2,519	0	0	0
Soil & Erosion	0	493	0	0	0
Sheriff Admin	0	0	0	0	0
Sheriff Jail	0	0	8,748	0	609,150
Sheriff Field Oper	0	0	0	0	0
Animal Control	0	0	0	0	0
Emergency Mgmt.	0	0	0	0	0
Planning	0	4,729	0	0	0
Parks Admin	0	0	0	0	0
P Markin Glen	0	0	0	0	0
P Scotts Mill	0	0	0	0	0
P Cold Brook	0	0	0	0	0
P Prairie View	0	0	0	0	0
P River Oaks	0	0	0	0	0
P Fairgrounds	0	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Gull Rd C.H.	Admin Bldg	Healy Street	Nazareth	Jail Addition
P KRV Trail	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
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	26,568	0	0
Central Stores	0	3,593	0	0	0
Non Allocated	0	48,850	0	0	0
Direct Billed	0	0	0	0	0
Total	52,512	184,800	118,920	40,090	609,150



**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, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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:			<u>0</u>	0
Equipment Depr.	108,845			
Expendable Equip	331,671			
Total Departmental Cost Adjustments:	<u>440,516</u>			440,516
Total To Be Allocated:	<u>440,516</u>	<u>0</u>	<u>440,516</u>	<u>440,516</u>

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	108,845	0	108,845	0
Expendable Equip	331,671	0	0	331,671
Functional Cost	440,516	0	108,845	331,671
Allocation Step 1				
1st Allocation	440,516	0	108,845	331,671
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 0020 Equipment				
Total Allocated	440,516	0	108,845	331,671



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	9,340	8.5810	9,340		9,340		9,340
Building & Grounds Department	64,989	59.7079	64,989		64,989		64,989
Security	8,013	7.3618	8,013		8,013		8,013
Treasurer	598	0.5494	598		598		598
Health & Comm. Serv.	5,700	5.2368	5,700		5,700		5,700
ADMIN,CSA,MCHD,HPDP	1,451	1.3331	1,451		1,451		1,451
Friend of Court	2,129	1.9560	2,129		2,129		2,129
FOC-Direct DP	3,320	3.0502	3,320		3,320		3,320
Technology Fund	13,305	12.2238	13,305		13,305		13,305
SubTotal	108,845	100.0000	108,845		108,845		108,845
TOTAL	108,845	100.0000	108,845		108,845		108,845

Allocation Basis: Dollar amount of equipment use charge by department

Allocation Source: Fixed Asset Report - Purchasing



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	281,924	85.0010	281,924		281,924		281,924
Human Resources	5,702	1.7192	5,702		5,702		5,702
Health & Comm. Serv.	41,137	12.4030	41,137		41,137		41,137
FOC-Direct DP	2,908	0.8768	2,908		2,908		2,908
SubTotal	331,671	100.0000	331,671		331,671		331,671
TOTAL	331,671	100.0000	331,671		331,671		331,671

Allocation Basis: Dollar amount of expendable equipment by department

Allocation Source: Paid invoices



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equip Depr.	Expendable Impv
Finance Department	9,340	9,340	0
Building & Grounds	346,913	64,989	281,924
Security	8,013	8,013	0
Human Resources	5,702	0	5,702
Treasurer	598	598	0
Health & Comm. Serv.	46,837	5,700	41,137
ADMIN,CSA,MCHD,HPDP	1,451	1,451	0
Friend of Court	2,129	2,129	0
FOC-Direct DP	6,228	3,320	2,908
Technology Fund	13,305	13,305	0
Direct Billed	0	0	0
Total	440,516	108,845	331,671



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

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

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

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

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

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

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	450,162			450,162
Tax Bond	4,341			
Total Deductions:	4,341			4,341
Finance Department		1,117	1,117	
Treasurer		383	383	
Total Allocated Additions:		1,500	1,500	1,500
Total To Be Allocated:	454,503	1,500		456,003



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 Premium	453,712	0	112,575	201,862	23,044
Pollution Liab	791	0	0	0	0
*Tax Bond	(4,341)	(4,341)	0	0	0
Departmental Totals					
Total Expenditures	450,162	(4,341)	112,575	201,862	23,044
Deductions					
Total Deductions	4,341	4,341	0	0	0
Functional Cost					
Functional Cost	454,503	0	112,575	201,862	23,044
Allocation Step 1					
1st Allocation	454,503	0	112,575	201,862	23,044
Allocation Step 2					
Inbound- All Others	1,500	0	1,500	0	0
2nd Allocation	1,500	0	1,500	0	0
Total For 0030 Insurance					
Total Allocated	456,003	0	114,075	201,862	23,044



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 Premium	116,231	0
Pollution Liab	0	791
*Tax Bond	0	0
Departmental Totals		
Total Expenditures	116,231	791
Deductions		
Total Deductions	0	0
Functional Cost	116,231	791
Allocation Step 1		
1st Allocation	116,231	791
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For 0030 Insurance		
Total Allocated	116,231	791



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	13.46	1.5586	1,755		1,755	23	1,778
Building & Grounds Department	33.21	3.8454	4,329		4,329	58	4,387
Security	6.60	0.7642	860		860	11	871
County Administration Dept	3.82	0.4423	498		498	7	505
Information Systems	9.29	1.0757	1,211		1,211	16	1,227
Legal Services Department	1.50	0.1737	196		196	3	199
Human Resources	4.55	0.5269	593		593	8	601
Treasurer	10.00	1.1579	1,304		1,304	17	1,321
Health & Comm. Serv.	12.28	1.4219	1,601		1,601	21	1,622
Nazareth Facility	8.06	0.9333	1,051		1,051	14	1,065
ADMIN,CSA,MCHD,HPDP	11.73	1.3582	1,529		1,529	20	1,549
Commission	11.00	1.2737	1,434		1,434	19	1,453
Circuit Court	57.20	6.6233	7,456		7,456	99	7,555
District Court	56.98	6.5978	7,427		7,427	99	7,526
Friend of Court	48.23	5.5846	6,287		6,287	84	6,371
Probate Court	8.80	1.0190	1,147		1,147	15	1,162
Election	0.55	0.0637	72		72	1	73
Clerk/ROD	11.45	1.3258	1,493		1,493	20	1,513
Resource Develop	1.00	0.1158	130		130	2	132
Equalization	4.91	0.5685	640		640	9	649
Pros Atty	19.66	2.2765	2,563		2,563	34	2,597
Pros Atty C.R.P.	8.47	0.9808	1,104		1,104	15	1,119
Drain Comm	2.24	0.2594	292		292	4	296
Soil & Erosion	1.24	0.1436	162		162	2	164
Sheriff Admin	21.80	2.5243	2,842		2,842	38	2,880
Sheriff Jail	68.79	7.9652	8,971		8,971	115	9,086
Sheriff Field Oper	47.62	5.5140	6,207		6,207	83	6,290
Animal Control	8.45	0.9784	1,101		1,101	15	1,116
Emergency Mgmt.	1.49	0.1725	194		194	3	197
Veterans Affairs	1.55	0.1795	202		202	3	205



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1.96	0.2270	255		255	3	258
Planning	1.41	0.1633	184		184	2	186
Employee Benefits	1.00	0.1158	130		130	2	132
LE Circuit Ct	12.72	1.4729	1,658		1,658	22	1,680
LE District Ct	12.35	1.4300	1,610		1,610	21	1,631
LE Pros Atty	22.92	2.6539	2,988		2,988	40	3,028
LE Sheriff Admin	2.53	0.2930	330		330	4	334
LE Sheriff Jail	48.11	5.5707	6,271		6,271	84	6,355
LE Sheriff F.O.	17.44	2.0194	2,273		2,273	30	2,303
LE Animal Ctrl	6.30	0.7295	821		821	11	832
Technology Fund	2.90	0.3358	378		378	5	383
Parks Admin	6.11	0.7075	796		796	11	807
P Markin Glen	2.80	0.3242	365		365	5	370
P Scotts Mill	0.26	0.0301	34		34		34
P Cold Brook	2.90	0.3358	378		378	5	383
P Prairie View	2.67	0.3092	348		348	5	353
P River Oaks	2.77	0.3207	361		361	5	366
P Fairgrounds	5.51	0.6380	718		718	10	728
P KRV Trail	1.17	0.1355	153		153	2	155
P KRV Trailway prg	1.00	0.1158	130		130	2	132
P County Fair	0.56	0.0648	73		73	1	74
H-Education	0.15	0.0174	20		20		20
H-Oral Health	11.34	1.3131	1,478		1,478	20	1,498
H-Laboratory	2.80	0.3242	365		365	5	370
H-Vision/Hearing	2.66	0.3080	347		347	5	352
H-Haz Waste	4.70	0.5442	613		613	8	621
H-Clinical Serv	2.00	0.2316	261		261	3	264
H-Comm. Disease	3.87	0.4481	504		504	7	511
H-STD	4.09	0.4736	533		533	7	540
H-HIV Counseling	1.00	0.1158	130		130	2	132



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
H-Env Admin	3.49	0.4041	455		455	6	461
H-Env FS&F	6.76	0.7828	881		881	12	893
H-Env LW&W	5.48	0.6345	714		714	10	724
Male Drug Court	2.80	0.3242	365		365	5	370
Womens Drug Ct.	1.98	0.2293	258		258	3	261
WK Kellogg Found	0.92	0.1065	120		120	2	122
Emerg Prep Bio	1.24	0.1436	162		162	2	164
Swift & Sure	0.31	0.0359	40		40	1	41
ROD Automation	0.88	0.1019	115		115	2	117
Victim Advocacy	1.13	0.1308	147		147	2	149
Crime Victim Rts	3.02	0.3497	394		394	5	399
AAA Administration	2.70	0.3126	352		352	5	357
AAA Ombudsman	1.00	0.1158	130		130	2	132
AAA Health Living	1.29	0.1494	168		168	2	170
AAA Info & Asst	1.14	0.1320	149		149	2	151
AAA CCC	0.01	0.0012	1		1		1
CFI AAA Custom Care	0.08	0.0093	10		10		10
CFI Admin	1.42	0.1644	185		185	2	187
CFI Care Mgmt	4.20	0.4863	547		547	7	554
CFI Case Coord	0.01	0.0012	1		1		1
CFI Veterans	0.04	0.0046	5		5		5
CFI Comm Living	2.43	0.2814	317		317	4	321
CC-Juvenile Home	57.31	6.6360	7,470		7,470	100	7,570
CC-In Home Care	10.97	1.2702	1,430		1,430	19	1,449
CC-Intens Learn	1.06	0.1227	138		138	2	140
CC-KEYS	1.10	0.1274	143		143	2	145
CC-Juve Drug Ct	1.57	0.1818	205		205	3	208
CC-Restitution	1.91	0.2212	249		249	3	252
CC-Intake Assess	4.20	0.4863	547		547	7	554
CC-CASA	1.00	0.1158	130		130	2	132



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
CC-FI Treatment Ct.	0.41	0.0475	53		53	1	54
Healthy Start	7.22	0.8360	941		941	13	954
SWMBH - HS	0.97	0.1123	126		126	2	128
AIDS Coun & Test	1.50	0.1737	196		196	3	199
MIECHV-HFA	2.32	0.2686	302		302	4	306
Nurse Family	4.89	0.5662	637		637	8	645
MCIR	4.01	0.4643	523		523	7	530
CSHCS	3.00	0.3474	391		391	5	396
Edison Sch Health	0.15	0.0174	20		20		20
BCCCP Coord.	2.94	0.3404	383		383	5	388
IAP	1.59	0.1841	207		207	3	210
W.I.C.	6.86	0.7943	894		894	12	906
Marine Safety	0.52	0.0602	68		68	1	69
Sheriff Rd Pat	2.03	0.2351	265		265	4	269
Comm Corrections	9.65	1.1174	1,258		1,258	17	1,275
Central Stores	2.18	0.2524	284		284	4	288
LIHEAP	0.48	0.0556	63		63	1	64
CDBG Housing	0.13	0.0151	17		17		17
Weather DHS	0.64	0.0741	83		83	1	84
CSBG	6.75	0.7816	880		880	12	892
SubTotal	863.62	100.0000	112,575		112,575	1,500	114,075
TOTAL	863.62	100.0000	112,575		112,575	1,500	114,075

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	6.60	3.0635	6,184		6,184		6,184
Sheriff Admin	21.80	10.1188	20,426		20,426		20,426
Sheriff Jail	68.79	31.9300	64,454		64,454		64,454
Sheriff Field Oper	47.62	22.1036	44,619		44,619		44,619
LE Sheriff Admin	2.53	1.1743	2,371		2,371		2,371
LE Sheriff Jail	48.11	22.3310	45,078		45,078		45,078
LE Sheriff F.O.	17.44	8.0951	16,341		16,341		16,341
Marine Safety	0.52	0.2414	487		487		487
Sheriff Rd Pat	2.03	0.9423	1,902		1,902		1,902
SubTotal	215.44	100.0000	201,862		201,862		201,862
TOTAL	215.44	100.0000	201,862		201,862		201,862

Allocation Basis: Number of Sheriff FTE employees by department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Auto Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	18	12.2449	2,822		2,822		2,822
Nazareth Facility	1	0.6803	157		157		157
Circuit Court	4	2.7211	627		627		627
Sheriff Admin	3	2.0408	470		470		470
Sheriff Jail	3	2.0408	470		470		470
Sheriff Field Oper	49	33.3333	7,679		7,679		7,679
Animal Control	13	8.8435	2,038		2,038		2,038
Emergency Mgmt.	1	0.6803	157		157		157
LE Sheriff Jail	11	7.4830	1,724		1,724		1,724
LE Sheriff F.O.	10	6.8027	1,568		1,568		1,568
Parks Admin	9	6.1224	1,411		1,411		1,411
P Markin Glen	1	0.6803	157		157		157
P Fairgrounds	6	4.0816	941		941		941
H-Oral Health	1	0.6803	157		157		157
Homeland Sec. Gt.	8	5.4422	1,254		1,254		1,254
CC-Juvenile Home	5	3.4014	784		784		784
Marine Safety	1	0.6803	157		157		157
Comm Corrections	2	1.3605	314		314		314
Central Stores	1	0.6803	157		157		157
SubTotal	147	100.0000	23,044		23,044		23,044
TOTAL	147	100.0000	23,044		23,044		23,044

Allocation Basis: Number of vehicles assigned by department.

Allocation Source: Fixed asset report



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	138,851,009	72.1192	83,825		83,825		83,825
Building & Grounds Department	872,797	0.4533	527		527		527
Nazareth Facility	30,633,161	15.9109	18,493		18,493		18,493
Animal Control	604,769	0.3141	365		365		365
Parks Admin	446,171	0.2317	269		269		269
P Markin Glen	1,530,508	0.7949	924		924		924
P Scotts Mill	1,255,999	0.6524	758		758		758
P Cold Brook	399,663	0.2076	241		241		241
P Prairie View	557,611	0.2896	337		337		337
P River Oaks	1,324,846	0.6881	800		800		800
P Fairgrounds	14,727,108	7.6493	8,891		8,891		8,891
Non Allocated	1,326,283	0.6889	801		801		801
SubTotal	192,529,925	100.0000	116,231		116,231		116,231
TOTAL	192,529,925	100.0000	116,231		116,231		116,231

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

Allocation Source: Property Appraisals - Finance



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	791.00	100.0000	791		791		791
SubTotal	791.00	100.0000	791		791		791
TOTAL	791.00	100.0000	791		791		791

Allocation Basis: Dollar amount of specific charges by department

Allocation Source: Paid Invoices - Finance

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Insurance - Property	83,825	0	0	0	83,825	0
Finance Department	1,778	1,778	0	0	0	0
Building & Grounds	8,527	4,387	0	2,822	527	791
Security	7,055	871	6,184	0	0	0
County Administration Dept	505	505	0	0	0	0
Information Systems	1,227	1,227	0	0	0	0
Legal Services Department	199	199	0	0	0	0
Human Resources	601	601	0	0	0	0
Treasurer	1,321	1,321	0	0	0	0
Health & Comm. Serv.	1,622	1,622	0	0	0	0
Nazareth Facility	19,715	1,065	0	157	18,493	0
ADMIN,CSA,MCHD,HPDP	1,549	1,549	0	0	0	0
Commission	1,453	1,453	0	0	0	0
Circuit Court	8,182	7,555	0	627	0	0
District Court	7,526	7,526	0	0	0	0
Friend of Court	6,371	6,371	0	0	0	0
Probate Court	1,162	1,162	0	0	0	0
Election	73	73	0	0	0	0
Clerk/ROD	1,513	1,513	0	0	0	0
Resource Develop	132	132	0	0	0	0
Equalization	649	649	0	0	0	0
Pros Atty	2,597	2,597	0	0	0	0
Pros Atty C.R.P.	1,119	1,119	0	0	0	0
Drain Comm	296	296	0	0	0	0
Soil & Erosion	164	164	0	0	0	0
Sheriff Admin	23,776	2,880	20,426	470	0	0
Sheriff Jail	74,010	9,086	64,454	470	0	0
Sheriff Field Oper	58,588	6,290	44,619	7,679	0	0
Animal Control	3,519	1,116	0	2,038	365	0
Emergency Mgmt.	354	197	0	157	0	0
Veterans Affairs	205	205	0	0	0	0
MSU Extension	258	258	0	0	0	0
Planning	186	186	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
Employee Benefits	132	132	0	0	0	0
LE Circuit Ct	1,680	1,680	0	0	0	0
LE District Ct	1,631	1,631	0	0	0	0
LE Pros Atty	3,028	3,028	0	0	0	0
LE Sheriff Admin	2,705	334	2,371	0	0	0
LE Sheriff Jail	53,157	6,355	45,078	1,724	0	0
LE Sheriff F.O.	20,212	2,303	16,341	1,568	0	0
LE Animal Ctrl	832	832	0	0	0	0
Technology Fund	383	383	0	0	0	0
Parks Admin	2,487	807	0	1,411	269	0
P Markin Glen	1,451	370	0	157	924	0
P Scotts Mill	792	34	0	0	758	0
P Cold Brook	624	383	0	0	241	0
P Prairie View	690	353	0	0	337	0
P River Oaks	1,166	366	0	0	800	0
P Fairgrounds	10,560	728	0	941	8,891	0
P KRV Trail	155	155	0	0	0	0
P KRV Trailway prg	132	132	0	0	0	0
P County Fair	74	74	0	0	0	0
H-Education	20	20	0	0	0	0
H-Oral Health	1,655	1,498	0	157	0	0
H-Laboratory	370	370	0	0	0	0
H-Vision/Hearing	352	352	0	0	0	0
H-Haz Waste	621	621	0	0	0	0
H-Clinical Serv	264	264	0	0	0	0
H-Comm. Disease	511	511	0	0	0	0
H-STD	540	540	0	0	0	0
H-HIV Counseling	132	132	0	0	0	0
H-Env Admin	461	461	0	0	0	0
H-Env FS&F	893	893	0	0	0	0
H-Env LW&W	724	724	0	0	0	0
Male Drug Court	370	370	0	0	0	0
Womens Drug Ct.	261	261	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
WK Kellogg Found	122	122	0	0	0	0
Emerg Prep Bio	164	164	0	0	0	0
Swift & Sure	41	41	0	0	0	0
Homeland Sec. Gt.	1,254	0	0	1,254	0	0
ROD Automation	117	117	0	0	0	0
Victim Advocacy	149	149	0	0	0	0
Crime Victim Rts	399	399	0	0	0	0
AAA Administration	357	357	0	0	0	0
AAA Ombudsman	132	132	0	0	0	0
AAA Health Living	170	170	0	0	0	0
AAA Info & Asst	151	151	0	0	0	0
AAA CCC	1	1	0	0	0	0
CFI AAA Custom Care	10	10	0	0	0	0
CFI Admin	187	187	0	0	0	0
CFI Care Mgmt	554	554	0	0	0	0
CFI Case Coord	1	1	0	0	0	0
CFI Veterans	5	5	0	0	0	0
CFI Comm Living	321	321	0	0	0	0
CC-Juvenile Home	8,354	7,570	0	784	0	0
CC-In Home Care	1,449	1,449	0	0	0	0
CC-Intens Learn	140	140	0	0	0	0
CC-KEYS	145	145	0	0	0	0
CC-Juve Drug Ct	208	208	0	0	0	0
CC-Restitution	252	252	0	0	0	0
CC-Intake Assess	554	554	0	0	0	0
CC-CASA	132	132	0	0	0	0
CC-FI Treatment Ct.	54	54	0	0	0	0
Healthy Start	954	954	0	0	0	0
SWMBH - HS	128	128	0	0	0	0
AIDS Coun & Test	199	199	0	0	0	0
MIECHV-HFA	306	306	0	0	0	0
Nurse Family	645	645	0	0	0	0
MCIR	530	530	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.	Specific Claims
CSHCS	396	396	0	0	0	0
Edison Sch Health	20	20	0	0	0	0
BCCCP Coord.	388	388	0	0	0	0
IAP	210	210	0	0	0	0
W.I.C.	906	906	0	0	0	0
Marine Safety	713	69	487	157	0	0
Sheriff Rd Pat	2,171	269	1,902	0	0	0
Comm Corrections	1,589	1,275	0	314	0	0
Central Stores	445	288	0	157	0	0
LIHEAP	64	64	0	0	0	0
CDBG Housing	17	17	0	0	0	0
Weather DHS	84	84	0	0	0	0
CSBG	892	892	0	0	0	0
Non Allocated	801	0	0	0	801	0
Direct Billed	0	0	0	0	0	0
Total	456,003	114,075	201,862	23,044	116,231	791



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

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

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Insurance - Property

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	83,825		83,825	
Total Allocated Additions:	<u>83,825</u>		<u>83,825</u>	83,825
Total To Be Allocated:	<u><u>83,825</u></u>	<u><u>0</u></u>	<u><u>83,825</u></u>	<u><u>83,825</u></u>



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	83,825	0	17,394	18,794	6,740
1st Allocation	83,825	0	17,394	18,794	6,740
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0040 Insurance -					
Total Allocated	83,825	0	17,394	18,794	6,740



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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			
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	12,557	25,322	3,018
1st Allocation	12,557	25,322	3,018
Allocation Step 2			
2nd Allocation	0	0	0
Total For 0040 Insurance -			
Total Allocated	12,557	25,322	3,018



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	6,742		6,742		6,742
District Court	19,901	35.2043	6,123		6,123		6,123
Pros Atty	11,525	20.3874	3,546		3,546		3,546
Sheriff Jail	2,006	3.5486	617		617		617
Male Drug Court	506	0.8951	156		156		156
Womens Drug Ct.	358	0.6333	110		110		110
Victim Advocacy	100	0.1769	31		31		31
Crime Victim Rts	224	0.3963	69		69		69
SubTotal	56,530	100.0000	17,394		17,394		17,394
TOTAL	56,530	100.0000	17,394		17,394		17,394

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	13,961		13,961		13,961
CC-Intens Learn	18,795	21.9102	4,118		4,118		4,118
CC-KEYS	3,263	3.8038	715		715		715
SubTotal	85,782	100.0000	18,794		18,794		18,794
TOTAL	85,782	100.0000	18,794		18,794		18,794

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	4,945		4,945		4,945
Friend of Court	668	2.7970	189		189		189
Pros Atty	1,335	5.5898	377		377		377
Pros Atty C.R.P.	1,914	8.0141	540		540		540
Crime Victim Rts	96	0.4020	27		27		27
CC-In Home Care	799	3.3455	225		225		225
CC-Juve Drug Ct	434	1.8172	122		122		122
CC-Restitution	214	0.8960	60		60		60
CC-Intake Assess	667	2.7928	188		188		188
CC-CASA	130	0.5443	37		37		37
CC-FI Treatment Ct.	108	0.4522	30		30		30
SubTotal	23,883	100.0000	6,740		6,740		6,740
TOTAL	23,883	100.0000	6,740		6,740		6,740

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	725		725		725
Building & Grounds Department	2,029	3.6058	453		453		453
County Administration Dept	3,058	5.4345	682		682		682
Information Systems	2,383	4.2349	532		532		532
Legal Services Department	225	0.3999	50		50		50
Human Resources	1,969	3.4992	439		439		439
Treasurer	3,529	6.2715	788		788		788
Commission	2,250	3.9986	502		502		502
Friend of Court	12,069	21.4484	2,693		2,693		2,693
Clerk/ROD	5,553	9.8685	1,239		1,239		1,239
Resource Develop	150	0.2666	33		33		33
Equalization	1,328	2.3601	296		296		296
Pros Atty C.R.P.	150	0.2666	33		33		33
Drain Comm	767	1.3631	171		171		171
Soil & Erosion	150	0.2666	33		33		33
Planning	1,440	2.5591	321		321		321
Central Stores	1,094	1.9442	244		244		244
Non Allocated	14,875	26.4349	3,323		3,323		3,323
SubTotal	56,270	100.0000	12,557		12,557		12,557
TOTAL	56,270	100.0000	12,557		12,557		12,557

Allocation Basis: Assinged square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	401		401		401
Sheriff Jail	101,078	89.2183	22,591		22,591		22,591
Sheriff Field Oper	8,123	7.1699	1,816		1,816		1,816
Emergency Mgmt.	2,300	2.0301	514		514		514
SubTotal	113,293	100.0000	25,322		25,322		25,322
TOTAL	113,293	100.0000	25,322		25,322		25,322

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	2,122		2,122		2,122
Sheriff Jail	1,694	7.3559	222		222		222
Comm Corrections	5,145	22.3414	674		674		674
SubTotal	23,029	100.0000	3,018		3,018		3,018
TOTAL	23,029	100.0000	3,018		3,018		3,018

Allocation Basis: Assigned square footage by occupant

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	725	0	0	0	725	0	0
Building & Grounds	453	0	0	0	453	0	0
County Administration Dept	682	0	0	0	682	0	0
Information Systems	532	0	0	0	532	0	0
Legal Services Department	50	0	0	0	50	0	0
Human Resources	439	0	0	0	439	0	0
Treasurer	788	0	0	0	788	0	0
Commission	502	0	0	0	502	0	0
Circuit Court	11,687	6,742	0	4,945	0	0	0
District Court	6,123	6,123	0	0	0	0	0
Friend of Court	2,882	0	0	189	2,693	0	0
Adult Probation	2,122	0	0	0	0	0	2,122
Clerk/ROD	1,239	0	0	0	1,239	0	0
Resource Develop	33	0	0	0	33	0	0
Equalization	296	0	0	0	296	0	0
Pros Atty	3,923	3,546	0	377	0	0	0
Pros Atty C.R.P.	573	0	0	540	33	0	0
Drain Comm	171	0	0	0	171	0	0
Soil & Erosion	33	0	0	0	33	0	0
Sheriff Admin	401	0	0	0	0	401	0
Sheriff Jail	23,430	617	0	0	0	22,591	222
Sheriff Field Oper	1,816	0	0	0	0	1,816	0
Emergency Mgmt.	514	0	0	0	0	514	0
Planning	321	0	0	0	321	0	0
Male Drug Court	156	156	0	0	0	0	0
Womens Drug Ct.	110	110	0	0	0	0	0
Victim Advocacy	31	31	0	0	0	0	0
Crime Victim Rts	96	69	0	27	0	0	0
CC-Juvenile Home	13,961	0	13,961	0	0	0	0
CC-In Home Care	225	0	0	225	0	0	0
CC-Intens Learn	4,118	0	4,118	0	0	0	0
CC-KEYS	715	0	715	0	0	0	0
CC-Juve Drug Ct	122	0	0	122	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	60	0	0	60	0	0	0
CC-Intake Assess	188	0	0	188	0	0	0
CC-CASA	37	0	0	37	0	0	0
CC-FI Treatment Ct.	30	0	0	30	0	0	0
Comm Corrections	674	0	0	0	0	0	674
Central Stores	244	0	0	0	244	0	0
Non Allocated	3,323	0	0	0	3,323	0	0
Direct Billed	0	0	0	0	0	0	0
Total	83,825	17,394	18,794	6,740	12,557	25,322	3,018



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 the Federal guidelines. 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, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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		59	59	
Total Allocated Additions:		<u>59</u>	<u>59</u>	59
Termination Payoff	480,595			
Total Departmental Cost Adjustments:	<u>480,595</u>			480,595
Total To Be Allocated:	<u>480,595</u>	<u>59</u>	<u>480,654</u>	<u>480,654</u>



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	480,595	0	480,595
Functional Cost	480,595	0	480,595
Allocation Step 1			
1st Allocation	480,595	0	480,595
Allocation Step 2			
Inbound- All Others	59	0	59
2nd Allocation	59	0	59
Total For 0050 Termination Payoff			
Total Allocated	480,654	0	480,654



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 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	756,606	1.8655	8,966		8,966	1	8,967
Building & Grounds Department	1,172,329	2.8905	13,892		13,892	2	13,894
Security	131,158	0.3234	1,554		1,554		1,554
County Administration Dept	248,518	0.6128	2,945		2,945		2,945
Information Systems	675,219	1.6649	8,001		8,001	1	8,002
Legal Services Department	157,077	0.3873	1,861		1,861		1,861
Human Resources	256,447	0.6323	3,039		3,039		3,039
Treasurer	384,080	0.9470	4,551		4,551	1	4,552
Health & Comm. Serv.	627,751	1.5478	7,439		7,439	1	7,440
Nazareth Facility	227,725	0.5615	2,698		2,698		2,698
ADMIN,CSA,MCHD,HPDP	604,289	1.4900	7,161		7,161	1	7,162
Circuit Court	2,342,414	5.7756	27,757		27,757	3	27,760
District Court	2,108,489	5.1988	24,985		24,985	3	24,988
Friend of Court	2,111,090	5.2052	25,016		25,016	3	25,019
Probate Court	383,937	0.9467	4,550		4,550	1	4,551
Election	14,468	0.0357	171		171		171
Clerk/ROD	360,316	0.8884	4,270		4,270	1	4,271
Resource Develop	41,707	0.1028	494		494		494
Equalization	260,939	0.6434	3,092		3,092		3,092
Pros Atty	1,082,702	2.6696	12,830		12,830	2	12,832
Pros Atty C.R.P.	386,519	0.9530	4,580		4,580	1	4,581
Drain Comm	72,580	0.1790	860		860		860
Soil & Erosion	48,939	0.1207	580		580		580
Sheriff Admin	978,647	2.4130	11,597		11,597	1	11,598
Sheriff Jail	3,459,161	8.5290	40,988		40,988	15	41,003
Sheriff Field Oper	3,339,457	8.2339	39,572		39,572	5	39,577
Animal Control	313,692	0.7735	3,717		3,717		3,717
Emergency Mgmt.	20,022	0.0494	237		237		237
Veterans Affairs	59,147	0.1458	701		701		701
MSU Extension	79,225	0.1953	939		939		939



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	98,318	0.2424	1,165		1,165		1,165
Employee Benefits	41,761	0.1030	495		495		495
LE Circuit Ct	641,456	1.5816	7,601		7,601	1	7,602
LE District Ct	623,369	1.5370	7,387		7,387	1	7,388
LE Pros Atty	1,467,991	3.6195	17,395		17,395	2	17,397
LE Sheriff Admin	201,408	0.4966	2,387		2,387		2,387
LE Sheriff Jail	2,839,227	7.0005	33,644		33,644	4	33,648
LE Sheriff F.O.	1,155,520	2.8491	13,693		13,693	2	13,695
LE Animal Ctrl	229,970	0.5670	2,725		2,725		2,725
Technology Fund	144,889	0.3572	1,717		1,717		1,717
Parks Admin	274,539	0.6769	3,253		3,253		3,253
P Markin Glen	32,530	0.0802	385		385		385
P Cold Brook	34,076	0.0840	404		404		404
P Prairie View	21,110	0.0521	250		250		250
P River Oaks	27,518	0.0679	326		326		326
P Fairgrounds	127,909	0.3154	1,516		1,516		1,516
P KRV Trail	2,372	0.0058	28		28		28
P KRV Trailway prg	50,112	0.1236	594		594		594
P County Fair	24,077	0.0594	285		285		285
H-Education	7,677	0.0189	91		91		91
H-Oral Health	528,533	1.3032	6,263		6,263	1	6,264
H-Laboratory	150,080	0.3700	1,778		1,778		1,778
H-Vision/Hearing	98,129	0.2420	1,163		1,163		1,163
H-Haz Waste	184,973	0.4561	2,192		2,192		2,192
H-Clinical Serv	109,689	0.2705	1,300		1,300		1,300
H-Comm. Disease	197,687	0.4874	2,343		2,343		2,343
H-STD	180,682	0.4455	2,141		2,141		2,141
H-HIV Counseling	45,841	0.1130	543		543		543
H-Env Admin	160,052	0.3946	1,897		1,897		1,897
H-Env FS&F	328,269	0.8094	3,890		3,890		3,890



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
H-Env LW&W	224,667	0.5539	2,662		2,662		2,662
Male Drug Court	113,936	0.2809	1,350		1,350		1,350
Womens Drug Ct.	71,616	0.1766	849		849		849
WK Kellogg Found	45,936	0.1133	544		544		544
Emerg Prep Bio	57,858	0.1427	686		686		686
Homeland Sec. Gt.	10,571	0.0261	125		125		125
ROD Automation	30,152	0.0743	357		357		357
Victim Advocacy	49,336	0.1216	585		585		585
Crime Victim Rts	142,815	0.3521	1,692		1,692		1,692
AAA Administration	135,746	0.3347	1,609		1,609		1,609
AAA Ombudsman	46,746	0.1153	554		554		554
AAA Health Living	61,380	0.1513	727		727		727
AAA Info & Asst	54,058	0.1333	641		641		641
AAA CCC	635	0.0016	8		8		8
CFI AAA Custom Care	3,915	0.0097	46		46		46
CFI Admin	76,985	0.1898	912		912		912
CFI Care Mgmt	146,730	0.3618	1,739		1,739		1,739
CFI Case Coord	55,243	0.1362	655		655		655
CFI Veterans	2,117	0.0052	25		25		25
CFI Comm Living	111,212	0.2742	1,318		1,318		1,318
KCSD Grants	520	0.0013	6		6		6
CC-Juvenile Home	1,906,242	4.7001	22,589		22,589	3	22,592
CC-In Home Care	570,580	1.4068	6,761		6,761	1	6,762
CC-Intens Learn	27,474	0.0677	326		326		326
CC-KEYS	51,120	0.1260	606		606		606
CC-Juve Drug Ct	95,749	0.2361	1,135		1,135		1,135
CC-Restitution	104,572	0.2578	1,239		1,239		1,239
CC-Intake Assess	191,827	0.4730	2,273		2,273		2,273
CC-CASA	56,567	0.1395	670		670		670
CC-FI Treatment Ct.	10,315	0.0254	122		122		122



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Healthy Start	259,765	0.6405	3,078		3,078		3,078
SWMBH - HS	40,803	0.1006	484		484		484
AIDS Coun & Test	68,091	0.1679	807		807		807
MIECHV-HFA	86,501	0.2133	1,025		1,025		1,025
Nurse Family	253,752	0.6257	3,007		3,007		3,007
MCIR	171,392	0.4226	2,031		2,031		2,031
CSHCS	146,045	0.3601	1,731		1,731		1,731
Edison Sch Health	9,067	0.0224	107		107		107
BCCCP Coord.	131,529	0.3243	1,559		1,559		1,559
IAP	94,718	0.2335	1,122		1,122		1,122
W.I.C.	271,641	0.6698	3,219		3,219		3,219
Sheriff Rd Pat	134,988	0.3328	1,600		1,600		1,600
Comm Corrections	391,829	0.9661	4,643		4,643	1	4,644
Survey & Remonum	2,930	0.0072	35		35		35
Airport	884,823	2.1817	10,485		10,485	1	10,486
Central Stores	73,093	0.1802	866		866		866
LIHEAP	20,113	0.0496	238		238		238
CDBG Housing	5,835	0.0144	69		69		69
Weather DHS	30,148	0.0743	357		357		357
CSBG	289,221	0.7131	3,427		3,427		3,427
SubTotal	40,557,318	100.0000	480,595		480,595	59	480,654
TOTAL	40,557,318	100.0000	480,595		480,595	59	480,654

Allocation Basis: Dollar amount of wages by department

Allocation Source: General Ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
Finance Department	8,967	8,967
Building & Grounds	13,894	13,894
Security	1,554	1,554
County Administration Dept	2,945	2,945
Information Systems	8,002	8,002
Legal Services Department	1,861	1,861
Human Resources	3,039	3,039
Treasurer	4,552	4,552
Health & Comm. Serv.	7,440	7,440
Nazareth Facility	2,698	2,698
ADMIN,CSA,MCHD,HPDP	7,162	7,162
Circuit Court	27,760	27,760
District Court	24,988	24,988
Friend of Court	25,019	25,019
Probate Court	4,551	4,551
Election	171	171
Clerk/ROD	4,271	4,271
Resource Develop	494	494
Equalization	3,092	3,092
Pros Atty	12,832	12,832
Pros Atty C.R.P.	4,581	4,581
Drain Comm	860	860
Soil & Erosion	580	580
Sheriff Admin	11,598	11,598
Sheriff Jail	41,003	41,003
Sheriff Field Oper	39,577	39,577
Animal Control	3,717	3,717
Emergency Mgmt.	237	237
Veterans Affairs	701	701
MSU Extension	939	939
Planning	1,165	1,165
Employee Benefits	495	495
LE Circuit Ct	7,602	7,602



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
LE District Ct	7,388	7,388
LE Pros Atty	17,397	17,397
LE Sheriff Admin	2,387	2,387
LE Sheriff Jail	33,648	33,648
LE Sheriff F.O.	13,695	13,695
LE Animal Ctrl	2,725	2,725
Technology Fund	1,717	1,717
Parks Admin	3,253	3,253
P Markin Glen	385	385
P Cold Brook	404	404
P Prairie View	250	250
P River Oaks	326	326
P Fairgrounds	1,516	1,516
P KRV Trail	28	28
P KRV Trailway prg	594	594
P County Fair	285	285
H-Education	91	91
H-Oral Health	6,264	6,264
H-Laboratory	1,778	1,778
H-Vision/Hearing	1,163	1,163
H-Haz Waste	2,192	2,192
H-Clinical Serv	1,300	1,300
H-Comm. Disease	2,343	2,343
H-STD	2,141	2,141
H-HIV Counseling	543	543
H-Env Admin	1,897	1,897
H-Env FS&F	3,890	3,890
H-Env LW&W	2,662	2,662
Male Drug Court	1,350	1,350
Womens Drug Ct.	849	849
WK Kellogg Found	544	544
Emerg Prep Bio	686	686
Homeland Sec. Gt.	125	125



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
ROD Automation	357	357
Victim Advocacy	585	585
Crime Victim Rts	1,692	1,692
AAA Administration	1,609	1,609
AAA Ombudsman	554	554
AAA Health Living	727	727
AAA Info & Asst	641	641
AAA CCC	8	8
CFI AAA Custom Care	46	46
CFI Admin	912	912
CFI Care Mgmt	1,739	1,739
CFI Case Coord	655	655
CFI Veterans	25	25
CFI Comm Living	1,318	1,318
KCSD Grants	6	6
CC-Juvenile Home	22,592	22,592
CC-In Home Care	6,762	6,762
CC-Intens Learn	326	326
CC-KEYS	606	606
CC-Juve Drug Ct	1,135	1,135
CC-Restitution	1,239	1,239
CC-Intake Assess	2,273	2,273
CC-CASA	670	670
CC-FI Treatment Ct.	122	122
Healthy Start	3,078	3,078
SWMBH - HS	484	484
AIDS Coun & Test	807	807
MIECHV-HFA	1,025	1,025
Nurse Family	3,007	3,007
MCIR	2,031	2,031
CSHCS	1,731	1,731
Edison Sch Health	107	107
BCCCP Coord.	1,559	1,559



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Sick & Vac Pay
IAP	1,122	1,122
W.I.C.	3,219	3,219
Sheriff Rd Pat	1,600	1,600
Comm Corrections	4,644	4,644
Survey & Remonum	35	35
Airport	10,486	10,486
Central Stores	866	866
LIHEAP	238	238
CDBG Housing	69	69
Weather DHS	357	357
CSBG	3,427	3,427
Direct Billed	0	0
Total	480,654	480,654



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

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

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

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

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

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

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

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

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

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

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

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

Fixed Assets – This activity identifies the costs of updating and maintaining the Fixed Asset system to account for capital assets recorded in the system. The basis of allocation is the number of capital assets by department.

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

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

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

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

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,289,005			1,289,005
Payout	(80,010)			
Total Deductions:	(80,010)			(80,010)
Building Depreciation	10,677		10,677	
Equipment Depreciation	9,340		9,340	
Insurance	1,755	23	1,778	
Insurance - Property	725		725	
Termination Payoff	8,966	1	8,967	
Finance Department		7,785	7,785	
Building & Grounds Department		38,861	38,861	
Utilities		6,927	6,927	
Security		1,924	1,924	
County Administration Dept		3,394	3,394	
Information Systems		13,976	13,976	
Legal Services Department		3,188	3,188	
Human Resources		9,055	9,055	
Treasurer		1,227	1,227	
Total Allocated Additions:	31,463	86,361	117,824	117,824
Reimbursement	(60)			
Total Departmental Cost Adjustments:	(60)			(60)
Total To Be Allocated:	1,240,398	86,361		1,326,759



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Accounting Serv	Non-HCS Funds	Payroll
Wages & Benefits					
SALARIES & WAGES	698,462	101,217	282,488	29,828	100,476
FRINGE BENEFITS	254,866	36,930	103,093	10,883	36,675
Other Expense & Cost					
*Payout	80,010	80,010	0	0	0
Printing & Binding	2,611	378	1,057	111	376
Postage	2,973	0	1,753	0	624
Copying	3,821	554	1,545	163	550
Office Supplies	12,170	1,763	4,924	520	1,751
Subscriptions	1,094	159	441	47	157
Dues	2,941	426	1,191	126	423
Contract Services	611	89	247	26	88
Contract Services	14,385	0	11,500	0	0
Consultant	15,225	0	0	0	15,225
Auditing Services	113,800	0	0	0	0
Telephone	9,029	1,308	3,652	386	1,299
Licensing Fees	74,112	0	37,056	0	37,056
Equipment Maint	897	130	364	38	129
Training	1,857	269	753	79	267
Miscellaneous	141	20	57	6	20
Departmental Totals					
Total Expenditures	1,289,005	223,253	450,121	42,213	195,116
Deductions					
Total Deductions	(80,010)	(80,010)	0	0	0
Cost Adjustments					
Reimbursement	(60)	0	0	0	(60)
Functional Cost					
	1,208,935	143,243	450,121	42,213	195,056



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	9,340	0	0	0	9,340
Inbound- All Others	22,123	3,206	8,950	945	3,182
Reallocate Admin Costs		(146,449)	61,456	5,778	27,789
1st Allocation	1,240,398	0	520,527	48,936	235,367
Allocation Step 2					
Inbound- All Others	86,361	12,515	34,928	3,688	12,423
Reallocate Admin Costs		(12,515)	5,252	494	2,375
2nd Allocation	86,361	0	40,180	4,182	14,798
Total For 0055 Finance					
Total Allocated	1,326,759	0	560,707	53,118	250,165



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Accountng	Purchasing
Wages & Benefits					
SALARIES & WAGES	47,364	0	46,120	12,602	48,693
FRINGE BENEFITS	17,280	0	16,821	4,588	17,764
Other Expense & Cost					
*Payout	0	0	0	0	0
Printing & Binding	177	0	172	47	182
Postage	294	0	0	0	302
Copying	259	0	252	69	266
Office Supplies	825	0	803	219	848
Subscriptions	74	0	72	20	76
Dues	199	0	194	53	205
Contract Services	41	0	40	11	43
Contract Services	2,375	0	0	0	510
Consultant	0	0	0	0	0
Auditing Services	0	113,800	0	0	0
Telephone	612	0	596	163	629
Licensing Fees	0	0	0	0	0
Equipment Maint	61	0	59	16	63
Training	126	0	123	33	129
Miscellaneous	10	0	9	3	10
Departmental Totals					
Total Expenditures	69,697	113,800	65,261	17,824	69,720
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Functional Cost					
Functional Cost	69,697	113,800	65,261	17,824	69,720



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1,500	0	1,461	399	1,542
Reallocate Admin Costs	9,531	15,235	8,932	2,440	9,540
1st Allocation	80,728	129,035	75,654	20,663	80,802
Allocation Step 2					
Inbound- All Others	5,856	0	5,702	1,558	6,021
Reallocate Admin Costs	815	1,302	763	208	815
2nd Allocation	6,671	1,302	6,465	1,766	6,836
Total For 0055 Finance					
Total Allocated	87,399	130,337	82,119	22,429	87,638



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	2,478	5,439	5,439	8,159	8,159
FRINGE BENEFITS	892	1,988	1,988	2,982	2,982
Other Expense & Cost					
*Payout	0	0	0	0	0
Printing & Binding	9	20	20	31	31
Postage	0	0	0	0	0
Copying	13	30	30	45	45
Office Supplies	43	95	95	142	142
Subscriptions	4	9	9	13	13
Dues	10	23	23	34	34
Contract Services	2	5	5	7	7
Contract Services	0	0	0	0	0
Consultant	0	0	0	0	0
Auditing Services	0	0	0	0	0
Telephone	32	70	70	106	106
Licensing Fees	0	0	0	0	0
Equipment Maint	3	7	7	10	10
Training	6	14	14	22	22
Miscellaneous	0	1	1	2	2
Departmental Totals					
Total Expenditures	3,492	7,701	7,701	11,553	11,553
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Functional Cost					
Functional Cost	3,492	7,701	7,701	11,553	11,553



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	78	172	172	258	258
Reallocate Admin Costs	478	1,054	1,054	1,581	1,581
1st Allocation	4,048	8,927	8,927	13,392	13,392
Allocation Step 2					
Inbound- All Others	306	673	673	1,009	1,009
Reallocate Admin Costs	41	90	90	135	135
2nd Allocation	347	763	763	1,144	1,144
Total For 0055 Finance					
Total Allocated	4,395	9,690	9,690	14,536	14,536



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	72	0.1169	608		608		608
Termination Payoff	6	0.0097	51		51		51
Finance Department	337	0.5471	2,848		2,848		2,848
Building & Grounds Department	2,894	4.6986	24,457		24,457	1,901	26,358
Utilities	908	1.4742	7,674		7,674	596	8,270
Security	296	0.4806	2,502		2,502	194	2,696
County Administration Dept	139	0.2257	1,175		1,175	91	1,266
Information Systems	177	0.2874	1,496		1,496	116	1,612
Legal Services Department	119	0.1932	1,006		1,006	78	1,084
Human Resources	434	0.7046	3,668		3,668	285	3,953
Treasurer	276	0.4481	2,332		2,332	181	2,513
Health & Comm. Serv.	1,071	1.7388	9,051		9,051	703	9,754
Nazareth Facility	769	1.2485	6,499		6,499	505	7,004
ADMIN,CSA,MCHD,HPDP	698	1.1332	5,899		5,899	458	6,357
Commission	161	0.2614	1,361		1,361	106	1,467
Circuit Court	6,901	11.2049	58,322		58,322	4,536	62,858
District Court	1,201	1.9499	10,150		10,150	789	10,939
Friend of Court	605	0.9823	5,113		5,113	397	5,510
Jury Board	9	0.0146	76		76	6	82
Probate Court	1,383	2.2454	11,688		11,688	908	12,596
Adult Probation	113	0.1835	955		955	74	1,029
Election	180	0.2922	1,521		1,521	118	1,639
Clerk/ROD	281	0.4562	2,375		2,375	185	2,560
Resource Develop	92	0.1494	778		778	60	838
Equalization	231	0.3750	1,952		1,952	152	2,104
Pros Atty	699	1.1349	5,907		5,907	459	6,366
Pros Atty C.R.P.	421	0.6835	3,558		3,558	277	3,835
Drain Comm	258	0.4189	2,180		2,180	169	2,349
Soil & Erosion	148	0.2403	1,251		1,251	97	1,348
Sheriff Admin	971	1.5765	8,206		8,206	638	8,844



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1,765	2.8656	14,916		14,916	1,159	16,075
Sheriff Field Oper	1,080	1.7534	9,127		9,127	709	9,836
Animal Control	593	0.9628	5,011		5,011	389	5,400
Emergency Mgmt.	318	0.5163	2,687		2,687	209	2,896
Veterans Affairs	171	0.2776	1,445		1,445	112	1,557
Medical Exam	24	0.0390	203		203	16	219
Veterans Burial	249	0.4043	2,104		2,104	164	2,268
Sold/Sail Relief	155	0.2517	1,310		1,310	102	1,412
MSU Extension	188	0.3052	1,589		1,589	123	1,712
Planning	171	0.2776	1,445		1,445	112	1,557
Economic Develop	2	0.0032	17		17	1	18
Employee Benefits	1,120	1.8184	9,465		9,465	736	10,201
LE Circuit Ct	248	0.4026	2,096		2,096	163	2,259
LE District Ct	134	0.2176	1,132		1,132	88	1,220
LE Pros Atty	266	0.4319	2,248		2,248	175	2,423
LE Comm Correct	26	0.0422	220		220	17	237
LE Sheriff Admin	143	0.2322	1,209		1,209	94	1,303
LE Sheriff Jail	302	0.4903	2,552		2,552	198	2,750
LE Sheriff F.O.	330	0.5358	2,789		2,789	217	3,006
LE Animal Ctrl	159	0.2581	1,344		1,344	104	1,448
Technology Fund	539	0.8751	4,555		4,555	354	4,909
Roads	54	0.0877	456		456	35	491
Parks Admin	738	1.1982	6,237		6,237	485	6,722
P Markin Glen	272	0.4416	2,299		2,299	179	2,478
P Scotts Mill	89	0.1445	752		752	58	810
P Cold Brook	245	0.3978	2,071		2,071	161	2,232
P Prairie View	270	0.4384	2,282		2,282	177	2,459
P River Oaks	375	0.6088	3,169		3,169	246	3,415
P Fairgrounds	491	0.7972	4,149		4,149	322	4,471
P KRV Trail	176	0.2857	1,487		1,487	116	1,603

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
P KRV Trailway prg	125	0.2029	1,056		1,056	82	1,138
P County Fair	594	0.9644	5,020		5,020	390	5,410
Special Parks	30	0.0487	254		254	20	274
Access & Visitat	5	0.0081	42		42	3	45
Wireless Emerg.	27	0.0438	228		228	18	246
Drain Comm Grant	42	0.0682	355		355	28	383
H-Education	36	0.0584	304		304	24	328
H-Oral Health	700	1.1365	5,916		5,916	460	6,376
H-Laboratory	364	0.5910	3,076		3,076	239	3,315
H-Vision/Hearing	156	0.2533	1,318		1,318	102	1,420
H-Haz Waste	503	0.8167	4,251		4,251	330	4,581
H-Clinical Serv	369	0.5991	3,118		3,118	242	3,360
H-Comm. Disease	290	0.4708	2,451		2,451	190	2,641
H-STD	348	0.5650	2,941		2,941	229	3,170
H-Health Care Ac	8	0.0130	68		68	5	73
H-HIV Counseling	163	0.2646	1,378		1,378	107	1,485
H-Env Admin	178	0.2890	1,504		1,504	117	1,621
H-Env FS&F	288	0.4676	2,434		2,434	189	2,623
H-Env LW&W	345	0.5601	2,916		2,916	227	3,143
Accommodation Tax	266	0.4319	2,248		2,248	175	2,423
Dist Ct Grants	169	0.2744	1,428		1,428	111	1,539
Male Drug Court	393	0.6381	3,321		3,321	258	3,579
Womens Drug Ct.	384	0.6234	3,245		3,245	252	3,497
WK Kellogg Found	327	0.5309	2,763		2,763	215	2,978
DWI Drug Court	261	0.4237	2,206		2,206	171	2,377
Browfield Redev	91	0.1477	769		769	60	829
Emerg Prep Bio	313	0.5082	2,645		2,645	206	2,851
Swift & Sure	258	0.4189	2,180		2,180	169	2,349
Homeland Sec. Gt.	57	0.0925	482		482	37	519
Haz Mat Team	18	0.0292	152		152	12	164



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
ROD Automation	458	0.7436	3,871		3,871	301	4,172
911 Service Fund	19	0.0308	161		161	12	173
Concealed Pistol	5	0.0081	42		42	3	45
Local Corr.Offc.	113	0.1835	955		955	74	1,029
Drug Law Enforce	13	0.0211	110		110	9	119
Law Library	4	0.0065	34		34	3	37
Victim Advocacy	73	0.1185	617		617	48	665
Crime Victim Rts	81	0.1315	685		685	53	738
AAA Senior Expo	44	0.0714	372		372	29	401
AAA Administration	385	0.6251	3,254		3,254	253	3,507
AAA Providers	203	0.3296	1,716		1,716	133	1,849
AAA Ombudsman	150	0.2435	1,268		1,268	99	1,367
AAA Health Living	453	0.7355	3,828		3,828	298	4,126
AAA Info & Asst	258	0.4189	2,180		2,180	169	2,349
AAA CCC	26	0.0422	220		220	17	237
AAA Verne Robbert	16	0.0260	135		135	11	146
CFI AAA Custom Care	294	0.4773	2,485		2,485	193	2,678
CFI Admin	279	0.4530	2,358		2,358	183	2,541
CFI Care Mgmt	782	1.2696	6,609		6,609	514	7,123
CFI Case Coord	430	0.6981	3,634		3,634	282	3,916
CFI Veterans	299	0.4854	2,527		2,527	196	2,723
CFI Comm Living	609	0.9887	5,147		5,147	400	5,547
Safe Comm. Grant	47	0.0763	397		397	31	428
KCSD Grants	73	0.1185	617		617	48	665
CC-Juvenile Home	1,576	2.5587	13,319		13,319	1,035	14,354
CC-In Home Care	211	0.3426	1,783		1,783	139	1,922
CC-Foster Care	78	0.1266	659		659	51	710
CC-Intens Learn	73	0.1185	617		617	48	665
CC-KEYS	70	0.1136	592		592	46	638
CC-Juve Drug Ct	180	0.2922	1,521		1,521	118	1,639



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
CC-Restitution	65	0.1055	549		549	43	592
CC-Intake Assess	110	0.1786	930		930	72	1,002
CC-CASA	97	0.1575	820		820	64	884
CC-Waivers IHC	1	0.0016	8		8	1	9
CC-FI Treatment Ct.	190	0.3085	1,606		1,606	125	1,731
CC-MIDHS	2,819	4.5768	23,824		23,824	1,851	25,675
CC-Welfare	3	0.0049	25		25	2	27
Vet's Trust	73	0.1185	617		617	48	665
Healthy Start	778	1.2631	6,575		6,575	511	7,086
SWMBH - HS	178	0.2890	1,504		1,504	117	1,621
Meth Contaminate	1	0.0016	8		8	1	9
Health Kids	1	0.0016	8		8	1	9
AIDS Coun & Test	154	0.2500	1,301		1,301	101	1,402
MIECHV-ISS	79	0.1283	668		668	52	720
MIECHV-HFA	361	0.5861	3,051		3,051	237	3,288
Nurse Family	402	0.6527	3,397		3,397	264	3,661
MCIR	206	0.3345	1,741		1,741	135	1,876
CSHCS	173	0.2809	1,462		1,462	114	1,576
Edison Sch Health	21	0.0341	177		177	14	191
BCCCP Coord.	261	0.4237	2,206		2,206	171	2,377
BCCCP Komen	49	0.0796	414		414	32	446
BCCCP Pink Sat	6	0.0097	51		51	4	55
IAP	242	0.3929	2,045		2,045	159	2,204
EMSS/MIHAS	1	0.0016	8		8	1	9
Clean Sweep Pest	17	0.0276	144		144	11	155
W.I.C.	300	0.4871	2,535		2,535	197	2,732
Childhood Lead	1	0.0016	8		8	1	9
Marine Safety	54	0.0877	456		456	35	491
Sheriff Rd Pat	64	0.1039	541		541	42	583
Comm Corrections	976	1.5846	8,248		8,248	641	8,889

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Survey & Remonum	79	0.1283	668		668	52	720
Pub Impv Jail	7	0.0114	59		59	5	64
Prop Tax Foreclosure	296	0.4806	2,502		2,502	194	2,696
Airport	2,357	3.8267	19,919		19,919	1,548	21,467
DTRF	2	0.0032	17		17	1	18
Central Stores	1,080	1.7534	9,127		9,127	709	9,836
Drain Eq Revolv	1	0.0016	8		8	1	9
Retirement	41	0.0666	346		346	27	373
OPEB	1,033	1.6771	8,730		8,730	678	9,408
Inmates Trust	36	0.0584	304		304	24	328
LIHEAP	152	0.2468	1,285		1,285	100	1,385
CDBG Housing	105	0.1705	887		887	69	956
Emerg Needs EAP	341	0.5536	2,882		2,882	224	3,106
Emerg Needs LCA	65	0.1055	549		549	43	592
Weather Energy Opt	23	0.0373	194		194	15	209
Weather DHS	509	0.8264	4,302		4,302	334	4,636
CSBG	523	0.8491	4,420		4,420	343	4,763
Non Allocated	307	0.4984	2,594		2,594	202	2,796
SubTotal	61,593	100.0000	520,527		520,527	40,180	560,707
TOTAL	61,593	100.0000	520,527		520,527	40,180	560,707

Allocation Basis: Number of expenditure transactions processed by dept

Allocation Source: Detail expenditure report



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	403	7.8040	3,819		3,819	326	4,145
Pros Atty C.R.P.	440	8.5205	4,170		4,170	356	4,526
Access & Visitat	12	0.2324	114		114	10	124
Drain Comm Grant	73	1.4136	692		692	59	751
Dist Ct Grants	198	3.8342	1,876		1,876	160	2,036
Male Drug Court	469	9.0821	4,444		4,444	380	4,824
Womens Drug Ct.	447	8.6561	4,236		4,236	362	4,598
WK Kellogg Found	346	6.7002	3,279		3,279	280	3,559
DWI Drug Court	458	8.8691	4,340		4,340	371	4,711
Swift & Sure	284	5.4996	2,691		2,691	230	2,921
Homeland Sec. Gt.	71	1.3749	673		673	57	730
Haz Mat Team	35	0.6778	332		332	28	360
Victim Advocacy	92	1.7816	872		872	75	947
Crime Victim Rts	91	1.7622	862		862	74	936
Safe Comm. Grant	56	1.0844	531		531	45	576
KCSD Grants	90	1.7428	853		853	73	926
CC-FI Treatment Ct.	190	3.6793	1,801		1,801	154	1,955
Marine Safety	58	1.1232	550		550	47	597
Sheriff Rd Pat	73	1.4136	692		692	59	751
Comm Corrections	1,195	23.1411	11,322		11,322	969	12,291
Survey & Remonum	83	1.6073	787		787	67	854
SubTotal	5,164	100.0000	48,936		48,936	4,182	53,118
TOTAL	5,164	100.0000	48,936		48,936	4,182	53,118

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	13.46	1.5205	3,579		3,579		3,579
Building & Grounds Department	33.21	3.7515	8,830		8,830	564	9,394
Security	6.60	0.7456	1,755		1,755	112	1,867
County Administration Dept	3.82	0.4315	1,016		1,016	65	1,081
Information Systems	9.29	1.0494	2,470		2,470	158	2,628
Legal Services Department	1.50	0.1694	399		399	25	424
Human Resources	4.55	0.5140	1,210		1,210	77	1,287
Treasurer	10.00	1.1296	2,659		2,659	170	2,829
Health & Comm. Serv.	12.28	1.3872	3,265		3,265	208	3,473
Nazareth Facility	8.06	0.9105	2,143		2,143	137	2,280
ADMIN,CSA,MCHD,HPDP	11.73	1.3251	3,119		3,119	199	3,318
Commission	11.00	1.2426	2,925		2,925	187	3,112
Circuit Court	57.20	6.4615	15,208		15,208	971	16,179
District Court	56.98	6.4367	15,150		15,150	967	16,117
Friend of Court	48.23	5.4482	12,823		12,823	819	13,642
Probate Court	8.80	0.9941	2,340		2,340	149	2,489
Election	0.55	0.0621	146		146	9	155
Clerk/ROD	11.45	1.2934	3,044		3,044	194	3,238
Resource Develop	1.00	0.1130	266		266	17	283
Equalization	4.91	0.5547	1,305		1,305	83	1,388
Pros Atty	19.66	2.2209	5,227		5,227	334	5,561
Pros Atty C.R.P.	8.47	0.9568	2,252		2,252	144	2,396
Drain Comm	2.24	0.2530	596		596	38	634
Soil & Erosion	1.24	0.1401	330		330	21	351
Sheriff Admin	21.80	2.4626	5,796		5,796	370	6,166
Sheriff Jail	68.79	7.7710	18,285		18,285	1,168	19,453
Sheriff Field Oper	47.62	5.3793	12,661		12,661	808	13,469
Animal Control	8.45	0.9545	2,247		2,247	143	2,390
Emergency Mgmt.	1.49	0.1683	396		396	25	421
Veterans Affairs	1.55	0.1751	412		412	26	438

Kalamazoo County, Michigan
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Based On The Year Ended December 31, 2015
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	1.96	0.2214	521		521	33	554
Planning	1.41	0.1593	375		375	24	399
Employee Benefits	1.00	0.1130	266		266	17	283
LE Circuit Ct	12.72	1.4369	3,382		3,382	216	3,598
LE District Ct	12.35	1.3951	3,284		3,284	210	3,494
LE Pros Atty	22.92	2.5891	6,094		6,094	389	6,483
LE Sheriff Admin	2.53	0.2858	673		673	43	716
LE Sheriff Jail	48.11	5.4347	12,791		12,791	817	13,608
LE Sheriff F.O.	17.44	1.9701	4,637		4,637	296	4,933
LE Animal Ctrl	6.30	0.7117	1,675		1,675	107	1,782
Technology Fund	2.90	0.3276	771		771	49	820
Parks Admin	6.11	0.6902	1,625		1,625	104	1,729
P Markin Glen	2.80	0.3163	744		744	48	792
P Scotts Mill	0.26	0.0294	69		69	4	73
P Cold Brook	2.90	0.3276	771		771	49	820
P Prairie View	2.67	0.3016	710		710	45	755
P River Oaks	2.77	0.3129	736		736	47	783
P Fairgrounds	5.51	0.6224	1,465		1,465	94	1,559
P KRV Trail	1.17	0.1322	311		311	20	331
P KRV Trailway prg	1.00	0.1130	266		266	17	283
P County Fair	0.56	0.0633	149		149	10	159
H-Education	0.15	0.0169	40		40	3	43
H-Oral Health	11.34	1.2810	3,015		3,015	192	3,207
H-Laboratory	2.80	0.3163	744		744	48	792
H-Vision/Hearing	2.66	0.3005	707		707	45	752
H-Haz Waste	4.70	0.5309	1,250		1,250	80	1,330
H-Clinical Serv	2.00	0.2259	532		532	34	566
H-Comm. Disease	3.87	0.4372	1,029		1,029	66	1,095
H-STD	4.09	0.4620	1,087		1,087	69	1,156
H-HIV Counseling	1.00	0.1130	266		266	17	283



Kalamazoo County, Michigan
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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Env Admin	3.49	0.3942	928		928	59	987
H-Env FS&F	6.76	0.7636	1,797		1,797	115	1,912
H-Env LW&W	5.48	0.6190	1,457		1,457	93	1,550
Male Drug Court	2.80	0.3163	744		744	48	792
Womens Drug Ct.	1.98	0.2237	526		526	34	560
WK Kellogg Found	0.92	0.1039	245		245	16	261
Emerg Prep Bio	1.24	0.1401	330		330	21	351
Swift & Sure	0.31	0.0350	82		82	5	87
ROD Automation	0.88	0.0994	234		234	15	249
Victim Advocacy	1.13	0.1276	300		300	19	319
Crime Victim Rts	3.02	0.3412	803		803	51	854
AAA Administration	2.70	0.3050	718		718	46	764
AAA Ombudsman	1.00	0.1130	266		266	17	283
AAA Health Living	1.29	0.1457	343		343	22	365
AAA Info & Asst	1.14	0.1288	303		303	19	322
AAA CCC	0.01	0.0011	3		3		3
CFI AAA Custom Care	0.08	0.0090	21		21	1	22
CFI Admin	1.42	0.1604	378		378	24	402
CFI Care Mgmt	4.20	0.4744	1,117		1,117	71	1,188
CFI Case Coord	0.01	0.0011	3		3		3
CFI Veterans	0.04	0.0045	11		11	1	12
CFI Comm Living	2.43	0.2745	646		646	41	687
CC-Juvenile Home	57.31	6.4740	15,238		15,238	973	16,211
CC-In Home Care	10.97	1.2392	2,917		2,917	186	3,103
CC-Intens Learn	1.06	0.1197	282		282	18	300
CC-KEYS	1.10	0.1243	292		292	19	311
CC-Juve Drug Ct	1.57	0.1774	417		417	27	444
CC-Restitution	1.91	0.2158	508		508	32	540
CC-Intake Assess	4.20	0.4744	1,117		1,117	71	1,188
CC-CASA	1.00	0.1130	266		266	17	283



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
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 For Department Finance Department**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-FI Treatment Ct.	0.41	0.0463	109		109	7	116
Healthy Start	7.22	0.8156	1,920		1,920	123	2,043
SWMBH - HS	0.97	0.1096	258		258	16	274
AIDS Coun & Test	3.82	0.4315	1,016		1,016	65	1,081
Nurse Family	4.89	0.5524	1,300		1,300	83	1,383
MCIR	4.01	0.4530	1,066		1,066	68	1,134
CSHCS	3.00	0.3389	798		798	51	849
Edison Sch Health	0.15	0.0169	40		40	3	43
BCCCP Coord.	2.94	0.3321	782		782	50	832
IAP	1.59	0.1796	423		423	27	450
W.I.C.	6.86	0.7749	1,824		1,824	116	1,940
Marine Safety	0.52	0.0587	138		138	9	147
Sheriff Rd Pat	2.03	0.2293	540		540	34	574
Comm Corrections	9.65	1.0901	2,566		2,566	164	2,730
Airport	21.62	2.4423	5,748		5,748	367	6,115
Central Stores	2.18	0.2463	580		580	37	617
LIHEAP	0.48	0.0542	128		128	8	136
CDBG Housing	0.13	0.0147	35		35	2	37
Weather DHS	0.64	0.0723	170		170	11	181
CSBG	6.75	0.7625	1,795		1,795	115	1,910
SubTotal	885.24	100.0000	235,367		235,367	14,798	250,165
TOTAL	885.24	100.0000	235,367		235,367	14,798	250,165

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



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Activity - Retire System

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Retirement	100	100.0000	80,728		80,728	6,671	87,399
SubTotal	100	100.0000	80,728		80,728	6,671	87,399
TOTAL	100	100.0000	80,728		80,728	6,671	87,399

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director

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

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	72	0.0700	90		90		90
Termination Payoff	6	0.0058	8		8		8
Finance Department	469	0.4560	588		588		588
Building & Grounds Department	3,054	2.9692	3,831		3,831	39	3,870
Utilities	908	0.8828	1,139		1,139	12	1,151
Security	296	0.2878	371		371	4	375
County Administration Dept	139	0.1351	174		174	2	176
Information Systems	177	0.1721	222		222	2	224
Legal Services Department	119	0.1157	149		149	2	151
Human Resources	568	0.5522	713		713	7	720
Treasurer	2,527	2.4568	3,170		3,170	32	3,202
Health & Comm. Serv.	1,128	1.0967	1,415		1,415	14	1,429
Nazareth Facility	838	0.8147	1,051		1,051	11	1,062
ADMIN,CSA,MCHD,HPDP	742	0.7214	931		931	9	940
Commission	161	0.1565	202		202	2	204
Circuit Court	10,185	9.9019	12,777		12,777	135	12,912
District Court	4,659	4.5296	5,845		5,845	59	5,904
Friend of Court	1,635	1.5896	2,051		2,051	21	2,072
Jury Board	9	0.0088	11		11		11
Probate Court	1,617	1.5721	2,029		2,029	21	2,050
Adult Probation	113	0.1099	142		142	1	143
Family Coun Serv	247	0.2401	310		310	3	313
Election	204	0.1983	256		256	3	259
Clerk/ROD	4,548	4.4217	5,706		5,706	58	5,764
Resource Develop	92	0.0894	115		115	1	116
Equalization	234	0.2275	294		294	3	297
Pros Atty	1,092	1.0617	1,370		1,370	14	1,384
Pros Atty C.R.P.	440	0.4278	552		552	6	558
Drain Comm	281	0.2732	353		353	4	357
Soil & Erosion	272	0.2644	341		341	3	344



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Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	1,861	1.8093	2,335		2,335	24	2,359
Sheriff Jail	1,765	1.7160	2,214		2,214	22	2,236
Sheriff Field Oper	1,080	1.0500	1,355		1,355	14	1,369
Animal Control	2,814	2.7358	3,530		3,530	36	3,566
Emergency Mgmt.	322	0.3131	404		404	4	408
Veterans Affairs	209	0.2032	262		262	3	265
Medical Exam	531	0.5163	666		666	7	673
Veterans Burial	249	0.2421	312		312	3	315
Sold/Sail Relief	155	0.1507	194		194	2	196
MSU Extension	196	0.1906	246		246	2	248
Planning	207	0.2013	260		260	3	263
Economic Develop	2	0.0019	3		3		3
Employee Benefits	1,602	1.5575	2,010		2,010	20	2,030
LE Revenues	270	0.2625	339		339	3	342
LE Circuit Ct	248	0.2411	311		311	3	314
LE District Ct	134	0.1303	168		168	2	170
LE Pros Atty	271	0.2635	340		340	3	343
LE Comm Correct	26	0.0253	33		33		33
LE Sheriff Admin	143	0.1390	179		179	2	181
LE Sheriff Jail	302	0.2936	379		379	4	383
LE Sheriff F.O.	330	0.3208	414		414	4	418
LE Animal Ctrl	159	0.1546	199		199	2	201
Technology Fund	596	0.5794	748		748	8	756
Roads	118	0.1147	148		148	2	150
Parks Admin	802	0.7797	1,006		1,006	10	1,016
P Markin Glen	871	0.8468	1,093		1,093	11	1,104
P Scotts Mill	209	0.2032	262		262	3	265
P Cold Brook	810	0.7875	1,016		1,016	10	1,026
P Prairie View	581	0.5649	729		729	7	736
P River Oaks	747	0.7263	937		937	10	947



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
P Fairgrounds	1,098	1.0675	1,377		1,377	14	1,391
P KRV Trail	179	0.1740	225		225	2	227
P KRV Trailway prg	174	0.1692	218		218	2	220
P County Fair	811	0.7885	1,017		1,017	10	1,027
Special Parks	39	0.0379	49		49		49
Access & Visitat	12	0.0117	15		15		15
Wireless Emerg.	36	0.0350	45		45		45
Drain Comm Grant	73	0.0710	92		92	1	93
H-Education	36	0.0350	45		45		45
H-Oral Health	1,424	1.3844	1,786		1,786	18	1,804
H-Laboratory	1,969	1.9143	2,470		2,470	25	2,495
H-Vision/Hearing	245	0.2382	307		307	3	310
H-Haz Waste	1,525	1.4826	1,913		1,913	19	1,932
H-Clinical Serv	968	0.9411	1,214		1,214	12	1,226
H-Comm. Disease	698	0.6786	876		876	9	885
H-STD	724	0.7039	908		908	9	917
H-Health Care Ac	8	0.0078	10		10		10
H-HIV Counseling	163	0.1585	204		204	2	206
H-Env Admin	186	0.1808	233		233	2	235
H-Env FS&F	1,754	1.7053	2,200		2,200	22	2,222
H-Env LW&W	1,416	1.3767	1,776		1,776	18	1,794
Local Housing	3	0.0029	4		4		4
Accommodation Tax	777	0.7554	975		975	10	985
Dist Ct Grants	198	0.1925	248		248	3	251
Male Drug Court	469	0.4560	588		588	6	594
Womens Drug Ct.	447	0.4346	561		561	6	567
WK Kellogg Found	346	0.3364	434		434	4	438
DWI Drug Court	458	0.4453	575		575	6	581
Browfield Redev	125	0.1215	157		157	2	159
Emerg Prep Bio	351	0.3413	440		440	4	444



**Kalamazoo County, Michigan
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 Schedule .4 - Detail Activity Allocations
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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Swift & Sure	284	0.2761	356		356	4	360
Homeland Sec. Gt.	71	0.0690	89		89	1	90
Haz Mat Team	35	0.0340	44		44		44
ROD Automation	727	0.7068	912		912	9	921
911 Service Fund	131	0.1274	164		164	2	166
Concealed Pistol	319	0.3101	400		400	4	404
Local Corr.Offc.	126	0.1225	158		158	2	160
Drug Law Enforce	22	0.0214	28		28		28
Law Library	6	0.0058	8		8		8
Victim Advocacy	92	0.0894	115		115	1	116
Crime Victim Rts	91	0.0885	114		114	1	115
AAA Senior Expo	135	0.1313	169		169	2	171
AAA Administration	466	0.4531	585		585	6	591
AAA Providers	275	0.2674	345		345	3	348
AAA Ombudsman	197	0.1915	247		247	3	250
AAA Health Living	528	0.5133	662		662	7	669
AAA Info & Asst	290	0.2819	364		364	4	368
AAA CCC	31	0.0301	39		39		39
AAA Verne Robbert	32	0.0311	40		40		40
CFI AAA Custom Care	336	0.3267	422		422	4	426
CFI Admin	298	0.2897	374		374	4	378
CFI Care Mgmt	910	0.8847	1,142		1,142	12	1,154
CFI Case Coord	461	0.4482	578		578	6	584
CFI Veterans	335	0.3257	420		420	4	424
CFI Comm Living	610	0.5931	765		765	8	773
Safe Comm. Grant	56	0.0544	70		70	1	71
KCSD Grants	90	0.0875	113		113	1	114
F.I.A.	1	0.0010	1		1		1
CC-Juvenile Home	1,871	1.8190	2,347		2,347	24	2,371
CC-In Home Care	211	0.2051	265		265	3	268



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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-Foster Care	78	0.0758	98		98	1	99
CC-Intens Learn	73	0.0710	92		92	1	93
CC-KEYS	70	0.0681	88		88	1	89
CC-Juve Drug Ct	180	0.1750	226		226	2	228
CC-Restitution	65	0.0632	82		82	1	83
CC-Intake Assess	110	0.1069	138		138	1	139
CC-CASA	97	0.0943	122		122	1	123
CC-Waivers IHC	1	0.0010	1		1		1
CC-FI Treatment Ct.	190	0.1847	238		238	2	240
CC-MIDHS	2,819	2.7407	3,536		3,536	36	3,572
CC-Welfare	7	0.0068	9		9		9
Vet's Trust	90	0.0875	113		113	1	114
Healthy Start	804	0.7817	1,009		1,009	10	1,019
SWMBH - HS	184	0.1789	231		231	2	233
Meth Contaminate	2	0.0019	3		3		3
Health Kids	2	0.0019	3		3		3
AIDS Coun & Test	177	0.1721	222		222	2	224
MIECHV-ISS	99	0.0963	124		124	1	125
MIECHV-HFA	374	0.3636	469		469	5	474
Nurse Family	431	0.4190	541		541	5	546
MCIR	224	0.2178	281		281	3	284
CSHCS	206	0.2003	258		258	3	261
Edison Sch Health	21	0.0204	26		26		26
HIV/AIDS Consortia	1	0.0010	1		1		1
BCCCP Coord.	311	0.3024	390		390	4	394
BCCCP Komen	52	0.0506	65		65	1	66
BCCCP Pink Sat	10	0.0097	13		13		13
IAP	303	0.2946	380		380	4	384
EMSS/MIHAS	2	0.0019	3		3		3
Clean Sweep Pest	23	0.0224	29		29		29



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Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
W.I.C.	317	0.3082	398		398	4	402
Childhood Lead	2	0.0019	3		3		3
Marine Safety	58	0.0564	73		73	1	74
Sheriff Rd Pat	73	0.0710	92		92	1	93
Comm Corrections	1,195	1.1618	1,499		1,499	15	1,514
Survey & Remonum	83	0.0807	104		104	1	105
Pub Impv Jail	7	0.0068	9		9		9
Prop Tax Foreclosure	1,897	1.8443	2,380		2,380	24	2,404
Airport	4,450	4.3264	5,583		5,583	57	5,640
DTRF	1,976	1.9211	2,479		2,479	25	2,504
Central Stores	1,245	1.2104	1,562		1,562	16	1,578
Drain Eq Revolv	4	0.0039	5		5		5
Retirement	65	0.0632	82		82	1	83
OPEB	1,430	1.3903	1,794		1,794	18	1,812
Inmates Trust	110	0.1069	138		138	1	139
LIHEAP	162	0.1575	203		203	2	205
CDBG Housing	115	0.1118	144		144	1	145
Emerg Needs EAP	370	0.3597	464		464	5	469
Emerg Needs LCA	79	0.0768	99		99	1	100
Weather Energy Opt	26	0.0253	33		33		33
Weather DHS	529	0.5143	664		664	7	671
CSBG	567	0.5513	711		711	7	718
Non Allocated	900	0.8750	1,129		1,129	11	1,140
SubTotal	102,857	100.0000	129,035		129,035	1,302	130,337
TOTAL	102,857	100.0000	129,035		129,035	1,302	130,337

Allocation Basis: Total number of accounting transactions by department

Allocation Source: Detail General Ledger



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Activity - Dept Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Administration Dept	40,077	86.8973	65,742		65,742	5,618	71,360
Technology Fund	1,766	3.8291	2,897		2,897	248	3,145
Airport	224	0.4857	367		367	31	398
OPEB	4,053	8.7879	6,648		6,648	568	7,216
SubTotal	46,120	100.0000	75,654		75,654	6,465	82,119
TOTAL	46,120	100.0000	75,654		75,654	6,465	82,119

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: Finance time summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	403	2.5542	528		528	45	573
Pros Atty C.R.P.	440	2.7887	576		576	49	625
Access & Visitat	12	0.0761	16		16	1	17
Drain Comm Grant	73	0.4627	96		96	8	104
Dist Ct Grants	198	1.2549	259		259	22	281
Male Drug Court	469	2.9725	614		614	52	666
Womens Drug Ct.	447	2.8331	585		585	50	635
WK Kellogg Found	346	2.1929	453		453	39	492
DWI Drug Court	458	2.9028	600		600	51	651
Emerg Prep Bio	351	2.2246	460		460	39	499
Swift & Sure	284	1.8000	372		372	32	404
Homeland Sec. Gt.	71	0.4500	93		93	8	101
Haz Mat Team	35	0.2218	46		46	4	50
Victim Advocacy	92	0.5831	120		120	10	130
Crime Victim Rts	91	0.5768	119		119	10	129
AAA Senior Expo	135	0.8556	177		177	15	192
AAA Administration	466	2.9535	610		610	52	662
AAA Providers	275	1.7429	360		360	31	391
AAA Ombudsman	197	1.2486	258		258	22	280
AAA Health Living	528	3.3464	691		691	59	750
AAA Info & Asst	290	1.8380	380		380	32	412
AAA CCC	31	0.1965	41		41	3	44
AAA Verne Robbert	32	0.2028	42		42	4	46
CFI AAA Custom Care	336	2.1295	440		440	38	478
CFI Admin	298	1.8887	390		390	33	423
CFI Care Mgmt	910	5.7675	1,192		1,192	102	1,294
CFI Case Coord	461	2.9218	604		604	52	656
CFI Veterans	335	2.1232	439		439	37	476
CFI Comm Living	610	3.8661	799		799	68	867
Safe Comm. Grant	56	0.3549	73		73	6	79



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

Activity - Grant Accountng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
KCSD Grants	90	0.5704	118		118	10	128
CC-FI Treatment Ct.	190	1.2042	249		249	21	270
Vet's Trust	90	0.5704	118		118	10	128
Healthy Start	804	5.0957	1,053		1,053	90	1,143
SWMBH - HS	184	1.1662	241		241	21	262
AIDS Coun & Test	177	1.1218	232		232	20	252
MIECHV-ISS	99	0.6275	130		130	11	141
MIECHV-HFA	374	2.3704	490		490	42	532
Nurse Family	431	2.7317	564		564	48	612
MCIR	224	1.4197	293		293	25	318
CSHCS	206	1.3056	270		270	23	293
Edison Sch Health	21	0.1331	28		28	2	30
BCCCP Coord.	311	1.9711	407		407	35	442
BCCCP Komen	52	0.3296	68		68	6	74
BCCCP Pink Sat	10	0.0634	13		13	1	14
IAP	303	1.9204	397		397	34	431
Clean Sweep Pest	23	0.1458	30		30	3	33
W.I.C.	317	2.0091	415		415	35	450
Marine Safety	58	0.3676	76		76	6	82
Sheriff Rd Pat	73	0.4627	96		96	8	104
Comm Corrections	1,195	7.5738	1,563		1,563	139	1,702
Survey & Remonum	83	0.5260	109		109	9	118
LIHEAP	162	1.0267	212		212	18	230
Emerg Needs EAP	370	2.3450	485		485	41	526
Emerg Needs LCA	79	0.5007	103		103	9	112
Weather Energy Opt	26	0.1648	34		34	3	37
Weather DHS	529	3.3528	693		693	59	752
CSBG	567	3.5936	743		743	63	806
SubTotal	15,778	100.0000	20,663		20,663	1,766	22,429
TOTAL	15,778	100.0000	20,663		20,663	1,766	22,429



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Allocation Basis: Number of accounting transactions by benefiting dept

Allocation Source: Detail General Ledger

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	3	0.5181	419		419		419
Finance Department	2	0.3454	279		279		279
Building & Grounds Department	67	11.5717	9,350		9,350	798	10,148
Information Systems	2	0.3454	279		279	24	303
Human Resources	4	0.6908	558		558	48	606
Health & Comm. Serv.	2	0.3454	279		279	24	303
Nazareth Facility	4	0.6908	558		558	48	606
ADMIN,CSA,MCHD,HPDP	2	0.3454	279		279	24	303
Circuit Court	82	14.1630	11,436		11,436	969	12,405
District Court	10	1.7271	1,396		1,396	119	1,515
Friend of Court	1	0.1727	140		140	12	152
Probate Court	1	0.1727	140		140	12	152
Sheriff Admin	9	1.5544	1,256		1,256	107	1,363
Sheriff Jail	7	1.2090	977		977	83	1,060
Sheriff Field Oper	18	3.1088	2,512		2,512	214	2,726
Animal Control	8	1.3817	1,116		1,116	95	1,211
Emergency Mgmt.	2	0.3454	279		279	24	303
Veterans Affairs	1	0.1727	140		140	12	152
Planning	1	0.1727	140		140	12	152
LE Circuit Ct	15	2.5907	2,093		2,093	179	2,272
LE Pros Atty	7	1.2090	977		977	83	1,060
LE Sheriff Admin	1	0.1727	140		140	12	152
LE Sheriff Jail	1	0.1727	140		140	12	152
LE Animal Ctrl	1	0.1727	140		140	12	152
Technology Fund	31	5.3541	4,326		4,326	369	4,695
Parks Admin	12	2.0725	1,675		1,675	143	1,818
P Markin Glen	5	0.8636	698		698	60	758
P Cold Brook	3	0.5181	419		419	36	455
P Prairie View	4	0.6908	558		558	48	606
P River Oaks	4	0.6908	558		558	48	606



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
P Fairgrounds	13	2.2453	1,814		1,814	155	1,969
P KRV Trail	3	0.5181	419		419	36	455
P KRV Trailway prg	2	0.3454	279		279	24	303
P County Fair	26	4.4905	3,628		3,628	310	3,938
Special Parks	10	1.7271	1,396		1,396	119	1,515
Wireless Emerg.	2	0.3454	279		279	24	303
H-Oral Health	1	0.1727	140		140	12	152
H-Laboratory	8	1.3817	1,116		1,116	95	1,211
H-Haz Waste	1	0.1727	140		140	12	152
H-Clinical Serv	45	7.7720	6,280		6,280	536	6,816
H-Comm. Disease	3	0.5181	419		419	36	455
Accommodation Tax	35	6.0449	4,884		4,884	417	5,301
DWI Drug Court	2	0.3454	279		279	24	303
Browfield Redev	2	0.3454	279		279	24	303
Emerg Prep Bio	3	0.5181	419		419	36	455
Swift & Sure	1	0.1727	140		140	12	152
Haz Mat Team	2	0.3454	279		279	24	303
ROD Automation	7	1.2090	977		977	83	1,060
Local Corr.Offc.	2	0.3454	279		279	24	303
Drug Law Enforce	2	0.3454	279		279	24	303
AAA Senior Expo	2	0.3454	279		279	24	303
AAA Administration	1	0.1727	140		140	12	152
AAA Ombudsman	1	0.1727	140		140	12	152
AAA Health Living	2	0.3454	279		279	24	303
AAA Info & Asst	3	0.5181	419		419	36	455
CFI Veterans	1	0.1727	140		140	12	152
KCSD Grants	5	0.8636	698		698	60	758
CC-Juvenile Home	11	1.8998	1,535		1,535	131	1,666
CC-In Home Care	1	0.1727	140		140	12	152
Healthy Start	2	0.3454	279		279	24	303



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
MIECHV-HFA	3	0.5181	419		419	36	455
BCCCP Coord.	5	0.8636	698		698	60	758
IAP	1	0.1727	140		140	12	152
Comm Corrections	5	0.8636	698		698	60	758
Survey & Remonum	1	0.1727	140		140	12	152
Airport	48	8.2902	6,699		6,699	572	7,271
Central Stores	7	1.2090	977		977	83	1,060
SubTotal	579	100.0000	80,802		80,802	6,836	87,638
TOTAL	579	100.0000	80,802		80,802	6,836	87,638

Allocation Basis: Purchase orders processed by department

Allocation Source: Detail General Ledger

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
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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	2	8.0000	324		324		324
Building & Grounds Department	9	36.0000	1,456		1,456	137	1,593
County Administration Dept	2	8.0000	324		324	30	354
Health & Comm. Serv.	5	20.0000	810		810	75	885
Sheriff Admin	2	8.0000	324		324	30	354
Airport	5	20.0000	810		810	75	885
SubTotal	25	100.0000	4,048		4,048	347	4,395
TOTAL	25	100.0000	4,048		4,048	347	4,395

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

Allocation Source: Bid & RFP Summary

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	6	0.6257	56		56		56
Building & Grounds Department	242	25.2339	2,255		2,255	191	2,446
Security	2	0.2086	19		19	2	21
Information Systems	5	0.5214	47		47	4	51
Treasurer	3	0.3128	28		28	2	30
Health & Comm. Serv.	4	0.4171	37		37	3	40
Nazareth Facility	4	0.4171	37		37	3	40
ADMIN,CSA,MCHD,HPDP	2	0.2086	19		19	2	21
Circuit Court	37	3.8582	344		344	30	374
District Court	26	2.7112	242		242	21	263
Friend of Court	6	0.6257	56		56	5	61
Probate Court	7	0.7299	65		65	6	71
Clerk/ROD	4	0.4171	37		37	3	40
Equalization	1	0.1043	9		9	1	10
Pros Atty	4	0.4171	37		37	3	40
Drain Comm	1	0.1043	9		9	1	10
Sheriff Admin	24	2.5026	223		223	19	242
Sheriff Jail	99	10.3233	922		922	79	1,001
Sheriff Field Oper	108	11.2617	1,005		1,005	86	1,091
Animal Control	21	2.1898	195		195	17	212
Emergency Mgmt.	5	0.5214	47		47	4	51
MSU Extension	2	0.2086	19		19	2	21
Employee Benefits	1	0.1043	9		9	1	10
Technology Fund	30	3.1283	279		279	24	303
Parks Admin	52	5.4223	484		484	42	526
P Markin Glen	23	2.3983	214		214	18	232
P Scotts Mill	2	0.2086	19		19	2	21
P Cold Brook	9	0.9385	84		84	7	91
P Prairie View	9	0.9385	84		84	7	91
P River Oaks	5	0.5214	47		47	4	51

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
P Fairgrounds	27	2.8154	251		251	22	273
P KRV Trail	8	0.8342	74		74	6	80
P KRV Trailway prg	2	0.2086	19		19	2	21
Special Parks	4	0.4171	37		37	3	40
Wireless Emerg.	4	0.4171	37		37	3	40
H-Oral Health	20	2.0855	186		186	16	202
H-Laboratory	10	1.0428	93		93	8	101
H-Haz Waste	1	0.1043	9		9	1	10
H-Comm. Disease	1	0.1043	9		9	1	10
H-Env Admin	4	0.4171	37		37	3	40
H-Env FS&F	1	0.1043	9		9	1	10
Browfield Redev	2	0.2086	19		19	2	21
Emerg Prep Bio	4	0.4171	37		37	3	40
Swift & Sure	1	0.1043	9		9	1	10
Homeland Sec. Gt.	39	4.0667	363		363	31	394
ROD Automation	15	1.5641	140		140	12	152
COPS Grant	4	0.4171	37		37	3	40
Drug Law Enforce	2	0.2086	19		19	2	21
AAA Administration	1	0.1043	9		9	1	10
CC-Juvenile Home	15	1.5641	140		140	12	152
Airport	47	4.9009	438		438	38	476
Central Stores	1	0.1043	9		9	1	10
Weather DHS	1	0.1043	9		9	1	10
CSBG	1	0.1043	9		9	1	10
SubTotal	959	100.0000	8,927		8,927	763	9,690
TOTAL	959	100.0000	8,927		8,927	763	9,690

Allocation Basis: Number of active fixed capital assets by department

Allocation Source: Fixed asset report



Kalamazoo County, Michigan
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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
Building & Grounds Department	13	100.0000	8,927		8,927	763	9,690
SubTotal	13	100.0000	8,927		8,927	763	9,690
TOTAL	13	100.0000	8,927		8,927	763	9,690

Allocation Basis: Number of managed contracts by project

Allocation Source: Project summary report



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	25	0.8281	111		111		111
Building & Grounds Department	61	2.0205	271		271	23	294
County Administration Dept	5	0.1656	22		22	2	24
Information Systems	4	0.1325	18		18	2	20
Legal Services Department	3	0.0994	13		13	1	14
Human Resources	48	1.5899	213		213	18	231
Treasurer	16	0.5300	71		71	6	77
Health & Comm. Serv.	42	1.3912	186		186	16	202
Nazareth Facility	8	0.2650	35		35	3	38
ADMIN,CSA,MCHD,HPDP	30	0.9937	133		133	11	144
Commission	27	0.8943	120		120	10	130
Circuit Court	92	3.0474	408		408	35	443
District Court	136	4.5048	603		603	52	655
Friend of Court	35	1.1593	155		155	13	168
Probate Court	32	1.0600	142		142	12	154
Adult Probation	1	0.0331	4		4		4
Election	1	0.0331	4		4		4
Clerk/ROD	12	0.3975	53		53	5	58
Resource Develop	3	0.0994	13		13	1	14
Equalization	6	0.1987	27		27	2	29
Pros Atty	85	2.8155	377		377	32	409
Pros Atty C.R.P.	17	0.5631	75		75	6	81
Drain Comm	28	0.9275	124		124	11	135
Sheriff Admin	56	1.8549	248		248	21	269
Sheriff Jail	48	1.5899	213		213	18	231
Sheriff Field Oper	85	2.8155	377		377	32	409
Animal Control	127	4.2067	563		563	49	612
Emergency Mgmt.	43	1.4243	191		191	16	207
Veterans Affairs	9	0.2981	40		40	3	43
MSU Extension	9	0.2981	40		40	3	43



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

Activity - P-Card

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning	9	0.2981	40		40	3	43
Employee Benefits	28	0.9275	124		124	11	135
LE Pros Atty	21	0.6956	93		93	8	101
LE Sheriff Admin	22	0.7287	98		98	8	106
LE Sheriff Jail	4	0.1325	18		18	2	20
LE Sheriff F.O.	24	0.7950	106		106	9	115
LE Animal Ctrl	18	0.5962	80		80	7	87
Technology Fund	70	2.3186	311		311	27	338
Parks Admin	25	0.8281	111		111	10	121
P Markin Glen	1	0.0331	4		4		4
P Scotts Mill	4	0.1325	18		18	2	20
P Cold Brook	5	0.1656	22		22	2	24
P Prairie View	9	0.2981	40		40	3	43
P River Oaks	4	0.1325	18		18	2	20
P Fairgrounds	6	0.1987	27		27	2	29
P KRV Trail	1	0.0331	4		4		4
P KRV Trailway prg	10	0.3312	44		44	4	48
P County Fair	10	0.3312	44		44	4	48
H-Oral Health	95	3.1467	421		421	36	457
H-Laboratory	10	0.3312	44		44	4	48
H-Vision/Hearing	7	0.2319	31		31	3	34
H-Haz Waste	60	1.9874	266		266	23	289
H-Clinical Serv	13	0.4306	58		58	5	63
H-Comm. Disease	13	0.4306	58		58	5	63
H-STD	15	0.4969	67		67	6	73
H-HIV Counseling	3	0.0994	13		13	1	14
H-Env Admin	14	0.4637	62		62	5	67
H-Env FS&F	17	0.5631	75		75	6	81
H-Env LW&W	25	0.8281	111		111	10	121
Accommodation Tax	14	0.4637	62		62	5	67



Kalamazoo County, Michigan
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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
Dist Ct Grants	57	1.8880	253		253	22	275
Male Drug Court	46	1.5237	204		204	18	222
Womens Drug Ct.	52	1.7224	231		231	20	251
WK Kellogg Found	157	5.2004	696		696	60	756
DWI Drug Court	97	3.2130	430		430	37	467
Browfield Redev	6	0.1987	27		27	2	29
Emerg Prep Bio	22	0.7287	98		98	8	106
Swift & Sure	14	0.4637	62		62	5	67
Homeland Sec. Gt.	19	0.6293	84		84	7	91
Haz Mat Team	1	0.0331	4		4		4
ROD Automation	9	0.2981	40		40	3	43
Local Corr.Offc.	41	1.3581	182		182	16	198
Drug Law Enforce	1	0.0331	4		4		4
Crime Victim Rts	2	0.0662	9		9	1	10
AAA Senior Expo	4	0.1325	18		18	2	20
AAA Administration	14	0.4637	62		62	5	67
AAA Ombudsman	3	0.0994	13		13	1	14
AAA Health Living	45	1.4906	200		200	17	217
AAA Info & Asst	4	0.1325	18		18	2	20
AAA CCC	5	0.1656	22		22	2	24
CFI AAA Custom Care	1	0.0331	4		4		4
CFI Admin	9	0.2981	40		40	3	43
CFI Care Mgmt	8	0.2650	35		35	3	38
CFI Case Coord	4	0.1325	18		18	2	20
CFI Veterans	2	0.0662	9		9	1	10
CFI Comm Living	10	0.3312	44		44	4	48
KCSD Grants	12	0.3975	53		53	5	58
CC-Juvenile Home	167	5.5324	748		748	69	817
CC-In Home Care	1	0.0331	4		4		4
CC-Juve Drug Ct	33	1.0931	146		146	13	159



Kalamazoo County, Michigan
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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
CC-Intake Assess	2	0.0662	9		9	1	10
CC-CASA	1	0.0331	4		4		4
CC-FI Treatment Ct.	7	0.2319	31		31	3	34
Vet's Trust	5	0.1656	22		22	2	24
Healthy Start	116	3.8423	515		515	44	559
SWMBH - HS	6	0.1987	27		27	2	29
AIDS Coun & Test	2	0.0662	9		9	1	10
MIECHV-ISS	3	0.0994	13		13	1	14
MIECHV-HFA	41	1.3581	182		182	16	198
Nurse Family	60	1.9874	266		266	23	289
MCIR	7	0.2319	31		31	3	34
CSHCS	3	0.0994	13		13	1	14
Edison Sch Health	2	0.0662	9		9	1	10
BCCCP Coord.	8	0.2650	35		35	3	38
IAP	7	0.2319	31		31	3	34
W.I.C.	7	0.2319	31		31	3	34
Comm Corrections	26	0.8612	115		115	10	125
Prop Tax Foreclosure	1	0.0331	4		4		4
Airport	142	4.7035	630		630	54	684
CDBG Housing	6	0.1987	27		27	2	29
Emerg Needs LCA	2	0.0662	9		9	1	10
Weather DHS	8	0.2650	35		35	3	38
CSBG	59	1.9543	262		262	23	285
Non Allocated	1	0.0331	4		4		4
SubTotal	3,019	100.0000	13,392		13,392	1,144	14,536
TOTAL	3,019	100.0000	13,392		13,392	1,144	14,536

Allocation Basis: Number of P-Card entries by department

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	8,545.36	11.3148	1,515		1,515	129	1,644
Security	248.31	0.3288	44		44	4	48
County Administration Dept	1,327.18	1.7573	235		235	20	255
Health & Comm. Serv.	1,345.89	1.7821	239		239	20	259
ADMIN,CSA,MCHD,HPDP	1,724.87	2.2839	306		306	26	332
Circuit Court	14,802.42	19.5998	2,625		2,625	226	2,851
District Court	3,146.98	4.1669	558		558	48	606
Friend of Court	1,182.40	1.5656	210		210	18	228
Probate Court	1,254.12	1.6606	222		222	19	241
Adult Probation	129.37	0.1713	23		23	2	25
Pros Atty	618.85	0.8194	110		110	9	119
Pros Atty C.R.P.	857.55	1.1355	152		152	13	165
Drain Comm	1,866.92	2.4720	331		331	28	359
Soil & Erosion	355.59	0.4708	63		63	5	68
Animal Control	2,881.04	3.8148	511		511	44	555
Emergency Mgmt.	1,345.60	1.7817	239		239	20	259
MSU Extension	687.91	0.9109	122		122	10	132
LE Animal Ctrl	1,584.23	2.0977	281		281	24	305
Parks Admin	1,552.48	2.0556	275		275	24	299
P Markin Glen	255.53	0.3383	45		45	4	49
P Cold Brook	255.29	0.3380	45		45	4	49
P Prairie View	233.77	0.3095	41		41	4	45
P River Oaks	266.66	0.3531	47		47	4	51
P Fairgrounds	242.99	0.3217	43		43	4	47
H-Oral Health	1,722.01	2.2801	305		305	26	331
H-Laboratory	482.80	0.6393	86		86	7	93
H-Haz Waste	480.12	0.6357	85		85	7	92
H-Comm. Disease	224.49	0.2972	40		40	3	43
H-STD	444.98	0.5892	79		79	7	86
H-HIV Counseling	193.30	0.2559	34		34	3	37



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
H-Env Admin	59.67	0.0790	11		11	1	12
H-Env FS&F	4,588.80	6.0760	814		814	70	884
H-Env LW&W	18.15	0.0240	3		3		3
Emerg Prep Bio	799.14	1.0581	142		142	12	154
CFI Care Mgmt	407.24	0.5392	72		72	6	78
CC-Juvenile Home	1,108.55	1.4678	197		197	17	214
CC-In Home Care	1,615.49	2.1391	286		286	24	310
CC-Juve Drug Ct	46.91	0.0621	8		8	1	9
CC-Intake Assess	195.75	0.2592	35		35	3	38
CC-CASA	193.30	0.2559	34		34	3	37
Healthy Start	2,185.66	2.8940	388		388	33	421
SWMBH - HS	325.14	0.4305	58		58	5	63
AIDS Coun & Test	193.30	0.2559	34		34	3	37
MIECHV-HFA	994.38	1.3166	176		176	15	191
Nurse Family	3,551.02	4.7019	630		630	54	684
MCIR	533.18	0.7060	95		95	8	103
W.I.C.	714.87	0.9466	127		127	11	138
Comm Corrections	224.44	0.2972	40		40	3	43
Airport	6,944.81	9.1955	1,231		1,231	105	1,336
Central Stores	84.74	0.1122	15		15	1	16
CSBG	480.14	0.6357	85		85	7	92
SubTotal	75,523.69	100.0000	13,392		13,392	1,144	14,536
TOTAL	75,523.69	100.0000	13,392		13,392	1,144	14,536

Allocation Basis: Dollar amount of cell phone charges by department

Allocation Source: Detail General Ledger

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Insurance	1,117	608	0	0	0	90	0
Termination Payoff	59	51	0	0	0	8	0
Finance Department	7,785	2,848	0	3,579	0	588	0
Building & Grounds	65,437	26,358	0	9,394	0	3,870	0
Utilities	9,421	8,270	0	0	0	1,151	0
Security	5,007	2,696	0	1,867	0	375	0
County Administration Dept	74,516	1,266	0	1,081	0	176	71,360
Information Systems	4,838	1,612	0	2,628	0	224	0
Legal Services Department	1,673	1,084	0	424	0	151	0
Human Resources	6,797	3,953	0	1,287	0	720	0
Treasurer	8,651	2,513	0	2,829	0	3,202	0
Health & Comm. Serv.	16,345	9,754	0	3,473	0	1,429	0
Nazareth Facility	11,030	7,004	0	2,280	0	1,062	0
ADMIN,CSA,MCHD,HPDP	11,415	6,357	0	3,318	0	940	0
Commission	4,913	1,467	0	3,112	0	204	0
Circuit Court	108,022	62,858	0	16,179	0	12,912	0
District Court	35,999	10,939	0	16,117	0	5,904	0
Friend of Court	26,551	5,510	4,145	13,642	0	2,072	0
Jury Board	93	82	0	0	0	11	0
Probate Court	17,753	12,596	0	2,489	0	2,050	0
Adult Probation	1,201	1,029	0	0	0	143	0
Family Coun Serv	313	0	0	0	0	313	0
Election	2,057	1,639	0	155	0	259	0
Clerk/ROD	11,660	2,560	0	3,238	0	5,764	0
Resource Develop	1,251	838	0	283	0	116	0
Equalization	3,828	2,104	0	1,388	0	297	0
Pros Atty	13,879	6,366	0	5,561	0	1,384	0
Pros Atty C.R.P.	12,186	3,835	4,526	2,396	0	558	0
Drain Comm	3,844	2,349	0	634	0	357	0
Soil & Erosion	2,111	1,348	0	351	0	344	0
Sheriff Admin	19,597	8,844	0	6,166	0	2,359	0
Sheriff Jail	40,056	16,075	0	19,453	0	2,236	0
Sheriff Field Oper	28,900	9,836	0	13,469	0	1,369	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	13,946	5,400	0	2,390	0	3,566	0
Emergency Mgmt.	4,545	2,896	0	421	0	408	0
Veterans Affairs	2,455	1,557	0	438	0	265	0
Medical Exam	892	219	0	0	0	673	0
Veterans Burial	2,583	2,268	0	0	0	315	0
Sold/Sail Relief	1,608	1,412	0	0	0	196	0
MSU Extension	2,710	1,712	0	554	0	248	0
Planning	2,414	1,557	0	399	0	263	0
Economic Develop	21	18	0	0	0	3	0
Employee Benefits	12,659	10,201	0	283	0	2,030	0
LE Revenues	342	0	0	0	0	342	0
LE Circuit Ct	8,443	2,259	0	3,598	0	314	0
LE District Ct	4,884	1,220	0	3,494	0	170	0
LE Pros Atty	10,410	2,423	0	6,483	0	343	0
LE Comm Correct	270	237	0	0	0	33	0
LE Sheriff Admin	2,458	1,303	0	716	0	181	0
LE Sheriff Jail	16,913	2,750	0	13,608	0	383	0
LE Sheriff F.O.	8,472	3,006	0	4,933	0	418	0
LE Animal Ctrl	3,975	1,448	0	1,782	0	201	0
Technology Fund	14,966	4,909	0	820	0	756	3,145
Roads	641	491	0	0	0	150	0
Parks Admin	12,231	6,722	0	1,729	0	1,016	0
P Markin Glen	5,417	2,478	0	792	0	1,104	0
P Scotts Mill	1,189	810	0	73	0	265	0
P Cold Brook	4,697	2,232	0	820	0	1,026	0
P Prairie View	4,735	2,459	0	755	0	736	0
P River Oaks	5,873	3,415	0	783	0	947	0
P Fairgrounds	9,739	4,471	0	1,559	0	1,391	0
P KRV Trail	2,700	1,603	0	331	0	227	0
P KRV Trailway prg	2,013	1,138	0	283	0	220	0
P County Fair	10,582	5,410	0	159	0	1,027	0
Special Parks	1,878	274	0	0	0	49	0
Access & Visitat	201	45	124	0	0	15	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Wireless Emerg.	634	246	0	0	0	45	0
Drain Comm Grant	1,331	383	751	0	0	93	0
H-Education	416	328	0	43	0	45	0
H-Oral Health	12,529	6,376	0	3,207	0	1,804	0
H-Laboratory	8,055	3,315	0	792	0	2,495	0
H-Vision/Hearing	2,516	1,420	0	752	0	310	0
H-Haz Waste	8,386	4,581	0	1,330	0	1,932	0
H-Clinical Serv	12,031	3,360	0	566	0	1,226	0
H-Comm. Disease	5,192	2,641	0	1,095	0	885	0
H-STD	5,402	3,170	0	1,156	0	917	0
H-Health Care Ac	83	73	0	0	0	10	0
H-HIV Counseling	2,025	1,485	0	283	0	206	0
H-Env Admin	2,962	1,621	0	987	0	235	0
H-Env FS&F	7,732	2,623	0	1,912	0	2,222	0
H-Env LW&W	6,611	3,143	0	1,550	0	1,794	0
Local Housing	4	0	0	0	0	4	0
Accommodation Tax	8,776	2,423	0	0	0	985	0
Dist Ct Grants	4,382	1,539	2,036	0	0	251	0
Male Drug Court	10,677	3,579	4,824	792	0	594	0
Womens Drug Ct.	10,108	3,497	4,598	560	0	567	0
WK Kellogg Found	8,484	2,978	3,559	261	0	438	0
DWI Drug Court	9,090	2,377	4,711	0	0	581	0
Browfield Redev	1,341	829	0	0	0	159	0
Emerg Prep Bio	4,900	2,851	0	351	0	444	0
Swift & Sure	6,350	2,349	2,921	87	0	360	0
Homeland Sec. Gt.	1,925	519	730	0	0	90	0
Haz Mat Team	925	164	360	0	0	44	0
ROD Automation	6,597	4,172	0	249	0	921	0
911 Service Fund	339	173	0	0	0	166	0
Concealed Pistol	449	45	0	0	0	404	0
Local Corr.Offc.	1,690	1,029	0	0	0	160	0
COPS Grant	40	0	0	0	0	0	0
Drug Law Enforce	475	119	0	0	0	28	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Law Library	45	37	0	0	0	8	0
Victim Advocacy	2,177	665	947	319	0	116	0
Crime Victim Rts	2,782	738	936	854	0	115	0
AAA Senior Expo	1,087	401	0	0	0	171	0
AAA Administration	5,753	3,507	0	764	0	591	0
AAA Providers	2,588	1,849	0	0	0	348	0
AAA Ombudsman	2,346	1,367	0	283	0	250	0
AAA Health Living	6,430	4,126	0	365	0	669	0
AAA Info & Asst	3,926	2,349	0	322	0	368	0
AAA CCC	347	237	0	3	0	39	0
AAA Verne Robbert	232	146	0	0	0	40	0
CFI AAA Custom Care	3,608	2,678	0	22	0	426	0
CFI Admin	3,787	2,541	0	402	0	378	0
CFI Care Mgmt	10,875	7,123	0	1,188	0	1,154	0
CFI Case Coord	5,179	3,916	0	3	0	584	0
CFI Veterans	3,797	2,723	0	12	0	424	0
CFI Comm Living	7,922	5,547	0	687	0	773	0
Safe Comm. Grant	1,154	428	576	0	0	71	0
KCSD Grants	2,649	665	926	0	0	114	0
F.I.A.	1	0	0	0	0	1	0
CC-Juvenile Home	35,785	14,354	0	16,211	0	2,371	0
CC-In Home Care	5,759	1,922	0	3,103	0	268	0
CC-Foster Care	809	710	0	0	0	99	0
CC-Intens Learn	1,058	665	0	300	0	93	0
CC-KEYS	1,038	638	0	311	0	89	0
CC-Juve Drug Ct	2,479	1,639	0	444	0	228	0
CC-Restitution	1,215	592	0	540	0	83	0
CC-Intake Assess	2,377	1,002	0	1,188	0	139	0
CC-CASA	1,331	884	0	283	0	123	0
CC-Waivers IHC	10	9	0	0	0	1	0
CC-FI Treatment Ct.	4,346	1,731	1,955	116	0	240	0
CC-MIDHS	29,247	25,675	0	0	0	3,572	0
CC-Welfare	36	27	0	0	0	9	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Vet's Trust	931	665	0	0	0	114	0
Healthy Start	12,574	7,086	0	2,043	0	1,019	0
SWMBH - HS	2,482	1,621	0	274	0	233	0
Meth Contaminate	12	9	0	0	0	3	0
Health Kids	12	9	0	0	0	3	0
AIDS Coun & Test	3,006	1,402	0	1,081	0	224	0
MIECHV-ISS	1,000	720	0	0	0	125	0
MIECHV-HFA	5,138	3,288	0	0	0	474	0
Nurse Family	7,175	3,661	0	1,383	0	546	0
MCIR	3,749	1,876	0	1,134	0	284	0
CSHCS	2,993	1,576	0	849	0	261	0
Edison Sch Health	300	191	0	43	0	26	0
HIV/AIDS Consortia	1	0	0	0	0	1	0
BCCCP Coord.	4,841	2,377	0	832	0	394	0
BCCCP Komen	586	446	0	0	0	66	0
BCCCP Pink Sat	82	55	0	0	0	13	0
IAP	3,655	2,204	0	450	0	384	0
EMSS/MIHAS	12	9	0	0	0	3	0
Clean Sweep Pest	217	155	0	0	0	29	0
W.I.C.	5,696	2,732	0	1,940	0	402	0
Childhood Lead	12	9	0	0	0	3	0
Marine Safety	1,391	491	597	147	0	74	0
Sheriff Rd Pat	2,105	583	751	574	0	93	0
Comm Corrections	28,052	8,889	12,291	2,730	0	1,514	0
Survey & Remonum	1,949	720	854	0	0	105	0
Pub Impv Jail	73	64	0	0	0	9	0
Prop Tax Foreclosure	5,104	2,696	0	0	0	2,404	0
Airport	44,272	21,467	0	6,115	0	5,640	398
DTRF	2,522	18	0	0	0	2,504	0
Central Stores	13,117	9,836	0	617	0	1,578	0
Drain Eq Revolv	14	9	0	0	0	5	0
Retirement	87,855	373	0	0	87,399	83	0
OPEB	18,436	9,408	0	0	0	1,812	7,216



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System	Audit Services	Dept Support
Inmates Trust	467	328	0	0	0	139	0
LIHEAP	1,956	1,385	0	136	0	205	0
CDBG Housing	1,167	956	0	37	0	145	0
Emerg Needs EAP	4,101	3,106	0	0	0	469	0
Emerg Needs LCA	814	592	0	0	0	100	0
Weather Energy Opt	279	209	0	0	0	33	0
Weather DHS	6,288	4,636	0	181	0	671	0
CSBG	8,584	4,763	0	1,910	0	718	0
Non Allocated	3,940	2,796	0	0	0	1,140	0
Direct Billed	0	0	0	0	0	0	0
Total	1,326,759	560,707	53,118	250,165	87,399	130,337	82,119



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	419	0	0	0	0	0
Termination Payoff	0	0	0	0	0	0	0
Finance Department	0	279	324	56	0	111	0
Building & Grounds	0	10,148	1,593	2,446	9,690	294	1,644
Utilities	0	0	0	0	0	0	0
Security	0	0	0	21	0	0	48
County Administration Dept	0	0	354	0	0	24	255
Information Systems	0	303	0	51	0	20	0
Legal Services Department	0	0	0	0	0	14	0
Human Resources	0	606	0	0	0	231	0
Treasurer	0	0	0	30	0	77	0
Health & Comm. Serv.	0	303	885	40	0	202	259
Nazareth Facility	0	606	0	40	0	38	0
ADMIN,CSA,MCHD,HPDP	0	303	0	21	0	144	332
Commission	0	0	0	0	0	130	0
Circuit Court	0	12,405	0	374	0	443	2,851
District Court	0	1,515	0	263	0	655	606
Friend of Court	573	152	0	61	0	168	228
Jury Board	0	0	0	0	0	0	0
Probate Court	0	152	0	71	0	154	241
Adult Probation	0	0	0	0	0	4	25
Family Coun Serv	0	0	0	0	0	0	0
Election	0	0	0	0	0	4	0
Clerk/ROD	0	0	0	40	0	58	0
Resource Develop	0	0	0	0	0	14	0
Equalization	0	0	0	10	0	29	0
Pros Atty	0	0	0	40	0	409	119
Pros Atty C.R.P.	625	0	0	0	0	81	165
Drain Comm	0	0	0	10	0	135	359
Soil & Erosion	0	0	0	0	0	0	68
Sheriff Admin	0	1,363	354	242	0	269	0
Sheriff Jail	0	1,060	0	1,001	0	231	0
Sheriff Field Oper	0	2,726	0	1,091	0	409	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1,211	0	212	0	612	555
Emergency Mgmt.	0	303	0	51	0	207	259
Veterans Affairs	0	152	0	0	0	43	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	43	132
Planning	0	152	0	0	0	43	0
Economic Develop	0	0	0	0	0	0	0
Employee Benefits	0	0	0	10	0	135	0
LE Revenues	0	0	0	0	0	0	0
LE Circuit Ct	0	2,272	0	0	0	0	0
LE District Ct	0	0	0	0	0	0	0
LE Pros Atty	0	1,060	0	0	0	101	0
LE Comm Correct	0	0	0	0	0	0	0
LE Sheriff Admin	0	152	0	0	0	106	0
LE Sheriff Jail	0	152	0	0	0	20	0
LE Sheriff F.O.	0	0	0	0	0	115	0
LE Animal Ctrl	0	152	0	0	0	87	305
Technology Fund	0	4,695	0	303	0	338	0
Roads	0	0	0	0	0	0	0
Parks Admin	0	1,818	0	526	0	121	299
P Markin Glen	0	758	0	232	0	4	49
P Scotts Mill	0	0	0	21	0	20	0
P Cold Brook	0	455	0	91	0	24	49
P Prairie View	0	606	0	91	0	43	45
P River Oaks	0	606	0	51	0	20	51
P Fairgrounds	0	1,969	0	273	0	29	47
P KRV Trail	0	455	0	80	0	4	0
P KRV Trailway prg	0	303	0	21	0	48	0
P County Fair	0	3,938	0	0	0	48	0
Special Parks	0	1,515	0	40	0	0	0
Access & Visitat	17	0	0	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Wireless Emerg.	0	303	0	40	0	0	0
Drain Comm Grant	104	0	0	0	0	0	0
H-Education	0	0	0	0	0	0	0
H-Oral Health	0	152	0	202	0	457	331
H-Laboratory	0	1,211	0	101	0	48	93
H-Vision/Hearing	0	0	0	0	0	34	0
H-Haz Waste	0	152	0	10	0	289	92
H-Clinical Serv	0	6,816	0	0	0	63	0
H-Comm. Disease	0	455	0	10	0	63	43
H-STD	0	0	0	0	0	73	86
H-Health Care Ac	0	0	0	0	0	0	0
H-HIV Counseling	0	0	0	0	0	14	37
H-Env Admin	0	0	0	40	0	67	12
H-Env FS&F	0	0	0	10	0	81	884
H-Env LW&W	0	0	0	0	0	121	3
Local Housing	0	0	0	0	0	0	0
Accommodation Tax	0	5,301	0	0	0	67	0
Dist Ct Grants	281	0	0	0	0	275	0
Male Drug Court	666	0	0	0	0	222	0
Womens Drug Ct.	635	0	0	0	0	251	0
WK Kellogg Found	492	0	0	0	0	756	0
DWI Drug Court	651	303	0	0	0	467	0
Browfield Redev	0	303	0	21	0	29	0
Emerg Prep Bio	499	455	0	40	0	106	154
Swift & Sure	404	152	0	10	0	67	0
Homeland Sec. Gt.	101	0	0	394	0	91	0
Haz Mat Team	50	303	0	0	0	4	0
ROD Automation	0	1,060	0	152	0	43	0
911 Service Fund	0	0	0	0	0	0	0
Concealed Pistol	0	0	0	0	0	0	0
Local Corr.Offc.	0	303	0	0	0	198	0
COPS Grant	0	0	0	40	0	0	0
Drug Law Enforce	0	303	0	21	0	4	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Law Library	0	0	0	0	0	0	0
Victim Advocacy	130	0	0	0	0	0	0
Crime Victim Rts	129	0	0	0	0	10	0
AAA Senior Expo	192	303	0	0	0	20	0
AAA Administration	662	152	0	10	0	67	0
AAA Providers	391	0	0	0	0	0	0
AAA Ombudsman	280	152	0	0	0	14	0
AAA Health Living	750	303	0	0	0	217	0
AAA Info & Asst	412	455	0	0	0	20	0
AAA CCC	44	0	0	0	0	24	0
AAA Verne Robbert	46	0	0	0	0	0	0
CFI AAA Custom Care	478	0	0	0	0	4	0
CFI Admin	423	0	0	0	0	43	0
CFI Care Mgmt	1,294	0	0	0	0	38	78
CFI Case Coord	656	0	0	0	0	20	0
CFI Veterans	476	152	0	0	0	10	0
CFI Comm Living	867	0	0	0	0	48	0
Safe Comm. Grant	79	0	0	0	0	0	0
KCSD Grants	128	758	0	0	0	58	0
F.I.A.	0	0	0	0	0	0	0
CC-Juvenile Home	0	1,666	0	152	0	817	214
CC-In Home Care	0	152	0	0	0	4	310
CC-Foster Care	0	0	0	0	0	0	0
CC-Intens Learn	0	0	0	0	0	0	0
CC-KEYS	0	0	0	0	0	0	0
CC-Juve Drug Ct	0	0	0	0	0	159	9
CC-Restitution	0	0	0	0	0	0	0
CC-Intake Assess	0	0	0	0	0	10	38
CC-CASA	0	0	0	0	0	4	37
CC-Waivers IHC	0	0	0	0	0	0	0
CC-FI Treatment Ct.	270	0	0	0	0	34	0
CC-MIDHS	0	0	0	0	0	0	0
CC-Welfare	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accounting	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Vet's Trust	128	0	0	0	0	24	0
Healthy Start	1,143	303	0	0	0	559	421
SWMBH - HS	262	0	0	0	0	29	63
Meth Contaminate	0	0	0	0	0	0	0
Health Kids	0	0	0	0	0	0	0
AIDS Coun & Test	252	0	0	0	0	10	37
MIECHV-ISS	141	0	0	0	0	14	0
MIECHV-HFA	532	455	0	0	0	198	191
Nurse Family	612	0	0	0	0	289	684
MCIR	318	0	0	0	0	34	103
CSHCS	293	0	0	0	0	14	0
Edison Sch Health	30	0	0	0	0	10	0
HIV/AIDS Consortia	0	0	0	0	0	0	0
BCCCP Coord.	442	758	0	0	0	38	0
BCCCP Komen	74	0	0	0	0	0	0
BCCCP Pink Sat	14	0	0	0	0	0	0
IAP	431	152	0	0	0	34	0
EMSS/MIHAS	0	0	0	0	0	0	0
Clean Sweep Pest	33	0	0	0	0	0	0
W.I.C.	450	0	0	0	0	34	138
Childhood Lead	0	0	0	0	0	0	0
Marine Safety	82	0	0	0	0	0	0
Sheriff Rd Pat	104	0	0	0	0	0	0
Comm Corrections	1,702	758	0	0	0	125	43
Survey & Remonum	118	152	0	0	0	0	0
Pub Impv Jail	0	0	0	0	0	0	0
Prop Tax Foreclosure	0	0	0	0	0	4	0
Airport	0	7,271	885	476	0	684	1,336
DTRF	0	0	0	0	0	0	0
Central Stores	0	1,060	0	10	0	0	16
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



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Grant Accountng	Purchasing	Bids / RFP's	Fixed Assets	Building Auth.	P-Card	Cell Phones
Inmates Trust	0	0	0	0	0	0	0
LIHEAP	230	0	0	0	0	0	0
CDBG Housing	0	0	0	0	0	29	0
Emerg Needs EAP	526	0	0	0	0	0	0
Emerg Needs LCA	112	0	0	0	0	10	0
Weather Energy Opt	37	0	0	0	0	0	0
Weather DHS	752	0	0	10	0	38	0
CSBG	806	0	0	10	0	285	92
Non Allocated	0	0	0	0	0	4	0
Direct Billed	0	0	0	0	0	0	0
Total	22,429	87,638	4,395	9,690	9,690	14,536	14,536



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

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

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

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

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

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

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,342,216			2,342,216
Payout	(2,155)			
Parking Reimb	1,524			
Total Deductions:	(631)			(631)
Building Depreciation	27,378		27,378	
Equipment Depreciation	346,913		346,913	
Insurance	8,469	58	8,527	
Insurance - Property	453		453	
Termination Payoff	13,892	2	13,894	
Finance Department	60,892	4,545	65,437	
Building & Grounds Department		68,337	68,337	
Utilities		19,530	19,530	
Security		1,201	1,201	
County Administration Dept		8,373	8,373	
Information Systems		19,799	19,799	
Legal Services Department		7,866	7,866	
Human Resources		27,585	27,585	
Treasurer		4,854	4,854	
Total Allocated Additions:	457,997	162,150	620,147	620,147
Misc Reimb	(479)			
Total Departmental Cost Adjustments:	(479)			(479)
Total To Be Allocated:	2,799,103	162,150		2,961,253



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1,243,486	229,777	189,801	98,366	145,021
FRINGE BENEFITS	451,562	83,494	68,908	35,719	52,652
Other Expense & Cost					
*Payout	2,155	2,155	0	0	0
Supplies	1,072	197	164	85	125
Gas & Oil	23,954	4,429	3,655	1,895	2,793
Parking	38,921	0	38,921	0	0
*Parking Reimb	(1,524)	(1,524)	0	0	0
Janitorial Supplies	60,371	0	17,411	8,542	0
Janitorial Sup Spec	893	0	0	0	0
Contract Serv Gen	8,653	0	2,024	1,049	1,546
Contract Serv Spec	25,386	0	4,848	2,379	0
Contract Serv Dir.	52,167	0	9,682	2,112	18,815
Contract Employee	11,603	0	2,376	1,166	0
Communications	20,137	3,721	3,073	1,593	2,348
Travel	2,524	467	385	200	294
R&A General	6,672	0	1,467	720	1,990
R&A Specific	2,756	0	0	0	529
Repairs Specific	114,808	0	9,649	5,657	54,903
Equip Maint General	67,817	0	13,095	6,429	17,761
Equip Maint Spec	98,106	139	17,409	4,983	46,304
Elevator Maint	34,707	0	13,900	2,393	6,355
Vehicle Maint	32,212	5,957	4,916	2,548	3,756
Building Painting	3,046	0	546	268	741
Grounds Maint	17,163	0	3,314	1,627	4,495
Snow Removal	20,672	0	3,051	1,497	4,139
Employee Training	1,180	218	180	93	138
Supplies & Equipment	1,717	317	262	136	200
Departmental Totals					
Total Expenditures	2,342,216	329,347	409,037	179,457	364,905



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	(631)	(631)	0	0	0
Cost Adjustments					
Misc Reimb	(479)	(479)	0	0	0
 Functional Cost	 2,341,106	 328,237	 409,037	 179,457	 364,905
Allocation Step 1					
Inbound- 0010 Building Depreciation	27,378	13,689	0	0	0
Inbound- 0020 Equipment Depreciation: Equip	64,989	39,123	1,852	7,578	4,133
Inbound- 0020 Equipment Depreciation:	281,924	40,738	188,240	0	24,640
Inbound- 0030 Insurance: Property Insur.	527	263	0	0	0
Inbound- All Others	83,179	15,370	12,696	6,580	9,701
Reallocate Admin Costs		(437,420)	60,801	31,494	54,590
1st Allocation	2,799,103	0	672,626	225,109	457,969
Allocation Step 2					
Inbound- 0070 Building & Grounds	38,549	19,274	0	0	0
Inbound- 0080 Utilities: Lake Lamont	15,207	7,603	0	0	0
Inbound- All Others	108,394	20,030	16,545	8,575	12,641
Reallocate Admin Costs		(46,907)	6,520	3,377	5,854
2nd Allocation	162,150	0	23,065	11,952	18,495
Total For 0070 Building & Grounds					
Total Allocated	2,961,253	0	695,691	237,061	476,464



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Court House	Juvenile Home	Central Garage	Airport	Parks
Wages & Benefits					
SALARIES & WAGES	207,607	79,717	0	17,828	42,459
FRINGE BENEFITS	75,411	28,945	0	6,457	15,398
Other Expense & Cost					
*Payout	0	0	0	0	0
Supplies	179	69	0	15	37
Gas & Oil	4,000	1,535	0	343	817
Parking	0	0	0	0	0
*Parking Reimb	0	0	0	0	0
Janitorial Supplies	19,048	0	0	0	0
Janitorial Sup Spec	0	0	0	0	0
Contract Serv Gen	2,213	0	0	0	453
Contract Serv Spec	5,303	4,979	0	0	0
Contract Serv Dir.	7,640	0	0	0	4,962
Contract Employee	2,599	0	0	0	0
Communications	3,363	1,291	0	288	687
Travel	422	162	0	36	86
R&A General	1,605	0	0	0	582
R&A Specific	0	0	0	1,000	0
Repairs Specific	26,216	0	0	0	7,980
Equip Maint General	14,330	13,455	0	0	0
Equip Maint Spec	9,080	0	0	0	8,899
Elevator Maint	9,545	2,306	0	0	0
Vehicle Maint	5,379	2,065	0	461	1,098
Building Painting	598	561	0	0	217
Grounds Maint	3,627	3,405	0	0	0
Snow Removal	3,336	3,134	0	0	0
Employee Training	197	76	0	17	40
Supplies & Equipment	287	110	0	25	59
Departmental Totals					
Total Expenditures	401,985	141,810	0	26,470	83,774



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Cost Adjustments					
Misc Reimb	0	0	0	0	0
Functional Cost	401,985	141,810	0	26,470	83,774
Allocation Step 1					
Inbound- 0010 Building Depreciation	0	0	13,689	0	0
Inbound- 0020 Equipment Depreciation: Equip	4,582	2,496	0	0	0
Inbound- 0020 Equipment Depreciation:	15,027	0	0	0	13,279
Inbound- 0030 Insurance: Property Insur.	0	0	264	0	0
Inbound- All Others	13,887	5,332	0	1,193	2,840
Reallocate Admin Costs	66,532	49,079	23,402	17,541	13,604
1st Allocation	502,013	198,717	37,355	45,204	113,497
Allocation Step 2					
Inbound- 0070 Building & Grounds	0	0	19,275	0	0
Inbound- 0080 Utilities: Lake Lamont	0	0	7,604	0	0
Inbound- All Others	18,097	6,949	0	1,554	3,701
Reallocate Admin Costs	7,135	5,263	2,510	1,881	1,459
2nd Allocation	25,232	12,212	29,389	3,435	5,160
Total For 0070 Building & Grounds					
Total Allocated	527,245	210,929	66,744	48,639	118,657



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter	Healy Street
Wages & Benefits					
SALARIES & WAGES	22,728	104,582	33,993	0	71,607
FRINGE BENEFITS	8,264	37,976	12,328	0	26,010
Other Expense & Cost					
*Payout	0	0	0	0	0
Supplies	20	90	29	0	62
Gas & Oil	438	2,015	654	0	1,380
Parking	0	0	0	0	0
*Parking Reimb	0	0	0	0	0
Janitorial Supplies	0	0	9,019	0	6,351
Janitorial Sup Spec	0	0	0	893	0
Contract Serv Gen	242	0	363	0	763
Contract Serv Spec	1,016	6,861	0	0	0
Contract Serv Dir.	3,752	0	0	0	5,204
Contract Employee	0	3,364	1,231	0	867
Communications	369	1,694	550	0	1,160
Travel	46	212	69	0	145
R&A General	308	0	0	0	0
R&A Specific	0	0	0	0	1,227
Repairs Specific	8,274	0	0	0	2,129
Equip Maint General	2,747	0	0	0	0
Equip Maint Spec	7,080	0	0	0	4,212
Elevator Maint	0	208	0	0	0
Vehicle Maint	589	2,709	879	0	1,855
Building Painting	115	0	0	0	0
Grounds Maint	695	0	0	0	0
Snow Removal	639	4,320	0	0	556
Employee Training	22	99	32	0	68
Supplies & Equipment	31	144	47	0	99
Departmental Totals					
Total Expenditures	57,375	164,274	59,194	893	123,695



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Cost Adjustments					
Misc Reimb	0	0	0	0	0
Functional Cost	57,375	164,274	59,194	893	123,695
Allocation Step 1					
Inbound- 0010 Building Depreciation	0	0	0	0	0
Inbound- 0020 Equipment Depreciation: Equip	0	4,348	877	0	0
Inbound- 0020 Equipment Depreciation:	0	0	0	0	0
Inbound- 0030 Insurance: Property Insur.	0	0	0	0	0
Inbound- All Others	1,520	6,996	2,274	0	4,790
Reallocate Admin Costs	7,261	79,303	10,892	0	22,921
1st Allocation	66,156	254,921	73,237	893	151,406
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	1,981	9,116	2,963	0	6,242
Reallocate Admin Costs	779	8,503	1,168	0	2,458
2nd Allocation	2,760	17,619	4,131	0	8,700
Total For 0070 Building & Grounds					
Total Allocated	68,916	272,540	77,368	893	160,106



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	38,861		38,861		38,861
Building & Grounds Department	2,029	3.6058	24,254		24,254		24,254
County Administration Dept	3,058	5.4345	36,554		36,554	1,383	37,937
Information Systems	2,383	4.2349	28,485		28,485	1,078	29,563
Legal Services Department	225	0.3999	2,690		2,690	102	2,792
Human Resources	1,969	3.4992	23,537		23,537	891	24,428
Treasurer	3,529	6.2715	42,184		42,184	1,596	43,780
Commission	2,250	3.9986	26,895		26,895	1,018	27,913
Friend of Court	12,069	21.4484	144,267		144,267	5,459	149,726
Clerk/ROD	5,553	9.8685	66,378		66,378	2,512	68,890
Resource Develop	150	0.2666	1,793		1,793	68	1,861
Equalization	1,328	2.3601	15,874		15,874	601	16,475
Pros Atty C.R.P.	150	0.2666	1,793		1,793	68	1,861
Drain Comm	767	1.3631	9,168		9,168	347	9,515
Soil & Erosion	150	0.2666	1,793		1,793	68	1,861
Planning	1,440	2.5591	17,213		17,213	651	17,864
Central Stores	1,094	1.9442	13,077		13,077	495	13,572
Non Allocated	14,875	26.4349	177,810	-32,493	145,317	6,728	152,045
SubTotal	56,270	100.0000	672,626	-32,493	640,133	23,065	663,198
Direct Billed				32,493	32,493		32,493
TOTAL	56,270	100.0000	672,626		672,626	23,065	695,691

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 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	165,116		165,116	8,767	173,883
Friend of Court	668	2.7970	6,296		6,296	334	6,630
Pros Atty	1,335	5.5898	12,583		12,583	668	13,251
Pros Atty C.R.P.	1,914	8.0141	18,040		18,040	958	18,998
Crime Victim Rts	96	0.4020	905		905	48	953
CC-In Home Care	799	3.3455	7,531		7,531	400	7,931
CC-Juve Drug Ct	434	1.8172	4,091		4,091	217	4,308
CC-Restitution	214	0.8960	2,017		2,017	107	2,124
CC-Intake Assess	667	2.7928	6,287		6,287	334	6,621
CC-CASA	130	0.5443	1,225		1,225	65	1,290
CC-FI Treatment Ct.	108	0.4522	1,018		1,018	54	1,072
SubTotal	23,883	100.0000	225,109		225,109	11,952	237,061
TOTAL	23,883	100.0000	225,109		225,109	11,952	237,061

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	7,244		7,244	293	7,537
Sheriff Jail	101,078	89.2183	408,592		408,592	16,501	425,093
Sheriff Field Oper	8,123	7.1699	32,836		32,836	1,326	34,162
Emergency Mgmt.	2,300	2.0301	9,297		9,297	375	9,672
SubTotal	113,293	100.0000	457,969		457,969	18,495	476,464
TOTAL	113,293	100.0000	457,969		457,969	18,495	476,464

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	194,572		194,572	9,779	204,351
District Court	19,901	35.2043	176,730		176,730	8,883	185,613
Pros Atty	11,525	20.3874	102,347		102,347	5,144	107,491
Sheriff Jail	2,006	3.5486	17,814		17,814	895	18,709
Male Drug Court	506	0.8951	4,494		4,494	226	4,720
Womens Drug Ct.	358	0.6333	3,179		3,179	160	3,339
Victim Advocacy	100	0.1769	888		888	45	933
Crime Victim Rts	224	0.3963	1,989		1,989	100	2,089
SubTotal	56,530	100.0000	502,013		502,013	25,232	527,245
TOTAL	56,530	100.0000	502,013		502,013	25,232	527,245

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	147,619		147,619	9,071	156,690
CC-Intens Learn	18,795	21.9102	43,539		43,539	2,676	46,215
CC-KEYS	3,263	3.8038	7,559		7,559	465	8,024
SubTotal	85,782	100.0000	198,717		198,717	12,212	210,929
TOTAL	85,782	100.0000	198,717		198,717	12,212	210,929

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds Department	53,998	14.8143	5,534		5,534		5,534
Nazareth Facility	2,505	0.6872	257		257	237	494
Circuit Court	4,380	1.2016	449		449	415	864
Friend of Court	30	0.0082	3		3	3	6
Sheriff Admin	9,437	2.5890	967		967	893	1,860
Sheriff Jail	8,666	2.3775	888		888	820	1,708
Sheriff Field Oper	154,311	42.3354	15,815		15,815	14,605	30,420
Animal Control	22,823	6.2615	2,339		2,339	2,160	4,499
Emergency Mgmt.	3,480	0.9547	357		357	329	686
LE Sheriff Jail	35,772	9.8140	3,666		3,666	3,386	7,052
LE Sheriff F.O.	30,971	8.4969	3,174		3,174	2,931	6,105
Parks Admin	12,092	3.3174	1,239		1,239	1,145	2,384
P Markin Glen	7,624	2.0916	781		781	722	1,503
P Scotts Mill	554	0.1520	57		57	52	109
P Cold Brook	2,658	0.7292	272		272	252	524
P Prairie View	2,206	0.6052	226		226	209	435
P River Oaks	462	0.1267	47		47	44	91
P Fairgrounds	1,862	0.5108	191		191	176	367
P KRV Trail	1,583	0.4343	162		162	150	312
CC-Juvenile Home	6,031	1.6546	618		618	571	1,189
Comm Corrections	3,054	0.8379	313		313	289	602
SubTotal	364,499	100.0000	37,355		37,355	29,389	66,744
TOTAL	364,499	100.0000	37,355		37,355	29,389	66,744

Allocation Basis: Dollar amount of vehicle charges by dept.

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	45,204		45,204	3,435	48,639
SubTotal	52,100	100.0000	45,204		45,204	3,435	48,639
TOTAL	52,100	100.0000	45,204		45,204	3,435	48,639

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
P Fairgrounds	33,170	100.0000	113,497		113,497	5,160	118,657
SubTotal	33,170	100.0000	113,497		113,497	5,160	118,657
TOTAL	33,170	100.0000	113,497		113,497	5,160	118,657

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	38,549		38,549		38,549
Animal Control	6,166	41.7298	27,607		27,607	2,760	30,367
SubTotal	14,776	100.0000	66,156		66,156	2,760	68,916
TOTAL	14,776	100.0000	66,156		66,156	2,760	68,916

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	254,921		254,921	17,619	272,540
SubTotal	100	100.0000	254,921		254,921	17,619	272,540
TOTAL	100	100.0000	254,921		254,921	17,619	272,540

Allocation Basis: Direct allocation to Nazareth Facility

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	52,894		52,894	2,984	55,878
Probate Court	12,022	27.7766	20,343		20,343	1,147	21,490
SubTotal	43,281	100.0000	73,237		73,237	4,131	77,368
TOTAL	43,281	100.0000	73,237		73,237	4,131	77,368

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	893		893		893
SubTotal	100	100.0000	893		893		893
TOTAL	100	100.0000	893		893		893

Allocation Basis: Direct allocation to Animal Control

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	106,443	-42,210	64,233	6,116	70,349
Sheriff Jail	1,694	7.3559	11,137		11,137	640	11,777
Comm Corrections	5,145	22.3414	33,826	-33,075	751	1,944	2,695
SubTotal	<u>23,029</u>	<u>100.0000</u>	<u>151,406</u>	<u>-75,285</u>	<u>76,121</u>	<u>8,700</u>	<u>84,821</u>
Direct Billed				75,285	75,285		75,285
TOTAL	<u><u>23,029</u></u>	<u><u>100.0000</u></u>	<u><u>151,406</u></u>		<u><u>151,406</u></u>	<u><u>8,700</u></u>	<u><u>160,106</u></u>

Allocation Basis: Assigned square footage by occupant

Allocation Source: Building & Grounds department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	38,861	38,861	0	0	0	0	0
Building & Grounds	68,337	24,254	0	0	0	0	5,534
County Administration Dept	37,937	37,937	0	0	0	0	0
Information Systems	29,563	29,563	0	0	0	0	0
Legal Services Department	2,792	2,792	0	0	0	0	0
Human Resources	24,428	24,428	0	0	0	0	0
Treasurer	43,780	43,780	0	0	0	0	0
Nazareth Facility	273,034	0	0	0	0	0	494
Commission	27,913	27,913	0	0	0	0	0
Circuit Court	379,098	0	173,883	0	204,351	0	864
District Court	241,491	0	0	0	185,613	0	0
Friend of Court	156,362	149,726	6,630	0	0	0	6
Probate Court	21,490	0	0	0	0	0	0
Adult Probation	70,349	0	0	0	0	0	0
Clerk/ROD	68,890	68,890	0	0	0	0	0
Resource Develop	1,861	1,861	0	0	0	0	0
Equalization	16,475	16,475	0	0	0	0	0
Pros Atty	120,742	0	13,251	0	107,491	0	0
Pros Atty C.R.P.	20,859	1,861	18,998	0	0	0	0
Drain Comm	9,515	9,515	0	0	0	0	0
Soil & Erosion	1,861	1,861	0	0	0	0	0
Sheriff Admin	9,397	0	0	7,537	0	0	1,860
Sheriff Jail	457,287	0	0	425,093	18,709	0	1,708
Sheriff Field Oper	64,582	0	0	34,162	0	0	30,420
Animal Control	35,759	0	0	0	0	0	4,499
Emergency Mgmt.	10,358	0	0	9,672	0	0	686
Planning	17,864	17,864	0	0	0	0	0
LE Sheriff Jail	7,052	0	0	0	0	0	7,052
LE Sheriff F.O.	6,105	0	0	0	0	0	6,105
Parks Admin	2,384	0	0	0	0	0	2,384
P Markin Glen	1,503	0	0	0	0	0	1,503
P Scotts Mill	109	0	0	0	0	0	109
P Cold Brook	524	0	0	0	0	0	524



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
P Prairie View	435	0	0	0	0	0	435
P River Oaks	91	0	0	0	0	0	91
P Fairgrounds	119,024	0	0	0	0	0	367
P KRV Trail	312	0	0	0	0	0	312
Male Drug Court	4,720	0	0	0	4,720	0	0
Womens Drug Ct.	3,339	0	0	0	3,339	0	0
Victim Advocacy	933	0	0	0	933	0	0
Crime Victim Rts	3,042	0	953	0	2,089	0	0
CC-Juvenile Home	157,879	0	0	0	0	156,690	1,189
CC-In Home Care	7,931	0	7,931	0	0	0	0
CC-Intens Learn	46,215	0	0	0	0	46,215	0
CC-KEYS	8,024	0	0	0	0	8,024	0
CC-Juve Drug Ct	4,308	0	4,308	0	0	0	0
CC-Restitution	2,124	0	2,124	0	0	0	0
CC-Intake Assess	6,621	0	6,621	0	0	0	0
CC-CASA	1,290	0	1,290	0	0	0	0
CC-FI Treatment Ct.	1,072	0	1,072	0	0	0	0
Comm Corrections	3,297	0	0	0	0	0	602
Airport	48,639	0	0	0	0	0	0
Central Stores	13,572	13,572	0	0	0	0	0
Non Allocated	152,045	152,045	0	0	0	0	0
Direct Billed	107,778	32,493	0	0	0	0	0
Total	2,961,253	695,691	237,061	476,464	527,245	210,929	66,744



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	38,549	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	272,540	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	55,878	0	0
Friend of Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	21,490	0	0
Adult Probation	0	0	0	0	0	0	70,349
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	11,777
Sheriff Field Oper	0	0	0	0	0	0	0
Animal Control	0	0	30,367	0	0	893	0
Emergency Mgmt.	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 Admin	0	0	0	0	0	0	0
P Markin Glen	0	0	0	0	0	0	0
P Scotts Mill	0	0	0	0	0	0	0
P Cold Brook	0	0	0	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Airport	Parks	Lake Lamont	Nazareth bldg	Crosstown	Animal Shelter	Healy Street
P Prairie View	0	0	0	0	0	0	0
P River Oaks	0	0	0	0	0	0	0
P Fairgrounds	0	118,657	0	0	0	0	0
P KRV Trail	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
Victim Advocacy	0	0	0	0	0	0	0
Crime Victim Rts	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-KEYS	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
Comm Corrections	0	0	0	0	0	0	2,695
Airport	48,639	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	75,285
Total	48,639	118,657	68,916	272,540	77,368	893	160,106



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 with the exception of the Center Building which was allocated by dollar amount of utility costs by parks location.

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	986,322			986,322
Finance Department	8,813	608	9,421	
Treasurer		1,636	1,636	
Total Allocated Additions:	8,813	2,244	11,057	11,057
Total To Be Allocated:	995,135	2,244		997,379



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	986,322	0	118,636	65,428	238,246
Departmental Totals					
Total Expenditures	986,322	0	118,636	65,428	238,246
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	986,322	0	118,636	65,428	238,246
Allocation Step 1					
Inbound- All Others	8,813	0	1,257	1,261	1,259
Unallocated Costs	(10,454)	0	0	0	0
1st Allocation	984,681	0	119,893	66,689	239,505
Allocation Step 2					
Inbound- All Others	2,244	0	320	319	321
2nd Allocation	2,244	0	320	319	321
Total For 0080 Utilities					
Total Allocated	986,925	0	120,213	67,008	239,826



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Law Enf Bldg	Court House	Lake Lamont	Healy St	Gull Rd Justice
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Elect/Gas/Water	350,389	137,412	24,839	40,918	10,454
Departmental Totals					
Total Expenditures	350,389	137,412	24,839	40,918	10,454
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	350,389	137,412	24,839	40,918	10,454
Allocation Step 1					
Inbound- All Others	1,259	1,259	1,259	1,259	0
Unallocated Costs	0	0	0	0	(10,454)
1st Allocation	351,648	138,671	26,098	42,177	0
Allocation Step 2					
Inbound- All Others	321	321	321	321	0
2nd Allocation	321	321	321	321	0
Total For 0080 Utilities					
Total Allocated	351,969	138,992	26,419	42,498	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	6,927		6,927		6,927
Building & Grounds Department	2,029	3.6058	4,323		4,323		4,323
County Administration Dept	3,058	5.4345	6,516		6,516	19	6,535
Information Systems	2,383	4.2349	5,077		5,077	15	5,092
Legal Services Department	225	0.3999	479		479	1	480
Human Resources	1,969	3.4992	4,195		4,195	12	4,207
Treasurer	3,529	6.2715	7,519		7,519	22	7,541
Commission	2,250	3.9986	4,794		4,794	14	4,808
Friend of Court	12,069	21.4484	25,715		25,715	76	25,791
Clerk/ROD	5,553	9.8685	11,832		11,832	35	11,867
Resource Develop	150	0.2666	320		320	1	321
Equalization	1,328	2.3601	2,830		2,830	8	2,838
Pros Atty C.R.P.	150	0.2666	320		320	1	321
Drain Comm	767	1.3631	1,634		1,634	5	1,639
Soil & Erosion	150	0.2666	320		320	1	321
Planning	1,440	2.5591	3,068		3,068	9	3,077
Central Stores	1,094	1.9442	2,331		2,331	7	2,338
Non Allocated	14,875	26.4349	31,693		31,693	94	31,787
SubTotal	56,270	100.0000	119,893		119,893	320	120,213
TOTAL	56,270	100.0000	119,893		119,893	320	120,213

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	48,915		48,915	233	49,148
Friend of Court	668	2.7970	1,865		1,865	9	1,874
Pros Atty	1,335	5.5898	3,728		3,728	18	3,746
Pros Atty C.R.P.	1,914	8.0141	5,345		5,345	26	5,371
Crime Victim Rts	96	0.4020	268		268	1	269
CC-In Home Care	799	3.3455	2,231		2,231	11	2,242
CC-Juve Drug Ct	434	1.8172	1,212		1,212	6	1,218
CC-Restitution	214	0.8960	598		598	3	601
CC-Intake Assess	667	2.7928	1,862		1,862	9	1,871
CC-CASA	130	0.5443	363		363	2	365
CC-FI Treatment Ct.	108	0.4522	302		302	1	303
SubTotal	23,883	100.0000	66,689		66,689	319	67,008
TOTAL	23,883	100.0000	66,689		66,689	319	67,008

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
P Markin Glen	26,643.20	11.1831	26,784		26,784	36	26,820
P Scotts Mill	1,013.48	0.4254	1,019		1,019	1	1,020
P Cold Brook	8,946.46	3.7551	8,994		8,994	12	9,006
P Prairie View	6,170.00	2.5898	6,203		6,203	8	6,211
P River Oaks	32,864.58	13.7944	33,038		33,038	44	33,082
P Fairgrounds	162,608.10	68.2522	163,467		163,467	220	163,687
SubTotal	238,245.82	100.0000	239,505		239,505	321	239,826
TOTAL	238,245.82	100.0000	239,505		239,505	321	239,826

Allocation Basis: Dollar amount of utilities by Parks Division

Allocation Source: Paid Invoices



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	5,562		5,562	5	5,567
Sheriff Jail	101,078	89.2183	313,734		313,734	286	314,020
Sheriff Field Oper	8,123	7.1699	25,213		25,213	23	25,236
Emergency Mgmt.	2,300	2.0301	7,139		7,139	7	7,146
SubTotal	113,293	100.0000	351,648		351,648	321	351,969
TOTAL	113,293	100.0000	351,648		351,648	321	351,969

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	53,748		53,748	125	53,873
District Court	19,901	35.2043	48,818		48,818	113	48,931
Pros Atty	11,525	20.3874	28,271		28,271	65	28,336
Sheriff Jail	2,006	3.5486	4,921		4,921	11	4,932
Male Drug Court	506	0.8951	1,241		1,241	3	1,244
Womens Drug Ct.	358	0.6333	878		878	2	880
Victim Advocacy	100	0.1769	245		245	1	246
Crime Victim Rts	224	0.3963	549		549	1	550
SubTotal	56,530	100.0000	138,671		138,671	321	138,992
TOTAL	56,530	100.0000	138,671		138,671	321	138,992

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	15,207		15,207		15,207
Animal Control	6,166	41.7298	10,891		10,891	321	11,212
SubTotal	14,776	100.0000	26,098		26,098	321	26,419
TOTAL	14,776	100.0000	26,098		26,098	321	26,419

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	29,651		29,651	225	29,876
Sheriff Jail	1,694	7.3559	3,103		3,103	24	3,127
Comm Corrections	5,145	22.3414	9,423		9,423	72	9,495
SubTotal	23,029	100.0000	42,177		42,177	321	42,498
TOTAL	23,029	100.0000	42,177		42,177	321	42,498

Allocation Basis:

Allocation Source:



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	6,927	6,927	0	0	0	0	0
Building & Grounds	19,530	4,323	0	0	0	0	15,207
County Administration Dept	6,535	6,535	0	0	0	0	0
Information Systems	5,092	5,092	0	0	0	0	0
Legal Services Department	480	480	0	0	0	0	0
Human Resources	4,207	4,207	0	0	0	0	0
Treasurer	7,541	7,541	0	0	0	0	0
Commission	4,808	4,808	0	0	0	0	0
Circuit Court	103,021	0	49,148	0	0	53,873	0
District Court	48,931	0	0	0	0	48,931	0
Friend of Court	27,665	25,791	1,874	0	0	0	0
Adult Probation	29,876	0	0	0	0	0	0
Clerk/ROD	11,867	11,867	0	0	0	0	0
Resource Develop	321	321	0	0	0	0	0
Equalization	2,838	2,838	0	0	0	0	0
Pros Atty	32,082	0	3,746	0	0	28,336	0
Pros Atty C.R.P.	5,692	321	5,371	0	0	0	0
Drain Comm	1,639	1,639	0	0	0	0	0
Soil & Erosion	321	321	0	0	0	0	0
Sheriff Admin	5,567	0	0	0	5,567	0	0
Sheriff Jail	322,079	0	0	0	314,020	4,932	0
Sheriff Field Oper	25,236	0	0	0	25,236	0	0
Animal Control	11,212	0	0	0	0	0	11,212
Emergency Mgmt.	7,146	0	0	0	7,146	0	0
Planning	3,077	3,077	0	0	0	0	0
P Markin Glen	26,820	0	0	26,820	0	0	0
P Scotts Mill	1,020	0	0	1,020	0	0	0
P Cold Brook	9,006	0	0	9,006	0	0	0
P Prairie View	6,211	0	0	6,211	0	0	0
P River Oaks	33,082	0	0	33,082	0	0	0
P Fairgrounds	163,687	0	0	163,687	0	0	0
Male Drug Court	1,244	0	0	0	0	1,244	0
Womens Drug Ct.	880	0	0	0	0	880	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Admin Bldg	Gull Rd CH	Center Bldg	Law Enf Bldg	Court House	Lake Lamont
Victim Advocacy	246	0	0	0	0	246	0
Crime Victim Rts	819	0	269	0	0	550	0
CC-In Home Care	2,242	0	2,242	0	0	0	0
CC-Juve Drug Ct	1,218	0	1,218	0	0	0	0
CC-Restitution	601	0	601	0	0	0	0
CC-Intake Assess	1,871	0	1,871	0	0	0	0
CC-CASA	365	0	365	0	0	0	0
CC-FI Treatment Ct.	303	0	303	0	0	0	0
Comm Corrections	9,495	0	0	0	0	0	0
Central Stores	2,338	2,338	0	0	0	0	0
Non Allocated	31,787	31,787	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	986,925	120,213	67,008	239,826	351,969	138,992	26,419



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	29,876
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	3,127
Sheriff Field Oper	0
Animal Control	0
Emergency Mgmt.	0
Planning	0
P Markin Glen	0
P Scotts Mill	0
P Cold Brook	0
P Prairie View	0
P River Oaks	0
P Fairgrounds	0
Male Drug Court	0
Womens Drug Ct.	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Healy St
Victim Advocacy	0
Crime Victim Rts	0
CC-In Home Care	0
CC-Juve Drug Ct	0
CC-Restitution	0
CC-Intake Assess	0
CC-CASA	0
CC-FI Treatment Ct.	0
Comm Corrections	9,495
Central Stores	0
Non Allocated	0
Direct Billed	0
Total	42,498



County of Kalamazoo, Michigan
Security
Nature and Extent of Services

This schedule accounts for the cost of providing building security at the Michigan Ave. Courthouse, Administrative Building, Gull Road Courthouse, and the Crosstown building. The costs associated with each facility has been separately identified and allocated based on the usable square footage of occupants assigned to each facility. This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Security

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	522,580			522,580
Equipment Depreciation	8,013		8,013	
Insurance	7,044	11	7,055	
Termination Payoff	1,554		1,554	
Finance Department	4,691	316	5,007	
County Administration Dept		1,664	1,664	
Information Systems		6,988	6,988	
Legal Services Department		1,563	1,563	
Human Resources		5,669	5,669	
Treasurer		417	417	
Total Allocated Additions:	21,302	16,628	37,930	37,930
Total To Be Allocated:	543,882	16,628		560,510



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	285,987	0	144,084	0	68,136
FRINGE BENEFITS	88,558	0	44,388	0	36,793
Other Expense & Cost					
Uniforms	1,656	0	835	0	394
Screening	855	0	430	0	204
Security	32,350	0	0	32,350	0
CH Security Oper	106,943	0	0	0	106,943
Communication	2,168	2,168	0	0	0
Equipment Maint	4,063	0	1,970	0	1,845
Departmental Totals					
Total Expenditures	522,580	2,168	191,707	32,350	214,315
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	522,580	2,168	191,707	32,350	214,315
Allocation Step 1					
Inbound- 0020 Equipment Depreciation: Equip	8,013	0	2,813	0	2,400
Inbound- All Others	13,289	13,289	0	0	0
Reallocate Admin Costs		(15,457)	5,690	946	6,339
1st Allocation	543,882	0	200,210	33,296	223,054
Allocation Step 2					
Inbound- All Others	16,628	16,628	0	0	0
Reallocate Admin Costs		(16,628)	6,121	1,018	6,819
2nd Allocation	16,628	0	6,121	1,018	6,819
Total For 0090 Security					
Total Allocated	560,510	0	206,331	34,314	229,873



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Security

	Crosstown
<hr/>	
Wages & Benefits	
SALARIES & WAGES	73,767
FRINGE BENEFITS	7,377
Other Expense & Cost	
Uniforms	427
Screening	221
Security	0
CH Security Oper	0
Communication	0
Equipment Maint	248
Departmental Totals	
Total Expenditures	82,040
Deductions	
Total Deductions	0
Functional Cost	82,040
Allocation Step 1	
Inbound- 0020 Equipment Depreciation: Equip	2,800
Inbound- All Others	0
Reallocate Admin Costs	2,482
1st Allocation	87,322
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,670
2nd Allocation	2,670
Total For 0090 Security	
Total Allocated	89,992



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	77,597		77,597	2,372	79,969
District Court	19,901	35.2043	70,483		70,483	2,155	72,638
Pros Atty	11,525	20.3874	40,818		40,818	1,248	42,066
Sheriff Jail	2,006	3.5486	7,105		7,105	217	7,322
Male Drug Court	506	0.8951	1,792		1,792	55	1,847
Womens Drug Ct.	358	0.6333	1,268		1,268	39	1,307
Victim Advocacy	100	0.1769	354		354	11	365
Crime Victim Rts	224	0.3963	793		793	24	817
SubTotal	56,530	100.0000	200,210		200,210	6,121	206,331
TOTAL	56,530	100.0000	200,210		200,210	6,121	206,331

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1,924		1,924		1,924
Building & Grounds Department	2,029	3.6058	1,201		1,201		1,201
County Administration Dept	3,058	5.4345	1,809		1,809	61	1,870
Information Systems	2,383	4.2349	1,410		1,410	48	1,458
Legal Services Department	225	0.3999	133		133	4	137
Human Resources	1,969	3.4992	1,165		1,165	39	1,204
Treasurer	3,529	6.2715	2,088		2,088	70	2,158
Commission	2,250	3.9986	1,331		1,331	45	1,376
Friend of Court	12,069	21.4484	7,141		7,141	241	7,382
Clerk/ROD	5,553	9.8685	3,286		3,286	111	3,397
Resource Develop	150	0.2666	89		89	3	92
Equalization	1,328	2.3601	786		786	27	813
Pros Atty C.R.P.	150	0.2666	89		89	3	92
Drain Comm	767	1.3631	454		454	15	469
Soil & Erosion	150	0.2666	89		89	3	92
Planning	1,440	2.5591	852		852	29	881
Central Stores	1,094	1.9442	647		647	22	669
Non Allocated	14,875	26.4349	8,802		8,802	297	9,099
SubTotal	56,270	100.0000	33,296		33,296	1,018	34,314
TOTAL	56,270	100.0000	33,296		33,296	1,018	34,314

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	163,608		163,608	5,003	168,611
Friend of Court	668	2.7970	6,239		6,239	191	6,430
Pros Atty	1,335	5.5898	12,468		12,468	381	12,849
Pros Atty C.R.P.	1,914	8.0141	17,876		17,876	546	18,422
Crime Victim Rts	96	0.4020	897		897	27	924
CC-In Home Care	799	3.3455	7,462		7,462	228	7,690
CC-Juve Drug Ct	434	1.8172	4,053		4,053	124	4,177
CC-Restitution	214	0.8960	1,999		1,999	61	2,060
CC-Intake Assess	667	2.7928	6,229		6,229	190	6,419
CC-CASA	130	0.5443	1,214		1,214	37	1,251
CC-FI Treatment Ct.	108	0.4522	1,009		1,009	31	1,040
SubTotal	23,883	100.0000	223,054		223,054	6,819	229,873
TOTAL	23,883	100.0000	223,054		223,054	6,819	229,873

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	63,067		63,067	1,928	64,995
Probate Court	12,022	27.7766	24,255		24,255	742	24,997
SubTotal	43,281	100.0000	87,322		87,322	2,670	89,992
TOTAL	43,281	100.0000	87,322		87,322	2,670	89,992

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Finance Department	1,924	0	1,924	0	0
Building & Grounds	1,201	0	1,201	0	0
County Administration Dept	1,870	0	1,870	0	0
Information Systems	1,458	0	1,458	0	0
Legal Services Department	137	0	137	0	0
Human Resources	1,204	0	1,204	0	0
Treasurer	2,158	0	2,158	0	0
Commission	1,376	0	1,376	0	0
Circuit Court	248,580	79,969	0	168,611	0
District Court	137,633	72,638	0	0	64,995
Friend of Court	13,812	0	7,382	6,430	0
Probate Court	24,997	0	0	0	24,997
Clerk/ROD	3,397	0	3,397	0	0
Resource Develop	92	0	92	0	0
Equalization	813	0	813	0	0
Pros Atty	54,915	42,066	0	12,849	0
Pros Atty C.R.P.	18,514	0	92	18,422	0
Drain Comm	469	0	469	0	0
Soil & Erosion	92	0	92	0	0
Sheriff Jail	7,322	7,322	0	0	0
Planning	881	0	881	0	0
Male Drug Court	1,847	1,847	0	0	0
Womens Drug Ct.	1,307	1,307	0	0	0
Victim Advocacy	365	365	0	0	0
Crime Victim Rts	1,741	817	0	924	0
CC-In Home Care	7,690	0	0	7,690	0
CC-Juve Drug Ct	4,177	0	0	4,177	0
CC-Restitution	2,060	0	0	2,060	0
CC-Intake Assess	6,419	0	0	6,419	0
CC-CASA	1,251	0	0	1,251	0
CC-FI Treatment Ct.	1,040	0	0	1,040	0
Central Stores	669	0	669	0	0
Non Allocated	9,099	0	9,099	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Gull Rd C.H.	Crosstown
Direct Billed	0	0	0	0	0
Total	<u>560,510</u>	<u>206,331</u>	<u>34,314</u>	<u>229,873</u>	<u>89,992</u>



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

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

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

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

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

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	352,939			352,939
Building Depreciation	10,043		10,043	
Insurance	498	7	505	
Insurance - Property	682		682	
Termination Payoff	2,945		2,945	
Finance Department	68,688	5,828	74,516	
Building & Grounds Department	36,554	1,383	37,937	
Utilities	6,516	19	6,535	
Security	1,809	61	1,870	
County Administration Dept		963	963	
Information Systems		5,823	5,823	
Legal Services Department		905	905	
Human Resources		2,570	2,570	
Treasurer		168	168	
Total Allocated Additions:	127,735	17,727	145,462	145,462
Total To Be Allocated:	480,674	17,727		498,401



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	248,518	37,926	97,952	19,736	92,904
FRINGE BENEFITS	90,709	13,842	35,758	7,202	33,907
Other Expense & Cost					
Supplies	2,158	329	851	171	807
Memberships	1,853	283	730	147	693
Memberships	689	0	0	0	689
Travel	67	10	27	5	25
Telephone	7,867	1,201	3,100	625	2,941
Equipment Maint	102	16	40	8	38
Employee Training	775	118	305	62	290
Misc Expense	201	31	79	16	75
Departmental Totals					
Total Expenditures	352,939	53,756	138,842	27,972	132,369
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	352,939	53,756	138,842	27,972	132,369
Allocation Step 1					
Inbound- All Others	127,735	19,493	50,347	10,144	47,751
Reallocate Admin Costs		(73,249)	34,013	6,853	32,383
Unallocated Costs	(212,503)	0	0	0	(212,503)
1st Allocation	268,171	0	223,202	44,969	0
Allocation Step 2					
Inbound- All Others	17,727	2,705	6,987	1,408	6,627
Reallocate Admin Costs		(2,705)	1,256	253	1,196
Unallocated Costs	(7,823)	0	0	0	(7,823)
2nd Allocation	9,904	0	8,243	1,661	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	278,075	0	231,445	46,630	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept

Activity - County Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	13.46	1.5205	3,394		3,394		3,394
Building & Grounds Department	33.21	3.7515	8,373		8,373		8,373
Security	6.60	0.7456	1,664		1,664		1,664
County Administration Dept	3.82	0.4315	963		963		963
Information Systems	9.29	1.0494	2,342		2,342	92	2,434
Legal Services Department	1.50	0.1694	378		378	15	393
Human Resources	4.55	0.5140	1,147		1,147	45	1,192
Treasurer	10.00	1.1296	2,521		2,521	100	2,621
Health & Comm. Serv.	12.28	1.3872	3,096		3,096	122	3,218
Nazareth Facility	8.06	0.9105	2,032		2,032	80	2,112
ADMIN,CSA,MCHD,HPDP	11.73	1.3251	2,958		2,958	117	3,075
Commission	11.00	1.2426	2,774		2,774	109	2,883
Circuit Court	57.20	6.4615	14,422		14,422	569	14,991
District Court	56.98	6.4367	14,367		14,367	567	14,934
Friend of Court	48.23	5.4482	12,161		12,161	480	12,641
Probate Court	8.80	0.9941	2,219		2,219	88	2,307
Election	0.55	0.0621	139		139	5	144
Clerk/ROD	11.45	1.2934	2,887		2,887	114	3,001
Resource Develop	1.00	0.1130	252		252	10	262
Equalization	4.91	0.5547	1,238		1,238	49	1,287
Pros Atty	19.66	2.2209	4,957		4,957	196	5,153
Pros Atty C.R.P.	8.47	0.9568	2,136		2,136	84	2,220
Drain Comm	2.24	0.2530	565		565	22	587
Soil & Erosion	1.24	0.1401	313		313	12	325
Sheriff Admin	21.80	2.4626	5,497		5,497	217	5,714
Sheriff Jail	68.79	7.7710	17,345		17,345	683	18,028
Sheriff Field Oper	47.62	5.3793	12,007		12,007	474	12,481
Animal Control	8.45	0.9545	2,131		2,131	84	2,215
Emergency Mgmt.	1.49	0.1683	376		376	15	391
Veterans Affairs	1.55	0.1751	391		391	15	406



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1.96	0.2214	494		494	20	514
Planning	1.41	0.1593	356		356	14	370
Employee Benefits	1.00	0.1130	252		252	10	262
LE Circuit Ct	12.72	1.4369	3,207		3,207	127	3,334
LE District Ct	12.35	1.3951	3,114		3,114	123	3,237
LE Pros Atty	22.92	2.5891	5,779		5,779	228	6,007
LE Sheriff Admin	2.53	0.2858	638		638	25	663
LE Sheriff Jail	48.11	5.4347	12,130		12,130	479	12,609
LE Sheriff F.O.	17.44	1.9701	4,397		4,397	174	4,571
LE Animal Ctrl	6.30	0.7117	1,588		1,588	63	1,651
Technology Fund	2.90	0.3276	731		731	29	760
Parks Admin	6.11	0.6902	1,541		1,541	61	1,602
P Markin Glen	2.80	0.3163	706		706	28	734
P Scotts Mill	0.26	0.0294	66		66	3	69
P Cold Brook	2.90	0.3276	731		731	29	760
P Prairie View	2.67	0.3016	673		673	27	700
P River Oaks	2.77	0.3129	698		698	28	726
P Fairgrounds	5.51	0.6224	1,389		1,389	55	1,444
P KRV Trail	1.17	0.1322	295		295	12	307
P KRV Trailway prg	1.00	0.1130	252		252	10	262
P County Fair	0.56	0.0633	141		141	6	147
H-Education	0.15	0.0169	38		38	1	39
H-Oral Health	11.34	1.2810	2,859		2,859	113	2,972
H-Laboratory	2.80	0.3163	706		706	28	734
H-Vision/Hearing	2.66	0.3005	671		671	26	697
H-Haz Waste	4.70	0.5309	1,185		1,185	47	1,232
H-Clinical Serv	2.00	0.2259	504		504	20	524
H-Comm. Disease	3.87	0.4372	976		976	39	1,015
H-STD	4.09	0.4620	1,031		1,031	41	1,072
H-HIV Counseling	1.00	0.1130	252		252	10	262



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 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
H-Env Admin	3.49	0.3942	880		880	35	915
H-Env FS&F	6.76	0.7636	1,704		1,704	67	1,771
H-Env LW&W	5.48	0.6190	1,382		1,382	55	1,437
Male Drug Court	2.80	0.3163	706		706	28	734
Womens Drug Ct.	1.98	0.2237	499		499	20	519
WK Kellogg Found	0.92	0.1039	232		232	9	241
Emerg Prep Bio	1.24	0.1401	313		313	12	325
Swift & Sure	0.31	0.0350	78		78	3	81
ROD Automation	0.88	0.0994	222		222	9	231
Victim Advocacy	1.13	0.1276	285		285	11	296
Crime Victim Rts	3.02	0.3412	761		761	30	791
AAA Administration	2.70	0.3050	681		681	27	708
AAA Ombudsman	1.00	0.1130	252		252	10	262
AAA Health Living	1.29	0.1457	325		325	13	338
AAA Info & Asst	1.14	0.1288	287		287	11	298
AAA CCC	0.01	0.0011	3		3		3
CFI AAA Custom Care	0.08	0.0090	20		20	1	21
CFI Admin	1.42	0.1604	358		358	14	372
CFI Care Mgmt	4.20	0.4744	1,059		1,059	42	1,101
CFI Case Coord	0.01	0.0011	3		3		3
CFI Veterans	0.04	0.0045	10		10		10
CFI Comm Living	2.43	0.2745	613		613	24	637
CC-Juvenile Home	57.31	6.4740	14,450		14,450	570	15,020
CC-In Home Care	10.97	1.2392	2,766		2,766	109	2,875
CC-Intens Learn	1.06	0.1197	267		267	11	278
CC-KEYS	1.10	0.1243	277		277	11	288
CC-Juve Drug Ct	1.57	0.1774	396		396	16	412
CC-Restitution	1.91	0.2158	482		482	19	501
CC-Intake Assess	4.20	0.4744	1,059		1,059	42	1,101
CC-CASA	1.00	0.1130	252		252	10	262



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
CC-FI Treatment Ct.	0.41	0.0463	103		103	4	107
Healthy Start	7.22	0.8156	1,820		1,820	72	1,892
SWMBH - HS	0.97	0.1096	245		245	10	255
AIDS Coun & Test	3.82	0.4315	963		963	38	1,001
Nurse Family	4.89	0.5524	1,233		1,233	49	1,282
MCIR	4.01	0.4530	1,011		1,011	40	1,051
CSHCS	3.00	0.3389	756		756	30	786
Edison Sch Health	0.15	0.0169	38		38	1	39
BCCCP Coord.	2.94	0.3321	741		741	29	770
IAP	1.59	0.1796	401		401	16	417
W.I.C.	6.86	0.7749	1,730		1,730	68	1,798
Marine Safety	0.52	0.0587	131		131	5	136
Sheriff Rd Pat	2.03	0.2293	512		512	20	532
Comm Corrections	9.65	1.0901	2,433		2,433	96	2,529
Airport	21.62	2.4423	5,451		5,451	215	5,666
Central Stores	2.18	0.2463	550		550	22	572
LIHEAP	0.48	0.0542	121		121	5	126
CDBG Housing	0.13	0.0147	33		33	1	34
Weather DHS	0.64	0.0723	161		161	6	167
CSBG	6.75	0.7625	1,702		1,702	67	1,769
SubTotal	885.24	100.0000	223,202		223,202	8,243	231,445
TOTAL	885.24	100.0000	223,202		223,202	8,243	231,445

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	44,969		44,969	1,661	46,630
SubTotal	100	100.0000	44,969		44,969	1,661	46,630
TOTAL	100	100.0000	44,969		44,969	1,661	46,630

Allocation Basis: Direct allocation to Legal Services Department

Allocation Source: County Administrator's Office



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Finance Department	3,394	3,394	0
Building & Grounds	8,373	8,373	0
Security	1,664	1,664	0
County Administration Dept	963	963	0
Information Systems	2,434	2,434	0
Legal Services Department	47,023	393	46,630
Human Resources	1,192	1,192	0
Treasurer	2,621	2,621	0
Health & Comm. Serv.	3,218	3,218	0
Nazareth Facility	2,112	2,112	0
ADMIN,CSA,MCHD,HPDP	3,075	3,075	0
Commission	2,883	2,883	0
Circuit Court	14,991	14,991	0
District Court	14,934	14,934	0
Friend of Court	12,641	12,641	0
Probate Court	2,307	2,307	0
Election	144	144	0
Clerk/ROD	3,001	3,001	0
Resource Develop	262	262	0
Equalization	1,287	1,287	0
Pros Atty	5,153	5,153	0
Pros Atty C.R.P.	2,220	2,220	0
Drain Comm	587	587	0
Soil & Erosion	325	325	0
Sheriff Admin	5,714	5,714	0
Sheriff Jail	18,028	18,028	0
Sheriff Field Oper	12,481	12,481	0
Animal Control	2,215	2,215	0
Emergency Mgmt.	391	391	0
Veterans Affairs	406	406	0
MSU Extension	514	514	0
Planning	370	370	0
Employee Benefits	262	262	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
LE Circuit Ct	3,334	3,334	0
LE District Ct	3,237	3,237	0
LE Pros Atty	6,007	6,007	0
LE Sheriff Admin	663	663	0
LE Sheriff Jail	12,609	12,609	0
LE Sheriff F.O.	4,571	4,571	0
LE Animal Ctrl	1,651	1,651	0
Technology Fund	760	760	0
Parks Admin	1,602	1,602	0
P Markin Glen	734	734	0
P Scotts Mill	69	69	0
P Cold Brook	760	760	0
P Prairie View	700	700	0
P River Oaks	726	726	0
P Fairgrounds	1,444	1,444	0
P KRV Trail	307	307	0
P KRV Trailway prg	262	262	0
P County Fair	147	147	0
H-Education	39	39	0
H-Oral Health	2,972	2,972	0
H-Laboratory	734	734	0
H-Vision/Hearing	697	697	0
H-Haz Waste	1,232	1,232	0
H-Clinical Serv	524	524	0
H-Comm. Disease	1,015	1,015	0
H-STD	1,072	1,072	0
H-HIV Counseling	262	262	0
H-Env Admin	915	915	0
H-Env FS&F	1,771	1,771	0
H-Env LW&W	1,437	1,437	0
Male Drug Court	734	734	0
Womens Drug Ct.	519	519	0
WK Kellogg Found	241	241	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Emerg Prep Bio	325	325	0
Swift & Sure	81	81	0
ROD Automation	231	231	0
Victim Advocacy	296	296	0
Crime Victim Rts	791	791	0
AAA Administration	708	708	0
AAA Ombudsman	262	262	0
AAA Health Living	338	338	0
AAA Info & Asst	298	298	0
AAA CCC	3	3	0
CFI AAA Custom Care	21	21	0
CFI Admin	372	372	0
CFI Care Mgmt	1,101	1,101	0
CFI Case Coord	3	3	0
CFI Veterans	10	10	0
CFI Comm Living	637	637	0
CC-Juvenile Home	15,020	15,020	0
CC-In Home Care	2,875	2,875	0
CC-Intens Learn	278	278	0
CC-KEYS	288	288	0
CC-Juve Drug Ct	412	412	0
CC-Restitution	501	501	0
CC-Intake Assess	1,101	1,101	0
CC-CASA	262	262	0
CC-FI Treatment Ct.	107	107	0
Healthy Start	1,892	1,892	0
SWMBH - HS	255	255	0
AIDS Coun & Test	1,001	1,001	0
Nurse Family	1,282	1,282	0
MCIR	1,051	1,051	0
CSHCS	786	786	0
Edison Sch Health	39	39	0
BCCCP Coord.	770	770	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
IAP	417	417	0
W.I.C.	1,798	1,798	0
Marine Safety	136	136	0
Sheriff Rd Pat	532	532	0
Comm Corrections	2,529	2,529	0
Airport	5,666	5,666	0
Central Stores	572	572	0
LIHEAP	126	126	0
CDBG Housing	34	34	0
Weather DHS	167	167	0
CSBG	1,769	1,769	0
Direct Billed	0	0	0
Total	278,075	231,445	46,630



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

The Information Processing Department provides services to both central service and operating departments. Services include technical support, system maintenance, programming, system analysis and full data processing operations. The Information Systems department was previously accounted for in Fund 105 but starting in 2010 the costs are now included in the General Fund. In addition, the county accounts for telephone and enterprise network system costs in Fund 112 (Technology Fund). The Technology Fund is set up as a separate internal service fund and the costs are charged back to user departments directly.

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

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	946,696			946,696
Termination Payout	(2,173)			
Total Deductions:	(2,173)			(2,173)
Building Depreciation	7,826		7,826	
Insurance	1,211	16	1,227	
Insurance - Property	532		532	
Termination Payoff	8,001	1	8,002	
Finance Department	4,532	306	4,838	
Building & Grounds Department	28,485	1,078	29,563	
Utilities	5,077	15	5,092	
Security	1,410	48	1,458	
County Administration Dept	2,342	92	2,434	
Information Systems		11,647	11,647	
Legal Services Department		2,200	2,200	
Human Resources		6,250	6,250	
Treasurer		227	227	
Total Allocated Additions:	59,416	21,880	81,296	81,296
Total To Be Allocated:	1,003,939	21,880		1,025,819



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	Info Sys Supprt
Wages & Benefits			
SALARIES & WAGES	673,627	0	673,627
FRINGE BENEFITS	245,875	0	245,875
Other Expense & Cost			
*Termination Payout	2,173	2,173	0
Supplies	2,619	0	2,619
Telephone	6,246	0	6,246
Travel	839	0	839
Employee Training	13,545	0	13,545
Other Operating	1,257	0	1,257
Expendable Equip	515	0	515
Departmental Totals			
Total Expenditures	946,696	2,173	944,523
Deductions			
Total Deductions	(2,173)	(2,173)	0
Functional Cost	944,523	0	944,523
Allocation Step 1			
Inbound- All Others	59,416	0	59,416
1st Allocation	1,003,939	0	1,003,939
Allocation Step 2			
Inbound- All Others	21,880	0	21,880
2nd Allocation	21,880	0	21,880
Total For 0110 Information			
Total Allocated	1,025,819	0	1,025,819



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	12.00	1.3921	13,976		13,976		13,976
Building & Grounds Department	17.00	1.9722	19,799		19,799		19,799
Security	6.00	0.6961	6,988		6,988		6,988
County Administration Dept	5.00	0.5800	5,823		5,823		5,823
Information Systems	10.00	1.1601	11,647		11,647		11,647
Legal Services Department	2.00	0.2320	2,329		2,329	54	2,383
Human Resources	5.00	0.5800	5,823		5,823	135	5,958
Treasurer	9.00	1.0441	10,482		10,482	243	10,725
Health & Comm. Serv.	14.00	1.6241	16,305		16,305	377	16,682
Nazareth Facility	10.00	1.1601	11,647		11,647	269	11,916
ADMIN,CSA,MCHD,HPDP	14.00	1.6241	16,305		16,305	377	16,682
Commission	2.00	0.2320	2,329		2,329	54	2,383
Circuit Court	111.00	12.8777	129,274		129,274	2,984	132,258
District Court	102.00	11.8329	118,796		118,796	2,748	121,544
FOC-Direct DP	52.00	6.0325	60,562		60,562	1,401	61,963
Probate Court	17.00	1.9722	19,799		19,799	458	20,257
Clerk/ROD	10.00	1.1601	11,647		11,647	269	11,916
Resource Develop	1.00	0.1160	1,165		1,165	27	1,192
Equalization	5.00	0.5800	5,823		5,823	135	5,958
Pros Atty	32.00	3.7123	37,269		37,269	862	38,131
P.A. CRP - DP	7.00	0.8121	8,153		8,153	189	8,342
Drain Comm	2.00	0.2320	2,329		2,329	54	2,383
Soil & Erosion	2.00	0.2320	2,329		2,329	54	2,383
Sheriff Admin	31.00	3.5963	36,105		36,105	835	36,940
Sheriff Jail	40.00	4.6404	46,586		46,586	1,078	47,664
Sheriff Field Oper	27.00	3.1323	31,446		31,446	728	32,174
Animal Control	11.00	1.2761	12,811		12,811	296	13,107
Emergency Mgmt.	5.00	0.5800	5,823		5,823	135	5,958
Veterans Affairs	3.00	0.3480	3,494		3,494	81	3,575
Medical Exam	1.00	0.1160	1,165		1,165	27	1,192



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
MSU Extension	5.00	0.5800	5,823		5,823	135	5,958
Planning	2.00	0.2320	2,329		2,329	54	2,383
Employee Benefits	1.00	0.1160	1,165		1,165	27	1,192
LE Circuit Ct	10.00	1.1601	11,647		11,647	269	11,916
LE District Ct	6.00	0.6961	6,988		6,988	162	7,150
LE Pros Atty	26.00	3.0162	30,281		30,281	701	30,982
LE Sheriff Admin	1.00	0.1160	1,165		1,165	27	1,192
LE Sheriff F.O.	1.00	0.1160	1,165		1,165	27	1,192
Technology Fund	3.00	0.3480	3,494		3,494	81	3,575
Parks Admin	7.00	0.8121	8,153		8,153	189	8,342
P Fairgrounds	1.00	0.1160	1,165		1,165	27	1,192
P KRV Trailway prg	1.00	0.1160	1,165		1,165	27	1,192
P County Fair	1.00	0.1160	1,165		1,165	27	1,192
H-Oral Health	20.00	2.3202	23,293		23,293	539	23,832
H-Laboratory	2.00	0.2320	2,329		2,329	54	2,383
H-Vision/Hearing	3.00	0.3480	3,494		3,494	81	3,575
H-Haz Waste	4.00	0.4640	4,659		4,659	108	4,767
H-Clinical Serv	5.00	0.5800	5,823		5,823	135	5,958
H-Comm. Disease	5.00	0.5800	5,823		5,823	135	5,958
H-STD	6.00	0.6961	6,988		6,988	162	7,150
H-HIV Counseling	2.00	0.2320	2,329		2,329	54	2,383
H-Env Admin	6.00	0.6961	6,988		6,988	162	7,150
H-Env FS&F	6.00	0.6961	6,988		6,988	162	7,150
H-Env LW&W	7.00	0.8121	8,153		8,153	189	8,342
Dist Ct Grants	1.00	0.1160	1,165		1,165	27	1,192
Male Drug Court	4.00	0.4640	4,659		4,659	108	4,767
Womens Drug Ct.	2.00	0.2320	2,329		2,329	54	2,383
WK Kellogg Found	3.00	0.3480	3,494		3,494	81	3,575
DWI Drug Court	2.00	0.2320	2,329		2,329	54	2,383
Emerg Prep Bio	3.00	0.3480	3,494		3,494	81	3,575



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
ROD Automation	8.00	0.9281	9,317		9,317	216	9,533
Victim Advocacy	1.00	0.1160	1,165		1,165	27	1,192
Crime Victim Rts	4.00	0.4640	4,659		4,659	108	4,767
AAA Administration	4.00	0.4640	4,659		4,659	108	4,767
AAA Ombudsman	1.00	0.1160	1,165		1,165	27	1,192
AAA Health Living	1.50	0.1740	1,747		1,747	40	1,787
AAA Info & Asst	1.00	0.1160	1,165		1,165	27	1,192
CFI Admin	2.00	0.2320	2,329		2,329	54	2,383
CFI Care Mgmt	5.50	0.6381	6,406		6,406	148	6,554
CFI Comm Living	2.00	0.2320	2,329		2,329	54	2,383
CC-Juvenile Home	25.00	2.9002	29,117		29,117	674	29,791
CC-In Home Care	9.00	1.0441	10,482		10,482	243	10,725
CC-KEYS	3.00	0.3480	3,494		3,494	81	3,575
CC-Juve Drug Ct	1.00	0.1160	1,165		1,165	27	1,192
CC-Restitution	1.00	0.1160	1,165		1,165	27	1,192
CC-Intake Assess	4.00	0.4640	4,659		4,659	108	4,767
CC-CASA	1.00	0.1160	1,165		1,165	27	1,192
CC-FI Treatment Ct.	1.00	0.1160	1,165		1,165	27	1,192
Healthy Start	9.00	1.0441	10,482		10,482	243	10,725
SWMBH - HS	1.00	0.1160	1,165		1,165	27	1,192
AIDS Coun & Test	1.00	0.1160	1,165		1,165	27	1,192
MIECHV-HFA	4.00	0.4640	4,659		4,659	108	4,767
Nurse Family	6.00	0.6961	6,988		6,988	162	7,150
MCIR	3.00	0.3480	3,494		3,494	81	3,575
CSHCS	3.00	0.3480	3,494		3,494	81	3,575
BCCCP Coord.	2.00	0.2320	2,329		2,329	54	2,383
IAP	2.00	0.2320	2,329		2,329	54	2,383
W.I.C.	9.00	1.0441	10,482		10,482	243	10,725
Comm Corrections	12.00	1.3921	13,976		13,976	323	14,299
Airport	12.00	1.3921	13,976		13,976	323	14,299



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Central Stores	1.00	0.1160	1,165		1,165	27	1,192
LIHEAP	0.50	0.0580	582		582	13	595
Weather DHS	0.50	0.0580	582		582	13	595
CSBG	10.00	1.1601	11,647		11,647	269	11,916
SubTotal	862.00	100.0000	1,003,939		1,003,939	21,880	1,025,819
TOTAL	862.00	100.0000	1,003,939		1,003,939	21,880	1,025,819

Allocation Basis: Number of devices by user department

Allocation Source: Information Processing Summary Report

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Finance Department	13,976	13,976
Building & Grounds	19,799	19,799
Security	6,988	6,988
County Administration Dept	5,823	5,823
Information Systems	11,647	11,647
Legal Services Department	2,383	2,383
Human Resources	5,958	5,958
Treasurer	10,725	10,725
Health & Comm. Serv.	16,682	16,682
Nazareth Facility	11,916	11,916
ADMIN,CSA,MCHD,HPDP	16,682	16,682
Commission	2,383	2,383
Circuit Court	132,258	132,258
District Court	121,544	121,544
FOC-Direct DP	61,963	61,963
Probate Court	20,257	20,257
Clerk/ROD	11,916	11,916
Resource Develop	1,192	1,192
Equalization	5,958	5,958
Pros Atty	38,131	38,131
P.A. CRP - DP	8,342	8,342
Drain Comm	2,383	2,383
Soil & Erosion	2,383	2,383
Sheriff Admin	36,940	36,940
Sheriff Jail	47,664	47,664
Sheriff Field Oper	32,174	32,174
Animal Control	13,107	13,107
Emergency Mgmt.	5,958	5,958
Veterans Affairs	3,575	3,575
Medical Exam	1,192	1,192
MSU Extension	5,958	5,958
Planning	2,383	2,383
Employee Benefits	1,192	1,192



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
LE Circuit Ct	11,916	11,916
LE District Ct	7,150	7,150
LE Pros Atty	30,982	30,982
LE Sheriff Admin	1,192	1,192
LE Sheriff F.O.	1,192	1,192
Technology Fund	3,575	3,575
Parks Admin	8,342	8,342
P Fairgrounds	1,192	1,192
P KRV Trailway prg	1,192	1,192
P County Fair	1,192	1,192
H-Oral Health	23,832	23,832
H-Laboratory	2,383	2,383
H-Vision/Hearing	3,575	3,575
H-Haz Waste	4,767	4,767
H-Clinical Serv	5,958	5,958
H-Comm. Disease	5,958	5,958
H-STD	7,150	7,150
H-HIV Counseling	2,383	2,383
H-Env Admin	7,150	7,150
H-Env FS&F	7,150	7,150
H-Env LW&W	8,342	8,342
Dist Ct Grants	1,192	1,192
Male Drug Court	4,767	4,767
Womens Drug Ct.	2,383	2,383
WK Kellogg Found	3,575	3,575
DWI Drug Court	2,383	2,383
Emerg Prep Bio	3,575	3,575
ROD Automation	9,533	9,533
Victim Advocacy	1,192	1,192
Crime Victim Rts	4,767	4,767
AAA Administration	4,767	4,767
AAA Ombudsman	1,192	1,192
AAA Health Living	1,787	1,787



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
AAA Info & Asst	1,192	1,192
CFI Admin	2,383	2,383
CFI Care Mgmt	6,554	6,554
CFI Comm Living	2,383	2,383
CC-Juvenile Home	29,791	29,791
CC-In Home Care	10,725	10,725
CC-KEYS	3,575	3,575
CC-Juve Drug Ct	1,192	1,192
CC-Restitution	1,192	1,192
CC-Intake Assess	4,767	4,767
CC-CASA	1,192	1,192
CC-FI Treatment Ct.	1,192	1,192
Healthy Start	10,725	10,725
SWMBH - HS	1,192	1,192
AIDS Coun & Test	1,192	1,192
MIECHV-HFA	4,767	4,767
Nurse Family	7,150	7,150
MCIR	3,575	3,575
CSHCS	3,575	3,575
BCCCP Coord.	2,383	2,383
IAP	2,383	2,383
W.I.C.	10,725	10,725
Comm Corrections	14,299	14,299
Airport	14,299	14,299
Central Stores	1,192	1,192
LIHEAP	595	595
Weather DHS	595	595
CSBG	11,916	11,916



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Direct Billed	0	0
Total	<u>1,025,819</u>	<u>1,025,819</u>



**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.

Tax Foreclosure - This activity identifies the costs related with providing legal services associated with Tax Foreclosures. These costs are allocated directly to the Tax Foreclosure fund.

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	220,210			220,210
Building Depreciation	739		739	
Insurance	196	3	199	
Insurance - Property	50		50	
Termination Payoff	1,861		1,861	
Finance Department	1,567	106	1,673	
Building & Grounds Department	2,690	102	2,792	
Utilities	479	1	480	
Security	133	4	137	
County Administration Dept	45,347	1,676	47,023	
Information Systems	2,329	54	2,383	
Legal Services Department		355	355	
Human Resources		1,009	1,009	
Treasurer		158	158	
Total Allocated Additions:	55,391	3,468	58,859	58,859
Total To Be Allocated:	275,601	3,468		279,069



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	157,077	0	119,499	0	12,869
FRINGE BENEFITS	57,333	0	43,619	0	4,696
Other Expense & Cost					
Supplies	30	0	23	0	2
Legal Services	4,036	0	3,070	0	331
Communicatons	1,164	0	886	0	95
Training	570	0	434	0	47
Departmental Totals					
Total Expenditures	220,210	0	167,531	0	18,040
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	220,210	0	167,531	0	18,040
Allocation Step 1					
Inbound- All Others	55,391	0	42,140	0	4,538
Unallocated Costs	(32,516)	0	0	0	0
1st Allocation	243,085	0	209,671	0	22,578
Allocation Step 2					
Inbound- All Others	3,468	0	2,639	0	284
Unallocated Costs	(409)	0	0	0	0
2nd Allocation	3,059	0	2,639	0	284
Total For 0120 Legal Services					
Total Allocated	246,144	0	212,310	0	22,862



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Tax Foreclosure	General Gov't
Wages & Benefits		
SALARIES & WAGES	6,177	18,532
FRINGE BENEFITS	2,253	6,765
Other Expense & Cost		
Supplies	1	4
Legal Services	159	476
Communicatons	46	137
Training	22	67
Departmental Totals		
Total Expenditures	8,658	25,981
Deductions		
Total Deductions	0	0
Functional Cost	8,658	25,981
Allocation Step 1		
Inbound- All Others	2,178	6,535
Unallocated Costs	0	(32,516)
1st Allocation	10,836	0
Allocation Step 2		
Inbound- All Others	136	409
Unallocated Costs	0	(409)
2nd Allocation	136	0
Total For 0120 Legal Services		
Total Allocated	10,972	0



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Schedule .4 - Detail Activity Allocations
 For Department Legal Services Department**

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	13.46	1.5205	3,188		3,188		3,188
Building & Grounds Department	33.21	3.7515	7,866		7,866		7,866
Security	6.60	0.7456	1,563		1,563		1,563
County Administration Dept	3.82	0.4315	905		905		905
Information Systems	9.29	1.0494	2,200		2,200		2,200
Legal Services Department	1.50	0.1694	355		355		355
Human Resources	4.55	0.5140	1,078		1,078	15	1,093
Treasurer	10.00	1.1296	2,369		2,369	32	2,401
Health & Comm. Serv.	12.28	1.3872	2,909		2,909	40	2,949
Nazareth Facility	8.06	0.9105	1,909		1,909	26	1,935
ADMIN,CSA,MCHD,HPDP	11.73	1.3251	2,778		2,778	38	2,816
Commission	11.00	1.2426	2,605		2,605	36	2,641
Circuit Court	57.20	6.4615	13,548		13,548	185	13,733
District Court	56.98	6.4367	13,496		13,496	184	13,680
Friend of Court	48.23	5.4482	11,423		11,423	156	11,579
Probate Court	8.80	0.9941	2,084		2,084	28	2,112
Election	0.55	0.0621	130		130	2	132
Clerk/ROD	11.45	1.2934	2,712		2,712	37	2,749
Resource Develop	1.00	0.1130	237		237	3	240
Equalization	4.91	0.5547	1,163		1,163	16	1,179
Pros Atty	19.66	2.2209	4,657		4,657	63	4,720
Pros Atty C.R.P.	8.47	0.9568	2,006		2,006	27	2,033
Drain Comm	2.24	0.2530	531		531	7	538
Soil & Erosion	1.24	0.1401	294		294	4	298
Sheriff Admin	21.80	2.4626	5,163		5,163	70	5,233
Sheriff Jail	68.79	7.7710	16,288		16,288	224	16,512
Sheriff Field Oper	47.62	5.3793	11,279		11,279	154	11,433
Animal Control	8.45	0.9545	2,001		2,001	27	2,028
Emergency Mgmt.	1.49	0.1683	353		353	5	358
Veterans Affairs	1.55	0.1751	367		367	5	372



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1.96	0.2214	464		464	6	470
Planning	1.41	0.1593	334		334	5	339
Employee Benefits	1.00	0.1130	237		237	3	240
LE Circuit Ct	12.72	1.4369	3,013		3,013	41	3,054
LE District Ct	12.35	1.3951	2,925		2,925	40	2,965
LE Pros Atty	22.92	2.5891	5,429		5,429	74	5,503
LE Sheriff Admin	2.53	0.2858	599		599	8	607
LE Sheriff Jail	48.11	5.4347	11,395		11,395	155	11,550
LE Sheriff F.O.	17.44	1.9701	4,131		4,131	56	4,187
LE Animal Ctrl	6.30	0.7117	1,492		1,492	20	1,512
Technology Fund	2.90	0.3276	687		687	9	696
Parks Admin	6.11	0.6902	1,447		1,447	20	1,467
P Markin Glen	2.80	0.3163	663		663	9	672
P Scotts Mill	0.26	0.0294	62		62	1	63
P Cold Brook	2.90	0.3276	687		687	9	696
P Prairie View	2.67	0.3016	632		632	9	641
P River Oaks	2.77	0.3129	656		656	9	665
P Fairgrounds	5.51	0.6224	1,305		1,305	18	1,323
P KRV Trail	1.17	0.1322	277		277	4	281
P KRV Trailway prg	1.00	0.1130	237		237	3	240
P County Fair	0.56	0.0633	133		133	2	135
H-Education	0.15	0.0169	36		36		36
H-Oral Health	11.34	1.2810	2,686		2,686	37	2,723
H-Laboratory	2.80	0.3163	663		663	9	672
H-Vision/Hearing	2.66	0.3005	630		630	9	639
H-Haz Waste	4.70	0.5309	1,113		1,113	15	1,128
H-Clinical Serv	2.00	0.2259	474		474	6	480
H-Comm. Disease	3.87	0.4372	917		917	12	929
H-STD	4.09	0.4620	969		969	13	982
H-HIV Counseling	1.00	0.1130	237		237	3	240



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
H-Env Admin	3.49	0.3942	827		827	11	838
H-Env FS&F	6.76	0.7636	1,601		1,601	22	1,623
H-Env LW&W	5.48	0.6190	1,298		1,298	18	1,316
Male Drug Court	2.80	0.3163	663		663	9	672
Womens Drug Ct.	1.98	0.2237	469		469	6	475
WK Kellogg Found	0.92	0.1039	218		218	3	221
Emerg Prep Bio	1.24	0.1401	294		294	4	298
Swift & Sure	0.31	0.0350	73		73	1	74
ROD Automation	0.88	0.0994	208		208	3	211
Victim Advocacy	1.13	0.1276	268		268	4	272
Crime Victim Rts	3.02	0.3412	715		715	10	725
AAA Administration	2.70	0.3050	640		640	9	649
AAA Ombudsman	1.00	0.1130	237		237	3	240
AAA Health Living	1.29	0.1457	306		306	4	310
AAA Info & Asst	1.14	0.1288	270		270	4	274
AAA CCC	0.01	0.0011	2		2		2
CFI AAA Custom Care	0.08	0.0090	19		19		19
CFI Admin	1.42	0.1604	336		336	5	341
CFI Care Mgmt	4.20	0.4744	995		995	14	1,009
CFI Case Coord	0.01	0.0011	2		2		2
CFI Veterans	0.04	0.0045	9		9		9
CFI Comm Living	2.43	0.2745	576		576	8	584
CC-Juvenile Home	57.31	6.4740	13,574		13,574	185	13,759
CC-In Home Care	10.97	1.2392	2,598		2,598	35	2,633
CC-Intens Learn	1.06	0.1197	251		251	3	254
CC-KEYS	1.10	0.1243	261		261	4	265
CC-Juve Drug Ct	1.57	0.1774	372		372	5	377
CC-Restitution	1.91	0.2158	452		452	6	458
CC-Intake Assess	4.20	0.4744	995		995	14	1,009
CC-CASA	1.00	0.1130	237		237	3	240



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
CC-FI Treatment Ct.	0.41	0.0463	97		97	1	98
Healthy Start	7.22	0.8156	1,710		1,710	23	1,733
SWMBH - HS	0.97	0.1096	230		230	3	233
AIDS Coun & Test	3.82	0.4315	905		905	12	917
Nurse Family	4.89	0.5524	1,158		1,158	16	1,174
MCIR	4.01	0.4530	950		950	13	963
CSHCS	3.00	0.3389	711		711	10	721
Edison Sch Health	0.15	0.0169	36		36		36
BCCCP Coord.	2.94	0.3321	696		696	9	705
IAP	1.59	0.1796	377		377	5	382
W.I.C.	6.86	0.7749	1,625		1,625	22	1,647
Marine Safety	0.52	0.0587	123		123	2	125
Sheriff Rd Pat	2.03	0.2293	481		481	7	488
Comm Corrections	9.65	1.0901	2,286		2,286	31	2,317
Airport	21.62	2.4423	5,121		5,121	70	5,191
Central Stores	2.18	0.2463	516		516	7	523
LIHEAP	0.48	0.0542	114		114	2	116
CDBG Housing	0.13	0.0147	31		31		31
Weather DHS	0.64	0.0723	152		152	2	154
CSBG	6.75	0.7625	1,599		1,599	22	1,621
SubTotal	885.24	100.0000	209,671		209,671	2,639	212,310
TOTAL	885.24	100.0000	209,671		209,671	2,639	212,310

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: Direct allocation to the Retirement System

Allocation Source: Finance Director



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	515	4.0019	904		904	11	915
Pub Impv GRCH	12,354	95.9981	21,674		21,674	273	21,947
SubTotal	12,869	100.0000	22,578		22,578	284	22,862
TOTAL	12,869	100.0000	22,578		22,578	284	22,862

Allocation Basis: Dollar amount of assigned wages by project

Allocation Source: Legal Services



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	10,836		10,836	136	10,972
SubTotal	100	100.0000	10,836		10,836	136	10,972
TOTAL	100	100.0000	10,836		10,836	136	10,972

Allocation Basis: Direct allocation to Property Tax Foreclosure

Allocation Source: Legal Services



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Gen Co Pub Impv	Tax Foreclosure
Finance Department	3,188	3,188	0	0	0
Building & Grounds	7,866	7,866	0	0	0
Security	1,563	1,563	0	0	0
County Administration Dept	905	905	0	0	0
Information Systems	2,200	2,200	0	0	0
Legal Services Department	355	355	0	0	0
Human Resources	1,093	1,093	0	0	0
Treasurer	2,401	2,401	0	0	0
Health & Comm. Serv.	2,949	2,949	0	0	0
Nazareth Facility	1,935	1,935	0	0	0
ADMIN,CSA,MCHD,HPDP	2,816	2,816	0	0	0
Commission	2,641	2,641	0	0	0
Circuit Court	13,733	13,733	0	0	0
District Court	13,680	13,680	0	0	0
Friend of Court	11,579	11,579	0	0	0
Probate Court	2,112	2,112	0	0	0
Election	132	132	0	0	0
Clerk/ROD	2,749	2,749	0	0	0
Resource Develop	240	240	0	0	0
Equalization	1,179	1,179	0	0	0
Pros Atty	4,720	4,720	0	0	0
Pros Atty C.R.P.	2,033	2,033	0	0	0
Drain Comm	538	538	0	0	0
Soil & Erosion	298	298	0	0	0
Sheriff Admin	5,233	5,233	0	0	0
Sheriff Jail	16,512	16,512	0	0	0
Sheriff Field Oper	11,433	11,433	0	0	0
Animal Control	2,028	2,028	0	0	0
Emergency Mgmt.	358	358	0	0	0
Veterans Affairs	372	372	0	0	0
MSU Extension	470	470	0	0	0
Planning	339	339	0	0	0
Employee Benefits	240	240	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	3,054	3,054	0	0	0
LE District Ct	2,965	2,965	0	0	0
LE Pros Atty	5,503	5,503	0	0	0
LE Sheriff Admin	607	607	0	0	0
LE Sheriff Jail	11,550	11,550	0	0	0
LE Sheriff F.O.	4,187	4,187	0	0	0
LE Animal Ctrl	1,512	1,512	0	0	0
Technology Fund	696	696	0	0	0
Parks Admin	1,467	1,467	0	0	0
P Markin Glen	672	672	0	0	0
P Scotts Mill	63	63	0	0	0
P Cold Brook	696	696	0	0	0
P Prairie View	641	641	0	0	0
P River Oaks	665	665	0	0	0
P Fairgrounds	1,323	1,323	0	0	0
P KRV Trail	281	281	0	0	0
P KRV Trailway prg	240	240	0	0	0
P County Fair	135	135	0	0	0
H-Education	36	36	0	0	0
H-Oral Health	2,723	2,723	0	0	0
H-Laboratory	672	672	0	0	0
H-Vision/Hearing	639	639	0	0	0
H-Haz Waste	1,128	1,128	0	0	0
H-Clinical Serv	480	480	0	0	0
H-Comm. Disease	929	929	0	0	0
H-STD	982	982	0	0	0
H-HIV Counseling	240	240	0	0	0
H-Env Admin	838	838	0	0	0
H-Env FS&F	1,623	1,623	0	0	0
H-Env LW&W	1,316	1,316	0	0	0
Male Drug Court	672	672	0	0	0
Womens Drug Ct.	475	475	0	0	0
WK Kellogg Found	221	221	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Gen Co Pub Impv	Tax Foreclosure
Emerg Prep Bio	298	298	0	0	0
Swift & Sure	74	74	0	0	0
ROD Automation	211	211	0	0	0
Victim Advocacy	272	272	0	0	0
Crime Victim Rts	725	725	0	0	0
AAA Administration	649	649	0	0	0
AAA Ombudsman	240	240	0	0	0
AAA Health Living	310	310	0	0	0
AAA Info & Asst	274	274	0	0	0
AAA CCC	2	2	0	0	0
CFI AAA Custom Care	19	19	0	0	0
CFI Admin	341	341	0	0	0
CFI Care Mgmt	1,009	1,009	0	0	0
CFI Case Coord	2	2	0	0	0
CFI Veterans	9	9	0	0	0
CFI Comm Living	584	584	0	0	0
CC-Juvenile Home	13,759	13,759	0	0	0
CC-In Home Care	2,633	2,633	0	0	0
CC-Intens Learn	254	254	0	0	0
CC-KEYS	265	265	0	0	0
CC-Juve Drug Ct	377	377	0	0	0
CC-Restitution	458	458	0	0	0
CC-Intake Assess	1,009	1,009	0	0	0
CC-CASA	240	240	0	0	0
CC-FI Treatment Ct.	98	98	0	0	0
Healthy Start	1,733	1,733	0	0	0
SWMBH - HS	233	233	0	0	0
AIDS Coun & Test	917	917	0	0	0
Nurse Family	1,174	1,174	0	0	0
MCIR	963	963	0	0	0
CSHCS	721	721	0	0	0
Edison Sch Health	36	36	0	0	0
BCCCP Coord.	705	705	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Retirement Sys	Gen Co Pub Impv	Tax Foreclosure
IAP	382	382	0	0	0
W.I.C.	1,647	1,647	0	0	0
Marine Safety	125	125	0	0	0
Sheriff Rd Pat	488	488	0	0	0
Comm Corrections	2,317	2,317	0	0	0
Pub Impv Jail	915	0	0	915	0
Pub Impv GRCH	21,947	0	0	21,947	0
Prop Tax Foreclosure	10,972	0	0	0	10,972
Airport	5,191	5,191	0	0	0
Central Stores	523	523	0	0	0
LIHEAP	116	116	0	0	0
CDBG Housing	31	31	0	0	0
Weather DHS	154	154	0	0	0
CSBG	1,621	1,621	0	0	0
Direct Billed	0	0	0	0	0
Total	246,144	212,310	0	22,862	10,972



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

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

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

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

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	604,399			604,399
Building Depreciation	6,467		6,467	
Equipment Depreciation	5,702		5,702	
Insurance	593	8	601	
Insurance - Property	439		439	
Termination Payoff	3,039		3,039	
Finance Department	6,362	435	6,797	
Building & Grounds Department	23,537	891	24,428	
Utilities	4,195	12	4,207	
Security	1,165	39	1,204	
County Administration Dept	1,147	45	1,192	
Information Systems	5,823	135	5,958	
Legal Services Department	1,078	15	1,093	
Human Resources		3,061	3,061	
Treasurer		1,536	1,536	
Total Allocated Additions:	59,547	6,177	65,724	65,724
Total To Be Allocated:	663,946	6,177		670,123



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB	Labor Relations
Wages & Benefits					
SALARIES & WAGES	257,276	0	255,304	1,972	0
FRINGE BENEFITS	93,686	0	92,965	721	0
Other Expense & Cost					
Physical Exams	20,686	0	20,686	0	0
Supplies	12,352	0	12,257	95	0
Badging Supplies	1,345	0	1,345	0	0
Legal Services	146,931	0	79,710	0	67,221
Dues	617	0	612	5	0
Contract Services	3,143	0	3,119	24	0
Arbitration	5,287	0	0	0	5,287
Security	1,872	0	1,872	0	0
Telephone	3,397	0	3,371	26	0
Travel	2,370	0	2,352	18	0
Advertising	32,599	0	32,599	0	0
Miscellaneous	105	0	104	1	0
Employee Training	22,223	0	22,223	0	0
Recruitment	95	0	95	0	0
Safety Program	415	0	415	0	0
Departmental Totals					
Total Expenditures	604,399	0	529,029	2,862	72,508
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	604,399	0	529,029	2,862	72,508
Allocation Step 1					
Inbound- All Others	59,547	0	59,091	456	0
1st Allocation	663,946	0	588,120	3,318	72,508



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	OPEB	Labor Relations
Allocation Step 2					
Inbound- All Others	6,177	0	6,130	47	0
2nd Allocation	6,177	0	6,130	47	0
Total For 0140 Human Resources					
Total Allocated	670,123	0	594,250	3,365	72,508



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	13.46	1.5396	9,055		9,055		9,055
Building & Grounds Department	33.21	3.7987	22,341		22,341		22,341
Security	6.60	0.7549	4,440		4,440		4,440
County Administration Dept	3.82	0.4370	2,570		2,570		2,570
Information Systems	9.29	1.0626	6,250		6,250		6,250
Legal Services Department	1.50	0.1716	1,009		1,009		1,009
Human Resources	4.55	0.5205	3,061		3,061		3,061
Treasurer	10.00	1.1439	6,727		6,727	76	6,803
Health & Comm. Serv.	12.28	1.4046	8,261		8,261	94	8,355
Nazareth Facility	8.06	0.9219	5,422		5,422	62	5,484
ADMIN,CSA,MCHD,HPDP	11.73	1.3417	7,891		7,891	90	7,981
Circuit Court	57.20	6.5428	38,480		38,480	437	38,917
District Court	56.98	6.5177	38,332		38,332	436	38,768
Friend of Court	48.23	5.5168	32,445		32,445	369	32,814
Probate Court	8.80	1.0066	5,920		5,920	67	5,987
Election	0.55	0.0629	370		370	4	374
Clerk/ROD	11.45	1.3097	7,703		7,703	88	7,791
Resource Develop	1.00	0.1144	673		673	8	681
Equalization	4.91	0.5616	3,303		3,303	38	3,341
Pros Atty	19.66	2.2488	13,226		13,226	150	13,376
Pros Atty C.R.P.	8.47	0.9688	5,698		5,698	65	5,763
Drain Comm	2.24	0.2562	1,507		1,507	17	1,524
Soil & Erosion	1.24	0.1418	834		834	9	843
Sheriff Admin	21.80	2.4936	14,665		14,665	167	14,832
Sheriff Jail	68.79	7.8683	46,268		46,268	526	46,794
Sheriff Field Oper	47.62	5.4470	32,035		32,035	364	32,399
Animal Control	8.45	0.9666	5,684		5,684	65	5,749
Emergency Mgmt.	1.49	0.1704	1,002		1,002	11	1,013
Veterans Affairs	1.55	0.1773	1,043		1,043	12	1,055
MSU Extension	1.96	0.2242	1,319		1,319	15	1,334



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1.41	0.1613	949		949	11	960
Employee Benefits	1.00	0.1144	673		673	8	681
LE Circuit Ct	12.72	1.4550	8,557		8,557	97	8,654
LE District Ct	12.35	1.4127	8,308		8,308	94	8,402
LE Pros Atty	22.92	2.6217	15,419		15,419	175	15,594
LE Sheriff Admin	2.53	0.2894	1,702		1,702	19	1,721
LE Sheriff Jail	48.11	5.5031	32,365		32,365	368	32,733
LE Sheriff F.O.	17.44	1.9949	11,732		11,732	133	11,865
LE Animal Ctrl	6.30	0.7206	4,238		4,238	48	4,286
Technology Fund	2.90	0.3317	1,951		1,951	22	1,973
Parks Admin	6.11	0.6989	4,110		4,110	47	4,157
P Markin Glen	2.80	0.3203	1,884		1,884	21	1,905
P Scotts Mill	0.26	0.0297	175		175	2	177
P Cold Brook	2.90	0.3317	1,951		1,951	22	1,973
P Prairie View	2.67	0.3054	1,796		1,796	20	1,816
P River Oaks	2.77	0.3168	1,863		1,863	21	1,884
P Fairgrounds	5.51	0.6303	3,707		3,707	42	3,749
P KRV Trail	1.17	0.1338	787		787	9	796
P KRV Trailway prg	1.00	0.1144	673		673	8	681
P County Fair	0.56	0.0641	377		377	4	381
H-Education	0.15	0.0172	101		101	1	102
H-Oral Health	11.34	1.2971	7,629		7,629	87	7,716
H-Laboratory	2.80	0.3203	1,884		1,884	21	1,905
H-Vision/Hearing	2.66	0.3043	1,789		1,789	20	1,809
H-Haz Waste	4.70	0.5376	3,162		3,162	36	3,198
H-Clinical Serv	2.00	0.2288	1,345		1,345	15	1,360
H-Comm. Disease	3.87	0.4427	2,603		2,603	30	2,633
H-STD	4.09	0.4678	2,751		2,751	31	2,782
H-HIV Counseling	1.00	0.1144	673		673	8	681
H-Env Admin	3.49	0.3992	2,348		2,348	27	2,375



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
H-Env FS&F	6.76	0.7732	4,548		4,548	52	4,600
H-Env LW&W	5.48	0.6268	3,687		3,687	42	3,729
Male Drug Court	2.80	0.3203	1,884		1,884	21	1,905
Womens Drug Ct.	1.98	0.2265	1,332		1,332	15	1,347
WK Kellogg Found	0.92	0.1052	619		619	7	626
Emerg Prep Bio	1.24	0.1418	834		834	9	843
Swift & Sure	0.31	0.0355	209		209	2	211
ROD Automation	0.88	0.1007	592		592	7	599
Victim Advocacy	1.13	0.1293	760		760	9	769
Crime Victim Rts	3.02	0.3454	2,032		2,032	23	2,055
AAA Administration	2.70	0.3088	1,816		1,816	21	1,837
AAA Ombudsman	1.00	0.1144	673		673	8	681
AAA Health Living	1.29	0.1476	868		868	10	878
AAA Info & Asst	1.14	0.1304	767		767	9	776
AAA CCC	0.01	0.0011	7		7		7
CFI AAA Custom Care	0.08	0.0092	54		54	1	55
CFI Admin	1.42	0.1624	955		955	11	966
CFI Care Mgmt	4.20	0.4804	2,825		2,825	32	2,857
CFI Case Coord	0.01	0.0011	7		7		7
CFI Veterans	0.04	0.0046	27		27		27
CFI Comm Living	2.43	0.2780	1,635		1,635	19	1,654
CC-Juvenile Home	57.31	6.5554	38,554		38,554	438	38,992
CC-In Home Care	10.97	1.2548	7,380		7,380	84	7,464
CC-Intens Learn	1.06	0.1212	713		713	8	721
CC-KEYS	1.10	0.1258	740		740	8	748
CC-Juve Drug Ct	1.57	0.1796	1,056		1,056	12	1,068
CC-Restitution	1.91	0.2185	1,285		1,285	15	1,300
CC-Intake Assess	4.20	0.4804	2,825		2,825	32	2,857
CC-CASA	1.00	0.1144	673		673	8	681
CC-FI Treatment Ct.	0.41	0.0469	276		276	3	279



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Healthy Start	7.22	0.8259	4,857		4,857	55	4,912
SWMBH - HS	0.97	0.1110	653		653	7	660
AIDS Coun & Test	3.82	0.4370	2,570		2,570	29	2,599
Nurse Family	4.89	0.5593	3,290		3,290	37	3,327
MCIR	4.01	0.4587	2,698		2,698	31	2,729
CSHCS	3.00	0.3432	2,018		2,018	23	2,041
Edison Sch Health	0.15	0.0172	101		101	1	102
BCCCP Coord.	2.94	0.3363	1,978		1,978	22	2,000
IAP	1.59	0.1819	1,070		1,070	12	1,082
W.I.C.	6.86	0.7847	4,615		4,615	52	4,667
Marine Safety	0.52	0.0595	350		350	4	354
Sheriff Rd Pat	2.03	0.2322	1,366		1,366	16	1,382
Comm Corrections	9.65	1.1038	6,492		6,492	74	6,566
Airport	21.62	2.4730	14,544		14,544	165	14,709
Central Stores	2.18	0.2494	1,467		1,467	17	1,484
LIHEAP	0.48	0.0549	323		323	4	327
CDBG Housing	0.13	0.0149	87		87	1	88
Weather DHS	0.64	0.0732	431		431	5	436
CSBG	6.75	0.7721	4,541		4,541	52	4,593
SubTotal	874.24	100.0000	588,120		588,120	6,130	594,250
TOTAL	874.24	100.0000	588,120		588,120	6,130	594,250

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

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	3,318		3,318	47	3,365
SubTotal	100	100.0000	3,318		3,318	47	3,365
TOTAL	100	100.0000	3,318		3,318	47	3,365

Allocation Basis: Direct allocation to OPEB

Allocation Source: Human Resources



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	27.39	7.2328	5,244		5,244		5,244
Security	6.42	1.6953	1,229		1,229		1,229
Health & Comm. Serv.	0.80	0.2113	153		153		153
Nazareth Facility	5.69	1.5025	1,089		1,089		1,089
Circuit Court	8.23	2.1733	1,576		1,576		1,576
District Court	19.95	5.2682	3,820		3,820		3,820
Clerk/ROD	0.63	0.1664	121		121		121
Sheriff Admin	17.81	4.7031	3,410		3,410		3,410
Sheriff Jail	68.17	18.0013	13,061		13,061		13,061
Sheriff Field Oper	47.44	12.5274	9,083		9,083		9,083
Animal Control	3.83	1.0114	733		733		733
Emergency Mgmt.	0.50	0.1320	96		96		96
LE Circuit Ct	5.59	1.4761	1,070		1,070		1,070
LE District Ct	5.14	1.3573	984		984		984
LE Sheriff Admin	2.41	0.6364	461		461		461
LE Sheriff Jail	47.23	12.4719	9,043		9,043		9,043
LE Sheriff F.O.	17.44	4.6054	3,339		3,339		3,339
LE Animal Ctrl	5.00	1.3203	957		957		957
Parks Admin	1.00	0.2641	191		191		191
P Markin Glen	1.00	0.2641	191		191		191
P Cold Brook	1.12	0.2958	214		214		214
P Prairie View	0.66	0.1743	126		126		126
P River Oaks	0.74	0.1954	142		142		142
P Fairgrounds	3.00	0.7922	574		574		574
P KRV Trail	0.07	0.0185	13		13		13
WK Kellogg Found	0.92	0.2429	176		176		176
CC-Juvenile Home	39.82	10.5152	7,624		7,624		7,624
CC-In Home Care	10.28	2.7146	1,968		1,968		1,968
CC-Intens Learn	0.90	0.2377	172		172		172
CC-KEYS	0.53	0.1400	101		101		101



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
CC-Juve Drug Ct	1.41	0.3723	270		270		270
CC-Restitution	1.00	0.2641	191		191		191
CC-Intake Assess	3.95	1.0431	756		756		756
CC-CASA	1.00	0.2641	191		191		191
AIDS Coun & Test	0.79	0.2086	151		151		151
Marine Safety	0.01	0.0026	2		2		2
Sheriff Rd Pat	2.03	0.5361	389		389		389
Airport	16.61	4.3862	3,180		3,180		3,180
Central Stores	2.18	0.5757	417		417		417
SubTotal	378.69	100.0000	72,508		72,508		72,508
TOTAL	378.69	100.0000	72,508		72,508		72,508

Allocation Basis: Number of Union FTE's by department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
Finance Department	9,055	9,055	0	0
Building & Grounds	27,585	22,341	0	5,244
Security	5,669	4,440	0	1,229
County Administration Dept	2,570	2,570	0	0
Information Systems	6,250	6,250	0	0
Legal Services Department	1,009	1,009	0	0
Human Resources	3,061	3,061	0	0
Treasurer	6,803	6,803	0	0
Health & Comm. Serv.	8,508	8,355	0	153
Nazareth Facility	6,573	5,484	0	1,089
ADMIN,CSA,MCHD,HPDP	7,981	7,981	0	0
Circuit Court	40,493	38,917	0	1,576
District Court	42,588	38,768	0	3,820
Friend of Court	32,814	32,814	0	0
Probate Court	5,987	5,987	0	0
Election	374	374	0	0
Clerk/ROD	7,912	7,791	0	121
Resource Develop	681	681	0	0
Equalization	3,341	3,341	0	0
Pros Atty	13,376	13,376	0	0
Pros Atty C.R.P.	5,763	5,763	0	0
Drain Comm	1,524	1,524	0	0
Soil & Erosion	843	843	0	0
Sheriff Admin	18,242	14,832	0	3,410
Sheriff Jail	59,855	46,794	0	13,061
Sheriff Field Oper	41,482	32,399	0	9,083
Animal Control	6,482	5,749	0	733
Emergency Mgmt.	1,109	1,013	0	96
Veterans Affairs	1,055	1,055	0	0
MSU Extension	1,334	1,334	0	0
Planning	960	960	0	0
Employee Benefits	681	681	0	0
LE Circuit Ct	9,724	8,654	0	1,070

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
LE District Ct	9,386	8,402	0	984
LE Pros Atty	15,594	15,594	0	0
LE Sheriff Admin	2,182	1,721	0	461
LE Sheriff Jail	41,776	32,733	0	9,043
LE Sheriff F.O.	15,204	11,865	0	3,339
LE Animal Ctrl	5,243	4,286	0	957
Technology Fund	1,973	1,973	0	0
Parks Admin	4,348	4,157	0	191
P Markin Glen	2,096	1,905	0	191
P Scotts Mill	177	177	0	0
P Cold Brook	2,187	1,973	0	214
P Prairie View	1,942	1,816	0	126
P River Oaks	2,026	1,884	0	142
P Fairgrounds	4,323	3,749	0	574
P KRV Trail	809	796	0	13
P KRV Trailway prg	681	681	0	0
P County Fair	381	381	0	0
H-Education	102	102	0	0
H-Oral Health	7,716	7,716	0	0
H-Laboratory	1,905	1,905	0	0
H-Vision/Hearing	1,809	1,809	0	0
H-Haz Waste	3,198	3,198	0	0
H-Clinical Serv	1,360	1,360	0	0
H-Comm. Disease	2,633	2,633	0	0
H-STD	2,782	2,782	0	0
H-HIV Counseling	681	681	0	0
H-Env Admin	2,375	2,375	0	0
H-Env FS&F	4,600	4,600	0	0
H-Env LW&W	3,729	3,729	0	0
Male Drug Court	1,905	1,905	0	0
Womens Drug Ct.	1,347	1,347	0	0
WK Kellogg Found	802	626	0	176
Emerg Prep Bio	843	843	0	0

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
Swift & Sure	211	211	0	0
ROD Automation	599	599	0	0
Victim Advocacy	769	769	0	0
Crime Victim Rts	2,055	2,055	0	0
AAA Administration	1,837	1,837	0	0
AAA Ombudsman	681	681	0	0
AAA Health Living	878	878	0	0
AAA Info & Asst	776	776	0	0
AAA CCC	7	7	0	0
CFI AAA Custom Care	55	55	0	0
CFI Admin	966	966	0	0
CFI Care Mgmt	2,857	2,857	0	0
CFI Case Coord	7	7	0	0
CFI Veterans	27	27	0	0
CFI Comm Living	1,654	1,654	0	0
CC-Juvenile Home	46,616	38,992	0	7,624
CC-In Home Care	9,432	7,464	0	1,968
CC-Intens Learn	893	721	0	172
CC-KEYS	849	748	0	101
CC-Juve Drug Ct	1,338	1,068	0	270
CC-Restitution	1,491	1,300	0	191
CC-Intake Assess	3,613	2,857	0	756
CC-CASA	872	681	0	191
CC-FI Treatment Ct.	279	279	0	0
Healthy Start	4,912	4,912	0	0
SWMBH - HS	660	660	0	0
AIDS Coun & Test	2,750	2,599	0	151
Nurse Family	3,327	3,327	0	0
MCIR	2,729	2,729	0	0
CSHCS	2,041	2,041	0	0
Edison Sch Health	102	102	0	0
BCCCP Coord.	2,000	2,000	0	0
IAP	1,082	1,082	0	0

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB	Labor Relations
W.I.C.	4,667	4,667	0	0
Marine Safety	356	354	0	2
Sheriff Rd Pat	1,771	1,382	0	389
Comm Corrections	6,566	6,566	0	0
Airport	17,889	14,709	0	3,180
Central Stores	1,901	1,484	0	417
OPEB	3,365	0	3,365	0
LIHEAP	327	327	0	0
CDBG Housing	88	88	0	0
Weather DHS	436	436	0	0
CSBG	4,593	4,593	0	0
Direct Billed	0	0	0	0
Total	670,123	594,250	3,365	72,508



**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, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,108,175			1,108,175
Building Depreciation	11,590		11,590	
Equipment Depreciation	598		598	
Insurance	1,304	17	1,321	
Insurance - Property	788		788	
Termination Payoff	4,551	1	4,552	
Finance Department	8,260	391	8,651	
Building & Grounds Department	42,184	1,596	43,780	
Utilities	7,519	22	7,541	
Security	2,088	70	2,158	
County Administration Dept	2,521	100	2,621	
Information Systems	10,482	243	10,725	
Legal Services Department	2,369	32	2,401	
Human Resources	6,727	76	6,803	
Treasurer		9,436	9,436	
Total Allocated Additions:	100,981	11,984	112,965	112,965
Total To Be Allocated:	1,209,156	11,984		1,221,140



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	Financial Audit
Wages & Benefits					
SALARIES & WAGES	483,548	131,844	53,303	72,482	2,057
FRINGE BENEFITS	176,495	48,130	19,450	26,457	759
Other Expense & Cost					
Postage	17,405	0	0	0	0
Supplies	10,619	2,896	1,170	1,592	46
Contract Services	35,756	0	0	0	0
Telephone	7,277	1,984	802	1,091	31
Travel	3,346	912	369	502	14
Equipment Maint	1,346	367	148	202	6
Employee Training	1,916	522	211	287	8
Bank Fes	40,026	0	40,026	0	0
Expendable Equip	441	120	49	66	2
Special Projects	80,000	0	0	0	0
Appropriation	250,000	0	0	0	0
Departmental Totals					
Total Expenditures	1,108,175	186,775	115,528	102,679	2,923
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,108,175	186,775	115,528	102,679	2,923
Allocation Step 1					
Inbound- All Others	100,981	27,533	11,131	15,137	430
Reallocate Admin Costs		(214,308)	27,285	25,380	722
Unallocated Costs	(895,173)	0	0	0	0
1st Allocation	313,983	0	153,944	143,196	4,075
Allocation Step 2					
Inbound- 0160 Treasurer: Accounting	4,279	239	0	0	0
Inbound- 0160 Treasurer: Cash Rec Post	5,057	0	0	0	0
Inbound- All Others	2,648	722	292	397	11
Reallocate Admin Costs		(961)	122	114	3
Unallocated Costs	(11,000)	0	0	0	0
2nd Allocation	984	0	414	511	14



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Accounting	Cash Rec Post	Financial Audit
Total For 0160 Treasurer					
Total Allocated	314,967	0	154,358	143,707	4,089



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Accom Tax	General Gov't
Wages & Benefits		
SALARIES & WAGES	6,457	217,405
FRINGE BENEFITS	2,365	79,334
Other Expense & Cost		
Postage	0	17,405
Supplies	142	4,773
Contract Services	0	35,756
Telephone	98	3,271
Travel	45	1,504
Equipment Maint	18	605
Employee Training	26	862
Bank Fes	0	0
Expendable Equip	6	198
Special Projects	0	80,000
Appropriation	0	250,000
Departmental Totals		
Total Expenditures	9,157	691,113
Deductions		
Total Deductions	0	0
Functional Cost	9,157	691,113
Allocation Step 1		
Inbound- All Others	1,348	45,402
Reallocate Admin Costs	2,263	158,658
Unallocated Costs	0	(895,173)
1st Allocation	12,768	0
Allocation Step 2		
Inbound- 0160 Treasurer: Accounting	0	4,040
Inbound- 0160 Treasurer: Cash Rec Post	0	5,057
Inbound- All Others	35	1,191
Reallocate Admin Costs	10	712
Unallocated Costs	0	(11,000)
2nd Allocation	45	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Accom Tax	General Gov't
<hr/>		
Total For 0160 Treasurer		
Total Allocated	12,813	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	65	0.0743	114		114		114
Finance Department	374	0.4276	658		658		658
Building & Grounds Department	2,589	2.9601	4,557		4,557		4,557
Utilities	904	1.0336	1,591		1,591		1,591
Security	230	0.2630	405		405		405
County Administration Dept	87	0.0995	153		153		153
Information Systems	122	0.1395	215		215		215
Legal Services Department	87	0.0995	153		153		153
Human Resources	453	0.5179	797		797		797
Treasurer	2,431	2.7794	4,279		4,279		4,279
Health & Comm. Serv.	496	0.5671	873		873	3	876
Nazareth Facility	673	0.7695	1,185		1,185	3	1,188
ADMIN,CSA,MCHD,HPDP	396	0.4528	697		697	2	699
Commission	108	0.1235	190		190	1	191
Circuit Court	9,762	11.1612	17,178		17,178	52	17,230
District Court	4,480	5.1221	7,885		7,885	23	7,908
Friend of Court	1,517	1.7344	2,670		2,670	8	2,678
Jury Board	2	0.0023	4		4		4
Probate Court	1,494	1.7081	2,630		2,630	8	2,638
Adult Probation	56	0.0640	99		99		99
Family Coun Serv	247	0.2824	435		435	1	436
Election	156	0.1784	275		275	1	276
Clerk/ROD	4,447	5.0844	7,827		7,827	23	7,850
Resource Develop	55	0.0629	97		97		97
Equalization	173	0.1978	304		304	1	305
Pros Atty	963	1.1010	1,695		1,695	5	1,700
Pros Atty C.R.P.	326	0.3727	574		574	2	576
Drain Comm	187	0.2138	329		329	1	330
Soil & Erosion	208	0.2378	366		366	1	367
Sheriff Admin	1,638	1.8728	2,883		2,883	8	2,891



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1,630	1.8636	2,869		2,869	8	2,877
Sheriff Field Oper	902	1.0313	1,588		1,588	5	1,593
Animal Control	2,663	3.0447	4,687		4,687	14	4,701
Emergency Mgmt.	220	0.2515	387		387	1	388
Veterans Affairs	120	0.1372	211		211	1	212
Medical Exam	498	0.5694	877		877	3	880
Veterans Burial	248	0.2835	437		437	1	438
Sold/Sail Relief	149	0.1704	262		262	1	263
MSU Extension	107	0.1223	188		188	1	189
Planning	138	0.1578	243		243	1	244
Economic Develop	2	0.0023	4		4		4
Employee Benefits	1,377	1.5744	2,424		2,424	7	2,431
LE Revenues	266	0.3041	468		468	1	469
LE Circuit Ct	153	0.1749	269		269	1	270
LE District Ct	112	0.1281	197		197	1	198
LE Pros Atty	186	0.2127	327		327	1	328
LE Comm Correct	26	0.0297	46		46		46
LE Sheriff Admin	110	0.1258	194		194	1	195
LE Sheriff Jail	274	0.3133	482		482	1	483
LE Sheriff F.O.	265	0.3030	466		466	1	467
LE Animal Ctrl	115	0.1315	202		202	1	203
Technology Fund	380	0.4345	669		669	2	671
Roads	64	0.0732	113		113		113
Parks Admin	573	0.6551	1,009		1,009	3	1,012
P Markin Glen	798	0.9124	1,405		1,405	4	1,409
P Scotts Mill	187	0.2138	329		329	1	330
P Cold Brook	746	0.8529	1,313		1,313	4	1,317
P Prairie View	519	0.5934	913		913	3	916
P River Oaks	686	0.7843	1,207		1,207	4	1,211
P Fairgrounds	988	1.1296	1,739		1,739	5	1,744

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
P KRV Trail	139	0.1589	245		245	1	246
P KRV Trailway prg	117	0.1338	206		206	1	207
P County Fair	689	0.7878	1,213		1,213	4	1,217
Special Parks	17	0.0194	30		30		30
Access & Visitat	10	0.0114	18		18		18
Wireless Emerg.	16	0.0183	28		28		28
Drain Comm Grant	68	0.0777	120		120		120
H-Education	7	0.0080	12		12		12
H-Oral Health	1,276	1.4589	2,246		2,246	7	2,253
H-Laboratory	1,840	2.1037	3,239		3,239	10	3,249
H-Vision/Hearing	173	0.1978	304		304	1	305
H-Haz Waste	1,411	1.6132	2,483		2,483	7	2,490
H-Clinical Serv	777	0.8884	1,368		1,368	4	1,372
H-Comm. Disease	546	0.6243	961		961	3	964
H-STD	576	0.6586	1,014		1,014	3	1,017
H-HIV Counseling	64	0.0732	113		113		113
H-Env Admin	133	0.1521	234		234	1	235
H-Env FS&F	1,653	1.8899	2,909		2,909	9	2,918
H-Env LW&W	1,305	1.4920	2,297		2,297	7	2,304
Local Housing	3	0.0034	5		5		5
Accommodation Tax	672	0.7683	1,183		1,183	3	1,186
Dist Ct Grants	152	0.1738	268		268	1	269
Male Drug Court	354	0.4047	623		623	2	625
Womens Drug Ct.	349	0.3990	614		614	2	616
WK Kellogg Found	272	0.3110	479		479	1	480
DWI Drug Court	392	0.4482	690		690	2	692
Browfield Redev	92	0.1052	162		162		162
Emerg Prep Bio	169	0.1932	297		297	1	298
Swift & Sure	206	0.2355	363		363	1	364
Homeland Sec. Gt.	65	0.0743	114		114		114



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Haz Mat Team	22	0.0252	39		39		39
ROD Automation	663	0.7580	1,167		1,167	3	1,170
911 Service Fund	117	0.1338	206		206	1	207
Concealed Pistol	314	0.3590	553		553	2	555
Local Corr.Offc.	90	0.1029	158		158		158
Drug Law Enforce	12	0.0137	21		21		21
Law Library	6	0.0069	11		11		11
Victim Advocacy	63	0.0720	111		111		111
Crime Victim Rts	64	0.0732	113		113		113
AAA Senior Expo	103	0.1178	181		181	1	182
AAA Administration	199	0.2275	350		350	1	351
AAA Providers	218	0.2492	384		384	1	385
AAA Ombudsman	105	0.1200	185		185	1	186
AAA Health Living	318	0.3636	560		560	2	562
AAA Info & Asst	83	0.0949	146		146		146
AAA CCC	12	0.0137	21		21		21
CFI AAA Custom Care	65	0.0743	114		114		114
CFI Admin	88	0.1006	155		155		155
CFI Care Mgmt	695	0.7946	1,223		1,223	4	1,227
CFI Case Coord	309	0.3533	544		544	2	546
CFI Veterans	137	0.1566	241		241	1	242
CFI Comm Living	341	0.3899	600		600	2	602
Safe Comm. Grant	42	0.0480	74		74		74
KCSD Grants	48	0.0549	84		84		84
F.I.A.	1	0.0011	2		2		2
CC-Juvenile Home	1,672	1.9116	2,943		2,943	9	2,952
CC-In Home Care	148	0.1692	260		260	1	261
CC-Foster Care	56	0.0640	99		99		99
CC-Intens Learn	56	0.0640	99		99		99
CC-KEYS	31	0.0354	55		55		55



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
CC-Juve Drug Ct	136	0.1555	239		239	1	240
CC-Restitution	47	0.0537	83		83		83
CC-Intake Assess	63	0.0720	111		111		111
CC-CASA	48	0.0549	84		84		84
CC-FI Treatment Ct.	141	0.1612	248		248	1	249
CC-MIDHS	2,793	3.1933	4,916		4,916	14	4,930
CC-Welfare	2	0.0023	4		4		4
Vet's Trust	83	0.0949	146		146		146
Healthy Start	459	0.5248	808		808	2	810
SWMBH - HS	75	0.0858	132		132		132
AIDS Coun & Test	89	0.1018	157		157		157
MIECHV-ISS	68	0.0777	120		120		120
MIECHV-HFA	214	0.2447	377		377	1	378
Nurse Family	286	0.3270	503		503	1	504
MCIR	117	0.1338	206		206	1	207
CSHCS	108	0.1235	190		190	1	191
Edison Sch Health	21	0.0240	37		37		37
HIV/AIDS Consortia	1	0.0011	2		2		2
BCCCP Coord.	180	0.2058	317		317	1	318
BCCCP Komen	50	0.0572	88		88		88
BCCCP Pink Sat	8	0.0091	14		14		14
IAP	144	0.1646	253		253	1	254
Clean Sweep Pest	17	0.0194	30		30		30
W.I.C.	184	0.2104	324		324	1	325
Marine Safety	25	0.0286	44		44		44
Sheriff Rd Pat	53	0.0606	93		93		93
Comm Corrections	839	0.9593	1,477		1,477	4	1,481
Survey & Remonum	57	0.0652	100		100		100
Pub Impv Jail	7	0.0080	12		12		12
Prop Tax Foreclosure	1,888	2.1586	3,323		3,323	10	3,333

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
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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
Airport	3,988	4.5596	7,019		7,019	21	7,040
DTRF	1,974	2.2569	3,474		3,474	10	3,484
Central Stores	1,039	1.1879	1,829		1,829	5	1,834
Drain Eq Revolv	2	0.0023	4		4		4
Retirement	24	0.0274	42		42		42
OPEB	1,218	1.3926	2,144		2,144	6	2,150
Inmates Trust	106	0.1212	187		187	1	188
LIHEAP	92	0.1052	162		162		162
CDBG Housing	53	0.0606	93		93		93
Emerg Needs EAP	347	0.3967	611		611	2	613
Emerg Needs LCA	65	0.0743	114		114		114
Weather Energy Opt	17	0.0194	30		30		30
Weather DHS	361	0.4127	635		635	2	637
CSBG	328	0.3750	577		577	2	579
Non Allocated	798	0.9124	1,405		1,405	4	1,409
SubTotal	87,464	100.0000	153,944		153,944	414	154,358
TOTAL	87,464	100.0000	153,944		153,944	414	154,358

Allocation Basis: Number of accounting transactions processed by dept

Allocation Source: Detail General Ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	56	0.1855	266		266		266
Finance Department	116	0.3843	550		550		550
Building & Grounds Department	37	0.1226	176		176		176
Utilities	2	0.0066	9		9		9
County Administration Dept	2	0.0066	9		9		9
Information Systems	1	0.0033	5		5		5
Human Resources	151	0.5002	716		716		716
Treasurer	1,066	3.5316	5,057		5,057		5,057
Health & Comm. Serv.	4	0.0133	19		19		19
Nazareth Facility	24	0.0795	114		114		114
ADMIN,CSA,MCHD,HPDP	22	0.0729	104		104		104
Circuit Court	3,128	10.3628	14,839		14,839	56	14,895
District Court	3,426	11.3500	16,253		16,253	61	16,314
Friend of Court	998	3.3063	4,734		4,734	18	4,752
Probate Court	236	0.7818	1,120		1,120	4	1,124
Family Coun Serv	246	0.8150	1,167		1,167	4	1,171
Election	23	0.0762	109		109		109
Clerk/ROD	4,240	14.0467	20,119		20,119	82	20,201
Equalization	5	0.0166	24		24		24
Pros Atty	372	1.2324	1,765		1,765	7	1,772
Pros Atty C.R.P.	16	0.0530	76		76		76
Drain Comm	19	0.0629	90		90		90
Soil & Erosion	121	0.4009	574		574	2	576
Sheriff Admin	833	2.7596	3,952		3,952	15	3,967
Sheriff Jail	29	0.0961	138		138	1	139
Sheriff Field Oper	4	0.0133	19		19		19
Animal Control	1,956	6.4800	9,279		9,279	35	9,314
Emergency Mgmt.	2	0.0066	9		9		9
Veterans Affairs	2	0.0066	9		9		9
MSU Extension	8	0.0265	38		38		38



Kalamazoo County, Michigan
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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	11	0.0364	52		52		52
Employee Benefits	175	0.5798	830		830	3	833
LE Revenues	7	0.0232	33		33		33
LE Pros Atty	4	0.0133	19		19		19
LE Sheriff Admin	1	0.0033	5		5		5
LE Animal Ctrl	1	0.0033	5		5		5
Technology Fund	2	0.0066	9		9		9
Roads	39	0.1292	185		185	1	186
Parks Admin	53	0.1756	251		251	1	252
P Markin Glen	588	1.9480	2,789		2,789	10	2,799
P Scotts Mill	116	0.3843	550		550	2	552
P Cold Brook	554	1.8353	2,628		2,628	10	2,638
P Prairie View	302	1.0005	1,433		1,433	5	1,438
P River Oaks	366	1.2125	1,736		1,736	7	1,743
P Fairgrounds	585	1.9380	2,775		2,775	10	2,785
P KRV Trail	2	0.0066	9		9		9
P KRV Trailway prg	48	0.1590	228		228	1	229
P County Fair	201	0.6659	954		954	4	958
Special Parks	5	0.0166	24		24		24
Access & Visitat	5	0.0166	24		24		24
Wireless Emerg.	5	0.0166	24		24		24
Drain Comm Grant	18	0.0596	85		85		85
H-Oral Health	701	2.3223	3,326		3,326	12	3,338
H-Laboratory	832	2.7563	3,947		3,947	15	3,962
H-Vision/Hearing	35	0.1160	166		166	1	167
H-Haz Waste	760	2.5178	3,605		3,605	14	3,619
H-Clinical Serv	539	1.7857	2,557		2,557	10	2,567
H-Comm. Disease	350	1.1595	1,660		1,660	6	1,666
H-STD	335	1.1098	1,589		1,589	6	1,595
H-Env Admin	8	0.0265	38		38		38



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Rec Post

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Env FS&F	1,253	4.1511	5,944		5,944	22	5,966
H-Env LW&W	1,029	3.4090	4,882		4,882	18	4,900
Accommodation Tax	512	1.6962	2,429		2,429	9	2,438
Dist Ct Grants	16	0.0530	76		76		76
Male Drug Court	55	0.1822	261		261	1	262
Womens Drug Ct.	42	0.1391	199		199	1	200
WK Kellogg Found	5	0.0166	24		24		24
DWI Drug Court	174	0.5764	825		825	3	828
Browfield Redev	29	0.0961	138		138	1	139
Emerg Prep Bio	29	0.0961	138		138	1	139
Swift & Sure	10	0.0331	47		47		47
Homeland Sec. Gt.	4	0.0133	19		19		19
Haz Mat Team	12	0.0398	57		57		57
ROD Automation	507	1.6796	2,405		2,405	9	2,414
911 Service Fund	108	0.3578	512		512	2	514
Concealed Pistol	310	1.0270	1,471		1,471	6	1,477
Local Corr.Offc.	12	0.0398	57		57		57
Drug Law Enforce	6	0.0199	28		28		28
Victim Advocacy	14	0.0464	66		66		66
Crime Victim Rts	6	0.0199	28		28		28
AAA Senior Expo	85	0.2816	403		403	2	405
AAA Administration	42	0.1391	199		199	1	200
AAA Providers	50	0.1656	237		237	1	238
AAA Ombudsman	28	0.0928	133		133		133
AAA Health Living	75	0.2485	356		356	1	357
AAA Info & Asst	17	0.0563	81		81		81
AAA CCC	5	0.0166	24		24		24
CFI AAA Custom Care	1	0.0033	5		5		5
CFI Admin	11	0.0364	52		52		52
CFI Care Mgmt	80	0.2650	380		380	1	381



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

Activity - Cash Rec Post

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CFI Case Coord	19	0.0629	90		90		90
CFI Veterans	24	0.0795	114		114		114
Safe Comm. Grant	5	0.0166	24		24		24
KCSD Grants	6	0.0199	28		28		28
F.I.A.	1	0.0033	5		5		5
CC-Juvenile Home	261	0.8647	1,238		1,238	5	1,243
CC-MIDHS	1	0.0033	5		5		5
Vet's Trust	15	0.0497	71		71		71
Healthy Start	19	0.0629	90		90		90
SWMBH - HS	4	0.0133	19		19		19
AIDS Coun & Test	16	0.0530	76		76		76
MIECHV-ISS	15	0.0497	71		71		71
MIECHV-HFA	11	0.0364	52		52		52
Nurse Family	15	0.0497	71		71		71
MCIR	12	0.0398	57		57		57
CSHCS	20	0.0663	95		95		95
BCCCP Coord.	37	0.1226	176		176	1	177
BCCCP Komen	1	0.0033	5		5		5
BCCCP Pink Sat	3	0.0099	14		14		14
IAP	45	0.1491	213		213	1	214
Clean Sweep Pest	4	0.0133	19		19		19
W.I.C.	13	0.0431	62		62		62
Marine Safety	3	0.0099	14		14		14
Sheriff Rd Pat	5	0.0166	24		24		24
Comm Corrections	186	0.6162	882		882	3	885
Survey & Remonum	2	0.0066	9		9		9
Prop Tax Foreclosure	92	0.3048	436		436	2	438
Airport	456	1.5107	2,163		2,163	8	2,171
DTRF	63	0.2087	299		299	1	300
Central Stores	3	0.0099	14		14		14



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
OPEB	138	0.4572	655		655	2	657
Inmates Trust	73	0.2418	346		346	1	347
LIHEAP	7	0.0232	33		33		33
CDBG Housing	8	0.0265	38		38		38
Emerg Needs EAP	18	0.0596	85		85		85
Emerg Needs LCA	10	0.0331	47		47		47
Weather Energy Opt	1	0.0033	5		5		5
Weather DHS	13	0.0431	62		62		62
CSBG	30	0.0994	142		142	1	143
Non Allocated	210	0.6957	996		996	4	1,000
SubTotal	30,185	100.0000	143,196		143,196	511	143,707
TOTAL	30,185	100.0000	143,196		143,196	511	143,707

Allocation Basis: Cash Receipt transactions posted by department

Allocation Source: Detail General Ledger- Finance



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	72	0.0700	3		3		3
Termination Payoff	6	0.0058					
Finance Department	469	0.4560	19		19		19
Building & Grounds Department	3,054	2.9692	121		121		121
Utilities	908	0.8828	36		36		36
Security	296	0.2878	12		12		12
County Administration Dept	139	0.1351	6		6		6
Information Systems	177	0.1721	7		7		7
Legal Services Department	119	0.1157	5		5		5
Human Resources	568	0.5522	23		23		23
Treasurer	2,527	2.4568	100		100		100
Health & Comm. Serv.	1,128	1.0967	45		45		45
Nazareth Facility	838	0.8147	33		33		33
ADMIN,CSA,MCHD,HPDP	742	0.7214	29		29		29
Commission	161	0.1565	6		6		6
Circuit Court	10,185	9.9019	406		406	11	417
District Court	4,659	4.5296	185		185	1	186
Friend of Court	1,635	1.5896	65		65		65
Jury Board	9	0.0088					
Probate Court	1,617	1.5721	64		64		64
Adult Probation	113	0.1099	4		4		4
Family Coun Serv	247	0.2401	10		10		10
Election	204	0.1983	8		8		8
Clerk/ROD	4,548	4.4217	180		180	1	181
Resource Develop	92	0.0894	4		4		4
Equalization	234	0.2275	9		9		9
Pros Atty	1,092	1.0617	43		43		43
Pros Atty C.R.P.	440	0.4278	17		17		17
Drain Comm	281	0.2732	11		11		11
Soil & Erosion	272	0.2644	11		11		11



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
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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	1,861	1.8093	74		74		74
Sheriff Jail	1,765	1.7160	70		70		70
Sheriff Field Oper	1,080	1.0500	43		43		43
Animal Control	2,814	2.7358	111		111		111
Emergency Mgmt.	322	0.3131	13		13		13
Veterans Affairs	209	0.2032	8		8		8
Medical Exam	531	0.5163	21		21		21
Veterans Burial	249	0.2421	10		10		10
Sold/Sail Relief	155	0.1507	6		6		6
MSU Extension	196	0.1906	8		8		8
Planning	207	0.2013	8		8		8
Economic Develop	2	0.0019					
Employee Benefits	1,602	1.5575	63		63		63
LE Revenues	270	0.2625	11		11		11
LE Circuit Ct	248	0.2411	10		10		10
LE District Ct	134	0.1303	5		5		5
LE Pros Atty	271	0.2635	11		11		11
LE Comm Correct	26	0.0253	1		1		1
LE Sheriff Admin	143	0.1390	6		6		6
LE Sheriff Jail	302	0.2936	12		12		12
LE Sheriff F.O.	330	0.3208	13		13		13
LE Animal Ctrl	159	0.1546	6		6		6
Technology Fund	596	0.5794	24		24		24
Roads	118	0.1147	5		5		5
Parks Admin	802	0.7797	32		32		32
P Markin Glen	871	0.8468	35		35		35
P Scotts Mill	209	0.2032	8		8		8
P Cold Brook	810	0.7875	32		32		32
P Prairie View	581	0.5649	23		23		23
P River Oaks	747	0.7263	30		30		30



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Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
P Fairgrounds	1,098	1.0675	44		44		44
P KRV Trail	179	0.1740	7		7		7
P KRV Trailway prg	174	0.1692	7		7		7
P County Fair	811	0.7885	32		32		32
Special Parks	39	0.0379	2		2		2
Access & Visitat	12	0.0117					
Wireless Emerg.	36	0.0350	1		1		1
Drain Comm Grant	73	0.0710	3		3		3
H-Education	36	0.0350	1		1		1
H-Oral Health	1,424	1.3844	56		56		56
H-Laboratory	1,969	1.9143	78		78		78
H-Vision/Hearing	245	0.2382	10		10		10
H-Haz Waste	1,525	1.4826	60		60		60
H-Clinical Serv	968	0.9411	38		38		38
H-Comm. Disease	698	0.6786	28		28		28
H-STD	724	0.7039	29		29		29
H-Health Care Ac	8	0.0078					
H-HIV Counseling	163	0.1585	6		6		6
H-Env Admin	186	0.1808	7		7		7
H-Env FS&F	1,754	1.7053	69		69		69
H-Env LW&W	1,416	1.3767	56		56		56
Local Housing	3	0.0029					
Accommodation Tax	777	0.7554	31		31		31
Dist Ct Grants	198	0.1925	8		8		8
Male Drug Court	469	0.4560	19		19		19
Womens Drug Ct.	447	0.4346	18		18		18
WK Kellogg Found	346	0.3364	14		14		14
DWI Drug Court	458	0.4453	18		18		18
Browfield Redev	125	0.1215	5		5		5
Emerg Prep Bio	351	0.3413	14		14		14



Kalamazoo County, Michigan
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Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Swift & Sure	284	0.2761	11		11		11
Homeland Sec. Gt.	71	0.0690	3		3		3
Haz Mat Team	35	0.0340	1		1		1
ROD Automation	727	0.7068	29		29		29
911 Service Fund	131	0.1274	5		5		5
Concealed Pistol	319	0.3101	13		13		13
Local Corr.Offc.	126	0.1225	5		5		5
Drug Law Enforce	22	0.0214	1		1		1
Law Library	6	0.0058					
Victim Advocacy	92	0.0894	4		4		4
Crime Victim Rts	91	0.0885	4		4		4
AAA Senior Expo	135	0.1313	5		5		5
AAA Administration	466	0.4531	18		18		18
AAA Providers	275	0.2674	11		11		11
AAA Ombudsman	197	0.1915	8		8		8
AAA Health Living	528	0.5133	21		21		21
AAA Info & Asst	290	0.2819	11		11		11
AAA CCC	31	0.0301	1		1		1
AAA Verne Robbert	32	0.0311	1		1		1
CFI AAA Custom Care	336	0.3267	13		13		13
CFI Admin	298	0.2897	12		12		12
CFI Care Mgmt	910	0.8847	36		36		36
CFI Case Coord	461	0.4482	18		18		18
CFI Veterans	335	0.3257	13		13		13
CFI Comm Living	610	0.5931	24		24		24
Safe Comm. Grant	56	0.0544	2		2		2
KCSD Grants	90	0.0875	4		4		4
F.I.A.	1	0.0010					
CC-Juvenile Home	1,871	1.8190	74		74		74
CC-In Home Care	211	0.2051	8		8		8

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For Department Treasurer

Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC-Foster Care	78	0.0758	3		3		3
CC-Intens Learn	73	0.0710	3		3		3
CC-KEYS	70	0.0681	3		3		3
CC-Juve Drug Ct	180	0.1750	7		7		7
CC-Restitution	65	0.0632	3		3		3
CC-Intake Assess	110	0.1069	4		4		4
CC-CASA	97	0.0943	4		4		4
CC-Waivers IHC	1	0.0010					
CC-FI Treatment Ct.	190	0.1847	8		8		8
CC-MIDHS	2,819	2.7407	112		112		112
CC-Welfare	7	0.0068					
Vet's Trust	90	0.0875	4		4		4
Healthy Start	804	0.7817	32		32		32
SWMBH - HS	184	0.1789	7		7		7
Meth Contaminate	2	0.0019					
Health Kids	2	0.0019					
AIDS Coun & Test	177	0.1721	7		7		7
MIECHV-ISS	99	0.0963	4		4		4
MIECHV-HFA	374	0.3636	15		15		15
Nurse Family	431	0.4190	17		17		17
MCIR	224	0.2178	9		9		9
CSHCS	206	0.2003	8		8		8
Edison Sch Health	21	0.0204	1		1		1
HIV/AIDS Consortia	1	0.0010					
BCCCP Coord.	311	0.3024	12		12		12
BCCCP Komen	52	0.0506	2		2		2
BCCCP Pink Sat	10	0.0097					
IAP	303	0.2946	12		12		12
EMSS/MIHAS	2	0.0019					
Clean Sweep Pest	23	0.0224	1		1		1



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Financial Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
W.I.C.	317	0.3082	13		13		13
Childhood Lead	2	0.0019					
Marine Safety	58	0.0564	2		2		2
Sheriff Rd Pat	73	0.0710	3		3		3
Comm Corrections	1,195	1.1618	47		47		47
Survey & Remonum	83	0.0807	3		3		3
Pub Impv Jail	7	0.0068					
Prop Tax Foreclosure	1,897	1.8443	75		75		75
Airport	4,450	4.3264	176		176	1	177
DTRF	1,976	1.9211	78		78		78
Central Stores	1,245	1.2104	49		49		49
Drain Eq Revolv	4	0.0039					
Retirement	65	0.0632	3		3		3
OPEB	1,430	1.3903	57		57		57
Inmates Trust	110	0.1069	4		4		4
LIHEAP	162	0.1575	6		6		6
CDBG Housing	115	0.1118	5		5		5
Emerg Needs EAP	370	0.3597	15		15		15
Emerg Needs LCA	79	0.0768	3		3		3
Weather Energy Opt	26	0.0253	1		1		1
Weather DHS	529	0.5143	21		21		21
CSBG	567	0.5513	22		22		22
Non Allocated	900	0.8750	36		36		36
SubTotal	102,857	100.0000	4,075		4,075	14	4,089
TOTAL	102,857	100.0000	4,075		4,075	14	4,089

Allocation Basis: Number of accounting transactions by department

Allocation Source: Detail general ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	12,768		12,768	45	12,813
SubTotal	100	100.0000	12,768		12,768	45	12,813
TOTAL	100	100.0000	12,768		12,768	45	12,813

Allocation Basis: Direct allocation to Accomodation Tax

Allocation Source: Treasurer's Office



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Insurance	383	114	266	3	0
Finance Department	1,227	658	550	19	0
Building & Grounds	4,854	4,557	176	121	0
Utilities	1,636	1,591	9	36	0
Security	417	405	0	12	0
County Administration Dept	168	153	9	6	0
Information Systems	227	215	5	7	0
Legal Services Department	158	153	0	5	0
Human Resources	1,536	797	716	23	0
Treasurer	9,436	4,279	5,057	100	0
Health & Comm. Serv.	940	876	19	45	0
Nazareth Facility	1,335	1,188	114	33	0
ADMIN,CSA,MCHD,HPDP	832	699	104	29	0
Commission	197	191	0	6	0
Circuit Court	32,542	17,230	14,895	417	0
District Court	24,408	7,908	16,314	186	0
Friend of Court	7,495	2,678	4,752	65	0
Jury Board	4	4	0	0	0
Probate Court	3,826	2,638	1,124	64	0
Adult Probation	103	99	0	4	0
Family Coun Serv	1,617	436	1,171	10	0
Election	393	276	109	8	0
Clerk/ROD	28,232	7,850	20,201	181	0
Resource Develop	101	97	0	4	0
Equalization	338	305	24	9	0
Pros Atty	3,515	1,700	1,772	43	0
Pros Atty C.R.P.	669	576	76	17	0
Drain Comm	431	330	90	11	0
Soil & Erosion	954	367	576	11	0
Sheriff Admin	6,932	2,891	3,967	74	0
Sheriff Jail	3,086	2,877	139	70	0
Sheriff Field Oper	1,655	1,593	19	43	0
Animal Control	14,126	4,701	9,314	111	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Emergency Mgmt.	410	388	9	13	0
Veterans Affairs	229	212	9	8	0
Medical Exam	901	880	0	21	0
Veterans Burial	448	438	0	10	0
Sold/Sail Relief	269	263	0	6	0
MSU Extension	235	189	38	8	0
Planning	304	244	52	8	0
Economic Develop	4	4	0	0	0
Employee Benefits	3,327	2,431	833	63	0
LE Revenues	513	469	33	11	0
LE Circuit Ct	280	270	0	10	0
LE District Ct	203	198	0	5	0
LE Pros Atty	358	328	19	11	0
LE Comm Correct	47	46	0	1	0
LE Sheriff Admin	206	195	5	6	0
LE Sheriff Jail	495	483	0	12	0
LE Sheriff F.O.	480	467	0	13	0
LE Animal Ctrl	214	203	5	6	0
Technology Fund	704	671	9	24	0
Roads	304	113	186	5	0
Parks Admin	1,296	1,012	252	32	0
P Markin Glen	4,243	1,409	2,799	35	0
P Scotts Mill	890	330	552	8	0
P Cold Brook	3,987	1,317	2,638	32	0
P Prairie View	2,377	916	1,438	23	0
P River Oaks	2,984	1,211	1,743	30	0
P Fairgrounds	4,573	1,744	2,785	44	0
P KRV Trail	262	246	9	7	0
P KRV Trailway prg	443	207	229	7	0
P County Fair	2,207	1,217	958	32	0
Special Parks	56	30	24	2	0
Access & Visitat	42	18	24	0	0
Wireless Emerg.	53	28	24	1	0

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Drain Comm Grant	208	120	85	3	0
H-Education	13	12	0	1	0
H-Oral Health	5,647	2,253	3,338	56	0
H-Laboratory	7,289	3,249	3,962	78	0
H-Vision/Hearing	482	305	167	10	0
H-Haz Waste	6,169	2,490	3,619	60	0
H-Clinical Serv	3,977	1,372	2,567	38	0
H-Comm. Disease	2,658	964	1,666	28	0
H-STD	2,641	1,017	1,595	29	0
H-HIV Counseling	119	113	0	6	0
H-Env Admin	280	235	38	7	0
H-Env FS&F	8,953	2,918	5,966	69	0
H-Env LW&W	7,260	2,304	4,900	56	0
Local Housing	5	5	0	0	0
Accommodation Tax	16,468	1,186	2,438	31	12,813
Dist Ct Grants	353	269	76	8	0
Male Drug Court	906	625	262	19	0
Womens Drug Ct.	834	616	200	18	0
WK Kellogg Found	518	480	24	14	0
DWI Drug Court	1,538	692	828	18	0
Browfield Redev	306	162	139	5	0
Emerg Prep Bio	451	298	139	14	0
Swift & Sure	422	364	47	11	0
Homeland Sec. Gt.	136	114	19	3	0
Haz Mat Team	97	39	57	1	0
ROD Automation	3,613	1,170	2,414	29	0
911 Service Fund	726	207	514	5	0
Concealed Pistol	2,045	555	1,477	13	0
Local Corr.Offc.	220	158	57	5	0
Drug Law Enforce	50	21	28	1	0
Law Library	11	11	0	0	0
Victim Advocacy	181	111	66	4	0
Crime Victim Rts	145	113	28	4	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
AAA Senior Expo	592	182	405	5	0
AAA Administration	569	351	200	18	0
AAA Providers	634	385	238	11	0
AAA Ombudsman	327	186	133	8	0
AAA Health Living	940	562	357	21	0
AAA Info & Asst	238	146	81	11	0
AAA CCC	46	21	24	1	0
AAA Verne Robbert	1	0	0	1	0
CFI AAA Custom Care	132	114	5	13	0
CFI Admin	219	155	52	12	0
CFI Care Mgmt	1,644	1,227	381	36	0
CFI Case Coord	654	546	90	18	0
CFI Veterans	369	242	114	13	0
CFI Comm Living	626	602	0	24	0
Safe Comm. Grant	100	74	24	2	0
KCSD Grants	116	84	28	4	0
F.I.A.	7	2	5	0	0
CC-Juvenile Home	4,269	2,952	1,243	74	0
CC-In Home Care	269	261	0	8	0
CC-Foster Care	102	99	0	3	0
CC-Intens Learn	102	99	0	3	0
CC-KEYS	58	55	0	3	0
CC-Juve Drug Ct	247	240	0	7	0
CC-Restitution	86	83	0	3	0
CC-Intake Assess	115	111	0	4	0
CC-CASA	88	84	0	4	0
CC-FI Treatment Ct.	257	249	0	8	0
CC-MIDHS	5,047	4,930	5	112	0
CC-Welfare	4	4	0	0	0
Vet's Trust	221	146	71	4	0
Healthy Start	932	810	90	32	0
SWMBH - HS	158	132	19	7	0
AIDS Coun & Test	240	157	76	7	0

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
MIECHV-ISS	195	120	71	4	0
MIECHV-HFA	445	378	52	15	0
Nurse Family	592	504	71	17	0
MCIR	273	207	57	9	0
CSHCS	294	191	95	8	0
Edison Sch Health	38	37	0	1	0
HIV/AIDS Consortia	2	2	0	0	0
BCCCP Coord.	507	318	177	12	0
BCCCP Komen	95	88	5	2	0
BCCCP Pink Sat	28	14	14	0	0
IAP	480	254	214	12	0
Clean Sweep Pest	50	30	19	1	0
W.I.C.	400	325	62	13	0
Marine Safety	60	44	14	2	0
Sheriff Rd Pat	120	93	24	3	0
Comm Corrections	2,413	1,481	885	47	0
Survey & Remonum	112	100	9	3	0
Pub Impv Jail	12	12	0	0	0
Prop Tax Foreclosure	3,846	3,333	438	75	0
Airport	9,388	7,040	2,171	177	0
DTRF	3,862	3,484	300	78	0
Central Stores	1,897	1,834	14	49	0
Drain Eq Revolv	4	4	0	0	0
Retirement	45	42	0	3	0
OPEB	2,864	2,150	657	57	0
Inmates Trust	539	188	347	4	0
LIHEAP	201	162	33	6	0
CDBG Housing	136	93	38	5	0
Emerg Needs EAP	713	613	85	15	0
Emerg Needs LCA	164	114	47	3	0
Weather Energy Opt	36	30	5	1	0
Weather DHS	720	637	62	21	0
CSBG	744	579	143	22	0

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Non Allocated	2,445	1,409	1,000	36	0
Direct Billed	0	0	0	0	0
Total	314,967	154,358	143,707	4,089	12,813



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

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

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

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

Fiscal Services 2 through 4 - Additional staff of the Health & Community Services Department are responsible for providing supervision of fiscal operations to a variety of programs. These employees are not assigned to a single program but a variety of programs. Related costs have been separated into several cost pools, which relate to a specific group of programs that each program manager is responsible for. The basis of allocation is the dollar amount of program costs by benefiting program associated with each activity.

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

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

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

Billing & Reimbursement - This function identifies the costs of monitoring Public Health reimbursement dollars. The basis of allocation is the dollar amount of assigned wages of the claims analyst by benefiting department. A credit was provided to the Health Administration division because 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, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,109,213			1,109,213
Payoff	(35,670)			
Advertising	(3,235)			
Total Deductions:	(38,905)			(38,905)
Equipment Depreciation	46,837		46,837	
Insurance	1,601	21	1,622	
Termination Payoff	7,439	1	7,440	
Finance Department	15,282	1,063	16,345	
County Administration Dept	3,096	122	3,218	
Information Systems	16,305	377	16,682	
Legal Services Department	2,909	40	2,949	
Human Resources	8,414	94	8,508	
Treasurer	937	3	940	
Health & Comm. Serv.		78,956	78,956	
Nazareth Facility		28,445	28,445	
Total Allocated Additions:	102,820	109,122	211,942	211,942
Total To Be Allocated:	1,173,128	109,122		1,282,250



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	602,281	13,567	277,942	44,898	53,390
FRINGE BENEFITS	219,833	4,946	101,474	16,378	19,477
Other Expense & Cost					
*Payoff	35,670	35,670	0	0	0
Supplies	18,174	409	8,389	1,354	1,610
Subscription & Dues	7,356	166	3,394	548	652
Contract Services	123,021	14,445	108,576	0	0
Licensing Fees	4,033	91	1,862	300	357
Communications	10,374	233	4,790	773	919
Travel	1,755	39	812	131	155
Bank Fees	5,387	0	0	0	0
Service Fees	1,057	0	0	0	0
*Advertising	3,235	3,235	0	0	0
Insurance	3,325	75	1,534	248	295
Building Rental	55,414	1,247	25,579	4,128	4,910
Projects	10,000	0	10,000	0	0
Employee Training	6,420	144	2,965	478	569
Miscellaneous	1,000	23	461	75	89
Expendable Equip	878	20	405	65	78
Departmental Totals					
Total Expenditures	1,109,213	74,310	548,183	69,376	82,501
Deductions					
Total Deductions	(38,905)	(38,905)	0	0	0
Functional Cost					
Functional Cost	1,070,308	35,405	548,183	69,376	82,501
Allocation Step 1					
Inbound- All Others	102,820	2,316	47,449	7,665	9,115
Reallocate Admin Costs		(37,721)	19,788	2,559	3,044
1st Allocation	1,173,128	0	615,420	79,600	94,660



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Total	General & Admin	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2
Allocation Step 2					
Inbound- All Others	109,122	2,458	50,357	8,135	9,673
Reallocate Admin Costs		(2,458)	1,289	167	198
2nd Allocation	109,122	0	51,646	8,302	9,871
Total For 0170 Health & Comm.					
Total Allocated	1,282,250	0	667,066	87,902	104,531



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Fiscal Svcs 3	Fiscal Svcs 4	Contract Admin	HCS Purch/AP	HCS Cash Rec
Wages & Benefits					
SALARIES & WAGES	37,504	44,367	14,596	40,593	7,163
FRINGE BENEFITS	13,696	16,202	5,320	14,817	2,616
Other Expense & Cost					
*Payoff	0	0	0	0	0
Supplies	1,132	1,339	440	1,225	216
Subscription & Dues	458	542	178	496	88
Contract Services	0	0	0	0	0
Licensing Fees	251	297	98	272	48
Communications	646	765	251	699	123
Travel	109	129	42	118	21
Bank Fees	0	0	0	0	0
Service Fees	0	0	0	0	0
*Advertising	0	0	0	0	0
Insurance	207	245	80	224	40
Building Rental	3,452	4,084	1,341	3,735	659
Projects	0	0	0	0	0
Employee Training	400	473	155	433	76
Miscellaneous	62	74	24	67	12
Expendable Equip	55	65	21	59	10
Departmental Totals					
Total Expenditures	57,972	68,582	22,546	62,738	11,072
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	57,972	68,582	22,546	62,738	11,072
Allocation Step 1					
Inbound- All Others	6,403	7,574	2,492	6,930	1,223
Reallocate Admin Costs	2,139	2,530	832	2,315	408
1st Allocation	66,514	78,686	25,870	71,983	12,703



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Fiscal Svcs 3	Fiscal Svcs 4	Contract Admin	HCS Purch/AP	HCS Cash Rec
Allocation Step 2					
Inbound- All Others	6,795	8,038	2,645	7,355	1,298
Reallocate Admin Costs	139	165	54	151	27
2nd Allocation	6,934	8,203	2,699	7,506	1,325
Total For 0170 Health & Comm.					
Total Allocated	73,448	86,889	28,569	79,489	14,028



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Billing/Reimb	Specific Supt
Wages & Benefits		
SALARIES & WAGES	60,194	8,067
FRINGE BENEFITS	21,961	2,946
Other Expense & Cost		
*Payoff	0	0
Supplies	1,816	244
Subscription & Dues	735	99
Contract Services	0	0
Licensing Fees	403	54
Communications	1,036	139
Travel	175	24
Bank Fees	5,387	0
Service Fees	1,057	0
*Advertising	0	0
Insurance	332	45
Building Rental	5,536	743
Projects	0	0
Employee Training	641	86
Miscellaneous	100	13
Expendable Equip	88	12
Departmental Totals		
Total Expenditures	99,461	12,472
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	99,461	12,472
Allocation Step 1		
Inbound- All Others	10,276	1,377
Reallocate Admin Costs	3,646	460
1st Allocation	113,383	14,309



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Billing/Reimb	Specific Supt
Allocation Step 2		
Inbound- All Others	10,906	1,462
Reallocate Admin Costs	238	30
2nd Allocation	11,144	1,492
Total For 0170 Health & Comm.		
Total Allocated	124,527	15,801



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Schedule .4 - Detail Activity Allocations
 For Department Health & Comm. Serv.**

Activity - Prog Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Comm. Serv.	12.28	9.0773	55,866		55,866		55,866
Nazareth Facility	2.37	1.7519	10,782		10,782	995	11,777
ADMIN,CSA,MCHD,HPDP	11.73	8.6709	53,362		53,362	4,923	58,285
Veterans Affairs	1.55	1.1458	7,051		7,051	651	7,702
H-Education	0.15	0.1109	682		682	63	745
H-Oral Health	11.34	8.3826	51,588		51,588	4,762	56,350
H-Laboratory	2.80	2.0698	12,738		12,738	1,176	13,914
H-Vision/Hearing	2.66	1.9663	12,101		12,101	1,117	13,218
H-Haz Waste	4.70	3.4743	21,381		21,381	1,973	23,354
H-Clinical Serv	2.00	1.4784	9,098		9,098	840	9,938
H-Comm. Disease	3.87	2.8607	17,606		17,606	1,625	19,231
H-STD	4.09	3.0234	18,606		18,606	1,717	20,323
H-HIV Counseling	1.00	0.7392	4,549		4,549	420	4,969
H-Env Admin	3.49	2.5798	15,877		15,877	1,465	17,342
H-Env FS&F	6.76	4.9970	30,753		30,753	2,838	33,591
H-Env LW&W	5.48	4.0509	24,930		24,930	2,301	27,231
Emerg Prep Bio	1.24	0.9166	5,641		5,641	521	6,162
AAA Administration	2.70	1.9959	12,283		12,283	1,134	13,417
AAA Ombudsman	1.00	0.7392	4,549		4,549	420	4,969
AAA Health Living	1.29	0.9536	5,869		5,869	542	6,411
AAA Info & Asst	1.14	0.8427	5,186		5,186	479	5,665
AAA CCC	0.01	0.0074	45		45	4	49
CFI AAA Custom Care	0.08	0.0591	364		364	34	398
CFI Admin	1.42	1.0497	6,460		6,460	596	7,056
CFI Care Mgmt	4.20	3.1047	19,107		19,107	1,764	20,871
CFI Case Coord	0.01	0.0074	45		45	4	49
CFI Veterans	0.04	0.0296	182		182	17	199
CFI Comm Living	2.43	1.7963	11,055		11,055	1,020	12,075
Healthy Start	7.22	5.3371	32,845		32,845	3,032	35,877
SWMBH - HS	0.97	0.7170	4,413		4,413	407	4,820



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1.1088	6,824		6,824	630	7,454
MIECHV-HFA	2.32	1.7150	10,554		10,554	974	11,528
Nurse Family	4.89	3.6147	22,246		22,246	2,053	24,299
MCIR	4.01	2.9642	18,242		18,242	1,684	19,926
CSHCS	3.00	2.2176	13,648		13,648	1,260	14,908
Edison Sch Health	0.15	0.1109	682		682	63	745
BCCCP Coord.	2.94	2.1733	13,375		13,375	1,234	14,609
IAP	1.59	1.1753	7,233		7,233	668	7,901
W.I.C.	6.86	5.0710	31,208		31,208	2,880	34,088
LIHEAP	0.48	0.3548	2,184		2,184	202	2,386
CDBG Housing	0.13	0.0961	591		591	55	646
Weather DHS	0.64	0.4731	2,912		2,912	269	3,181
CSBG	6.75	4.9897	30,707		30,707	2,834	33,541
SubTotal	135.28	100.0000	615,420		615,420	51,646	667,066
TOTAL	135.28	100.0000	615,420		615,420	51,646	667,066

Allocation Basis: Number of FTE employees by department

Allocation Source: Labor Distribution Summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	1,109,213	7.4620	5,937		5,937		5,937
Nazareth Facility	817,308	5.4983	4,377		4,377	493	4,870
ADMIN,CSA,MCHD,HPDP	913,863	6.1478	4,894		4,894	552	5,446
Veterans Affairs	105,288	0.7083	564		564	64	628
Medical Exam	507,537	3.4144	2,718		2,718	306	3,024
Veterans Burial	74,346	0.5001	398		398	45	443
Sold/Sail Relief	14,941	0.1005	80		80	9	89
H-Education	11,605	0.0781	62		62	7	69
H-Oral Health	1,061,048	7.1380	5,682		5,682	640	6,322
H-Laboratory	337,662	2.2716	1,808		1,808	204	2,012
H-Vision/Hearing	153,242	1.0309	821		821	92	913
H-Haz Waste	409,941	2.7578	2,195		2,195	247	2,442
H-Clinical Serv	319,551	2.1497	1,711		1,711	193	1,904
H-Comm. Disease	312,673	2.1034	1,674		1,674	189	1,863
H-STD	363,708	2.4468	1,948		1,948	220	2,168
H-Health Care Ac	2,853	0.0192	15		15	2	17
H-HIV Counseling	71,909	0.4838	385		385	43	428
H-Env Admin	256,134	1.7231	1,372		1,372	155	1,527
H-Env FS&F	504,076	3.3911	2,699		2,699	304	3,003
H-Env LW&W	374,715	2.5208	2,007		2,007	226	2,233
Emerg Prep Bio	158,748	1.0679	850		850	96	946
AAA Senior Expo	7,928	0.0533	42		42	5	47
AAA Administration	221,448	1.4897	1,186		1,186	134	1,320
AAA Providers	806,472	5.4254	4,319		4,319	487	4,806
AAA Ombudsman	78,116	0.5255	418		418	47	465
AAA Health Living	124,433	0.8371	666		666	75	741
AAA Info & Asst	98,486	0.6625	527		527	59	586
AAA CCC	1,316	0.0089	7		7	1	8
AAA Verne Robbert	2,338	0.0157	13		13	1	14
CFI AAA Custom Care	6,995	0.0471	37		37	4	41



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 Admin	121,527	0.8175	651		651	73	724
CFI Care Mgmt	623,687	4.1957	3,340		3,340	376	3,716
CFI Case Coord	14,003	0.0942	75		75	8	83
CFI Veterans	52,513	0.3533	281		281	32	313
CFI Comm Living	258,189	1.7369	1,383		1,383	156	1,539
Vet's Trust	57,326	0.3856	307		307	35	342
Healthy Start	632,075	4.2522	3,385		3,385	381	3,766
SWMBH - HS	67,224	0.4522	360		360	41	401
AIDS Coun & Test	115,566	0.7774	619		619	70	689
MIECHV-ISS	18,986	0.1277	102		102	11	113
MIECHV-HFA	198,795	1.3374	1,065		1,065	120	1,185
Nurse Family	482,086	3.2431	2,582		2,582	291	2,873
MCIR	313,629	2.1099	1,679		1,679	189	1,868
CSHCS	235,651	1.5853	1,262		1,262	142	1,404
Edison Sch Health	25,328	0.1704	136		136	15	151
BCCCP Coord.	243,250	1.6364	1,303		1,303	147	1,450
BCCCP Komen	3,550	0.0239	19		19	2	21
BCCCP Pink Sat	389	0.0026	2		2		2
IAP	158,396	1.0656	848		848	96	944
Clean Sweep Pest	10,038	0.0675	54		54	6	60
W.I.C.	497,088	3.3441	2,662		2,662	300	2,962
LIHEAP	170,537	1.1473	913		913	103	1,016
CDBG Housing	89,190	0.6000	478		478	54	532
Emerg Needs EAP	294,527	1.9814	1,577		1,577	178	1,755
Emerg Needs LCA	37,286	0.2508	200		200	23	223
Weather Energy Opt	31,321	0.2107	168		168	19	187
Weather DHS	336,596	2.2644	1,802		1,802	203	2,005
CSBG	548,170	3.6877	2,935		2,935	331	3,266
SubTotal	14,864,816	100.0000	79,600		79,600	8,302	87,902
TOTAL	14,864,816	100.0000	79,600		79,600	8,302	87,902



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 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
ADMIN,CSA,MCHD,HPDP	913,863	14.4501	13,678		13,678	1,426	15,104
H-Oral Health	1,061,048	16.7773	15,881		15,881	1,655	17,536
H-Vision/Hearing	153,242	2.4231	2,294		2,294	239	2,533
H-Clinical Serv	319,551	5.0528	4,783		4,783	499	5,282
H-Comm. Disease	312,673	4.9440	4,680		4,680	488	5,168
H-STD	363,708	5.7510	5,444		5,444	568	6,012
H-Health Care Ac	2,853	0.0451	43		43	4	47
H-HIV Counseling	71,909	1.1370	1,076		1,076	112	1,188
Emerg Prep Bio	158,748	2.5101	2,376		2,376	248	2,624
Healthy Start	632,075	9.9944	9,461		9,461	987	10,448
SWMBH - HS	67,224	1.0630	1,006		1,006	105	1,111
AIDS Coun & Test	115,566	1.8273	1,730		1,730	180	1,910
MIECHV-ISS	18,986	0.3002	284		284	30	314
MIECHV-HFA	198,795	3.1434	2,976		2,976	310	3,286
Nurse Family	482,086	7.6228	7,216		7,216	752	7,968
MCIR	313,629	4.9591	4,694		4,694	490	5,184
CSHCS	235,651	3.7261	3,527		3,527	368	3,895
BCCCP Coord.	243,250	3.8463	3,641		3,641	380	4,021
BCCCP Komen	3,550	0.0561	53		53	6	59
BCCCP Pink Sat	389	0.0062	6		6	1	7
IAP	158,396	2.5046	2,371		2,371	247	2,618
W.I.C.	497,088	7.8600	7,440		7,440	776	8,216
SubTotal	6,324,280	100.0000	94,660		94,660	9,871	104,531
TOTAL	6,324,280	100.0000	94,660		94,660	9,871	104,531

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	1,109,213	21.0060	13,974		13,974		13,974
Veterans Affairs	105,288	1.9939	1,326		1,326	175	1,501
Medical Exam	507,537	9.6116	6,393		6,393	844	7,237
Veterans Burial	74,346	1.4079	936		936	124	1,060
Sold/Sail Relief	14,941	0.2829	188		188	25	213
H-Education	11,605	0.2198	146		146	19	165
H-Laboratory	337,662	6.3946	4,253		4,253	561	4,814
H-Haz Waste	409,941	7.7634	5,164		5,164	681	5,845
H-Env Admin	256,134	4.8506	3,226		3,226	426	3,652
H-Env FS&F	504,076	9.5461	6,349		6,349	838	7,187
H-Env LW&W	374,715	7.0963	4,720		4,720	623	5,343
Vet's Trust	57,326	1.0856	722		722	95	817
Clean Sweep Pest	10,038	0.1901	126		126	17	143
LIHEAP	170,537	3.2296	2,148		2,148	283	2,431
CDBG Housing	89,190	1.6891	1,123		1,123	148	1,271
Emerg Needs EAP	294,527	5.5777	3,710		3,710	490	4,200
Emerg Needs LCA	37,286	0.7061	470		470	62	532
Weather Energy Opt	31,321	0.5932	395		395	52	447
Weather DHS	336,596	6.3744	4,240		4,240	560	4,800
CSBG	548,170	10.3811	6,905		6,905	911	7,816
SubTotal	5,280,449	100.0000	66,514		66,514	6,934	73,448
TOTAL	5,280,449	100.0000	66,514		66,514	6,934	73,448

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
AAA Senior Expo	7,928	0.3171	250		250	26	276
AAA Administration	221,448	8.8575	6,970		6,970	727	7,697
AAA Providers	806,472	32.2577	25,381		25,381	2,647	28,028
AAA Ombudsman	78,116	3.1245	2,459		2,459	256	2,715
AAA Health Living	124,433	4.9771	3,916		3,916	408	4,324
AAA Info & Asst	98,486	3.9393	3,100		3,100	323	3,423
AAA CCC	1,316	0.0526	41		41	4	45
AAA Verne Robbert	2,338	0.0935	74		74	8	82
CFI AAA Custom Care	6,995	0.2798	220		220	23	243
CFI Admin	121,527	4.8609	3,825		3,825	399	4,224
CFI Care Mgmt	623,687	24.9464	19,629		19,629	2,046	21,675
CFI Case Coord	14,003	0.5601	441		441	46	487
CFI Veterans	52,513	2.1004	1,653		1,653	172	1,825
CFI Comm Living	258,189	10.3271	8,126		8,126	847	8,973
Vet's Trust	57,326	2.2929	1,804		1,804	188	1,992
Edison Sch Health	25,328	1.0131	797		797	83	880
SubTotal	2,500,105	100.0000	78,686		78,686	8,203	86,889
TOTAL	2,500,105	100.0000	78,686		78,686	8,203	86,889

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 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.	8	2.5559	661		661		661
Nazareth Facility	10	3.1949	827		827	88	915
ADMIN,CSA,MCHD,HPDP	3	0.9585	248		248	27	275
Medical Exam	1	0.3195	83		83	9	92
H-Oral Health	5	1.5974	413		413	44	457
H-Laboratory	4	1.2780	331		331	35	366
H-Vision/Hearing	2	0.6390	165		165	18	183
H-Haz Waste	55	17.5718	4,541		4,541	483	5,024
H-Clinical Serv	6	1.9169	496		496	53	549
H-Comm. Disease	7	2.2364	579		579	62	641
H-STD	7	2.2364	579		579	62	641
H-Env FS&F	6	1.9169	496		496	53	549
H-Env LW&W	7	2.2364	579		579	62	641
Emerg Prep Bio	6	1.9169	496		496	53	549
AAA Administration	14	4.4728	1,157		1,157	124	1,281
AAA Providers	26	8.3067	2,149		2,149	230	2,379
AAA Ombudsman	7	2.2364	579		579	62	641
AAA Health Living	6	1.9169	496		496	53	549
AAA Info & Asst	7	2.2364	579		579	62	641
AAA CCC	1	0.3195	83		83	9	92
CFI Admin	3	0.9585	248		248	27	275
CFI Care Mgmt	8	2.5559	661		661	71	732
CFI Case Coord	6	1.9169	496		496	53	549
CFI Comm Living	3	0.9585	248		248	27	275
Healthy Start	7	2.2364	579		579	62	641
SWMBH - HS	1	0.3195	83		83	9	92
AIDS Coun & Test	3	0.9585	248		248	27	275
MIECHV-ISS	6	1.9169	496		496	53	549
MIECHV-HFA	3	0.9585	248		248	27	275
Nurse Family	3	0.9585	248		248	27	275



Kalamazoo County, Michigan
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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
MCIR	1	0.3195	83		83	9	92
CSHCS	3	0.9585	248		248	27	275
Edison Sch Health	12	3.8339	992		992	106	1,098
BCCCP Coord.	10	3.1949	827		827	88	915
BCCCP Komen	2	0.6390	165		165	18	183
IAP	5	1.5974	413		413	44	457
Clean Sweep Pest	1	0.3195	83		83	9	92
W.I.C.	2	0.6390	165		165	18	183
LIHEAP	12	3.8339	992		992	106	1,098
Emerg Needs EAP	3	0.9585	248		248	27	275
Emerg Needs LCA	3	0.9585	248		248	27	275
Weather DHS	12	3.8339	992		992	106	1,098
CSBG	16	5.1118	1,322		1,322	142	1,464
SubTotal	313	100.0000	25,870		25,870	2,699	28,569
TOTAL	313	100.0000	25,870		25,870	2,699	28,569

Allocation Basis: Number of contracts by benefiting program

Allocation Source: Health & Community Services



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	257	3.4866	2,510		2,510		2,510
Nazareth Facility	162	2.1978	1,582		1,582	171	1,753
ADMIN,CSA,MCHD,HPDP	207	2.8083	2,022		2,022	218	2,240
Veterans Affairs	47	0.6376	459		459	50	509
Medical Exam	13	0.1764	127		127	14	141
Veterans Burial	248	3.3645	2,422		2,422	262	2,684
Sold/Sail Relief	149	2.0214	1,455		1,455	157	1,612
H-Education	1	0.0136	10		10	1	11
H-Oral Health	439	5.9558	4,287		4,287	463	4,750
H-Laboratory	242	3.2831	2,363		2,363	255	2,618
H-Vision/Hearing	47	0.6376	459		459	50	509
H-Haz Waste	285	3.8665	2,783		2,783	301	3,084
H-Clinical Serv	242	3.2831	2,363		2,363	255	2,618
H-Comm. Disease	103	1.3974	1,006		1,006	109	1,115
H-STD	136	1.8451	1,328		1,328	143	1,471
H-HIV Counseling	24	0.3256	234		234	25	259
H-Env Admin	84	1.1396	820		820	89	909
H-Env FS&F	149	2.0214	1,455		1,455	157	1,612
H-Env LW&W	189	2.5641	1,846		1,846	199	2,045
Emerg Prep Bio	94	1.2753	918		918	99	1,017
AAA Senior Expo	19	0.2578	186		186	20	206
AAA Administration	104	1.4109	1,016		1,016	110	1,126
AAA Providers	160	2.1707	1,563		1,563	169	1,732
AAA Ombudsman	31	0.4206	303		303	33	336
AAA Health Living	187	2.5370	1,826		1,826	197	2,023
AAA Info & Asst	25	0.3392	244		244	26	270
AAA CCC	7	0.0950	68		68	7	75
AAA Verne Robbert	15	0.2035	146		146	16	162
CFI AAA Custom Care	15	0.2035	146		146	16	162
CFI Admin	72	0.9768	703		703	76	779



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
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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 Care Mgmt	573	7.7737	5,594		5,594	605	6,199
CFI Case Coord	263	3.5680	2,568		2,568	277	2,845
CFI Veterans	103	1.3974	1,006		1,006	109	1,115
CFI Comm Living	304	4.1243	2,969		2,969	321	3,290
Vet's Trust	65	0.8818	635		635	69	704
Healthy Start	351	4.7619	3,428		3,428	370	3,798
SWMBH - HS	27	0.3663	264		264	28	292
AIDS Coun & Test	27	0.3663	264		264	28	292
MIECHV-ISS	49	0.6648	479		479	52	531
MIECHV-HFA	189	2.5641	1,846		1,846	199	2,045
Nurse Family	194	2.6319	1,895		1,895	205	2,100
MCIR	58	0.7869	566		566	61	627
CSHCS	40	0.5427	391		391	42	433
Edison Sch Health	11	0.1492	107		107	12	119
BCCCP Coord.	123	1.6687	1,201		1,201	130	1,331
BCCCP Komen	48	0.6512	469		469	51	520
BCCCP Pink Sat	4	0.0543	39		39	4	43
IAP	56	0.7597	547		547	59	606
Clean Sweep Pest	12	0.1628	117		117	13	130
W.I.C.	100	1.3567	977		977	106	1,083
LIHEAP	78	1.0582	762		762	82	844
CDBG Housing	26	0.3527	254		254	27	281
Emerg Needs EAP	321	4.3549	3,135		3,135	339	3,474
Emerg Needs LCA	53	0.7190	518		518	56	574
Weather Energy Opt	15	0.2035	146		146	16	162
Weather DHS	320	4.3413	3,125		3,125	338	3,463
CSBG	208	2.8219	2,031		2,031	219	2,250
SubTotal	7,371	100.0000	71,983		71,983	7,506	79,489
TOTAL	7,371	100.0000	71,983		71,983	7,506	79,489



**Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	4	0.0599	8		8		8
Nazareth Facility	24	0.3594	46		46	5	51
ADMIN,CSA,MCHD,HPDP	22	0.3295	42		42	4	46
Veterans Affairs	2	0.0300	4		4		4
H-Oral Health	701	10.4987	1,334		1,334	139	1,473
H-Laboratory	832	12.4607	1,583		1,583	165	1,748
H-Vision/Hearing	35	0.5242	67		67	7	74
H-Haz Waste	760	11.3824	1,446		1,446	151	1,597
H-Clinical Serv	539	8.0725	1,025		1,025	107	1,132
H-Comm. Disease	350	5.2419	666		666	69	735
H-STD	335	5.0172	637		637	67	704
H-Env Admin	8	0.1198	15		15	2	17
H-Env FS&F	1,253	18.7660	2,381		2,381	248	2,629
H-Env LW&W	1,029	15.4111	1,958		1,958	204	2,162
Emerg Prep Bio	29	0.4343	55		55	6	61
AAA Senior Expo	85	1.2730	162		162	17	179
AAA Administration	42	0.6290	80		80	8	88
AAA Providers	50	0.7488	95		95	10	105
AAA Ombudsman	28	0.4194	53		53	6	59
AAA Health Living	59	0.8836	112		112	12	124
AAA Info & Asst	17	0.2546	32		32	3	35
AAA CCC	5	0.0749	10		10	1	11
AAA Verne Robbert	16	0.2396	30		30	3	33
CFI AAA Custom Care	1	0.0150	2		2		2
CFI Admin	11	0.1647	21		21	2	23
CFI Care Mgmt	80	1.1981	152		152	16	168
CFI Case Coord	19	0.2846	36		36	4	40
CFI Veterans	24	0.3594	46		46	5	51
Vet's Trust	15	0.2247	29		29	3	32
Healthy Start	19	0.2846	36		36	4	40



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
SWMBH - HS	4	0.0599	8		8	1	9
AIDS Coun & Test	16	0.2396	30		30	3	33
MIECHV-ISS	15	0.2247	29		29	3	32
MIECHV-HFA	11	0.1647	21		21	2	23
Nurse Family	15	0.2247	29		29	3	32
MCIR	12	0.1797	23		23	2	25
CSHCS	20	0.2995	38		38	4	42
BCCCP Coord.	37	0.5541	70		70	7	77
BCCCP Komen	1	0.0150	2		2		2
BCCCP Pink Sat	3	0.0449	6		6	1	7
IAP	45	0.6740	86		86	9	95
Clean Sweep Pest	4	0.0599	8		8	1	9
W.I.C.	13	0.1947	25		25	3	28
LIHEAP	7	0.1048	13		13	1	14
CDBG Housing	8	0.1198	15		15	2	17
Emerg Needs EAP	18	0.2696	34		34	4	38
Emerg Needs LCA	10	0.1498	19		19	2	21
Weather Energy Opt	1	0.0150	2		2		2
Weather DHS	13	0.1947	25		25	3	28
CSBG	30	0.4493	57		57	6	63
SubTotal	6,677	100.0000	12,703		12,703	1,325	14,028
TOTAL	6,677	100.0000	12,703		12,703	1,325	14,028

Allocation Basis: Number of cash receipt transactions by program

Allocation Source: Detail general ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Billing/Reimb

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nazareth Facility	117.81	0.2919	331		331	33	364
ADMIN,CSA,MCHD,HPDP	94.25	0.2335	265		265	26	291
Veterans Affairs	127.24	0.3152	357		357	35	392
Medical Exam	2,285.59	5.6626	6,420		6,420	631	7,051
H-Laboratory	3,364.76	8.3363	9,452		9,452	929	10,381
H-Vision/Hearing	2,345.85	5.8119	6,590		6,590	648	7,238
H-Haz Waste	994.35	2.4635	2,793		2,793	275	3,068
H-Clinical Serv	28,850.33	71.4771	81,043		81,043	7,965	89,008
H-Comm. Disease	533.06	1.3207	1,497		1,497	147	1,644
H-STD	848.62	2.1025	2,384		2,384	234	2,618
H-Env FS&F	688.03	1.7046	1,933		1,933	190	2,123
CFI AAA Custom Care	113.10	0.2802	318		318	31	349
SubTotal	40,362.99	100.0000	113,383		113,383	11,144	124,527
TOTAL	40,362.99	100.0000	113,383		113,383	11,144	124,527

Allocation Basis: Dollar amount of assigned wages by program

Allocation Source: Reimbursement summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	7,394	91.6574	13,115		13,115	1,368	14,483
H-Laboratory	673	8.3426	1,194		1,194	124	1,318
SubTotal	8,067	100.0000	14,309		14,309	1,492	15,801
TOTAL	8,067	100.0000	14,309		14,309	1,492	15,801

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: Health & Community Services



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	Contract Admin
Health & Comm. Serv.	78,956	55,866	5,937	0	13,974	0	661
Nazareth Facility	34,213	11,777	4,870	0	0	0	915
ADMIN,CSA,MCHD,HPDP	81,687	58,285	5,446	15,104	0	0	275
Veterans Affairs	10,736	7,702	628	0	1,501	0	0
Medical Exam	17,545	0	3,024	0	7,237	0	92
Veterans Burial	4,187	0	443	0	1,060	0	0
Sold/Sail Relief	1,914	0	89	0	213	0	0
H-Education	990	745	69	0	165	0	0
H-Oral Health	86,888	56,350	6,322	17,536	0	0	457
H-Laboratory	37,171	13,914	2,012	0	4,814	0	366
H-Vision/Hearing	24,668	13,218	913	2,533	0	0	183
H-Haz Waste	44,414	23,354	2,442	0	5,845	0	5,024
H-Clinical Serv	110,431	9,938	1,904	5,282	0	0	549
H-Comm. Disease	30,397	19,231	1,863	5,168	0	0	641
H-STD	33,937	20,323	2,168	6,012	0	0	641
H-Health Care Ac	64	0	17	47	0	0	0
H-HIV Counseling	6,844	4,969	428	1,188	0	0	0
H-Env Admin	23,447	17,342	1,527	0	3,652	0	0
H-Env FS&F	50,694	33,591	3,003	0	7,187	0	549
H-Env LW&W	39,655	27,231	2,233	0	5,343	0	641
Emerg Prep Bio	11,359	6,162	946	2,624	0	0	549
AAA Senior Expo	708	0	47	0	0	276	0
AAA Administration	24,929	13,417	1,320	0	0	7,697	1,281
AAA Providers	37,050	0	4,806	0	0	28,028	2,379
AAA Ombudsman	9,185	4,969	465	0	0	2,715	641
AAA Health Living	14,172	6,411	741	0	0	4,324	549
AAA Info & Asst	10,620	5,665	586	0	0	3,423	641
AAA CCC	280	49	8	0	0	45	92
AAA Verne Robbert	291	0	14	0	0	82	0
CFI AAA Custom Care	1,195	398	41	0	0	243	0
CFI Admin	13,081	7,056	724	0	0	4,224	275
CFI Care Mgmt	53,361	20,871	3,716	0	0	21,675	732
CFI Case Coord	4,053	49	83	0	0	487	549



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	Contract Admin
CFI Veterans	3,503	199	313	0	0	1,825	0
CFI Comm Living	26,152	12,075	1,539	0	0	8,973	275
Vet's Trust	3,887	0	342	0	817	1,992	0
Healthy Start	54,570	35,877	3,766	10,448	0	0	641
SWMBH - HS	6,725	4,820	401	1,111	0	0	92
AIDS Coun & Test	10,653	7,454	689	1,910	0	0	275
MIIECHV-ISS	1,539	0	113	314	0	0	549
MIIECHV-HFA	18,342	11,528	1,185	3,286	0	0	275
Nurse Family	37,547	24,299	2,873	7,968	0	0	275
MCIR	27,722	19,926	1,868	5,184	0	0	92
CSHCS	20,957	14,908	1,404	3,895	0	0	275
Edison Sch Health	2,993	745	151	0	0	880	1,098
BCCCP Coord.	22,403	14,609	1,450	4,021	0	0	915
BCCCP Komen	785	0	21	59	0	0	183
BCCCP Pink Sat	59	0	2	7	0	0	0
IAP	12,621	7,901	944	2,618	0	0	457
Clean Sweep Pest	434	0	60	0	143	0	92
W.I.C.	46,560	34,088	2,962	8,216	0	0	183
LIHEAP	7,789	2,386	1,016	0	2,431	0	1,098
CDBG Housing	2,747	646	532	0	1,271	0	0
Emerg Needs EAP	9,742	0	1,755	0	4,200	0	275
Emerg Needs LCA	1,625	0	223	0	532	0	275
Weather Energy Opt	798	0	187	0	447	0	0
Weather DHS	14,575	3,181	2,005	0	4,800	0	1,098
CSBG	48,400	33,541	3,266	0	7,816	0	1,464
Direct Billed	0	0	0	0	0	0	0
Total	1,282,250	667,066	87,902	104,531	73,448	86,889	28,569



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	HCS Purch/AP	HCS Cash Rec	Billing/Reimb	Specific Supt
Health & Comm. Serv.	2,510	8	0	0
Nazareth Facility	1,753	51	364	14,483
ADMIN,CSA,MCHD,HPDP	2,240	46	291	0
Veterans Affairs	509	4	392	0
Medical Exam	141	0	7,051	0
Veterans Burial	2,684	0	0	0
Sold/Sail Relief	1,612	0	0	0
H-Education	11	0	0	0
H-Oral Health	4,750	1,473	0	0
H-Laboratory	2,618	1,748	10,381	1,318
H-Vision/Hearing	509	74	7,238	0
H-Haz Waste	3,084	1,597	3,068	0
H-Clinical Serv	2,618	1,132	89,008	0
H-Comm. Disease	1,115	735	1,644	0
H-STD	1,471	704	2,618	0
H-Health Care Ac	0	0	0	0
H-HIV Counseling	259	0	0	0
H-Env Admin	909	17	0	0
H-Env FS&F	1,612	2,629	2,123	0
H-Env LW&W	2,045	2,162	0	0
Emerg Prep Bio	1,017	61	0	0
AAA Senior Expo	206	179	0	0
AAA Administration	1,126	88	0	0
AAA Providers	1,732	105	0	0
AAA Ombudsman	336	59	0	0
AAA Health Living	2,023	124	0	0
AAA Info & Asst	270	35	0	0
AAA CCC	75	11	0	0
AAA Verne Robbert	162	33	0	0
CFI AAA Custom Care	162	2	349	0
CFI Admin	779	23	0	0
CFI Care Mgmt	6,199	168	0	0
CFI Case Coord	2,845	40	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	HCS Purch/AP	HCS Cash Rec	Billing/Reimb	Specific Supt
CFI Veterans	1,115	51	0	0
CFI Comm Living	3,290	0	0	0
Vet's Trust	704	32	0	0
Healthy Start	3,798	40	0	0
SWMBH - HS	292	9	0	0
AIDS Coun & Test	292	33	0	0
MIECHV-ISS	531	32	0	0
MIECHV-HFA	2,045	23	0	0
Nurse Family	2,100	32	0	0
MCIR	627	25	0	0
CSHCS	433	42	0	0
Edison Sch Health	119	0	0	0
BCCCP Coord.	1,331	77	0	0
BCCCP Komen	520	2	0	0
BCCCP Pink Sat	43	7	0	0
IAP	606	95	0	0
Clean Sweep Pest	130	9	0	0
W.I.C.	1,083	28	0	0
LIHEAP	844	14	0	0
CDBG Housing	281	17	0	0
Emerg Needs EAP	3,474	38	0	0
Emerg Needs LCA	574	21	0	0
Weather Energy Opt	162	2	0	0
Weather DHS	3,463	28	0	0
CSBG	2,250	63	0	0
Direct Billed	0	0	0	0
Total	79,489	14,028	124,527	15,801



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

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

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	40,090		40,090	
Insurance	19,701	14	19,715	
Termination Payoff	2,698		2,698	
Finance Department	10,323	707	11,030	
Building & Grounds Department	255,178	17,856	273,034	
County Administration Dept	2,032	80	2,112	
Information Systems	11,647	269	11,916	
Legal Services Department	1,909	26	1,935	
Human Resources	6,511	62	6,573	
Treasurer	1,332	3	1,335	
Health & Comm. Serv.	31,060	3,153	34,213	
Total Allocated Additions:	382,481	22,170	404,651	404,651
Termination payout	(129)			
Total Departmental Cost Adjustments:	(129)			(129)
Total To Be Allocated:	382,352	22,170		404,522



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Cost Adjustments			
Termination payout	(129)	0	(129)
Functional Cost	(129)	0	(129)
Allocation Step 1			
Inbound- All Others	382,481	0	382,481
1st Allocation	382,352	0	382,352
Allocation Step 2			
Inbound- All Others	22,170	0	22,170
2nd Allocation	22,170	0	22,170
Total For 0180 Nazareth Facility			
Total Allocated	404,522	0	404,522



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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.	55,414.01	7.4395	28,445		28,445		28,445
ADMIN,CSA,MCHD,HPDP	52,352.13	7.0284	26,873		26,873	1,683	28,556
Veterans Affairs	7,680.66	1.0312	3,943		3,943	247	4,190
MSU Extension	50,561.25	6.7880	25,954		25,954	1,626	27,580
H-Education	386.91	0.0519	199		199	12	211
H-Oral Health	40,099.53	5.3835	20,584		20,584	1,289	21,873
H-Laboratory	72,565.29	9.7421	37,249		37,249	2,333	39,582
H-Vision/Hearing	9,520.15	1.2781	4,887		4,887	306	5,193
H-Clinical Serv	15,243.74	2.0465	7,825		7,825	490	8,315
H-Comm. Disease	16,339.37	2.1936	8,387		8,387	525	8,912
H-STD	27,980.05	3.7564	14,363		14,363	900	15,263
H-Health Care Ac	2,665.05	0.3578	1,368		1,368	86	1,454
H-HIV Counseling	4,214.80	0.5659	2,164		2,164	136	2,300
H-Env Admin	14,229.85	1.9104	7,304		7,304	458	7,762
H-Env FS&F	18,478.53	2.4808	9,485		9,485	594	10,079
H-Env LW&W	14,126.02	1.8965	7,251		7,251	454	7,705
Mental Health	143,572.14	19.2751	73,700		73,700	4,618	78,318
Emerg Prep Bio	8,090.66	1.0862	4,153		4,153	260	4,413
AAA Administration	8,719.18	1.1706	4,476		4,476	280	4,756
AAA Ombudsman	3,139.00	0.4214	1,611		1,611	101	1,712
AAA Health Living	2,906.21	0.3902	1,492		1,492	93	1,585
AAA Info & Asst	3,872.77	0.5199	1,988		1,988	125	2,113
AAA CCC	28.26	0.0038	15		15	1	16
CFI AAA Custom Care	173.84	0.0233	89		89	6	95
CFI Admin	3,177.26	0.4266	1,631		1,631	102	1,733
CFI Care Mgmt	8,416.13	1.1299	4,320		4,320	271	4,591
CFI Case Coord	32.64	0.0044	17		17	1	18
CFI Veterans	91.09	0.0122	47		47	3	50
CFI Comm Living	4,510.67	0.6056	2,315		2,315	145	2,460
Healthy Start	14,638.85	1.9653	7,514		7,514	471	7,985



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
SWMBH - HS	1,870.32	0.2511	960		960	60	1,020
AIDS Coun & Test	6,779.04	0.9101	3,480		3,480	218	3,698
MIECHV-HFA	8,409.95	1.1291	4,317		4,317	270	4,587
Nurse Family	12,555.98	1.6857	6,445		6,445	404	6,849
MCIR	7,650.59	1.0271	3,927		3,927	246	4,173
CSHCS	9,416.97	1.2643	4,834		4,834	303	5,137
BCCCP Coord.	9,684.28	1.3001	4,971		4,971	311	5,282
IAP	3,039.85	0.4081	1,560		1,560	98	1,658
W.I.C.	48,838.62	6.5567	25,070		25,070	1,570	26,640
LIHEAP	1,419.51	0.1906	729		729	46	775
CDBG Housing	367.00	0.0493	188		188	12	200
Weather DHS	1,979.39	0.2657	1,016		1,016	64	1,080
CSBG	27,650.22	3.7121	14,193		14,193	889	15,082
Non Allocated	1,972.84	0.2649	1,013		1,013	63	1,076
SubTotal	744,860.60	100.0000	382,352		382,352	22,170	404,522
TOTAL	744,860.60	100.0000	382,352		382,352	22,170	404,522

Allocation Basis: Dollar amount of building charges by program

Allocation Source: Building charges distribution summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Health & Comm. Serv.	28,445	28,445
ADMIN,CSA,MCHD,HPDP	28,556	28,556
Veterans Affairs	4,190	4,190
MSU Extension	27,580	27,580
H-Education	211	211
H-Oral Health	21,873	21,873
H-Laboratory	39,582	39,582
H-Vision/Hearing	5,193	5,193
H-Clinical Serv	8,315	8,315
H-Comm. Disease	8,912	8,912
H-STD	15,263	15,263
H-Health Care Ac	1,454	1,454
H-HIV Counseling	2,300	2,300
H-Env Admin	7,762	7,762
H-Env FS&F	10,079	10,079
H-Env LW&W	7,705	7,705
Mental Health	78,318	78,318
Emerg Prep Bio	4,413	4,413
AAA Administration	4,756	4,756
AAA Ombudsman	1,712	1,712
AAA Health Living	1,585	1,585
AAA Info & Asst	2,113	2,113
AAA CCC	16	16
CFI AAA Custom Care	95	95
CFI Admin	1,733	1,733
CFI Care Mgmt	4,591	4,591
CFI Case Coord	18	18
CFI Veterans	50	50
CFI Comm Living	2,460	2,460
Healthy Start	7,985	7,985
SWMBH - HS	1,020	1,020
AIDS Coun & Test	3,698	3,698
MIECHV-HFA	4,587	4,587



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Nurse Family	6,849	6,849
MCIR	4,173	4,173
CSHCS	5,137	5,137
BCCCP Coord.	5,282	5,282
IAP	1,658	1,658
W.I.C.	26,640	26,640
LIHEAP	775	775
CDBG Housing	200	200
Weather DHS	1,080	1,080
CSBG	15,082	15,082
Non Allocated	1,076	1,076
Direct Billed	0	0
Total	404,522	404,522



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

The Personal Health Administration Divisions are responsible for providing administrative and support services to several Health and Human Service related programs. The general and administrative expenses identified in this schedule indirectly relate to the remaining activities identified within this schedule and have been reallocated to each respective activity. The costs included in this schedule are made up from the following divisions. See “Exhibit A” on the following page.

Health Administration (ADMIN)

Clinical Services Administration (CSA)

Maternal and Child Health Division (MCHD)

Community Services Administration (HPDP)

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

Program Management 1 through 4 – 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.

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

Health Admin – This activity represents costs in the Health Administration program that have not been reallocated to other programs and should remain as in the Health Administration program. The costs have been allocated directly to Health Administration.

Community Services Admin – This activity represents costs in the Community Services Administration program that have not been reallocated to other programs and should remain as in the Community Services Administration program. The costs have been allocated directly to Community Services Administration.

Contract Services – this activity identifies contractual services that are specifically related certain program. The basis of allocation is the dollar amount of services by program.

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

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

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department ADMIN,CSA,MCHD,HPDP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	913,863			913,863
Termination Payout	(3,721)			
Total Deductions:	(3,721)			(3,721)
Equipment Depreciation	1,451		1,451	
Insurance	1,529	20	1,549	
Termination Payoff	7,161	1	7,162	
Finance Department	10,686	729	11,415	
County Administration Dept	2,958	117	3,075	
Information Systems	16,305	377	16,682	
Legal Services Department	2,778	38	2,816	
Human Resources	7,891	90	7,981	
Treasurer	830	2	832	
Health & Comm. Serv.	74,511	7,176	81,687	
Nazareth Facility	26,873	1,683	28,556	
Total Allocated Additions:	152,973	10,233	163,206	163,206
Total To Be Allocated:	1,063,115	10,233		1,073,348



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP

	Total	General & Admin	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 2(a)
Wages & Benefits					
SALARIES & WAGES	601,563	0	39,656	58,092	68,981
FRINGE BENEFITS	219,580	0	14,477	21,206	25,178
Other Expense & Cost					
*Termination Payout	3,721	3,721	0	0	0
Supplies	5,247	0	179	262	727
Communications	10,580	0	336	492	1,491
Contract Services	11,861	0	0	0	0
Expendable Equip	1,593	0	89	130	45
Travel	1,973	0	9	14	121
Incentives	536	0	0	0	142
Advertising	130	0	0	0	21
Building Rent	50,766	0	1,747	2,558	7,667
Training	6,313	0	170	250	377
Departmental Totals					
Total Expenditures	913,863	3,721	56,663	83,004	104,750
Deductions					
Total Deductions	(3,721)	(3,721)	0	0	0
Functional Cost	910,142	0	56,663	83,004	104,750
Allocation Step 1					
Inbound- All Others	152,973	0	10,084	14,772	17,541
1st Allocation	1,063,115	0	66,747	97,776	122,291
Allocation Step 2					
Inbound- All Others	10,233	0	675	988	1,173
2nd Allocation	10,233	0	675	988	1,173



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP

	Total	General & Admin	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 2(a)
Total For 0190					
Total Allocated	1,073,348	0	67,422	98,764	123,464



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP

	Prog Mgmt 2(b)	Prog Mgmt 3	Prog Mgmt 4	Clinical Supt.	Health Admin
Wages & Benefits					
SALARIES & WAGES	84,614	78,255	73,186	143,550	21,517
FRINGE BENEFITS	30,884	28,563	26,713	52,399	7,855
Other Expense & Cost					
*Termination Payout	0	0	0	0	0
Supplies	891	923	475	1,295	97
Communications	1,829	1,713	1,169	2,630	182
Contract Services	0	2,313	98	0	5,494
Expendable Equip	55	730	31	151	48
Travel	148	851	262	197	5
Incentives	174	0	0	220	0
Advertising	26	34	1	33	0
Building Rent	9,405	7,182	4,636	13,529	948
Training	463	2,797	216	743	92
Departmental Totals					
Total Expenditures	128,489	123,361	106,787	214,747	36,238
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	128,489	123,361	106,787	214,747	36,238
Allocation Step 1					
Inbound- All Others	21,517	19,900	18,611	36,503	5,472
1st Allocation	150,006	143,261	125,398	251,250	41,710
Allocation Step 2					
Inbound- All Others	1,439	1,331	1,245	2,443	366
2nd Allocation	1,439	1,331	1,245	2,443	366



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP

	Prog Mgmt 2(b)	Prog Mgmt 3	Prog Mgmt 4	Clinical Supt.	Health Admin
Total For 0190					
Total Allocated	151,445	144,592	126,643	253,693	42,076



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP

	Comm Serv Admin	Contract Serv
Wages & Benefits		
SALARIES & WAGES	33,712	0
FRINGE BENEFITS	12,305	0
Other Expense & Cost		
*Termination Payout	0	0
Supplies	398	0
Communications	738	0
Contract Services	996	2,960
Expendable Equip	314	0
Travel	366	0
Incentives	0	0
Advertising	15	0
Building Rent	3,094	0
Training	1,205	0
Departmental Totals		
Total Expenditures	53,143	2,960
Deductions		
Total Deductions	0	0
Functional Cost	53,143	2,960
Allocation Step 1		
Inbound- All Others	8,573	0
1st Allocation	61,716	2,960
Allocation Step 2		
Inbound- All Others	573	0
2nd Allocation	573	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP

	Comm Serv Admin	Contract Serv
Total For 0190		
Total Allocated	62,289	2,960



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department ADMIN,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-Env Admin	256,134	61.7366	41,207		41,207	417	41,624
Emerg Prep Bio	158,748	38.2634	25,540		25,540	258	25,798
SubTotal	414,882	100.0000	66,747		66,747	675	67,422
TOTAL	414,882	100.0000	66,747		66,747	675	67,422

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Prog Mgmt 1(b)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MCIR	313,629	100.0000	97,776		97,776	988	98,764
SubTotal	313,629	100.0000	97,776		97,776	988	98,764
TOTAL	313,629	100.0000	97,776		97,776	988	98,764

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Prog Mgmt 2(a)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Clinical Serv	319,551	46.7686	57,194		57,194	549	57,743
H-STD	363,708	53.2314	65,097		65,097	624	65,721
SubTotal	683,259	100.0000	122,291		122,291	1,173	123,464
TOTAL	683,259	100.0000	122,291		122,291	1,173	123,464

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Prog Mgmt 2(b)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Comm. Disease	312,673	47.4794	71,222		71,222	683	71,905
H-HIV Counseling	71,909	10.9194	16,380		16,380	157	16,537
AIDS Coun & Test	115,566	17.5487	26,324		26,324	253	26,577
IAP	158,396	24.0525	36,080		36,080	346	36,426
SubTotal	658,544	100.0000	150,006		150,006	1,439	151,445
TOTAL	658,544	100.0000	150,006		150,006	1,439	151,445

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Schedule .4 - Detail Activity Allocations
 For Department ADMIN,CSA,MCHD,HPDP**

Activity - Prog Mgmt 3

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Affairs	105,288	4.3808	6,276		6,276	58	6,334
H-Oral Health	1,061,047	44.1476	63,246		63,246	587	63,833
AAA Administration	221,448	9.2139	13,200		13,200	123	13,323
AAA Health Living	124,433	5.1774	7,417		7,417	69	7,486
CFI AAA Custom Care	6,995	0.2910	417		417	4	421
CFI Veterans	52,513	2.1849	3,130		3,130	29	3,159
CFI Comm Living	258,189	10.7426	15,390		15,390	143	15,533
Edison Sch Health	25,328	1.0538	1,510		1,510	14	1,524
CSBG	548,170	22.8080	32,675		32,675	304	32,979
SubTotal	2,403,411	100.0000	143,261		143,261	1,331	144,592
TOTAL	2,403,411	100.0000	143,261		143,261	1,331	144,592

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Schedule .4 - Detail Activity Allocations
 For Department ADMIN,CSA,MCHD,HPDP**

Activity - Prog Mgmt 4

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Vision/Hearing	153,242	6.2164	7,795		7,795	77	7,872
Healthy Start	632,075	25.6409	32,153		32,153	320	32,473
MIECHV-ISS	18,986	0.7702	966		966	10	976
MIECHV-HFA	198,795	8.0643	10,113		10,113	100	10,213
Nurse Family	482,086	19.5564	24,523		24,523	243	24,766
CSHCS	235,651	9.5594	11,987		11,987	119	12,106
BCCCP Coord.	243,250	9.8677	12,374		12,374	123	12,497
BCCCP Komen	3,550	0.1440	181		181	2	183
BCCCP Pink Sat	389	0.0158	20		20		20
W.I.C.	497,088	20.1649	25,286		25,286	251	25,537
SubTotal	2,465,112	100.0000	125,398		125,398	1,245	126,643
TOTAL	2,465,112	100.0000	125,398		125,398	1,245	126,643

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department ADMIN,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	2,912.00	35.0759	88,128		88,128	857	88,985
H-Comm. Disease	1,186.00	14.2857	35,893		35,893	349	36,242
H-STD	4,204.00	50.6384	127,229		127,229	1,237	128,466
SubTotal	8,302.00	100.0000	251,250		251,250	2,443	253,693
TOTAL	8,302.00	100.0000	251,250		251,250	2,443	253,693

Allocation Basis: Number of Patient Visits by type

Allocation Source: Patient visit summary

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Health Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Health Admin	100	100.0000	41,710		41,710	366	42,076
SubTotal	100	100.0000	41,710		41,710	366	42,076
TOTAL	100	100.0000	41,710		41,710	366	42,076

Allocation Basis: Direct allocation to Health Administration

Allocation Source: Employee time summary



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Comm Serv Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H Comm Serv Adm	100	100.0000	61,716		61,716	573	62,289
SubTotal	100	100.0000	61,716		61,716	573	62,289
TOTAL	100	100.0000	61,716		61,716	573	62,289

Allocation Basis: Direct allocation to Community Service Administration

Allocation Source: Employee time summary



**Kalamazoo County, Michigan
 Central Service Indirect Cost Allocation Plan
 Based On The Year Ended December 31, 2015
 Schedule .4 - Detail Activity Allocations
 For Department ADMIN,CSA,MCHD,HPDP**

Activity - Contract Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
H-Oral Health	1,022	34.5270	1,022		1,022		1,022
H-Clinical Serv	1,496	50.5406	1,496		1,496		1,496
H-Comm. Disease	442	14.9324	442		442		442
SubTotal	2,960	100.0000	2,960		2,960		2,960
TOTAL	2,960	100.0000	2,960		2,960		2,960

Allocation Basis: Dollar amount of contract services by program

Allocation Source: Paid invoice

Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department ADMIN,CSA,MCHD,HPDP

Receiving Department	Total	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 2(a)	Prog Mgmt 2(b)	Prog Mgmt 3	Prog Mgmt 4
Veterans Affairs	6,334	0	0	0	0	6,334	0
H-Health Admin	42,076	0	0	0	0	0	0
H-Oral Health	64,855	0	0	0	0	63,833	0
H-Vision/Hearing	7,872	0	0	0	0	0	7,872
H Comm Serv Adm	62,289	0	0	0	0	0	0
H-Clinical Serv	148,224	0	0	57,743	0	0	0
H-Comm. Disease	108,589	0	0	0	71,905	0	0
H-STD	194,187	0	0	65,721	0	0	0
H-HIV Counseling	16,537	0	0	0	16,537	0	0
H-Env Admin	41,624	41,624	0	0	0	0	0
Emerg Prep Bio	25,798	25,798	0	0	0	0	0
AAA Administration	13,323	0	0	0	0	13,323	0
AAA Health Living	7,486	0	0	0	0	7,486	0
CFI AAA Custom Care	421	0	0	0	0	421	0
CFI Veterans	3,159	0	0	0	0	3,159	0
CFI Comm Living	15,533	0	0	0	0	15,533	0
Healthy Start	32,473	0	0	0	0	0	32,473
AIDS Coun & Test	26,577	0	0	0	26,577	0	0
MIECHV-ISS	976	0	0	0	0	0	976
MIECHV-HFA	10,213	0	0	0	0	0	10,213
Nurse Family	24,766	0	0	0	0	0	24,766
MCIR	98,764	0	98,764	0	0	0	0
CSHCS	12,106	0	0	0	0	0	12,106
Edison Sch Health	1,524	0	0	0	0	1,524	0
BCCCP Coord.	12,497	0	0	0	0	0	12,497
BCCCP Komen	183	0	0	0	0	0	183
BCCCP Pink Sat	20	0	0	0	0	0	20
IAP	36,426	0	0	0	36,426	0	0
W.I.C.	25,537	0	0	0	0	0	25,537
CSBG	32,979	0	0	0	0	32,979	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department ADMIN,CSA,MCHD,HPDP

Receiving Department	Total	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 2(a)	Prog Mgmt 2(b)	Prog Mgmt 3	Prog Mgmt 4
Direct Billed	0	0	0	0	0	0	0
Total	<u>1,073,348</u>	<u>67,422</u>	<u>98,764</u>	<u>123,464</u>	<u>151,445</u>	<u>144,592</u>	<u>126,643</u>



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department ADMIN,CSA,MCHD,HPDP

Receiving Department	Clinical Supt.	Health Admin	Comm Serv Admin	Contract Serv
Veterans Affairs	0	0	0	0
H-Health Admin	0	42,076	0	0
H-Oral Health	0	0	0	1,022
H-Vision/Hearing	0	0	0	0
H Comm Serv Adm	0	0	62,289	0
H-Clinical Serv	88,985	0	0	1,496
H-Comm. Disease	36,242	0	0	442
H-STD	128,466	0	0	0
H-HIV Counseling	0	0	0	0
H-Env Admin	0	0	0	0
Emerg Prep Bio	0	0	0	0
AAA Administration	0	0	0	0
AAA Health Living	0	0	0	0
CFI AAA Custom Care	0	0	0	0
CFI Veterans	0	0	0	0
CFI Comm Living	0	0	0	0
Healthy Start	0	0	0	0
AIDS Coun & Test	0	0	0	0
MIECHV-ISS	0	0	0	0
MIECHV-HFA	0	0	0	0
Nurse Family	0	0	0	0
MCIR	0	0	0	0
CSHCS	0	0	0	0
Edison Sch Health	0	0	0	0
BCCCP Coord.	0	0	0	0
BCCCP Komen	0	0	0	0
BCCCP Pink Sat	0	0	0	0
IAP	0	0	0	0
W.I.C.	0	0	0	0
CSBG	0	0	0	0



Kalamazoo County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department ADMIN,CSA,MCHD,HPDP

Receiving Department	Clinical Supt.	Health Admin	Comm Serv Admin	Contract Serv
Direct Billed	0	0	0	0
Total	<u>253,693</u>	<u>42,076</u>	<u>62,289</u>	<u>2,960</u>



Supplemental Information

Kalamazoo County, Michigan
Indirect Cost Adjustments
Based on Year Ended December 31, 2015

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 111.

Kalamazoo County, Michigan Internal Service Fund Summary Based On The Year Ended December 31, 2015

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 2015 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 than 2 month of excess working capital reserve which is only slightly more than the amount allowed under the Federal guidelines. 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 5.8 months of excess WCR as of the end of 2015 which represents a 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. No additional changes are necessary at this time.

County of Kalamazoo, Michigan

Internal Service Funds

Internal Service Funds

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, and to other governmental 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).

County of Kalamazoo, Michigan

Internal Service Funds Combining Statement of Net Position

December 31, 2015	Employee Benefits	Technology	Nazareth Facility	Central Stores	HSD Personnel Pool	Local Site Remediation Revolving Fund	Total
Assets:							
Cash	\$ 4,105,097	\$ 856,728	\$ 247,938	\$ 53,241	\$ 12,488	\$ 18,376	\$ 5,293,868
Investments	5,375,994	-	-	-	-	-	5,375,994
Accounts receivable	594,988	-	-	2,677	-	-	597,665
Accrued interest	24,827	-	-	-	-	-	24,827
Inventories	-	5,360	1,110	100,137	-	-	106,607
Prepaid items	115,985	77,609	10,417	-	-	-	204,011
Total Current Assets	10,216,891	939,697	259,465	156,055	12,488	18,376	11,602,972
Capital assets, net of accumulated depreciation	87,330	666,827	121,000	10,821	-	-	885,978
Total Assets	\$ 10,304,221	\$ 1,606,524	\$ 380,465	\$ 166,876	\$ 12,488	\$ 18,376	\$ 12,488,950
Liabilities and Net Position							
Liabilities:							
Accounts payable	\$ 210,348	\$ 271,994	\$ 25,217	\$ 17,450	\$ 80	\$ -	\$ 525,089
Accrued liabilities	130,216	12,871	33,465	3,498	12,408	-	192,458
Liability for estimated claims	1,187,878	-	-	-	-	-	1,187,878
Deposits payable	114,901	-	-	5,643	-	-	120,544
Total Liabilities	1,643,343	284,865	58,682	26,591	12,488	-	2,025,969
Net Position:							
Net investment in capital assets	87,330	666,827	121,000	10,821	-	-	885,978
Unrestricted	8,573,548	654,832	200,783	129,464	-	18,376	9,577,003
Total Net Position	8,660,878	1,321,659	321,783	140,285	-	18,376	10,462,981
Total Liabilities and Net Position	\$ 10,304,221	\$ 1,606,524	\$ 380,465	\$ 166,876	\$ 12,488	\$ 18,376	\$ 12,488,950

County of Kalamazoo, Michigan

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

<i>Year Ended December 31, 2015</i>	<i>Employee Benefits</i>	<i>Technology</i>	<i>Nazareth Facility</i>	<i>Central Stores</i>	<i>HSD Personnel Pool</i>	<i>Local Site Remediation Revolving Fund</i>	<i>Total</i>
Operating Revenues -							
Charges for services	\$ 20,424,680	\$ 564,217	\$ 761,774	\$ 794,774	\$ 466,662	\$ -	\$ 23,012,107
Operating Expenses:							
Operating expenses	-	614,424	800,347	812,872	466,662	-	2,694,305
Depreciation and amortization	24,952	142,799	16,960	4,634	-	-	189,345
Employee benefits	19,200,828	-	-	-	-	-	19,200,828
Total Operating Expenses	19,225,780	757,223	817,307	817,506	466,662	-	22,084,478
Income (Loss) Before Transfers	1,198,900	(193,006)	(55,533)	(22,732)	-	-	927,629
Transfers In	-	-	64,200	-	-	10,959	75,159
Change in Net Position	1,198,900	(193,006)	8,667	(22,732)	-	10,959	1,002,788
Net Position, beginning of year	7,461,978	1,514,665	313,116	163,017	-	7,417	9,460,193
Net Position, end of year	\$ 8,660,878	\$ 1,321,659	\$ 321,783	\$ 140,285	\$ -	\$ 18,376	\$ 10,462,981

County of Kalamazoo, Michigan

Internal Service Funds Combining Statement of Cash Flows

Year Ended December 31, 2015	Employee Benefits	Technology	Nazareth Facility	Central Stores	HSD Personnel Pool	Local Site Remediation Revolving Fund	Total
Operating Activities:							
Cash received from interfund services provided	\$ 20,551,627	\$ 564,217	\$ 761,791	\$ 793,818	\$ 466,662	\$ -	\$ 23,138,115
Cash paid to employees	(610,458)	(149,015)	(234,821)	(75,327)	(308,778)	-	(1,378,399)
Cash paid for interfund services used	(3,017,947)	(52,892)	(91,469)	(26,788)	(117,260)	-	(3,306,356)
Cash paid to suppliers	(15,819,525)	(144,815)	(468,266)	(743,519)	(28,216)	-	(17,204,341)
Cash Provided by (Used in) Operating Activities	1,103,697	217,495	(32,765)	(51,816)	12,408	-	1,249,019
Cash Used in Investing Activities - Sale of investments	1,603,499	-	-	-	-	-	1,603,499
Cash Used in Capital and Related Financing Activities - Acquisition of capital assets	-	(439,696)	-	-	-	-	(439,696)
Non-Capital Financing Activities - Transfer from other funds	-	-	64,200	-	-	10,959	75,159
Net Increase (Decrease) in Cash	2,707,196	(222,201)	31,435	(51,816)	12,408	10,959	2,487,981
Cash, beginning of year	1,397,901	1,078,929	216,503	105,057	80	7,417	2,805,887
Cash, end of year	\$ 4,105,097	\$ 856,728	\$ 247,938	\$ 53,241	\$ 12,488	\$ 18,376	\$ 5,293,868
Reconciliation of Operating Income (Loss) to Cash Provided by (Used in) Operating Activities:							
Operating income (loss)	\$ 1,198,900	\$ (193,006)	\$ (55,533)	\$ (22,732)	\$ -	\$ -	\$ 927,629
Depreciation and amortization	24,952	142,799	16,960	4,634	-	-	189,345
(Increase) decrease in:							
Accounts receivable	118,262	-	17	(956)	-	-	117,323
Interest receivable	8,685	-	-	-	-	-	8,685
Inventories	-	(1,596)	1,173	(10,391)	-	-	(10,814)
Prepaid items	(110,760)	7,975	-	-	-	-	(102,785)
Increase (decrease) in:							
Deposits payable	52,815	-	-	861	-	-	53,676
Accounts payable	(237,669)	265,434	(1,106)	(20,141)	-	-	6,518
Accrued expenses	(78,195)	(4,111)	5,724	(3,091)	12,408	-	(67,265)
Liability for estimated claims	126,707	-	-	-	-	-	126,707
Cash Provided by (Used in) Operating Activities	\$ 1,103,697	\$ 217,495	\$ (32,765)	\$ (51,816)	\$ 12,408	\$ -	\$ 1,249,019

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2015

Income Statement:	Total	Employee Benefits	Technology	Nazareth Facility	Central Stores	HSD Personnel Pool	Local Site Remediation Revolving
Operating Revenues	23,012,107	20,424,680	564,217	761,774	794,774	466,662	-
Operating Expenses	(21,895,133)	(19,200,828)	(614,424)	(800,347)	(812,872)	(466,662)	-
Depreciation	(189,345)	(24,952)	(142,799)	(16,960)	(4,634)	-	-
Total Expenses	<u>(22,084,478)</u>	<u>(19,225,780)</u>	<u>(757,223)</u>	<u>(817,307)</u>	<u>(817,506)</u>	<u>(466,662)</u>	-
Net Profit/(Loss)	927,629	1,198,900	(193,006)	(55,533)	(22,732)	-	-
Non Operating Revenue/(Exp)	-	-	-	-	-	-	-
Operating Transfers In/(Out)	<u>75,159</u>	-	-	<u>64,200</u>	-	-	<u>10,959</u>
Net Increase/(Decrease)	1,002,788	1,198,900	(193,006)	8,667	(22,732)	-	10,959
Beginning R.E. per CAFR	<u>9,460,193</u>	<u>7,461,978</u>	<u>1,514,665</u>	<u>313,116</u>	<u>163,017</u>	-	<u>7,417</u>
Ending R.E. per CAFR	<u>\$ 10,462,981</u>	<u>\$ 8,660,878</u>	<u>\$ 1,321,659</u>	<u>\$ 321,783</u>	<u>\$ 140,285</u>	\$ -	<u>18,376</u>
<i>A-87 R.E. Adjustments:</i>							
Prior Year Adjustments	(4,512,536)	(2,811,933)	(886,041)	(353,851)	(453,294)	-	(7,417)
Current Year Adjustments	<u>(106,868)</u>	<u>(18,988)</u>	<u>(38,079)</u>	-	<u>(38,842)</u>	-	<u>(10,959)</u>
Total Adjustments	<u>(4,619,404)</u>	<u>(2,830,921)</u>	<u>(924,120)</u>	<u>(353,851)</u>	<u>(492,136)</u>	-	<u>(18,376)</u>
A-87 Adjusted R.E.	5,843,577	5,829,957	397,539	(32,068)	(351,851)	-	-
Sixty Day Operating Expense	<u>(3,649,189)</u>	<u>(3,200,138)</u>	<u>(102,404)</u>	<u>(133,391)</u>	<u>(135,479)</u>	<u>(77,777)</u>	-
Excess Reserves	<u>\$ 2,194,388</u>	<u>\$ 2,629,819</u>	<u>\$ 295,135</u>	<u>\$ (165,459)</u>	<u>\$ (487,330)</u>	<u>\$ (77,777)</u>	\$ -
Excess months of WCR		1.6	5.8	(2.5)	(7.2)	(2.0)	N/A