



**Central Services
Cost Allocation Plan
Kalamazoo County, Michigan**

FY 2016
Cost Allocation Plan

Based on actual expenditures for Year Ended
December 31, 2016

**Central Services
Cost Allocation Plan
Kalamazoo County, Michigan**

FY 2016
Cost Allocation Plan

Based on actual expenditures for
the Year Ended December 31, 2016

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 fiscal year ended December 31, 2016 to establish cost allocations or billings for the year beginning January 1, 2018, 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:

Amanda Morse

Name of Official:

Amanda Morse

Title:

Deputy County Administrator - Internal Services

Date:

11/6/2017

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Cost Allocation Plan
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All Monetary Values are US Dollars
MAXCAP 2017 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.



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Section A: Cost Allocation Methodology and Process

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for Kalamazoo County. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2016.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Cost Allocation Methodology and Process**

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the "Central Service Departments" in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Cost Allocation Methodology and Process**

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll Forward* column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule D – Detail of Allocated Costs: Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __1 – Nature and Extent of Services: Schedule __1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __2 – Costs to be Allocated: Schedule __2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Cost Allocation Methodology and Process**

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule _3 – Costs to be Allocated by Activity: Schedule _3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _4 – Detail Activity Allocations: Schedule _4 represents the allocation results by activity. Each activity defined on Schedule _3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule _3
- Results of the second step-down — balances to functional total of second additions on Schedule _3

The totals allocated from both step-downs balances to the functional grand total from Schedule _3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule _5 – Allocation Summary for each Central Service Department: Schedule _5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detailschedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

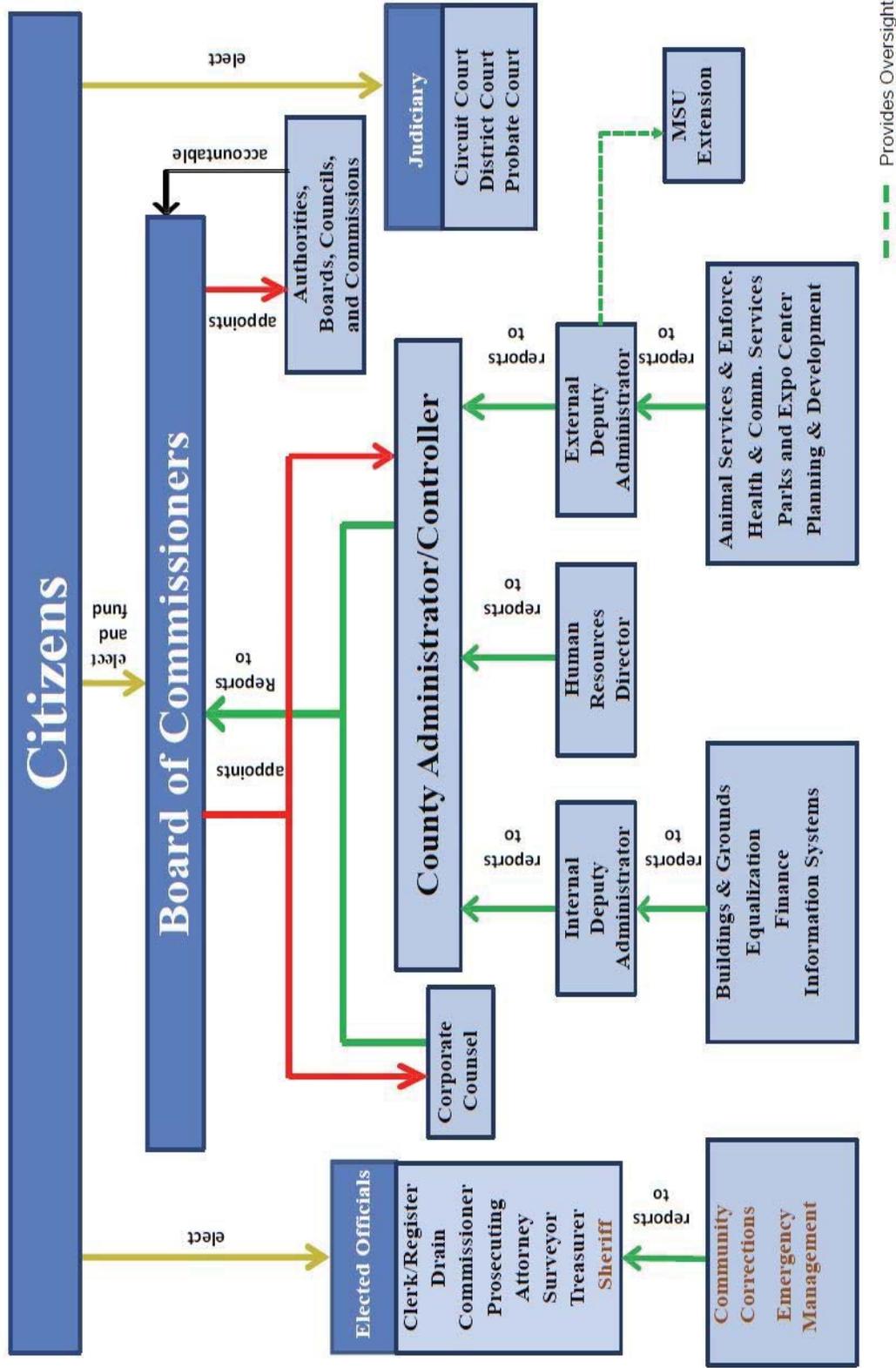
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule _2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

COUNTY OF KALAMAZOO, MICHIGAN

Table of Organization



--- Provides Oversight

Section C: Cost Allocation Plan

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Commission | Circuit Court | District Court | Friend of Court | FOC-Direct DP |
|------------------------------------|-------------------|----------------------|-----------------------|------------------------|----------------------|
| Building Depreciation | 7,445 | 166,217 | 36,125 | 38,390 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 2,129 | 3,320 |
| Insurance | 2,705 | 14,969 | 14,221 | 11,579 | 0 |
| Insurance - Property | 647 | 28,149 | 9,374 | 3,555 | 0 |
| Termination Payoff | 0 | 33,920 | 32,216 | 29,953 | 0 |
| Finance Department | 4,300 | 97,859 | 31,236 | 22,471 | 0 |
| Building & Grounds Department | 26,426 | 602,769 | 309,874 | 103,423 | 0 |
| Utilities | 5,324 | 143,652 | 53,423 | 20,204 | 0 |
| Security | 1,513 | 222,980 | 141,855 | 30,988 | 0 |
| County Administration Dept | 5,398 | 28,073 | 28,445 | 23,162 | 0 |
| Information Systems | 2,499 | 154,595 | 126,460 | 0 | 65,107 |
| Legal Services Department | 2,289 | 11,914 | 12,075 | 9,827 | 0 |
| Human Resources | 0 | 45,673 | 45,189 | 36,732 | 0 |
| Treasurer | 137 | 25,147 | 19,728 | 6,150 | 0 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 58,683 | 1,575,917 | 860,221 | 338,563 | 68,427 |
| Roll Forwards | 0 | 0 | 0 | (20,808) | 5,148 |
| Fixed Costs | 58,683 | 1,575,917 | 860,221 | 317,755 | 73,575 |
| Adjustments | 0 | (15,391) | (65,992) | (8,347) | 0 |
| Proposed Costs Future Period | 58,683 | 1,560,526 | 794,229 | 309,408 | 73,575 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Jury Board | Probate Court | Adult Probation | Family Coun Serv | Election |
|------------------------------------|-------------------|----------------------|------------------------|-------------------------|-----------------|
| Building Depreciation | 0 | 29,089 | 81,817 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 2,208 | 0 | 0 | 123 |
| Insurance - Property | 0 | 2,484 | 3,730 | 0 | 0 |
| Termination Payoff | 0 | 5,705 | 0 | 0 | 145 |
| Finance Department | 40 | 17,179 | 1,221 | 286 | 3,696 |
| Building & Grounds Department | 0 | 76,786 | 87,345 | 0 | 0 |
| Utilities | 0 | 13,200 | 41,112 | 0 | 0 |
| Security | 0 | 30,533 | 0 | 0 | 0 |
| County Administration Dept | 0 | 4,411 | 0 | 0 | 242 |
| Information Systems | 0 | 20,029 | 0 | 0 | 0 |
| Legal Services Department | 0 | 1,869 | 0 | 0 | 103 |
| Human Resources | 0 | 6,999 | 0 | 0 | 385 |
| Treasurer | 2 | 2,696 | 58 | 1,360 | 460 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 42 | 213,188 | 215,283 | 1,646 | 5,154 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 42 | 213,188 | 215,283 | 1,646 | 5,154 |
| Adjustments | 0 | (1,274) | 0 | 0 | (108) |
| Proposed Costs Future Period | 42 | 211,914 | 215,283 | 1,646 | 5,046 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Clerk/ROD | Equalization | Pros Atty | Pros Atty C.R.P. | P.A. CRP - DP |
|------------------------------------|------------------|---------------------|------------------|-------------------------|----------------------|
| Building Depreciation | 18,374 | 5,661 | 32,103 | 9,755 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 2,501 | 1,229 | 5,298 | 2,091 | 0 |
| Insurance - Property | 1,597 | 492 | 6,919 | 1,601 | 0 |
| Termination Payoff | 4,674 | 4,124 | 19,235 | 5,721 | 0 |
| Finance Department | 10,035 | 3,584 | 14,104 | 11,254 | 0 |
| Building & Grounds Department | 65,258 | 20,097 | 167,675 | 27,091 | 0 |
| Utilities | 13,148 | 4,049 | 38,097 | 7,437 | 0 |
| Security | 3,739 | 1,148 | 55,450 | 11,615 | 0 |
| County Administration Dept | 4,994 | 2,453 | 10,588 | 4,178 | 0 |
| Information Systems | 8,754 | 6,253 | 41,317 | 0 | 8,754 |
| Legal Services Department | 2,118 | 1,040 | 4,492 | 1,769 | 0 |
| Human Resources | 7,927 | 3,894 | 16,807 | 6,630 | 0 |
| Treasurer | 22,870 | 222 | 2,562 | 458 | 0 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 165,989 | 54,246 | 414,647 | 89,600 | 8,754 |
| Roll Forwards | 0 | 0 | 0 | 3,817 | 937 |
| Fixed Costs | 165,989 | 54,246 | 414,647 | 93,417 | 9,691 |
| Adjustments | (2,223) | 0 | (40,174) | 0 | 0 |
| Proposed Costs Future Period | 163,766 | 54,246 | 374,473 | 93,417 | 9,691 |

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

| Central Service Departments | Drain Comm | Soil & Erosion | Sheriff Admin | Sheriff Jail | Sheriff Field Oper |
|------------------------------------|-------------------|---------------------------|----------------------|---------------------|---------------------------|
| Building Depreciation | 2,538 | 496 | 1,128 | 660,210 | 3,225 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 612 | 384 | 46,753 | 135,579 | 122,835 |
| Insurance - Property | 221 | 43 | 613 | 36,801 | 2,779 |
| Termination Payoff | 1,197 | 967 | 29,940 | 107,190 | 122,633 |
| Finance Department | 4,206 | 1,787 | 19,042 | 46,722 | 26,245 |
| Building & Grounds Department | 9,007 | 1,755 | 9,093 | 468,177 | 65,434 |
| Utilities | 1,814 | 354 | 5,916 | 348,178 | 26,826 |
| Security | 515 | 101 | 0 | 16,869 | 0 |
| County Administration Dept | 1,217 | 760 | 10,982 | 33,190 | 25,028 |
| Information Systems | 2,499 | 2,499 | 31,305 | 58,844 | 32,549 |
| Legal Services Department | 516 | 321 | 4,655 | 14,242 | 10,624 |
| Human Resources | 1,934 | 1,227 | 22,334 | 69,122 | 53,363 |
| Treasurer | 282 | 781 | 6,616 | 2,274 | 1,153 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 26,558 | 11,475 | 188,377 | 1,997,398 | 492,694 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 26,558 | 11,475 | 188,377 | 1,997,398 | 492,694 |
| Adjustments | 0 | (11,052) | (2,083) | (15,242) | (320,721) |
| Proposed Costs Future Period | 26,558 | 423 | 186,294 | 1,982,156 | 171,973 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Animal Control | Emergency Mgmt. | Veterans Affairs | Medical Exam | Veterans Burial |
|------------------------------------|-----------------------|------------------------|-------------------------|---------------------|------------------------|
| Building Depreciation | 14,336 | 913 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 7,047 | 681 | 516 | 0 | 0 |
| Insurance - Property | 0 | 787 | 0 | 0 | 0 |
| Termination Payoff | 4,930 | 649 | 1,191 | 0 | 0 |
| Finance Department | 12,758 | 4,501 | 2,776 | 1,104 | 535 |
| Building & Grounds Department | 38,348 | 9,981 | 0 | 0 | 0 |
| Utilities | 12,857 | 7,594 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 4,240 | 733 | 1,026 | 0 | 0 |
| Information Systems | 16,268 | 7,507 | 3,749 | 1,247 | 0 |
| Legal Services Department | 1,796 | 309 | 436 | 0 | 0 |
| Human Resources | 7,567 | 1,298 | 1,735 | 0 | 0 |
| Treasurer | 11,163 | 302 | 173 | 565 | 55 |
| Health & Comm. Serv. | 0 | 0 | 15,634 | 24,867 | 1,095 |
| Nazareth Facility | 0 | 0 | 4,840 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 4,031 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 131,310 | 35,255 | 36,107 | 27,783 | 1,685 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 131,310 | 35,255 | 36,107 | 27,783 | 1,685 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 131,310 | 35,255 | 36,107 | 27,783 | 1,685 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Sold/Sail Relief | MSU Extension | Planning | Economic Develop | Employee Benefits |
|------------------------------------|-------------------------|----------------------|-----------------|-------------------------|--------------------------|
| Building Depreciation | 0 | 0 | 5,261 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 474 | 607 | 0 | 246 |
| Insurance - Property | 0 | 0 | 457 | 0 | 0 |
| Termination Payoff | 0 | 1,119 | 2,166 | 0 | 645 |
| Finance Department | 2,836 | 2,359 | 3,597 | 63 | 17,392 |
| Building & Grounds Department | 0 | 0 | 18,676 | 0 | 0 |
| Utilities | 0 | 0 | 3,762 | 0 | 0 |
| Security | 0 | 0 | 1,070 | 0 | 0 |
| County Administration Dept | 0 | 941 | 1,207 | 0 | 485 |
| Information Systems | 0 | 6,253 | 3,749 | 0 | 1,247 |
| Legal Services Department | 0 | 400 | 512 | 0 | 206 |
| Human Resources | 0 | 1,503 | 1,920 | 0 | 777 |
| Treasurer | 294 | 159 | 289 | 2 | 2,336 |
| Health & Comm. Serv. | 3,970 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 33,246 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 7,100 | 46,454 | 43,273 | 65 | 23,334 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 7,100 | 46,454 | 43,273 | 65 | 23,334 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 7,100 | 46,454 | 43,273 | 65 | 23,334 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | LE Revenues | LE Circuit Ct | LE District Ct | LE Pros Atty | LE Comm Correct |
|------------------------------------|--------------------|----------------------|-----------------------|---------------------|------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 3,150 | 3,612 | 5,185 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 0 | 9,518 | 9,013 | 18,409 | 0 |
| Finance Department | 250 | 5,652 | 4,722 | 8,080 | 926 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 0 | 6,291 | 7,213 | 10,366 | 0 |
| Information Systems | 0 | 8,754 | 10,003 | 35,059 | 0 |
| Legal Services Department | 0 | 2,667 | 3,059 | 4,396 | 0 |
| Human Resources | 0 | 11,094 | 11,453 | 16,448 | 0 |
| Treasurer | 313 | 209 | 142 | 300 | 23 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 563 | 47,335 | 49,217 | 98,243 | 949 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 563 | 47,335 | 49,217 | 98,243 | 949 |
| Adjustments | 0 | (3,314) | (3,567) | (5,266) | 0 |
| Proposed Costs Future Period | 563 | 44,021 | 45,650 | 92,977 | 949 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | LE Sheriff Admin | LE Sheriff Jail | LE Sheriff F.O. | LE Animal Ctrl | Technology Fund |
|------------------------------------|-------------------------|------------------------|------------------------|-----------------------|------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 7,001 |
| Insurance | 3,734 | 104,423 | 35,447 | 1,462 | 713 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 5,509 | 95,468 | 34,830 | 3,143 | 2,103 |
| Finance Department | 1,640 | 13,206 | 6,900 | 3,875 | 13,079 |
| Building & Grounds Department | 0 | 6,409 | 4,815 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 888 | 24,206 | 7,889 | 2,917 | 1,420 |
| Information Systems | 2,499 | 1,247 | 1,247 | 1,247 | 3,749 |
| Legal Services Department | 375 | 10,268 | 3,344 | 1,238 | 602 |
| Human Resources | 1,904 | 51,435 | 16,820 | 6,225 | 2,258 |
| Treasurer | 116 | 292 | 209 | 163 | 417 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 16,665 | 306,954 | 111,501 | 20,270 | 31,342 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 16,665 | 306,954 | 111,501 | 20,270 | 31,342 |
| Adjustments | 0 | (58,705) | (12,976) | 0 | 0 |
| Proposed Costs Future Period | 16,665 | 248,249 | 98,525 | 20,270 | 31,342 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Roads | Parks Admin | P Markin Glen | P Scotts Mill | P Cold Brook |
|------------------------------------|--------------|--------------------|----------------------|----------------------|---------------------|
| Building Depreciation | 0 | 92,678 | 90,693 | 1,441 | 8,288 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 4,395 | 2,475 | 1,208 | 1,081 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 0 | 4,062 | 496 | 0 | 520 |
| Finance Department | 643 | 13,168 | 4,573 | 1,025 | 4,428 |
| Building & Grounds Department | 0 | 2,760 | 1,060 | 352 | 460 |
| Utilities | 0 | 0 | 27,748 | 997 | 8,537 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 0 | 2,971 | 1,489 | 88 | 1,414 |
| Information Systems | 0 | 8,754 | 0 | 0 | 0 |
| Legal Services Department | 0 | 1,263 | 632 | 37 | 601 |
| Human Resources | 0 | 4,987 | 2,635 | 144 | 2,519 |
| Treasurer | 259 | 915 | 3,483 | 656 | 3,207 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 902 | 135,953 | 135,284 | 5,948 | 31,055 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 902 | 135,953 | 135,284 | 5,948 | 31,055 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 902 | 135,953 | 135,284 | 5,948 | 31,055 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | P Prairie View | P River Oaks | P Fairgrounds | P KRV Trail | P KRV Trailway prg |
|------------------------------------|-----------------------|---------------------|----------------------|--------------------|---------------------------|
| Building Depreciation | 13,871 | 27,436 | 82,403 | 443,143 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 1,052 | 1,990 | 16,676 | 191 | 196 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 408 | 543 | 1,711 | 45 | 577 |
| Finance Department | 4,181 | 4,831 | 8,306 | 2,118 | 1,643 |
| Building & Grounds Department | 403 | 238 | 115,549 | 185 | 0 |
| Utilities | 5,312 | 15,613 | 161,171 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 1,066 | 1,526 | 2,379 | 378 | 387 |
| Information Systems | 0 | 0 | 1,247 | 0 | 2,499 |
| Legal Services Department | 451 | 646 | 1,010 | 158 | 162 |
| Human Resources | 1,937 | 2,690 | 4,495 | 631 | 617 |
| Treasurer | 1,996 | 2,319 | 3,582 | 178 | 415 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 30,677 | 57,832 | 398,529 | 447,027 | 6,496 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 30,677 | 57,832 | 398,529 | 447,027 | 6,496 |
| Adjustments | 0 | 0 | 0 | 0 | (8,092) |
| Proposed Costs Future Period | 30,677 | 57,832 | 398,529 | 447,027 | (1,596) |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | P County Fair | Special Parks | Access & Visitat | Drain Comm Grant | H-Health Admin |
|------------------------------------|----------------------|----------------------|-----------------------------|-------------------------|-----------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 115 | 0 | 0 | 0 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 312 | 0 | 0 | 0 | 0 |
| Finance Department | 7,785 | 40 | 365 | 1,451 | 0 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 226 | 0 | 0 | 0 | 0 |
| Information Systems | 0 | 0 | 0 | 0 | 0 |
| Legal Services Department | 96 | 0 | 0 | 0 | 0 |
| Human Resources | 363 | 0 | 0 | 0 | 0 |
| Treasurer | 1,330 | 0 | 40 | 131 | 0 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 92,373 |
| Allocated Costs for Fiscal 2016 | 10,227 | 40 | 405 | 1,582 | 92,373 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 10,227 | 40 | 405 | 1,582 | 92,373 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 10,227 | 40 | 405 | 1,582 | 92,373 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department

| Central Service Departments | H-Oral Health | H-Laboratory | H-Vision/Hearing | H-Haz Waste | H-Maternal & CH |
|------------------------------------|----------------------|---------------------|-------------------------|--------------------|----------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 2,237 | 688 | 653 | 1,190 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 7,279 | 2,178 | 1,404 | 2,726 | 0 |
| Finance Department | 10,610 | 6,757 | 2,233 | 8,495 | 0 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 4,467 | 1,373 | 1,300 | 2,374 | 0 |
| Information Systems | 25,042 | 3,749 | 3,749 | 5,001 | 0 |
| Legal Services Department | 1,893 | 581 | 552 | 1,008 | 0 |
| Human Resources | 7,092 | 2,178 | 2,070 | 3,767 | 0 |
| Treasurer | 3,017 | 6,334 | 341 | 4,456 | 0 |
| Health & Comm. Serv. | 81,170 | 40,919 | 26,585 | 47,269 | 0 |
| Nazareth Facility | 23,900 | 47,396 | 6,212 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 26,816 | 0 | 10,013 | 0 | 21,295 |
| Allocated Costs for Fiscal 2016 | 193,523 | 112,153 | 55,112 | 76,286 | 21,295 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 193,523 | 112,153 | 55,112 | 76,286 | 21,295 |
| Adjustments | (40,704) | 0 | 0 | (6,003) | 0 |
| Proposed Costs Future Period | 152,819 | 112,153 | 55,112 | 70,283 | 21,295 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department

| Central Service Departments | H Comm Serv Adm | H-Clinical Serv | H-Comm. Disease | H-STD | H-Health Care Ac |
|------------------------------------|------------------------|------------------------|------------------------|--------------|-------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 340 | 914 | 983 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 0 | 1,103 | 3,074 | 2,741 | 0 |
| Finance Department | 0 | 6,793 | 5,101 | 4,878 | 41 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 0 | 673 | 1,821 | 1,963 | 0 |
| Information Systems | 0 | 5,001 | 6,253 | 6,253 | 0 |
| Legal Services Department | 0 | 283 | 772 | 828 | 0 |
| Human Resources | 0 | 1,072 | 2,897 | 3,111 | 0 |
| Treasurer | 0 | 3,037 | 2,147 | 1,751 | 5 |
| Health & Comm. Serv. | 0 | 106,120 | 30,773 | 50,977 | 456 |
| Nazareth Facility | 0 | 9,157 | 9,376 | 18,791 | 0 |
| ADMIN,CSA,MCHD,HPDP | 110,404 | 153,224 | 116,758 | 244,041 | 0 |
| Allocated Costs for Fiscal 2016 | 110,404 | 286,803 | 179,886 | 336,317 | 502 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 110,404 | 286,803 | 179,886 | 336,317 | 502 |
| Adjustments | 0 | 0 | 0 | (523) | 0 |
| Proposed Costs Future Period | 110,404 | 286,803 | 179,886 | 335,794 | 502 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | H-HIV Counseling | H-Env Admin | H-Env FS&F | H-Env LW&W | Mental Health |
|------------------------------------|-------------------------|--------------------|-----------------------|-----------------------|----------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 246 | 924 | 1,677 | 1,470 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 697 | 2,719 | 4,623 | 3,710 | 0 |
| Finance Department | 1,839 | 3,012 | 7,906 | 5,813 | 0 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 485 | 1,844 | 3,348 | 2,931 | 0 |
| Information Systems | 1,247 | 7,507 | 8,754 | 7,507 | 0 |
| Legal Services Department | 206 | 780 | 1,421 | 1,246 | 0 |
| Human Resources | 777 | 2,928 | 5,309 | 4,656 | 0 |
| Treasurer | 76 | 165 | 7,758 | 5,526 | 0 |
| Health & Comm. Serv. | 7,054 | 27,456 | 54,354 | 44,581 | 0 |
| Nazareth Facility | 2,743 | 10,843 | 10,622 | 9,099 | 80,631 |
| ADMIN,CSA,MCHD,HPDP | 18,477 | 40,305 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 33,847 | 98,483 | 105,772 | 86,539 | 80,631 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 33,847 | 98,483 | 105,772 | 86,539 | 80,631 |
| Adjustments | 0 | (672) | (10,996) | 0 | 0 |
| Proposed Costs Future Period | 33,847 | 97,811 | 94,776 | 86,539 | 80,631 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department

| Central Service Departments | Local Housing | Accommodation Tax | AS&E Grant | Dist Ct Grants | Male Drug Court |
|---------------------------------|---------------|----------------------|------------|----------------|-----------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 918 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 | 723 |
| Insurance - Property | 0 | 0 | 0 | 0 | 238 |
| Termination Payoff | 0 | 0 | 0 | 0 | 1,594 |
| Finance Department | 193 | 3,081 | 496 | 5,338 | 10,963 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 6,046 |
| Utilities | 0 | 0 | 0 | 0 | 1,357 |
| Security | 0 | 0 | 0 | 0 | 1,899 |
| County Administration Dept | 0 | 0 | 0 | 0 | 1,440 |
| Information Systems | 0 | 0 | 0 | 1,247 | 3,749 |
| Legal Services Department | 0 | 0 | 0 | 0 | 610 |
| Human Resources | 0 | 0 | 0 | 0 | 2,287 |
| Treasurer | 368 | 34,374 | 993 | 214 | 573 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 561 | 37,455 | 1,489 | 6,799 | 32,397 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 561 | 37,455 | 1,489 | 6,799 | 32,397 |
| Adjustments | 0 | 0 | 0 | 0 | (57) |
| Proposed Costs Future Period | 561 | 37,455 | 1,489 | 6,799 | 32,340 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Womens Drug Ct. | WK Kellogg Found | DWI Drug Court | Browfield Redev | Emerg Prep Bio |
|------------------------------------|------------------------|-------------------------|-----------------------|------------------------|-----------------------|
| Building Depreciation | 650 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 531 | 0 | 135 | 0 | 457 |
| Insurance - Property | 169 | 0 | 0 | 0 | 0 |
| Termination Payoff | 1,106 | 0 | 346 | 0 | 1,032 |
| Finance Department | 10,527 | 297 | 8,440 | 1,919 | 4,732 |
| Building & Grounds Department | 4,276 | 0 | 0 | 0 | 0 |
| Utilities | 960 | 0 | 0 | 0 | 0 |
| Security | 1,343 | 0 | 0 | 0 | 0 |
| County Administration Dept | 1,056 | 0 | 265 | 0 | 907 |
| Information Systems | 3,749 | 0 | 2,499 | 0 | 2,499 |
| Legal Services Department | 447 | 0 | 112 | 0 | 385 |
| Human Resources | 1,680 | 0 | 426 | 0 | 1,448 |
| Treasurer | 562 | 21 | 1,073 | 328 | 447 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 14,539 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 5,166 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 22,316 |
| Allocated Costs for Fiscal 2016 | 27,056 | 318 | 13,296 | 2,247 | 53,928 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 27,056 | 318 | 13,296 | 2,247 | 53,928 |
| Adjustments | 0 | 0 | 0 | 0 | (33,786) |
| Proposed Costs Future Period | 27,056 | 318 | 13,296 | 2,247 | 20,142 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Circuit Court Gt | Homeland Sec. Gt. | Haz Mat Team | ROD Automation | 911 Service Fund |
|------------------------------------|-------------------------|--------------------------|---------------------|-----------------------|-------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 315 | 0 | 0 | 216 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 644 | 0 | 0 | 477 | 0 |
| Finance Department | 11,236 | 3,705 | 867 | 7,136 | 1,539 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 627 | 0 | 0 | 424 | 0 |
| Information Systems | 0 | 0 | 0 | 10,003 | 0 |
| Legal Services Department | 263 | 0 | 0 | 181 | 0 |
| Human Resources | 994 | 0 | 0 | 683 | 0 |
| Treasurer | 566 | 168 | 83 | 3,028 | 1,958 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 14,645 | 3,873 | 950 | 22,148 | 3,497 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 14,645 | 3,873 | 950 | 22,148 | 3,497 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 14,645 | 3,873 | 950 | 22,148 | 3,497 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Concealed Pistol | Local Corr.Offc. | COPS Grant | Drug Law Enforce | Law Library |
|------------------------------------|-------------------------|-------------------------|-------------------|-------------------------|--------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 91 | 0 | 0 | 0 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 263 | 0 | 0 | 0 | 0 |
| Finance Department | 1,208 | 1,155 | 40 | 379 | 135 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 175 | 0 | 0 | 0 | 0 |
| Information Systems | 0 | 0 | 0 | 0 | 0 |
| Legal Services Department | 75 | 0 | 0 | 0 | 0 |
| Human Resources | 289 | 0 | 0 | 0 | 0 |
| Treasurer | 1,746 | 162 | 0 | 61 | 6 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 3,847 | 1,317 | 40 | 440 | 141 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 3,847 | 1,317 | 40 | 440 | 141 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 3,847 | 1,317 | 40 | 440 | 141 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Victim Advocacy | Crime Victim Rts | AAA Senior Expo | AAA Administration | AAA Providers |
|------------------------------------|------------------------|-------------------------|------------------------|---------------------------|----------------------|
| Building Depreciation | 182 | 978 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 391 | 738 | 0 | 626 | 0 |
| Insurance - Property | 47 | 193 | 0 | 0 | 0 |
| Termination Payoff | 1,056 | 2,090 | 0 | 3,120 | 0 |
| Finance Department | 2,369 | 3,002 | 607 | 6,293 | 3,076 |
| Building & Grounds Department | 1,189 | 4,225 | 0 | 0 | 0 |
| Utilities | 268 | 1,008 | 0 | 0 | 0 |
| Security | 376 | 1,499 | 0 | 0 | 0 |
| County Administration Dept | 775 | 1,469 | 0 | 1,246 | 0 |
| Information Systems | 3,749 | 5,001 | 0 | 5,001 | 0 |
| Legal Services Department | 328 | 624 | 0 | 528 | 0 |
| Human Resources | 1,234 | 2,334 | 0 | 1,981 | 0 |
| Treasurer | 139 | 131 | 518 | 566 | 489 |
| Health & Comm. Serv. | 0 | 0 | 615 | 22,361 | 29,560 |
| Nazareth Facility | 0 | 0 | 0 | 5,268 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 6,087 | 0 |
| Allocated Costs for Fiscal 2016 | 12,103 | 23,292 | 1,740 | 53,077 | 33,125 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 12,103 | 23,292 | 1,740 | 53,077 | 33,125 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 12,103 | 23,292 | 1,740 | 53,077 | 33,125 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | AAA Ombudsman | AAA Health Living | AAA Info & Asst | AAA CCC | AAA Verne Robbert |
|------------------------------------|----------------------|--------------------------|----------------------------|----------------|--------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 246 | 337 | 276 | 22 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 710 | 1,382 | 1,072 | 81 | 0 |
| Finance Department | 2,224 | 5,702 | 3,666 | 1,494 | 103 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 485 | 669 | 542 | 42 | 0 |
| Information Systems | 2,499 | 1,247 | 1,247 | 0 | 0 |
| Legal Services Department | 206 | 281 | 230 | 17 | 0 |
| Human Resources | 777 | 1,064 | 869 | 68 | 0 |
| Treasurer | 411 | 565 | 158 | 65 | 28 |
| Health & Comm. Serv. | 8,104 | 12,406 | 8,196 | 842 | 43 |
| Nazareth Facility | 2,043 | 1,835 | 2,473 | 58 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 3,396 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 17,705 | 28,884 | 18,729 | 2,689 | 174 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 17,705 | 28,884 | 18,729 | 2,689 | 174 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 17,705 | 28,884 | 18,729 | 2,689 | 174 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | CFI AAA Custom Care | CFI Admin | CFI Care Mgmt | CFI Case Coord | CFI Veterans |
|------------------------------------|----------------------------|------------------|----------------------|-----------------------|---------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 22 | 340 | 897 | 10 | 10 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 130 | 2,091 | 4,613 | 61 | 60 |
| Finance Department | 3,316 | 3,649 | 15,680 | 2,302 | 3,059 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 42 | 673 | 1,789 | 18 | 18 |
| Information Systems | 0 | 2,499 | 3,749 | 0 | 0 |
| Legal Services Department | 17 | 283 | 759 | 8 | 8 |
| Human Resources | 68 | 1,072 | 2,840 | 29 | 29 |
| Treasurer | 65 | 236 | 1,429 | 251 | 346 |
| Health & Comm. Serv. | 1,301 | 15,316 | 46,438 | 1,901 | 2,619 |
| Nazareth Facility | 112 | 1,892 | 5,565 | 65 | 55 |
| ADMIN,CSA,MCHD,HPDP | 211 | 0 | 0 | 0 | 1,315 |
| Allocated Costs for Fiscal 2016 | 5,284 | 28,051 | 83,759 | 4,645 | 7,519 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 5,284 | 28,051 | 83,759 | 4,645 | 7,519 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 5,284 | 28,051 | 83,759 | 4,645 | 7,519 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | CFI Comm Living | Safe Comm. Grant | KCSD Grants | F.I.A. | CC-Juvenile Home |
|------------------------------------|------------------------|-------------------------|--------------------|---------------|-------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 658 | 0 | 0 | 0 | 15,860 |
| Insurance - Property | 0 | 0 | 0 | 0 | 21,375 |
| Termination Payoff | 2,499 | 0 | 3 | 0 | 28,664 |
| Finance Department | 10,631 | 1,325 | 3,618 | 1 | 36,683 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 196,660 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 1,312 | 0 | 0 | 0 | 27,982 |
| Information Systems | 3,749 | 0 | 0 | 0 | 31,305 |
| Legal Services Department | 556 | 0 | 0 | 0 | 11,877 |
| Human Resources | 2,085 | 0 | 0 | 0 | 55,335 |
| Treasurer | 669 | 70 | 186 | 1 | 3,343 |
| Health & Comm. Serv. | 28,349 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 3,636 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 8,917 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 63,061 | 1,395 | 3,807 | 2 | 429,084 |
| Roll Forwards | 0 | 0 | 0 | 0 | 46,869 |
| Fixed Costs | 63,061 | 1,395 | 3,807 | 2 | 475,953 |
| Adjustments | (391) | 0 | 0 | 0 | (30,809) |
| Proposed Costs Future Period | 62,670 | 1,395 | 3,807 | 2 | 445,144 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department

| Central Service Departments | CC-J.H. Bldg Depr | CC-In Home Care | CC-Foster Care | CC-Intens Learn | CC-KEYS |
|---------------------------------|-------------------|-----------------|----------------|-----------------|---------|
| Building Depreciation | 703,239 | 283 | 0 | 0 | 636 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 2,304 | 0 | 246 | 983 |
| Insurance - Property | 271 | 345 | 0 | 6,305 | 1,149 |
| Termination Payoff | 0 | 7,031 | 0 | 337 | 2,713 |
| Finance Department | 0 | 4,548 | 2,441 | 1,139 | 3,593 |
| Building & Grounds Department | 7,874 | 1,873 | 0 | 57,539 | 11,556 |
| Utilities | 1,441 | 1,376 | 0 | 0 | 288 |
| Security | 2,862 | 1,454 | 0 | 0 | 572 |
| County Administration Dept | 0 | 4,599 | 0 | 485 | 1,963 |
| Information Systems | 0 | 11,262 | 0 | 0 | 3,749 |
| Legal Services Department | 0 | 1,950 | 0 | 206 | 828 |
| Human Resources | 0 | 9,449 | 0 | 1,046 | 3,648 |
| Treasurer | 0 | 175 | 74 | 86 | 195 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 715,687 | 46,649 | 2,515 | 67,389 | 31,873 |
| Roll Forwards | 0 | (6,930) | (153) | 9,754 | 8,214 |
| Fixed Costs | 715,687 | 39,719 | 2,362 | 77,143 | 40,087 |
| Adjustments | 0 | (2,269) | 0 | 0 | 0 |
| Proposed Costs Future Period | 715,687 | 37,450 | 2,362 | 77,143 | 40,087 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department

| Central Service Departments | CC-Juve Drug Ct | CC-Restitution | CC-Intake Assess | CC-CASA | CC-FI Treatment Ct. |
|------------------------------------|------------------------|-----------------------|-------------------------|----------------|----------------------------|
| Building Depreciation | 790 | 1,009 | 3,074 | 1,237 | 38 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 408 | 470 | 1,044 | 246 | 0 |
| Insurance - Property | 241 | 172 | 530 | 158 | 47 |
| Termination Payoff | 1,497 | 1,572 | 3,017 | 827 | 0 |
| Finance Department | 2,015 | 1,336 | 2,190 | 1,336 | 4,564 |
| Building & Grounds Department | 2,591 | 2,808 | 8,592 | 3,249 | 252 |
| Utilities | 1,035 | 791 | 2,435 | 764 | 186 |
| Security | 1,359 | 1,231 | 3,772 | 1,308 | 195 |
| County Administration Dept | 810 | 932 | 2,085 | 485 | 0 |
| Information Systems | 1,247 | 1,247 | 5,001 | 1,247 | 1,247 |
| Legal Services Department | 342 | 397 | 885 | 206 | 0 |
| Human Resources | 1,558 | 1,755 | 4,380 | 1,046 | 0 |
| Treasurer | 137 | 73 | 89 | 71 | 170 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 14,030 | 13,793 | 37,094 | 12,180 | 6,699 |
| Roll Forwards | (5,546) | 691 | 4,828 | 3,504 | 93 |
| Fixed Costs | 8,484 | 14,484 | 41,922 | 15,684 | 6,792 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 8,484 | 14,484 | 41,922 | 15,684 | 6,792 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department

| Central Service Departments | CC-MIDHS | Vet's Trust | Healthy Start | SWMBH - HS | Health Kids |
|---------------------------------|----------|-------------|---------------|------------|-------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 2,127 | 216 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 0 | 0 | 4,544 | 565 | 0 |
| Finance Department | 23,029 | 691 | 12,610 | 2,350 | 20 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 0 | 0 | 4,245 | 424 | 0 |
| Information Systems | 0 | 0 | 11,262 | 1,247 | 0 |
| Legal Services Department | 0 | 0 | 1,799 | 181 | 0 |
| Human Resources | 0 | 0 | 6,740 | 683 | 0 |
| Treasurer | 2,279 | 83 | 677 | 118 | 0 |
| Health & Comm. Serv. | 0 | 1,405 | 65,874 | 6,584 | 0 |
| Nazareth Facility | 0 | 0 | 10,991 | 1,293 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 43,911 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 25,308 | 2,179 | 164,780 | 13,661 | 20 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 25,308 | 2,179 | 164,780 | 13,661 | 20 |
| Adjustments | 0 | 0 | (572) | 0 | 0 |
| Proposed Costs Future Period | 25,308 | 2,179 | 164,208 | 13,661 | 20 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | AIDS Coun & Test | MIECHV-ISS | MIECHV-HFA | Nurse Family | MCIR |
|------------------------------------|-----------------------------|-------------------|-------------------|---------------------|-------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 362 | 0 | 824 | 1,256 | 941 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 965 | 0 | 1,832 | 3,809 | 2,332 |
| Finance Department | 3,088 | 463 | 4,569 | 7,326 | 3,413 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 717 | 0 | 1,643 | 2,505 | 1,880 |
| Information Systems | 1,247 | 0 | 5,001 | 7,507 | 3,749 |
| Legal Services Department | 304 | 0 | 696 | 1,062 | 794 |
| Human Resources | 1,141 | 0 | 2,607 | 3,980 | 2,980 |
| Treasurer | 228 | 88 | 308 | 430 | 223 |
| Health & Comm. Serv. | 11,935 | 797 | 24,320 | 40,798 | 27,263 |
| Nazareth Facility | 4,421 | 0 | 6,659 | 8,329 | 3,585 |
| ADMIN,CSA,MCHD,HPDP | 30,645 | 872 | 15,656 | 32,398 | 17,770 |
| Allocated Costs for Fiscal 2016 | 55,053 | 2,220 | 64,115 | 109,400 | 64,930 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 55,053 | 2,220 | 64,115 | 109,400 | 64,930 |
| Adjustments | (523) | 0 | (648) | (759) | 0 |
| Proposed Costs Future Period | 54,530 | 2,220 | 63,467 | 108,641 | 64,930 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | CSHCS | Edison Sch Health | BCCCP Coord. | BCCCP Komen | IAP |
|------------------------------------|--------------|--------------------------|---------------------|--------------------|------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 738 | 105 | 624 | 0 | 337 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 2,226 | 350 | 1,571 | 0 | 1,611 |
| Finance Department | 2,830 | 1,293 | 3,521 | 873 | 3,235 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 1,469 | 206 | 1,242 | 0 | 669 |
| Information Systems | 3,749 | 0 | 3,749 | 0 | 2,499 |
| Legal Services Department | 624 | 88 | 526 | 0 | 281 |
| Human Resources | 2,334 | 331 | 1,973 | 0 | 1,064 |
| Treasurer | 298 | 112 | 366 | 95 | 380 |
| Health & Comm. Serv. | 22,099 | 4,538 | 19,177 | 1,206 | 10,829 |
| Nazareth Facility | 6,146 | 0 | 6,323 | 0 | 1,996 |
| ADMIN,CSA,MCHD,HPDP | 16,262 | 1,542 | 12,509 | 382 | 32,313 |
| Allocated Costs for Fiscal 2016 | 58,775 | 8,565 | 51,581 | 2,556 | 55,214 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 58,775 | 8,565 | 51,581 | 2,556 | 55,214 |
| Adjustments | 0 | 0 | (14,606) | 0 | (1,473) |
| Proposed Costs Future Period | 58,775 | 8,565 | 36,975 | 2,556 | 53,741 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Clean Sweep Pest | W.I.C. | Childhood Lead | Marine Safety | Sheriff Rd Pat |
|------------------------------------|-------------------------|---------------|-----------------------|----------------------|-----------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 1,440 | 27 | 2,011 | 4,104 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 0 | 3,323 | 6 | 0 | 4,309 |
| Finance Department | 256 | 5,174 | 713 | 2,309 | 1,694 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 0 | 2,872 | 52 | 475 | 976 |
| Information Systems | 0 | 17,519 | 0 | 0 | 0 |
| Legal Services Department | 0 | 1,219 | 22 | 202 | 416 |
| Human Resources | 0 | 4,564 | 84 | 774 | 2,091 |
| Treasurer | 39 | 296 | 107 | 132 | 86 |
| Health & Comm. Serv. | 618 | 41,997 | 497 | 0 | 0 |
| Nazareth Facility | 0 | 31,382 | 687 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 29,261 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 913 | 139,047 | 2,195 | 5,903 | 13,676 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 913 | 139,047 | 2,195 | 5,903 | 13,676 |
| Adjustments | 0 | (461) | 0 | 0 | 0 |
| Proposed Costs Future Period | 913 | 138,586 | 2,195 | 5,903 | 13,676 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | Comm Corrections | Survey & Remonum | Pub Impv GRCH | Prop Tax Foreclosure | Airport |
|------------------------------------|-------------------------|-----------------------------|----------------------|-----------------------------|----------------|
| Building Depreciation | 26,001 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 3,299 | 7 | 0 | 0 | 0 |
| Insurance - Property | 1,185 | 0 | 0 | 0 | 0 |
| Termination Payoff | 6,403 | 25 | 0 | 0 | 17,743 |
| Finance Department | 34,615 | 1,812 | 0 | 8,398 | 41,811 |
| Building & Grounds Department | 41,817 | 0 | 0 | 0 | 58,167 |
| Utilities | 13,060 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 5,340 | 14 | 0 | 0 | 10,685 |
| Information Systems | 16,268 | 0 | 0 | 0 | 16,268 |
| Legal Services Department | 2,264 | 6 | 10,561 | 12,099 | 4,530 |
| Human Resources | 8,605 | 22 | 0 | 0 | 20,934 |
| Treasurer | 2,467 | 40 | 0 | 2,529 | 6,223 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 161,324 | 1,926 | 10,561 | 23,026 | 176,361 |
| Roll Forwards | 0 | (51) | 0 | 0 | 0 |
| Fixed Costs | 161,324 | 1,875 | 10,561 | 23,026 | 176,361 |
| Adjustments | 0 | 0 | 0 | 0 | (12,960) |
| Proposed Costs Future Period | 161,324 | 1,875 | 10,561 | 23,026 | 163,401 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | DTRF | Central Stores | Drain Eq Revolv | Retirement | OPEB |
|------------------------------------|-------------|-----------------------|------------------------|-------------------|-------------|
| Building Depreciation | 0 | 3,620 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 816 | 0 | 0 | 0 |
| Insurance - Property | 0 | 315 | 0 | 0 | 0 |
| Termination Payoff | 0 | 1,016 | 0 | 0 | 0 |
| Finance Department | 2,161 | 14,667 | 24 | 97,191 | 22,075 |
| Building & Grounds Department | 0 | 13,034 | 0 | 0 | 0 |
| Utilities | 0 | 2,588 | 0 | 0 | 0 |
| Security | 0 | 736 | 0 | 0 | 0 |
| County Administration Dept | 0 | 1,000 | 0 | 0 | 0 |
| Information Systems | 0 | 1,247 | 0 | 0 | 0 |
| Legal Services Department | 0 | 426 | 0 | 0 | 0 |
| Human Resources | 0 | 2,145 | 0 | 0 | 3,406 |
| Treasurer | 2,285 | 1,254 | 2 | 27 | 1,863 |
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 4,446 | 42,864 | 26 | 97,218 | 27,344 |
| Roll Forwards | 0 | 0 | 0 | 24,911 | 403 |
| Fixed Costs | 4,446 | 42,864 | 26 | 122,129 | 27,747 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 4,446 | 42,864 | 26 | 122,129 | 27,747 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | LIHEAP | Emerg Needs EAP | Emerg Needs LCA | Weather Energy Opt | Weather DHS |
|------------------------------------|---------------|------------------------|------------------------|---------------------------|--------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 142 | 0 | 5 | 0 | 374 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 674 | 0 | 19 | 0 | 1,822 |
| Finance Department | 3,746 | 4,973 | 1,160 | 529 | 6,539 |
| Building & Grounds Department | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 0 | 0 | 0 | 0 |
| County Administration Dept | 278 | 0 | 9 | 0 | 742 |
| Information Systems | 1,247 | 0 | 0 | 0 | 1,247 |
| Legal Services Department | 118 | 0 | 4 | 0 | 314 |
| Human Resources | 450 | 0 | 15 | 0 | 1,179 |
| Treasurer | 233 | 428 | 129 | 38 | 445 |
| Health & Comm. Serv. | 7,940 | 10,589 | 2,177 | 1,021 | 20,787 |
| Nazareth Facility | 1,516 | 0 | 39 | 0 | 3,483 |
| ADMIN,CSA,MCHD,HPDP | 0 | 0 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 16,344 | 15,990 | 3,557 | 1,588 | 36,932 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 16,344 | 15,990 | 3,557 | 1,588 | 36,932 |
| Adjustments | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs Future Period | 16,344 | 15,990 | 3,557 | 1,588 | 36,932 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department**

| Central Service Departments | CSBG | Non Allocated | Total Allocated | Direct Billed | Unallocated |
|------------------------------------|-------------|----------------------|------------------------|----------------------|--------------------|
| Building Depreciation | 0 | 52,111 | 2,667,802 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 12,450 | 0 | 0 |
| Insurance | 1,487 | 1,017 | 621,946 | 0 | 0 |
| Insurance - Property | 0 | 4,523 | 137,512 | 0 | 0 |
| Termination Payoff | 4,077 | 0 | 756,551 | 0 | 0 |
| Finance Department | 9,562 | 4,838 | 1,078,459 | 0 | 0 |
| Building & Grounds Department | 0 | 149,852 | 2,811,046 | 75,878 | 0 |
| Utilities | 0 | 36,561 | 1,030,443 | 0 | 0 |
| Security | 0 | 12,692 | 549,674 | 0 | 0 |
| County Administration Dept | 2,966 | 0 | 381,170 | 0 | 174,408 |
| Information Systems | 8,754 | 0 | 969,204 | 0 | 0 |
| Legal Services Department | 1,261 | 0 | 184,494 | 0 | 22,830 |
| Human Resources | 4,710 | 0 | 680,814 | 0 | 0 |
| Treasurer | 590 | 1,704 | 247,671 | 0 | 886,717 |
| Health & Comm. Serv. | 54,128 | 0 | 1,132,449 | 0 | 0 |
| Nazareth Facility | 15,584 | 1,747 | 399,205 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 23,065 | 0 | 1,136,565 | 0 | 0 |
| Allocated Costs for Fiscal 2016 | 126,184 | 265,045 | 14,797,455 | 75,878 | 1,083,955 |
| Roll Forwards | 0 | 0 | 75,681 | | |
| Fixed Costs | 126,184 | 265,045 | 14,873,136 | | |
| Adjustments | (348) | 0 | (733,087) | | |
| Proposed Costs Future Period | 125,836 | 265,045 | 14,140,049 | | |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule A - Allocated Costs By Department

| Central Service Departments | Cost Adjustments | Disallowed | Total Expenditures |
|------------------------------------|-------------------------|-------------------|---------------------------|
| Building Depreciation | (2,813,808) | | |
| Equipment Depreciation | (615,479) | | |
| Insurance | 0 | 19,128 | |
| Insurance - Property | 0 | | |
| Termination Payoff | (837,825) | | |
| Finance Department | 0 | | |
| Building & Grounds Department | 899 | 66,793 | |
| Utilities | 0 | | |
| Security | 0 | | |
| County Administration Dept | 0 | | |
| Information Systems | 0 | | |
| Legal Services Department | 0 | 856 | |
| Human Resources | (34,750) | | |
| Treasurer | 0 | 13,649 | |
| Health & Comm. Serv. | 0 | 1,070 | |
| Nazareth Facility | 0 | | |
| ADMIN,CSA,MCHD,HPDP | 0 | 5,501 | |
| Allocated Costs for Fiscal 2016 | (4,300,963) | 106,997 | 11,763,322 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule B - Fixed Costs Proposed**

| Receiving Departments | Allocated Costs for Fiscal 2016 | Base Year Estimated Costs | Roll Forwards | Fixed Costs | Adjustments | Proposed Costs Future Period |
|-----------------------|---------------------------------|---------------------------|---------------|-------------|-------------|------------------------------|
| Commission | 58,683 | NA | NA | 58,683 | 0 | 58,683 |
| Circuit Court | 1,575,917 | NA | NA | 1,575,917 | (15,391) | 1,560,526 |
| District Court | 860,221 | NA | NA | 860,221 | (65,992) | 794,229 |
| Friend of Court | 338,563 | 359,371 | (20,808) | 317,755 | (8,347) | 309,408 |
| FOC-Direct DP | 68,427 | 63,279 | 5,148 | 73,575 | 0 | 73,575 |
| Jury Board | 42 | NA | NA | 42 | 0 | 42 |
| Probate Court | 213,188 | NA | NA | 213,188 | (1,274) | 211,914 |
| Adult Probation | 215,283 | NA | NA | 215,283 | 0 | 215,283 |
| Family Coun Serv | 1,646 | NA | NA | 1,646 | 0 | 1,646 |
| Election | 5,154 | NA | NA | 5,154 | (108) | 5,046 |
| Clerk/ROD | 165,989 | NA | NA | 165,989 | (2,223) | 163,766 |
| Equalization | 54,246 | NA | NA | 54,246 | 0 | 54,246 |
| Pros Atty | 414,647 | NA | NA | 414,647 | (40,174) | 374,473 |
| Pros Atty C.R.P. | 89,600 | 85,783 | 3,817 | 93,417 | 0 | 93,417 |
| P.A. CRP - DP | 8,754 | 7,817 | 937 | 9,691 | 0 | 9,691 |
| Drain Comm | 26,558 | NA | NA | 26,558 | 0 | 26,558 |
| Soil & Erosion | 11,475 | NA | NA | 11,475 | (11,052) | 423 |
| Sheriff Admin | 188,377 | NA | NA | 188,377 | (2,083) | 186,294 |
| Sheriff Jail | 1,997,398 | NA | NA | 1,997,398 | (15,242) | 1,982,156 |
| Sheriff Field Oper | 492,694 | NA | NA | 492,694 | (320,721) | 171,973 |
| Animal Control | 131,310 | NA | NA | 131,310 | 0 | 131,310 |
| Emergency Mgmt. | 35,255 | NA | NA | 35,255 | 0 | 35,255 |
| Veterans Affairs | 36,107 | NA | NA | 36,107 | 0 | 36,107 |
| Medical Exam | 27,783 | NA | NA | 27,783 | 0 | 27,783 |
| Veterans Burial | 1,685 | NA | NA | 1,685 | 0 | 1,685 |
| Sold/Sail Relief | 7,100 | NA | NA | 7,100 | 0 | 7,100 |
| MSU Extension | 46,454 | NA | NA | 46,454 | 0 | 46,454 |
| Planning | 43,273 | NA | NA | 43,273 | 0 | 43,273 |
| Economic Develop | 65 | NA | NA | 65 | 0 | 65 |
| Employee Benefits | 23,334 | NA | NA | 23,334 | 0 | 23,334 |
| LE Revenues | 563 | NA | NA | 563 | 0 | 563 |
| LE Circuit Ct | 47,335 | NA | NA | 47,335 | (3,314) | 44,021 |
| LE District Ct | 49,217 | NA | NA | 49,217 | (3,567) | 45,650 |
| LE Pros Atty | 98,243 | NA | NA | 98,243 | (5,266) | 92,977 |
| LE Comm Correct | 949 | NA | NA | 949 | 0 | 949 |
| LE Sheriff Admin | 16,665 | NA | NA | 16,665 | 0 | 16,665 |
| LE Sheriff Jail | 306,954 | NA | NA | 306,954 | (58,705) | 248,249 |
| LE Sheriff F.O. | 111,501 | NA | NA | 111,501 | (12,976) | 98,525 |
| LE Animal Ctrl | 20,270 | NA | NA | 20,270 | 0 | 20,270 |
| Technology Fund | 31,342 | NA | NA | 31,342 | 0 | 31,342 |
| Roads | 902 | NA | NA | 902 | 0 | 902 |
| Parks Admin | 135,953 | NA | NA | 135,953 | 0 | 135,953 |
| P Markin Glen | 135,284 | NA | NA | 135,284 | 0 | 135,284 |
| P Scotts Mill | 5,948 | NA | NA | 5,948 | 0 | 5,948 |
| P Cold Brook | 31,055 | NA | NA | 31,055 | 0 | 31,055 |
| P Prairie View | 30,677 | NA | NA | 30,677 | 0 | 30,677 |
| P River Oaks | 57,832 | NA | NA | 57,832 | 0 | 57,832 |
| P Fairgrounds | 398,529 | NA | NA | 398,529 | 0 | 398,529 |
| P KRV Trail | 447,027 | NA | NA | 447,027 | 0 | 447,027 |
| P KRV Trailway prg | 6,496 | NA | NA | 6,496 | (8,092) | (1,596) |
| P County Fair | 10,227 | NA | NA | 10,227 | 0 | 10,227 |
| Special Parks | 40 | NA | NA | 40 | 0 | 40 |
| Access & Visitat | 405 | NA | NA | 405 | 0 | 405 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule B - Fixed Costs Proposed

| | | | | | | |
|---------------------|---------|----|----|---------|----------|---------|
| Drain Comm Grant | 1,582 | NA | NA | 1,582 | 0 | 1,582 |
| H-Health Admin | 92,373 | NA | NA | 92,373 | 0 | 92,373 |
| H-Oral Health | 193,523 | NA | NA | 193,523 | (40,704) | 152,819 |
| H-Laboratory | 112,153 | NA | NA | 112,153 | 0 | 112,153 |
| H-Vision/Hearing | 55,112 | NA | NA | 55,112 | 0 | 55,112 |
| H-Haz Waste | 76,286 | NA | NA | 76,286 | (6,003) | 70,283 |
| H-Maternal & CH | 21,295 | NA | NA | 21,295 | 0 | 21,295 |
| H Comm Serv Adm | 110,404 | NA | NA | 110,404 | 0 | 110,404 |
| H-Clinical Serv | 286,803 | NA | NA | 286,803 | 0 | 286,803 |
| H-Comm. Disease | 179,886 | NA | NA | 179,886 | 0 | 179,886 |
| H-STD | 336,317 | NA | NA | 336,317 | (523) | 335,794 |
| H-Health Care Ac | 502 | NA | NA | 502 | 0 | 502 |
| H-HIV Counseling | 33,847 | NA | NA | 33,847 | 0 | 33,847 |
| H-Env Admin | 98,483 | NA | NA | 98,483 | (672) | 97,811 |
| H-Env FS&F | 105,772 | NA | NA | 105,772 | (10,996) | 94,776 |
| H-Env LW&W | 86,539 | NA | NA | 86,539 | 0 | 86,539 |
| Mental Health | 80,631 | NA | NA | 80,631 | 0 | 80,631 |
| Local Housing | 561 | NA | NA | 561 | 0 | 561 |
| Accommodation Tax | 37,455 | NA | NA | 37,455 | 0 | 37,455 |
| AS&E Grant | 1,489 | NA | NA | 1,489 | 0 | 1,489 |
| Dist Ct Grants | 6,799 | NA | NA | 6,799 | 0 | 6,799 |
| Male Drug Court | 32,397 | NA | NA | 32,397 | (57) | 32,340 |
| Womens Drug Ct. | 27,056 | NA | NA | 27,056 | 0 | 27,056 |
| WK Kellogg Found | 318 | NA | NA | 318 | 0 | 318 |
| DWI Drug Court | 13,296 | NA | NA | 13,296 | 0 | 13,296 |
| Browfield Redev | 2,247 | NA | NA | 2,247 | 0 | 2,247 |
| Emerg Prep Bio | 53,928 | NA | NA | 53,928 | (33,786) | 20,142 |
| Circuit Court Gt | 14,645 | NA | NA | 14,645 | 0 | 14,645 |
| Homeland Sec. Gt. | 3,873 | NA | NA | 3,873 | 0 | 3,873 |
| Haz Mat Team | 950 | NA | NA | 950 | 0 | 950 |
| ROD Automation | 22,148 | NA | NA | 22,148 | 0 | 22,148 |
| 911 Service Fund | 3,497 | NA | NA | 3,497 | 0 | 3,497 |
| Concealed Pistol | 3,847 | NA | NA | 3,847 | 0 | 3,847 |
| Local Corr.Offc. | 1,317 | NA | NA | 1,317 | 0 | 1,317 |
| COPS Grant | 40 | NA | NA | 40 | 0 | 40 |
| Drug Law Enforce | 440 | NA | NA | 440 | 0 | 440 |
| Law Library | 141 | NA | NA | 141 | 0 | 141 |
| Victim Advocacy | 12,103 | NA | NA | 12,103 | 0 | 12,103 |
| Crime Victim Rts | 23,292 | NA | NA | 23,292 | 0 | 23,292 |
| AAA Senior Expo | 1,740 | NA | NA | 1,740 | 0 | 1,740 |
| AAA Administration | 53,077 | NA | NA | 53,077 | 0 | 53,077 |
| AAA Providers | 33,125 | NA | NA | 33,125 | 0 | 33,125 |
| AAA Ombudsman | 17,705 | NA | NA | 17,705 | 0 | 17,705 |
| AAA Health Living | 28,884 | NA | NA | 28,884 | 0 | 28,884 |
| AAA Info & Asst | 18,729 | NA | NA | 18,729 | 0 | 18,729 |
| AAA CCC | 2,689 | NA | NA | 2,689 | 0 | 2,689 |
| AAA Verne Robbert | 174 | NA | NA | 174 | 0 | 174 |
| CFI AAA Custom Care | 5,284 | NA | NA | 5,284 | 0 | 5,284 |
| CFI Admin | 28,051 | NA | NA | 28,051 | 0 | 28,051 |
| CFI Care Mgmt | 83,759 | NA | NA | 83,759 | 0 | 83,759 |
| CFI Case Coord | 4,645 | NA | NA | 4,645 | 0 | 4,645 |
| CFI Veterans | 7,519 | NA | NA | 7,519 | 0 | 7,519 |
| CFI Comm Living | 63,061 | NA | NA | 63,061 | (391) | 62,670 |
| Safe Comm. Grant | 1,395 | NA | NA | 1,395 | 0 | 1,395 |
| KCSD Grants | 3,807 | NA | NA | 3,807 | 0 | 3,807 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule B - Fixed Costs Proposed

| | | | | | | |
|---------------------------|-------------------|------------------|---------------|-------------------|------------------|-------------------|
| F.I.A. | 2 | NA | NA | 2 | 0 | 2 |
| CC-Juvenile Home | 429,084 | 382,215 | 46,869 | 475,953 | (30,809) | 445,144 |
| CC-J.H. Bldg Depr | 715,687 | NA | NA | 715,687 | 0 | 715,687 |
| CC-In Home Care | 46,649 | 53,579 | (6,930) | 39,719 | (2,269) | 37,450 |
| CC-Foster Care | 2,515 | 2,668 | (153) | 2,362 | 0 | 2,362 |
| CC-Intens Learn | 67,389 | 57,635 | 9,754 | 77,143 | 0 | 77,143 |
| CC-KEYS | 31,873 | 23,659 | 8,214 | 40,087 | 0 | 40,087 |
| CC-Juve Drug Ct | 14,030 | 19,576 | (5,546) | 8,484 | 0 | 8,484 |
| CC-Restitution | 13,793 | 13,102 | 691 | 14,484 | 0 | 14,484 |
| CC-Intake Assess | 37,094 | 32,266 | 4,828 | 41,922 | 0 | 41,922 |
| CC-CASA | 12,180 | 8,676 | 3,504 | 15,684 | 0 | 15,684 |
| CC-FI Treatment Ct. | 6,699 | 6,606 | 93 | 6,792 | 0 | 6,792 |
| CC-MIDHS | 25,308 | NA | NA | 25,308 | 0 | 25,308 |
| Vet's Trust | 2,179 | NA | NA | 2,179 | 0 | 2,179 |
| Healthy Start | 164,780 | NA | NA | 164,780 | (572) | 164,208 |
| SWMBH - HS | 13,661 | NA | NA | 13,661 | 0 | 13,661 |
| Health Kids | 20 | NA | NA | 20 | 0 | 20 |
| AIDS Coun & Test | 55,053 | NA | NA | 55,053 | (523) | 54,530 |
| MIECHV-ISS | 2,220 | NA | NA | 2,220 | 0 | 2,220 |
| MIECHV-HFA | 64,115 | NA | NA | 64,115 | (648) | 63,467 |
| Nurse Family | 109,400 | NA | NA | 109,400 | (759) | 108,641 |
| MCIR | 64,930 | NA | NA | 64,930 | 0 | 64,930 |
| CSHCS | 58,775 | NA | NA | 58,775 | 0 | 58,775 |
| Edison Sch Health | 8,565 | NA | NA | 8,565 | 0 | 8,565 |
| BCCCP Coord. | 51,581 | NA | NA | 51,581 | (14,606) | 36,975 |
| BCCCP Komen | 2,556 | NA | NA | 2,556 | 0 | 2,556 |
| IAP | 55,214 | NA | NA | 55,214 | (1,473) | 53,741 |
| Clean Sweep Pest | 913 | NA | NA | 913 | 0 | 913 |
| W.I.C. | 139,047 | NA | NA | 139,047 | (461) | 138,586 |
| Childhood Lead | 2,195 | NA | NA | 2,195 | 0 | 2,195 |
| Marine Safety | 5,903 | NA | NA | 5,903 | 0 | 5,903 |
| Sheriff Rd Pat | 13,676 | NA | NA | 13,676 | 0 | 13,676 |
| Comm Corrections | 161,324 | NA | NA | 161,324 | 0 | 161,324 |
| Survey & Remonum | 1,926 | 1,977 | (51) | 1,875 | 0 | 1,875 |
| Pub Impv GRCH | 10,561 | NA | NA | 10,561 | 0 | 10,561 |
| Prop Tax Foreclosure | 23,026 | NA | NA | 23,026 | 0 | 23,026 |
| Airport | 176,361 | NA | NA | 176,361 | (12,960) | 163,401 |
| DTRF | 4,446 | NA | NA | 4,446 | 0 | 4,446 |
| Central Stores | 42,864 | NA | NA | 42,864 | 0 | 42,864 |
| Drain Eq Revolv | 26 | NA | NA | 26 | 0 | 26 |
| Retirement | 97,218 | 72,307 | 24,911 | 122,129 | 0 | 122,129 |
| OPEB | 27,344 | 26,941 | 403 | 27,747 | 0 | 27,747 |
| LIHEAP | 16,344 | NA | NA | 16,344 | 0 | 16,344 |
| Emerg Needs EAP | 15,990 | NA | NA | 15,990 | 0 | 15,990 |
| Emerg Needs LCA | 3,557 | NA | NA | 3,557 | 0 | 3,557 |
| Weather Energy Opt | 1,588 | NA | NA | 1,588 | 0 | 1,588 |
| Weather DHS | 36,932 | NA | NA | 36,932 | 0 | 36,932 |
| CSBG | 126,184 | NA | NA | 126,184 | (348) | 125,836 |
| Non Allocated | 265,045 | NA | NA | 265,045 | 0 | 265,045 |
| Total Allocated | 14,797,455 | 1,217,457 | 75,681 | 14,873,136 | (733,087) | 14,140,049 |
| Direct Billed | 75,878 | | | | | |
| Unallocated Total | 1,083,955 | | | | | |
| Cost Adjustments | (4,300,963) | | | | | |
| Disallowed Total | 106,997 | | | | | |
| Total Expenditures | 11,763,322 | | | | | |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule C - Summary of Allocated Costs

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|-------------------------------|--------------------|------------|------------------|-------------|---------------|-----------------|
| Building Depreciation | 0 | | 2,813,808 | | 0 | |
| Equipment Depreciation | 0 | | 615,479 | | 0 | |
| Insurance | 861,416 | (19,128) | 0 | | 0 | |
| Insurance - Property | 0 | | 0 | | 0 | |
| Termination Payoff | 0 | | 837,825 | | 0 | |
| Finance Department | 1,166,164 | | 0 | | 0 | |
| Building & Grounds Department | 2,505,312 | (66,793) | (899) | | (75,878) | |
| Utilities | 1,097,976 | | 0 | | 0 | |
| Security | 529,714 | | 0 | | 0 | |
| County Administration Dept | 518,675 | | 0 | (174,408) | 0 | |
| Information Systems | 1,006,493 | | 0 | | 0 | |
| Legal Services Department | 213,799 | (856) | 0 | (22,830) | 0 | |
| Human Resources | 670,184 | | 34,750 | | 0 | |
| Treasurer | 1,047,115 | (13,649) | 0 | (886,717) | 0 | |
| Health & Comm. Serv. | 1,157,309 | (1,070) | 0 | | 0 | |
| Nazareth Facility | 0 | | 0 | | 0 | |
| ADMIN,CSA,MCHD,HPDP | 989,165 | (5,501) | 0 | | 0 | |
| Commission | | | | | | 58,683 |
| Circuit Court | | | | | | 1,575,917 |
| District Court | | | | | | 860,221 |
| Friend of Court | | | | | | 338,563 |
| FOC-Direct DP | | | | | | 68,427 |
| Jury Board | | | | | | 42 |
| Probate Court | | | | | | 213,188 |
| Adult Probation | | | | | | 215,283 |
| Family Coun Serv | | | | | | 1,646 |
| Election | | | | | | 5,154 |
| Clerk/ROD | | | | | | 165,989 |
| Equalization | | | | | | 54,246 |
| Pros Atty | | | | | | 414,647 |
| Pros Atty C.R.P. | | | | | | 89,600 |
| P.A. CRP - DP | | | | | | 8,754 |
| Drain Comm | | | | | | 26,558 |
| Soil & Erosion | | | | | | 11,475 |
| Sheriff Admin | | | | | | 188,377 |
| Sheriff Jail | | | | | | 1,997,398 |
| Sheriff Field Oper | | | | | | 492,694 |
| Animal Control | | | | | | 131,310 |
| Emergency Mgmt. | | | | | | 35,255 |
| Veterans Affairs | | | | | | 36,107 |
| Medical Exam | | | | | | 27,783 |
| Veterans Burial | | | | | | 1,685 |
| Sold/Sail Relief | | | | | | 7,100 |
| MSU Extension | | | | | | 46,454 |
| Planning | | | | | | 43,273 |
| Economic Develop | | | | | | 65 |
| Employee Benefits | | | | | | 23,334 |
| LE Revenues | | | | | | 563 |
| LE Circuit Ct | | | | | | 47,335 |
| LE District Ct | | | | | | 49,217 |
| LE Pros Atty | | | | | | 98,243 |
| LE Comm Correct | | | | | | 949 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|--------------------|--------------------|------------|------------------|-------------|---------------|-----------------|
| LE Sheriff Admin | | | | | | 16,665 |
| LE Sheriff Jail | | | | | | 306,954 |
| LE Sheriff F.O. | | | | | | 111,501 |
| LE Animal Ctrl | | | | | | 20,270 |
| Technology Fund | | | | | | 31,342 |
| Roads | | | | | | 902 |
| Parks Admin | | | | | | 135,953 |
| P Markin Glen | | | | | | 135,284 |
| P Scotts Mill | | | | | | 5,948 |
| P Cold Brook | | | | | | 31,055 |
| P Prairie View | | | | | | 30,677 |
| P River Oaks | | | | | | 57,832 |
| P Fairgrounds | | | | | | 398,529 |
| P KRV Trail | | | | | | 447,027 |
| P KRV Trailway prg | | | | | | 6,496 |
| P County Fair | | | | | | 10,227 |
| Special Parks | | | | | | 40 |
| Access & Visitat | | | | | | 405 |
| Drain Comm Grant | | | | | | 1,582 |
| H-Health Admin | | | | | | 92,373 |
| H-Oral Health | | | | | | 193,523 |
| H-Laboratory | | | | | | 112,153 |
| H-Vision/Hearing | | | | | | 55,112 |
| H-Haz Waste | | | | | | 76,286 |
| H-Maternal & CH | | | | | | 21,295 |
| H Comm Serv Adm | | | | | | 110,404 |
| H-Clinical Serv | | | | | | 286,803 |
| H-Comm. Disease | | | | | | 179,886 |
| H-STD | | | | | | 336,317 |
| H-Health Care Ac | | | | | | 502 |
| H-HIV Counseling | | | | | | 33,847 |
| H-Env Admin | | | | | | 98,483 |
| H-Env FS&F | | | | | | 105,772 |
| H-Env LW&W | | | | | | 86,539 |
| Mental Health | | | | | | 80,631 |
| Local Housing | | | | | | 561 |
| Accommodation Tax | | | | | | 37,455 |
| AS&E Grant | | | | | | 1,489 |
| Dist Ct Grants | | | | | | 6,799 |
| Male Drug Court | | | | | | 32,397 |
| Womens Drug Ct. | | | | | | 27,056 |
| WK Kellogg Found | | | | | | 318 |
| DWI Drug Court | | | | | | 13,296 |
| Browfield Redev | | | | | | 2,247 |
| Emerg Prep Bio | | | | | | 53,928 |
| Circuit Court Gt | | | | | | 14,645 |
| Homeland Sec. Gt. | | | | | | 3,873 |
| Haz Mat Team | | | | | | 950 |
| ROD Automation | | | | | | 22,148 |
| 911 Service Fund | | | | | | 3,497 |
| Concealed Pistol | | | | | | 3,847 |
| Local Corr.Offc. | | | | | | 1,317 |
| COPS Grant | | | | | | 40 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|---------------------|--------------------|------------|------------------|-------------|---------------|-----------------|
| Drug Law Enforce | | | | | | 440 |
| Law Library | | | | | | 141 |
| Victim Advocacy | | | | | | 12,103 |
| Crime Victim Rts | | | | | | 23,292 |
| AAA Senior Expo | | | | | | 1,740 |
| AAA Administration | | | | | | 53,077 |
| AAA Providers | | | | | | 33,125 |
| AAA Ombudsman | | | | | | 17,705 |
| AAA Health Living | | | | | | 28,884 |
| AAA Info & Asst | | | | | | 18,729 |
| AAA CCC | | | | | | 2,689 |
| AAA Verne Robbert | | | | | | 174 |
| CFI AAA Custom Care | | | | | | 5,284 |
| CFI Admin | | | | | | 28,051 |
| CFI Care Mgmt | | | | | | 83,759 |
| CFI Case Coord | | | | | | 4,645 |
| CFI Veterans | | | | | | 7,519 |
| CFI Comm Living | | | | | | 63,061 |
| Safe Comm. Grant | | | | | | 1,395 |
| KCSD Grants | | | | | | 3,807 |
| F.I.A. | | | | | | 2 |
| CC-Juvenile Home | | | | | | 429,084 |
| CC-J.H. Bldg Depr | | | | | | 715,687 |
| CC-In Home Care | | | | | | 46,649 |
| CC-Foster Care | | | | | | 2,515 |
| CC-Intens Learn | | | | | | 67,389 |
| CC-KEYS | | | | | | 31,873 |
| CC-Juve Drug Ct | | | | | | 14,030 |
| CC-Restitution | | | | | | 13,793 |
| CC-Intake Assess | | | | | | 37,094 |
| CC-CASA | | | | | | 12,180 |
| CC-FI Treatment Ct. | | | | | | 6,699 |
| CC-MIDHS | | | | | | 25,308 |
| Vet's Trust | | | | | | 2,179 |
| Healthy Start | | | | | | 164,780 |
| SWMBH - HS | | | | | | 13,661 |
| Health Kids | | | | | | 20 |
| AIDS Coun & Test | | | | | | 55,053 |
| MIECHV-ISS | | | | | | 2,220 |
| MIECHV-HFA | | | | | | 64,115 |
| Nurse Family | | | | | | 109,400 |
| MCIR | | | | | | 64,930 |
| CSHCS | | | | | | 58,775 |
| Edison Sch Health | | | | | | 8,565 |
| BCCCP Coord. | | | | | | 51,581 |
| BCCCP Komen | | | | | | 2,556 |
| IAP | | | | | | 55,214 |
| Clean Sweep Pest | | | | | | 913 |
| W.I.C. | | | | | | 139,047 |
| Childhood Lead | | | | | | 2,195 |
| Marine Safety | | | | | | 5,903 |
| Sheriff Rd Pat | | | | | | 13,676 |
| Comm Corrections | | | | | | 161,324 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule C - Summary of Allocated Costs

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|----------------------|--------------------|------------------|------------------|--------------------|-----------------|-------------------|
| Survey & Remonum | | | | | | 1,926 |
| Pub Impv GRCH | | | | | | 10,561 |
| Prop Tax Foreclosure | | | | | | 23,026 |
| Airport | | | | | | 176,361 |
| DTRF | | | | | | 4,446 |
| Central Stores | | | | | | 42,864 |
| Drain Eq Revolv | | | | | | 26 |
| Retirement | | | | | | 97,218 |
| OPEB | | | | | | 27,344 |
| LIHEAP | | | | | | 16,344 |
| Emerg Needs EAP | | | | | | 15,990 |
| Emerg Needs LCA | | | | | | 3,557 |
| Weather Energy Opt | | | | | | 1,588 |
| Weather DHS | | | | | | 36,932 |
| CSBG | | | | | | 126,184 |
| Non Allocated | | | | | | 265,045 |
| Totals | 11,763,322 | (106,997) | 4,300,963 | (1,083,955) | (75,878) | 14,797,455 |

Deviation: 0

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Building Deprecia 1.5 | Equipment Depreci 2.5 | Insurance 3.5 | Insurance - Prope 4.5 | Termination Payof 5.5 |
|-------------------------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | (514) | 0 | 0 |
| Insurance - Property | 0 | 0 | 145,058 | (145,058) | 0 |
| Termination Payoff | 0 | 0 | 0 | 0 | 0 |
| Finance Department | 9,903 | 9,340 | 2,928 | 861 | 9,713 |
| Building & Grounds Department | 57,570 | 562,819 | 15,491 | 3,263 | 18,002 |
| Utilities | 0 | 0 | 0 | 0 | 0 |
| Security | 0 | 15,613 | 13,296 | 0 | 4,254 |
| County Administration Dept | 10,119 | 0 | 1,020 | 879 | 5,271 |
| Information Systems | 7,885 | 0 | 2,403 | 685 | 10,289 |
| Legal Services Department | 744 | 0 | 344 | 65 | 2,197 |
| Human Resources | 8,954 | 0 | 1,215 | 778 | 4,178 |
| Treasurer | 11,677 | 0 | 2,456 | 1,015 | 5,768 |
| Health & Comm. Serv. | 0 | 13,806 | 2,975 | 0 | 9,143 |
| Nazareth Facility | 39,154 | 0 | 30,666 | 0 | 3,460 |
| ADMIN,CSA,MCHD,HPDP | 0 | 1,451 | 3,004 | 0 | 8,999 |
| Commission | 7,445 | 0 | 2,705 | 647 | 0 |
| Circuit Court | 166,217 | 0 | 14,969 | 28,149 | 33,920 |
| District Court | 36,125 | 0 | 14,221 | 9,374 | 32,216 |
| Friend of Court | 38,390 | 2,129 | 11,579 | 3,555 | 29,953 |
| FOC-Direct DP | 0 | 3,320 | 0 | 0 | 0 |
| Jury Board | 0 | 0 | 0 | 0 | 0 |
| Probate Court | 29,089 | 0 | 2,208 | 2,484 | 5,705 |
| Adult Probation | 81,817 | 0 | 0 | 3,730 | 0 |
| Family Coun Serv | 0 | 0 | 0 | 0 | 0 |
| Election | 0 | 0 | 123 | 0 | 145 |
| Clerk/ROD | 18,374 | 0 | 2,501 | 1,597 | 4,674 |
| Equalization | 5,661 | 0 | 1,229 | 492 | 4,124 |
| Pros Atty | 32,103 | 0 | 5,298 | 6,919 | 19,235 |
| Pros Atty C.R.P. | 9,755 | 0 | 2,091 | 1,601 | 5,721 |
| P.A. CRP - DP | 0 | 0 | 0 | 0 | 0 |
| Drain Comm | 2,538 | 0 | 612 | 221 | 1,197 |
| Soil & Erosion | 496 | 0 | 384 | 43 | 967 |
| Sheriff Admin | 1,128 | 0 | 46,753 | 613 | 29,940 |
| Sheriff Jail | 660,210 | 0 | 135,579 | 36,801 | 107,190 |
| Sheriff Field Oper | 3,225 | 0 | 122,835 | 2,779 | 122,633 |
| Animal Control | 14,336 | 0 | 7,047 | 0 | 4,930 |
| Emergency Mgmt. | 913 | 0 | 681 | 787 | 649 |
| Veterans Affairs | 0 | 0 | 516 | 0 | 1,191 |
| Medical Exam | 0 | 0 | 0 | 0 | 0 |
| Veterans Burial | 0 | 0 | 0 | 0 | 0 |
| Sold/Sail Relief | 0 | 0 | 0 | 0 | 0 |
| MSU Extension | 0 | 0 | 474 | 0 | 1,119 |
| Planning | 5,261 | 0 | 607 | 457 | 2,166 |
| Economic Develop | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 246 | 0 | 645 |
| LE Revenues | 0 | 0 | 0 | 0 | 0 |
| LE Circuit Ct | 0 | 0 | 3,150 | 0 | 9,518 |
| LE District Ct | 0 | 0 | 3,612 | 0 | 9,013 |
| LE Pros Atty | 0 | 0 | 5,185 | 0 | 18,409 |
| LE Comm Correct | 0 | 0 | 0 | 0 | 0 |
| LE Sheriff Admin | 0 | 0 | 3,734 | 0 | 5,509 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Building Deprecia 1.5 | Equipment Depreci 2.5 | Insurance 3.5 | Insurance - Prope 4.5 | Termination Payof 5.5 |
|--------------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|
| LE Sheriff Jail | 0 | 0 | 104,423 | 0 | 95,468 |
| LE Sheriff F.O. | 0 | 0 | 35,447 | 0 | 34,830 |
| LE Animal Ctrl | 0 | 0 | 1,462 | 0 | 3,143 |
| Technology Fund | 0 | 7,001 | 713 | 0 | 2,103 |
| Roads | 0 | 0 | 0 | 0 | 0 |
| Parks Admin | 92,678 | 0 | 4,395 | 0 | 4,062 |
| P Markin Glen | 90,693 | 0 | 2,475 | 0 | 496 |
| P Scotts Mill | 1,441 | 0 | 1,208 | 0 | 0 |
| P Cold Brook | 8,288 | 0 | 1,081 | 0 | 520 |
| P Prairie View | 13,871 | 0 | 1,052 | 0 | 408 |
| P River Oaks | 27,436 | 0 | 1,990 | 0 | 543 |
| P Fairgrounds | 82,403 | 0 | 16,676 | 0 | 1,711 |
| P KRV Trail | 443,143 | 0 | 191 | 0 | 45 |
| P KRV Trailway prg | 0 | 0 | 196 | 0 | 577 |
| P County Fair | 0 | 0 | 115 | 0 | 312 |
| Special Parks | 0 | 0 | 0 | 0 | 0 |
| Access & Visitat | 0 | 0 | 0 | 0 | 0 |
| Drain Comm Grant | 0 | 0 | 0 | 0 | 0 |
| H-Health Admin | 0 | 0 | 0 | 0 | 0 |
| H-Oral Health | 0 | 0 | 2,237 | 0 | 7,279 |
| H-Laboratory | 0 | 0 | 688 | 0 | 2,178 |
| H-Vision/Hearing | 0 | 0 | 653 | 0 | 1,404 |
| H-Haz Waste | 0 | 0 | 1,190 | 0 | 2,726 |
| H-Maternal & CH | 0 | 0 | 0 | 0 | 0 |
| H Comm Serv Adm | 0 | 0 | 0 | 0 | 0 |
| H-Clinical Serv | 0 | 0 | 340 | 0 | 1,103 |
| H-Comm. Disease | 0 | 0 | 914 | 0 | 3,074 |
| H-STD | 0 | 0 | 983 | 0 | 2,741 |
| H-Health Care Ac | 0 | 0 | 0 | 0 | 0 |
| H-HIV Counseling | 0 | 0 | 246 | 0 | 697 |
| H-Env Admin | 0 | 0 | 924 | 0 | 2,719 |
| H-Env FS&F | 0 | 0 | 1,677 | 0 | 4,623 |
| H-Env LW&W | 0 | 0 | 1,470 | 0 | 3,710 |
| Mental Health | 0 | 0 | 0 | 0 | 0 |
| Local Housing | 0 | 0 | 0 | 0 | 0 |
| Accommodation Tax | 0 | 0 | 0 | 0 | 0 |
| AS&E Grant | 0 | 0 | 0 | 0 | 0 |
| Dist Ct Grants | 0 | 0 | 0 | 0 | 0 |
| Male Drug Court | 918 | 0 | 723 | 238 | 1,594 |
| Womens Drug Ct. | 650 | 0 | 531 | 169 | 1,106 |
| WK Kellogg Found | 0 | 0 | 0 | 0 | 0 |
| DWI Drug Court | 0 | 0 | 135 | 0 | 346 |
| Browfield Redev | 0 | 0 | 0 | 0 | 0 |
| Emerg Prep Bio | 0 | 0 | 457 | 0 | 1,032 |
| Circuit Court Gt | 0 | 0 | 315 | 0 | 644 |
| Homeland Sec. Gt. | 0 | 0 | 0 | 0 | 0 |
| Haz Mat Team | 0 | 0 | 0 | 0 | 0 |
| ROD Automation | 0 | 0 | 216 | 0 | 477 |
| 911 Service Fund | 0 | 0 | 0 | 0 | 0 |
| Concealed Pistol | 0 | 0 | 91 | 0 | 263 |
| Local Corr.Offc. | 0 | 0 | 0 | 0 | 0 |
| COPS Grant | 0 | 0 | 0 | 0 | 0 |
| Drug Law Enforce | 0 | 0 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Building Deprecia 1.5 | Equipment Depreci 2.5 | Insurance 3.5 | Insurance - Prope 4.5 | Termination Payof 5.5 |
|---------------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|
| Law Library | 0 | 0 | 0 | 0 | 0 |
| Victim Advocacy | 182 | 0 | 391 | 47 | 1,056 |
| Crime Victim Rts | 978 | 0 | 738 | 193 | 2,090 |
| AAA Senior Expo | 0 | 0 | 0 | 0 | 0 |
| AAA Administration | 0 | 0 | 626 | 0 | 3,120 |
| AAA Providers | 0 | 0 | 0 | 0 | 0 |
| AAA Ombudsman | 0 | 0 | 246 | 0 | 710 |
| AAA Health Living | 0 | 0 | 337 | 0 | 1,382 |
| AAA Info & Asst | 0 | 0 | 276 | 0 | 1,072 |
| AAA CCC | 0 | 0 | 22 | 0 | 81 |
| AAA Verne Robbert | 0 | 0 | 0 | 0 | 0 |
| CFI AAA Custom Care | 0 | 0 | 22 | 0 | 130 |
| CFI Admin | 0 | 0 | 340 | 0 | 2,091 |
| CFI Care Mgmt | 0 | 0 | 897 | 0 | 4,613 |
| CFI Case Coord | 0 | 0 | 10 | 0 | 61 |
| CFI Veterans | 0 | 0 | 10 | 0 | 60 |
| CFI Comm Living | 0 | 0 | 658 | 0 | 2,499 |
| Safe Comm. Grant | 0 | 0 | 0 | 0 | 0 |
| KCSD Grants | 0 | 0 | 0 | 0 | 3 |
| F.I.A. | 0 | 0 | 0 | 0 | 0 |
| CC-Juvenile Home | 0 | 0 | 15,860 | 21,375 | 28,664 |
| CC-J.H. Bldg Depr | 703,239 | 0 | 0 | 271 | 0 |
| CC-In Home Care | 283 | 0 | 2,304 | 345 | 7,031 |
| CC-Foster Care | 0 | 0 | 0 | 0 | 0 |
| CC-Intens Learn | 0 | 0 | 246 | 6,305 | 337 |
| CC-KEYS | 636 | 0 | 983 | 1,149 | 2,713 |
| CC-Juve Drug Ct | 790 | 0 | 408 | 241 | 1,497 |
| CC-Restitution | 1,009 | 0 | 470 | 172 | 1,572 |
| CC-Intake Assess | 3,074 | 0 | 1,044 | 530 | 3,017 |
| CC-CASA | 1,237 | 0 | 246 | 158 | 827 |
| CC-FI Treatment Ct. | 38 | 0 | 0 | 47 | 0 |
| CC-MIDHS | 0 | 0 | 0 | 0 | 0 |
| Vet's Trust | 0 | 0 | 0 | 0 | 0 |
| Healthy Start | 0 | 0 | 2,127 | 0 | 4,544 |
| SWMBH - HS | 0 | 0 | 216 | 0 | 565 |
| Health Kids | 0 | 0 | 0 | 0 | 0 |
| AIDS Coun & Test | 0 | 0 | 362 | 0 | 965 |
| MIECHV-ISS | 0 | 0 | 0 | 0 | 0 |
| MIECHV-HFA | 0 | 0 | 824 | 0 | 1,832 |
| Nurse Family | 0 | 0 | 1,256 | 0 | 3,809 |
| MCIR | 0 | 0 | 941 | 0 | 2,332 |
| CSHCS | 0 | 0 | 738 | 0 | 2,226 |
| Edison Sch Health | 0 | 0 | 105 | 0 | 350 |
| BCCCP Coord. | 0 | 0 | 624 | 0 | 1,571 |
| BCCCP Komen | 0 | 0 | 0 | 0 | 0 |
| IAP | 0 | 0 | 337 | 0 | 1,611 |
| Clean Sweep Pest | 0 | 0 | 0 | 0 | 0 |
| W.I.C. | 0 | 0 | 1,440 | 0 | 3,323 |
| Childhood Lead | 0 | 0 | 27 | 0 | 6 |
| Marine Safety | 0 | 0 | 2,011 | 0 | 0 |
| Sheriff Rd Pat | 0 | 0 | 4,104 | 0 | 4,309 |
| Comm Corrections | 26,001 | 0 | 3,299 | 1,185 | 6,403 |
| Survey & Remonum | 0 | 0 | 7 | 0 | 25 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs

| Department | Building Deprecia 1.5 | Equipment Depreci 2.5 | Insurance 3.5 | Insurance - Prope 4.5 | Termination Payof 5.5 |
|----------------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|
| Pub Impv GRCH | 0 | 0 | 0 | 0 | 0 |
| Prop Tax Foreclosure | 0 | 0 | 0 | 0 | 0 |
| Airport | 0 | 0 | 0 | 0 | 17,743 |
| DTRF | 0 | 0 | 0 | 0 | 0 |
| Central Stores | 3,620 | 0 | 816 | 315 | 1,016 |
| Drain Eq Revolv | 0 | 0 | 0 | 0 | 0 |
| Retirement | 0 | 0 | 0 | 0 | 0 |
| OPEB | 0 | 0 | 0 | 0 | 0 |
| LIHEAP | 0 | 0 | 142 | 0 | 674 |
| Emerg Needs EAP | 0 | 0 | 0 | 0 | 0 |
| Emerg Needs LCA | 0 | 0 | 5 | 0 | 19 |
| Weather Energy Opt | 0 | 0 | 0 | 0 | 0 |
| Weather DHS | 0 | 0 | 374 | 0 | 1,822 |
| CSBG | 0 | 0 | 1,487 | 0 | 4,077 |
| Non Allocated | 52,111 | 0 | 1,017 | 4,523 | 0 |
| Total Allocated | | | | | |
| Direct Bills | 0 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | (2,813,808) | (615,479) | 0 | 0 | (837,825) |
| Disallowed | 0 | 0 | 19,128 | 0 | 0 |
| Total Expenditures | 0 | 0 | 861,416 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Finance Departmen 6.5 | Building & Ground 7.5 | Utilities 8.5 | Security 9.5 | County Administra 10.5 |
|-------------------------------|--------------------------|--------------------------|------------------|-----------------|---------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 465 | 0 | 0 | 0 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 0 | 0 | 0 | 0 | 0 |
| Finance Department | (102,772) | 30,708 | 7,069 | 1,931 | 5,660 |
| Building & Grounds Department | 64,511 | (905,921) | 44,457 | 27,895 | 16,591 |
| Utilities | 11,070 | 0 | (12,163) | 0 | 0 |
| Security | 5,869 | 0 | 0 | (57,796) | 3,079 |
| County Administration Dept | 55,573 | 35,928 | 7,238 | 2,059 | (127,173) |
| Information Systems | 4,593 | 27,998 | 5,639 | 1,605 | 4,796 |
| Legal Services Department | 1,434 | 2,630 | 532 | 149 | 36,787 |
| Human Resources | 6,630 | 31,797 | 6,403 | 1,823 | 2,423 |
| Treasurer | 9,101 | 41,470 | 8,358 | 2,374 | 4,904 |
| Health & Comm. Serv. | 8,191 | 0 | 0 | 0 | 5,946 |
| Nazareth Facility | 11,935 | 286,086 | 0 | 0 | 4,079 |
| ADMIN,CSA,MCHD,HPDP | 11,105 | 0 | 0 | 0 | 6,005 |
| Commission | 4,300 | 26,426 | 5,324 | 1,513 | 5,398 |
| Circuit Court | 97,859 | 602,769 | 143,652 | 222,980 | 28,073 |
| District Court | 31,236 | 309,874 | 53,423 | 141,855 | 28,445 |
| Friend of Court | 22,471 | 103,423 | 20,204 | 30,988 | 23,162 |
| FOC-Direct DP | 0 | 0 | 0 | 0 | 0 |
| Jury Board | 40 | 0 | 0 | 0 | 0 |
| Probate Court | 17,179 | 76,786 | 13,200 | 30,533 | 4,411 |
| Adult Probation | 1,221 | 87,345 | 41,112 | 0 | 0 |
| Family Coun Serv | 286 | 0 | 0 | 0 | 0 |
| Election | 3,696 | 0 | 0 | 0 | 242 |
| Clerk/ROD | 10,035 | 65,258 | 13,148 | 3,739 | 4,994 |
| Equalization | 3,584 | 20,097 | 4,049 | 1,148 | 2,453 |
| Pros Atty | 14,104 | 167,675 | 38,097 | 55,450 | 10,588 |
| Pros Atty C.R.P. | 11,254 | 27,091 | 7,437 | 11,615 | 4,178 |
| P.A. CRP - DP | 0 | 0 | 0 | 0 | 0 |
| Drain Comm | 4,206 | 9,007 | 1,814 | 515 | 1,217 |
| Soil & Erosion | 1,787 | 1,755 | 354 | 101 | 760 |
| Sheriff Admin | 19,042 | 9,093 | 5,916 | 0 | 10,982 |
| Sheriff Jail | 46,722 | 468,177 | 348,178 | 16,869 | 33,190 |
| Sheriff Field Oper | 26,245 | 65,434 | 26,826 | 0 | 25,028 |
| Animal Control | 12,758 | 38,348 | 12,857 | 0 | 4,240 |
| Emergency Mgmt. | 4,501 | 9,981 | 7,594 | 0 | 733 |
| Veterans Affairs | 2,776 | 0 | 0 | 0 | 1,026 |
| Medical Exam | 1,104 | 0 | 0 | 0 | 0 |
| Veterans Burial | 535 | 0 | 0 | 0 | 0 |
| Sold/Sail Relief | 2,836 | 0 | 0 | 0 | 0 |
| MSU Extension | 2,359 | 0 | 0 | 0 | 941 |
| Planning | 3,597 | 18,676 | 3,762 | 1,070 | 1,207 |
| Economic Develop | 63 | 0 | 0 | 0 | 0 |
| Employee Benefits | 17,392 | 0 | 0 | 0 | 485 |
| LE Revenues | 250 | 0 | 0 | 0 | 0 |
| LE Circuit Ct | 5,652 | 0 | 0 | 0 | 6,291 |
| LE District Ct | 4,722 | 0 | 0 | 0 | 7,213 |
| LE Pros Atty | 8,080 | 0 | 0 | 0 | 10,366 |
| LE Comm Correct | 926 | 0 | 0 | 0 | 0 |
| LE Sheriff Admin | 1,640 | 0 | 0 | 0 | 888 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs

| Department | Finance Departmen 6.5 | Building & Ground 7.5 | Utilities 8.5 | Security 9.5 | County Administra 10.5 |
|--------------------|--------------------------|--------------------------|------------------|-----------------|---------------------------|
| LE Sheriff Jail | 13,206 | 6,409 | 0 | 0 | 24,206 |
| LE Sheriff F.O. | 6,900 | 4,815 | 0 | 0 | 7,889 |
| LE Animal Ctrl | 3,875 | 0 | 0 | 0 | 2,917 |
| Technology Fund | 13,079 | 0 | 0 | 0 | 1,420 |
| Roads | 643 | 0 | 0 | 0 | 0 |
| Parks Admin | 13,168 | 2,760 | 0 | 0 | 2,971 |
| P Markin Glen | 4,573 | 1,060 | 27,748 | 0 | 1,489 |
| P Scotts Mill | 1,025 | 352 | 997 | 0 | 88 |
| P Cold Brook | 4,428 | 460 | 8,537 | 0 | 1,414 |
| P Prairie View | 4,181 | 403 | 5,312 | 0 | 1,066 |
| P River Oaks | 4,831 | 238 | 15,613 | 0 | 1,526 |
| P Fairgrounds | 8,306 | 115,549 | 161,171 | 0 | 2,379 |
| P KRV Trail | 2,118 | 185 | 0 | 0 | 378 |
| P KRV Trailway prg | 1,643 | 0 | 0 | 0 | 387 |
| P County Fair | 7,785 | 0 | 0 | 0 | 226 |
| Special Parks | 40 | 0 | 0 | 0 | 0 |
| Access & Visitat | 365 | 0 | 0 | 0 | 0 |
| Drain Comm Grant | 1,451 | 0 | 0 | 0 | 0 |
| H-Health Admin | 0 | 0 | 0 | 0 | 0 |
| H-Oral Health | 10,610 | 0 | 0 | 0 | 4,467 |
| H-Laboratory | 6,757 | 0 | 0 | 0 | 1,373 |
| H-Vision/Hearing | 2,233 | 0 | 0 | 0 | 1,300 |
| H-Haz Waste | 8,495 | 0 | 0 | 0 | 2,374 |
| H-Maternal & CH | 0 | 0 | 0 | 0 | 0 |
| H Comm Serv Adm | 0 | 0 | 0 | 0 | 0 |
| H-Clinical Serv | 6,793 | 0 | 0 | 0 | 673 |
| H-Comm. Disease | 5,101 | 0 | 0 | 0 | 1,821 |
| H-STD | 4,878 | 0 | 0 | 0 | 1,963 |
| H-Health Care Ac | 41 | 0 | 0 | 0 | 0 |
| H-HIV Counseling | 1,839 | 0 | 0 | 0 | 485 |
| H-Env Admin | 3,012 | 0 | 0 | 0 | 1,844 |
| H-Env FS&F | 7,906 | 0 | 0 | 0 | 3,348 |
| H-Env LW&W | 5,813 | 0 | 0 | 0 | 2,931 |
| Mental Health | 0 | 0 | 0 | 0 | 0 |
| Local Housing | 193 | 0 | 0 | 0 | 0 |
| Accommodation Tax | 3,081 | 0 | 0 | 0 | 0 |
| AS&E Grant | 496 | 0 | 0 | 0 | 0 |
| Dist Ct Grants | 5,338 | 0 | 0 | 0 | 0 |
| Male Drug Court | 10,963 | 6,046 | 1,357 | 1,899 | 1,440 |
| Womens Drug Ct. | 10,527 | 4,276 | 960 | 1,343 | 1,056 |
| WK Kellogg Found | 297 | 0 | 0 | 0 | 0 |
| DWI Drug Court | 8,440 | 0 | 0 | 0 | 265 |
| Browfield Redev | 1,919 | 0 | 0 | 0 | 0 |
| Emerg Prep Bio | 4,732 | 0 | 0 | 0 | 907 |
| Circuit Court Gt | 11,236 | 0 | 0 | 0 | 627 |
| Homeland Sec. Gt. | 3,705 | 0 | 0 | 0 | 0 |
| Haz Mat Team | 867 | 0 | 0 | 0 | 0 |
| ROD Automation | 7,136 | 0 | 0 | 0 | 424 |
| 911 Service Fund | 1,539 | 0 | 0 | 0 | 0 |
| Concealed Pistol | 1,208 | 0 | 0 | 0 | 175 |
| Local Corr.Offc. | 1,155 | 0 | 0 | 0 | 0 |
| COPS Grant | 40 | 0 | 0 | 0 | 0 |
| Drug Law Enforce | 379 | 0 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Finance Departmen 6.5 | Building & Ground 7.5 | Utilities 8.5 | Security 9.5 | County Administra 10.5 |
|---------------------|--------------------------|--------------------------|------------------|-----------------|---------------------------|
| Law Library | 135 | 0 | 0 | 0 | 0 |
| Victim Advocacy | 2,369 | 1,189 | 268 | 376 | 775 |
| Crime Victim Rts | 3,002 | 4,225 | 1,008 | 1,499 | 1,469 |
| AAA Senior Expo | 607 | 0 | 0 | 0 | 0 |
| AAA Administration | 6,293 | 0 | 0 | 0 | 1,246 |
| AAA Providers | 3,076 | 0 | 0 | 0 | 0 |
| AAA Ombudsman | 2,224 | 0 | 0 | 0 | 485 |
| AAA Health Living | 5,702 | 0 | 0 | 0 | 669 |
| AAA Info & Asst | 3,666 | 0 | 0 | 0 | 542 |
| AAA CCC | 1,494 | 0 | 0 | 0 | 42 |
| AAA Verne Robbert | 103 | 0 | 0 | 0 | 0 |
| CFI AAA Custom Care | 3,316 | 0 | 0 | 0 | 42 |
| CFI Admin | 3,649 | 0 | 0 | 0 | 673 |
| CFI Care Mgmt | 15,680 | 0 | 0 | 0 | 1,789 |
| CFI Case Coord | 2,302 | 0 | 0 | 0 | 18 |
| CFI Veterans | 3,059 | 0 | 0 | 0 | 18 |
| CFI Comm Living | 10,631 | 0 | 0 | 0 | 1,312 |
| Safe Comm. Grant | 1,325 | 0 | 0 | 0 | 0 |
| KCSD Grants | 3,618 | 0 | 0 | 0 | 0 |
| F.I.A. | 1 | 0 | 0 | 0 | 0 |
| CC-Juvenile Home | 36,683 | 196,660 | 0 | 0 | 27,982 |
| CC-J.H. Bldg Depr | 0 | 7,874 | 1,441 | 2,862 | 0 |
| CC-In Home Care | 4,548 | 1,873 | 1,376 | 1,454 | 4,599 |
| CC-Foster Care | 2,441 | 0 | 0 | 0 | 0 |
| CC-Intens Learn | 1,139 | 57,539 | 0 | 0 | 485 |
| CC-KEYS | 3,593 | 11,556 | 288 | 572 | 1,963 |
| CC-Juve Drug Ct | 2,015 | 2,591 | 1,035 | 1,359 | 810 |
| CC-Restitution | 1,336 | 2,808 | 791 | 1,231 | 932 |
| CC-Intake Assess | 2,190 | 8,592 | 2,435 | 3,772 | 2,085 |
| CC-CASA | 1,336 | 3,249 | 764 | 1,308 | 485 |
| CC-FI Treatment Ct. | 4,564 | 252 | 186 | 195 | 0 |
| CC-MIDHS | 23,029 | 0 | 0 | 0 | 0 |
| Vet's Trust | 691 | 0 | 0 | 0 | 0 |
| Healthy Start | 12,610 | 0 | 0 | 0 | 4,245 |
| SWMBH - HS | 2,350 | 0 | 0 | 0 | 424 |
| Health Kids | 20 | 0 | 0 | 0 | 0 |
| AIDS Coun & Test | 3,088 | 0 | 0 | 0 | 717 |
| MIECHV-ISS | 463 | 0 | 0 | 0 | 0 |
| MIECHV-HFA | 4,569 | 0 | 0 | 0 | 1,643 |
| Nurse Family | 7,326 | 0 | 0 | 0 | 2,505 |
| MCIR | 3,413 | 0 | 0 | 0 | 1,880 |
| CSHCS | 2,830 | 0 | 0 | 0 | 1,469 |
| Edison Sch Health | 1,293 | 0 | 0 | 0 | 206 |
| BCCCP Coord. | 3,521 | 0 | 0 | 0 | 1,242 |
| BCCCP Komen | 873 | 0 | 0 | 0 | 0 |
| IAP | 3,235 | 0 | 0 | 0 | 669 |
| Clean Sweep Pest | 256 | 0 | 0 | 0 | 0 |
| W.I.C. | 5,174 | 0 | 0 | 0 | 2,872 |
| Childhood Lead | 713 | 0 | 0 | 0 | 52 |
| Marine Safety | 2,309 | 0 | 0 | 0 | 475 |
| Sheriff Rd Pat | 1,694 | 0 | 0 | 0 | 976 |
| Comm Corrections | 34,615 | 41,817 | 13,060 | 0 | 5,340 |
| Survey & Remonum | 1,812 | 0 | 0 | 0 | 14 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Finance Departmen 6.5 | Building & Ground 7.5 | Utilities 8.5 | Security 9.5 | County Administra 10.5 |
|----------------------|--------------------------|--------------------------|------------------|-----------------|---------------------------|
| Pub Impv GRCH | 0 | 0 | 0 | 0 | 0 |
| Prop Tax Foreclosure | 8,398 | 0 | 0 | 0 | 0 |
| Airport | 41,811 | 58,167 | 0 | 0 | 10,685 |
| DTRF | 2,161 | 0 | 0 | 0 | 0 |
| Central Stores | 14,667 | 13,034 | 2,588 | 736 | 1,000 |
| Drain Eq Revolv | 24 | 0 | 0 | 0 | 0 |
| Retirement | 97,191 | 0 | 0 | 0 | 0 |
| OPEB | 22,075 | 0 | 0 | 0 | 0 |
| LIHEAP | 3,746 | 0 | 0 | 0 | 278 |
| Emerg Needs EAP | 4,973 | 0 | 0 | 0 | 0 |
| Emerg Needs LCA | 1,160 | 0 | 0 | 0 | 9 |
| Weather Energy Opt | 529 | 0 | 0 | 0 | 0 |
| Weather DHS | 6,539 | 0 | 0 | 0 | 742 |
| CSBG | 9,562 | 0 | 0 | 0 | 2,966 |
| Non Allocated | 4,838 | 149,852 | 36,561 | 12,692 | 0 |
| Total Allocated | | | | | |
| Direct Bills | 0 | 75,878 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 | 174,408 |
| Cost Adjustments | 0 | 899 | 0 | 0 | 0 |
| Disallowed | 0 | 66,793 | 0 | 0 | 0 |
| Total Expenditures | 1,166,164 | 2,505,312 | 1,097,976 | 529,714 | 518,675 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Information Syste 11.5 | Legal Services De 12.5 | Human Resources 13.5 | Treasurer 14.5 | Health & Comm. Se 15.5 |
|-------------------------------|---------------------------|---------------------------|-------------------------|-------------------|---------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 49 | 0 |
| Insurance - Property | 0 | 0 | 0 | 0 | 0 |
| Termination Payoff | 0 | 0 | 0 | 0 | 0 |
| Finance Department | 12,236 | 2,453 | 9,154 | 816 | 0 |
| Building & Grounds Department | 19,580 | 37,627 | 34,734 | 3,381 | 0 |
| Utilities | 0 | 0 | 0 | 1,093 | 0 |
| Security | 7,340 | 1,336 | 6,717 | 292 | 0 |
| County Administration Dept | 4,894 | 852 | 3,190 | 150 | 0 |
| Information Systems | (75,576) | 2,013 | 7,510 | 160 | 0 |
| Legal Services Department | 2,499 | (48,554) | 1,074 | 99 | 0 |
| Human Resources | 7,507 | 1,029 | (73,349) | 612 | 0 |
| Treasurer | 12,511 | 2,081 | 7,786 | (109,501) | 0 |
| Health & Comm. Serv. | 17,519 | 2,513 | 9,588 | 457 | (137,256) |
| Nazareth Facility | 10,003 | 1,729 | 8,082 | 833 | 71,099 |
| ADMIN,CSA,MCHD,HPDP | 18,776 | 2,540 | 9,634 | 637 | 89,947 |
| Commission | 2,499 | 2,289 | 0 | 137 | 0 |
| Circuit Court | 154,595 | 11,914 | 45,673 | 25,147 | 0 |
| District Court | 126,460 | 12,075 | 45,189 | 19,728 | 0 |
| Friend of Court | 0 | 9,827 | 36,732 | 6,150 | 0 |
| FOC-Direct DP | 65,107 | 0 | 0 | 0 | 0 |
| Jury Board | 0 | 0 | 0 | 2 | 0 |
| Probate Court | 20,029 | 1,869 | 6,999 | 2,696 | 0 |
| Adult Probation | 0 | 0 | 0 | 58 | 0 |
| Family Coun Serv | 0 | 0 | 0 | 1,360 | 0 |
| Election | 0 | 103 | 385 | 460 | 0 |
| Clerk/ROD | 8,754 | 2,118 | 7,927 | 22,870 | 0 |
| Equalization | 6,253 | 1,040 | 3,894 | 222 | 0 |
| Pros Atty | 41,317 | 4,492 | 16,807 | 2,562 | 0 |
| Pros Atty C.R.P. | 0 | 1,769 | 6,630 | 458 | 0 |
| P.A. CRP - DP | 8,754 | 0 | 0 | 0 | 0 |
| Drain Comm | 2,499 | 516 | 1,934 | 282 | 0 |
| Soil & Erosion | 2,499 | 321 | 1,227 | 781 | 0 |
| Sheriff Admin | 31,305 | 4,655 | 22,334 | 6,616 | 0 |
| Sheriff Jail | 58,844 | 14,242 | 69,122 | 2,274 | 0 |
| Sheriff Field Oper | 32,549 | 10,624 | 53,363 | 1,153 | 0 |
| Animal Control | 16,268 | 1,796 | 7,567 | 11,163 | 0 |
| Emergency Mgmt. | 7,507 | 309 | 1,298 | 302 | 0 |
| Veterans Affairs | 3,749 | 436 | 1,735 | 173 | 15,634 |
| Medical Exam | 1,247 | 0 | 0 | 565 | 24,867 |
| Veterans Burial | 0 | 0 | 0 | 55 | 1,095 |
| Sold/Sail Relief | 0 | 0 | 0 | 294 | 3,970 |
| MSU Extension | 6,253 | 400 | 1,503 | 159 | 0 |
| Planning | 3,749 | 512 | 1,920 | 289 | 0 |
| Economic Develop | 0 | 0 | 0 | 2 | 0 |
| Employee Benefits | 1,247 | 206 | 777 | 2,336 | 0 |
| LE Revenues | 0 | 0 | 0 | 313 | 0 |
| LE Circuit Ct | 8,754 | 2,667 | 11,094 | 209 | 0 |
| LE District Ct | 10,003 | 3,059 | 11,453 | 142 | 0 |
| LE Pros Atty | 35,059 | 4,396 | 16,448 | 300 | 0 |
| LE Comm Correct | 0 | 0 | 0 | 23 | 0 |
| LE Sheriff Admin | 2,499 | 375 | 1,904 | 116 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Information Syste 11.5 | Legal Services De 12.5 | Human Resources 13.5 | Treasurer 14.5 | Health & Comm. Se 15.5 |
|--------------------|---------------------------|---------------------------|-------------------------|-------------------|---------------------------|
| LE Sheriff Jail | 1,247 | 10,268 | 51,435 | 292 | 0 |
| LE Sheriff F.O. | 1,247 | 3,344 | 16,820 | 209 | 0 |
| LE Animal Ctrl | 1,247 | 1,238 | 6,225 | 163 | 0 |
| Technology Fund | 3,749 | 602 | 2,258 | 417 | 0 |
| Roads | 0 | 0 | 0 | 259 | 0 |
| Parks Admin | 8,754 | 1,263 | 4,987 | 915 | 0 |
| P Markin Glen | 0 | 632 | 2,635 | 3,483 | 0 |
| P Scotts Mill | 0 | 37 | 144 | 656 | 0 |
| P Cold Brook | 0 | 601 | 2,519 | 3,207 | 0 |
| P Prairie View | 0 | 451 | 1,937 | 1,996 | 0 |
| P River Oaks | 0 | 646 | 2,690 | 2,319 | 0 |
| P Fairgrounds | 1,247 | 1,010 | 4,495 | 3,582 | 0 |
| P KRV Trail | 0 | 158 | 631 | 178 | 0 |
| P KRV Trailway prg | 2,499 | 162 | 617 | 415 | 0 |
| P County Fair | 0 | 96 | 363 | 1,330 | 0 |
| Special Parks | 0 | 0 | 0 | 0 | 0 |
| Access & Visitat | 0 | 0 | 0 | 40 | 0 |
| Drain Comm Grant | 0 | 0 | 0 | 131 | 0 |
| H-Health Admin | 0 | 0 | 0 | 0 | 0 |
| H-Oral Health | 25,042 | 1,893 | 7,092 | 3,017 | 81,170 |
| H-Laboratory | 3,749 | 581 | 2,178 | 6,334 | 40,919 |
| H-Vision/Hearing | 3,749 | 552 | 2,070 | 341 | 26,585 |
| H-Haz Waste | 5,001 | 1,008 | 3,767 | 4,456 | 47,269 |
| H-Maternal & CH | 0 | 0 | 0 | 0 | 0 |
| H Comm Serv Adm | 0 | 0 | 0 | 0 | 0 |
| H-Clinical Serv | 5,001 | 283 | 1,072 | 3,037 | 106,120 |
| H-Comm. Disease | 6,253 | 772 | 2,897 | 2,147 | 30,773 |
| H-STD | 6,253 | 828 | 3,111 | 1,751 | 50,977 |
| H-Health Care Ac | 0 | 0 | 0 | 5 | 456 |
| H-HIV Counseling | 1,247 | 206 | 777 | 76 | 7,054 |
| H-Env Admin | 7,507 | 780 | 2,928 | 165 | 27,456 |
| H-Env FS&F | 8,754 | 1,421 | 5,309 | 7,758 | 54,354 |
| H-Env LW&W | 7,507 | 1,246 | 4,656 | 5,526 | 44,581 |
| Mental Health | 0 | 0 | 0 | 0 | 0 |
| Local Housing | 0 | 0 | 0 | 368 | 0 |
| Accommodation Tax | 0 | 0 | 0 | 34,374 | 0 |
| AS&E Grant | 0 | 0 | 0 | 993 | 0 |
| Dist Ct Grants | 1,247 | 0 | 0 | 214 | 0 |
| Male Drug Court | 3,749 | 610 | 2,287 | 573 | 0 |
| Womens Drug Ct. | 3,749 | 447 | 1,680 | 562 | 0 |
| WK Kellogg Found | 0 | 0 | 0 | 21 | 0 |
| DWI Drug Court | 2,499 | 112 | 426 | 1,073 | 0 |
| Browfield Redev | 0 | 0 | 0 | 328 | 0 |
| Emerg Prep Bio | 2,499 | 385 | 1,448 | 447 | 14,539 |
| Circuit Court Gt | 0 | 263 | 994 | 566 | 0 |
| Homeland Sec. Gt. | 0 | 0 | 0 | 168 | 0 |
| Haz Mat Team | 0 | 0 | 0 | 83 | 0 |
| ROD Automation | 10,003 | 181 | 683 | 3,028 | 0 |
| 911 Service Fund | 0 | 0 | 0 | 1,958 | 0 |
| Concealed Pistol | 0 | 75 | 289 | 1,746 | 0 |
| Local Corr.Offc. | 0 | 0 | 0 | 162 | 0 |
| COPS Grant | 0 | 0 | 0 | 0 | 0 |
| Drug Law Enforce | 0 | 0 | 0 | 61 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Information Syste 11.5 | Legal Services De 12.5 | Human Resources 13.5 | Treasurer 14.5 | Health & Comm. Se 15.5 |
|---------------------|---------------------------|---------------------------|-------------------------|-------------------|---------------------------|
| Law Library | 0 | 0 | 0 | 6 | 0 |
| Victim Advocacy | 3,749 | 328 | 1,234 | 139 | 0 |
| Crime Victim Rts | 5,001 | 624 | 2,334 | 131 | 0 |
| AAA Senior Expo | 0 | 0 | 0 | 518 | 615 |
| AAA Administration | 5,001 | 528 | 1,981 | 566 | 22,361 |
| AAA Providers | 0 | 0 | 0 | 489 | 29,560 |
| AAA Ombudsman | 2,499 | 206 | 777 | 411 | 8,104 |
| AAA Health Living | 1,247 | 281 | 1,064 | 565 | 12,406 |
| AAA Info & Asst | 1,247 | 230 | 869 | 158 | 8,196 |
| AAA CCC | 0 | 17 | 68 | 65 | 842 |
| AAA Verne Robbert | 0 | 0 | 0 | 28 | 43 |
| CFI AAA Custom Care | 0 | 17 | 68 | 65 | 1,301 |
| CFI Admin | 2,499 | 283 | 1,072 | 236 | 15,316 |
| CFI Care Mgmt | 3,749 | 759 | 2,840 | 1,429 | 46,438 |
| CFI Case Coord | 0 | 8 | 29 | 251 | 1,901 |
| CFI Veterans | 0 | 8 | 29 | 346 | 2,619 |
| CFI Comm Living | 3,749 | 556 | 2,085 | 669 | 28,349 |
| Safe Comm. Grant | 0 | 0 | 0 | 70 | 0 |
| KCSD Grants | 0 | 0 | 0 | 186 | 0 |
| F.I.A. | 0 | 0 | 0 | 1 | 0 |
| CC-Juvenile Home | 31,305 | 11,877 | 55,335 | 3,343 | 0 |
| CC-J.H. Bldg Depr | 0 | 0 | 0 | 0 | 0 |
| CC-In Home Care | 11,262 | 1,950 | 9,449 | 175 | 0 |
| CC-Foster Care | 0 | 0 | 0 | 74 | 0 |
| CC-Intens Learn | 0 | 206 | 1,046 | 86 | 0 |
| CC-KEYS | 3,749 | 828 | 3,648 | 195 | 0 |
| CC-Juve Drug Ct | 1,247 | 342 | 1,558 | 137 | 0 |
| CC-Restitution | 1,247 | 397 | 1,755 | 73 | 0 |
| CC-Intake Assess | 5,001 | 885 | 4,380 | 89 | 0 |
| CC-CASA | 1,247 | 206 | 1,046 | 71 | 0 |
| CC-FI Treatment Ct. | 1,247 | 0 | 0 | 170 | 0 |
| CC-MIDHS | 0 | 0 | 0 | 2,279 | 0 |
| Vet's Trust | 0 | 0 | 0 | 83 | 1,405 |
| Healthy Start | 11,262 | 1,799 | 6,740 | 677 | 65,874 |
| SWMBH - HS | 1,247 | 181 | 683 | 118 | 6,584 |
| Health Kids | 0 | 0 | 0 | 0 | 0 |
| AIDS Coun & Test | 1,247 | 304 | 1,141 | 228 | 11,935 |
| MIECHV-ISS | 0 | 0 | 0 | 88 | 797 |
| MIECHV-HFA | 5,001 | 696 | 2,607 | 308 | 24,320 |
| Nurse Family | 7,507 | 1,062 | 3,980 | 430 | 40,798 |
| MCIR | 3,749 | 794 | 2,980 | 223 | 27,263 |
| CSHCS | 3,749 | 624 | 2,334 | 298 | 22,099 |
| Edison Sch Health | 0 | 88 | 331 | 112 | 4,538 |
| BCCCP Coord. | 3,749 | 526 | 1,973 | 366 | 19,177 |
| BCCCP Komen | 0 | 0 | 0 | 95 | 1,206 |
| IAP | 2,499 | 281 | 1,064 | 380 | 10,829 |
| Clean Sweep Pest | 0 | 0 | 0 | 39 | 618 |
| W.I.C. | 17,519 | 1,219 | 4,564 | 296 | 41,997 |
| Childhood Lead | 0 | 22 | 84 | 107 | 497 |
| Marine Safety | 0 | 202 | 774 | 132 | 0 |
| Sheriff Rd Pat | 0 | 416 | 2,091 | 86 | 0 |
| Comm Corrections | 16,268 | 2,264 | 8,605 | 2,467 | 0 |
| Survey & Remonum | 0 | 6 | 22 | 40 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Information Syste 11.5 | Legal Services De 12.5 | Human Resources 13.5 | Treasurer 14.5 | Health & Comm. Se 15.5 |
|---------------------------|---------------------------|---------------------------|-------------------------|-------------------|---------------------------|
| Pub Impv GRCH | 0 | 10,561 | 0 | 0 | 0 |
| Prop Tax Foreclosure | 0 | 12,099 | 0 | 2,529 | 0 |
| Airport | 16,268 | 4,530 | 20,934 | 6,223 | 0 |
| DTRF | 0 | 0 | 0 | 2,285 | 0 |
| Central Stores | 1,247 | 426 | 2,145 | 1,254 | 0 |
| Drain Eq Revolv | 0 | 0 | 0 | 2 | 0 |
| Retirement | 0 | 0 | 0 | 27 | 0 |
| OPEB | 0 | 0 | 3,406 | 1,863 | 0 |
| LIHEAP | 1,247 | 118 | 450 | 233 | 7,940 |
| Emerg Needs EAP | 0 | 0 | 0 | 428 | 10,589 |
| Emerg Needs LCA | 0 | 4 | 15 | 129 | 2,177 |
| Weather Energy Opt | 0 | 0 | 0 | 38 | 1,021 |
| Weather DHS | 1,247 | 314 | 1,179 | 445 | 20,787 |
| CSBG | 8,754 | 1,261 | 4,710 | 590 | 54,128 |
| Non Allocated | 0 | 0 | 0 | 1,704 | 0 |
| Total Allocated | | | | | |
| Direct Bills | 0 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 22,830 | 0 | 886,717 | 0 |
| Cost Adjustments | 0 | 0 | (34,750) | 0 | 0 |
| Disallowed | 0 | 856 | 0 | 13,649 | 1,070 |
| Total Expenditures | 1,006,493 | 213,799 | 670,184 | 1,047,115 | 1,157,309 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Nazareth Facility 16.5 | ADMIN,CSA,MCHD, HP 17.5 | Totals |
|-------------------------------|---------------------------|-------------------------------|-----------|
| Building Depreciation | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 |
| Insurance - Property | 0 | 0 | 0 |
| Termination Payoff | 0 | 0 | 0 |
| Finance Department | 0 | 0 | 0 |
| Building & Grounds Department | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Security | 0 | 0 | 0 |
| County Administration Dept | 0 | 0 | 0 |
| Information Systems | 0 | 0 | 0 |
| Legal Services Department | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0 |
| Treasurer | 0 | 0 | 0 |
| Health & Comm. Serv. | 32,714 | 34,404 | 0 |
| Nazareth Facility | (467,126) | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 35,207 | (187,305) | 0 |
| Commission | 0 | 0 | 58,683 |
| Circuit Court | 0 | 0 | 1,575,917 |
| District Court | 0 | 0 | 860,221 |
| Friend of Court | 0 | 0 | 338,563 |
| FOC-Direct DP | 0 | 0 | 68,427 |
| Jury Board | 0 | 0 | 42 |
| Probate Court | 0 | 0 | 213,188 |
| Adult Probation | 0 | 0 | 215,283 |
| Family Coun Serv | 0 | 0 | 1,646 |
| Election | 0 | 0 | 5,154 |
| Clerk/ROD | 0 | 0 | 165,989 |
| Equalization | 0 | 0 | 54,246 |
| Pros Atty | 0 | 0 | 414,647 |
| Pros Atty C.R.P. | 0 | 0 | 89,600 |
| P.A. CRP - DP | 0 | 0 | 8,754 |
| Drain Comm | 0 | 0 | 26,558 |
| Soil & Erosion | 0 | 0 | 11,475 |
| Sheriff Admin | 0 | 0 | 188,377 |
| Sheriff Jail | 0 | 0 | 1,997,398 |
| Sheriff Field Oper | 0 | 0 | 492,694 |
| Animal Control | 0 | 0 | 131,310 |
| Emergency Mgmt. | 0 | 0 | 35,255 |
| Veterans Affairs | 4,840 | 4,031 | 36,107 |
| Medical Exam | 0 | 0 | 27,783 |
| Veterans Burial | 0 | 0 | 1,685 |
| Sold/Sail Relief | 0 | 0 | 7,100 |
| MSU Extension | 33,246 | 0 | 46,454 |
| Planning | 0 | 0 | 43,273 |
| Economic Develop | 0 | 0 | 65 |
| Employee Benefits | 0 | 0 | 23,334 |
| LE Revenues | 0 | 0 | 563 |
| LE Circuit Ct | 0 | 0 | 47,335 |
| LE District Ct | 0 | 0 | 49,217 |
| LE Pros Atty | 0 | 0 | 98,243 |
| LE Comm Correct | 0 | 0 | 949 |
| LE Sheriff Admin | 0 | 0 | 16,665 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Nazareth Facility 16.5 | ADMIN,CSA,MCHD, HP 17.5 | Totals |
|--------------------|---------------------------|-------------------------------|---------|
| LE Sheriff Jail | 0 | 0 | 306,954 |
| LE Sheriff F.O. | 0 | 0 | 111,501 |
| LE Animal Ctrl | 0 | 0 | 20,270 |
| Technology Fund | 0 | 0 | 31,342 |
| Roads | 0 | 0 | 902 |
| Parks Admin | 0 | 0 | 135,953 |
| P Markin Glen | 0 | 0 | 135,284 |
| P Scotts Mill | 0 | 0 | 5,948 |
| P Cold Brook | 0 | 0 | 31,055 |
| P Prairie View | 0 | 0 | 30,677 |
| P River Oaks | 0 | 0 | 57,832 |
| P Fairgrounds | 0 | 0 | 398,529 |
| P KRV Trail | 0 | 0 | 447,027 |
| P KRV Trailway prg | 0 | 0 | 6,496 |
| P County Fair | 0 | 0 | 10,227 |
| Special Parks | 0 | 0 | 40 |
| Access & Visitat | 0 | 0 | 405 |
| Drain Comm Grant | 0 | 0 | 1,582 |
| H-Health Admin | 0 | 92,373 | 92,373 |
| H-Oral Health | 23,900 | 26,816 | 193,523 |
| H-Laboratory | 47,396 | 0 | 112,153 |
| H-Vision/Hearing | 6,212 | 10,013 | 55,112 |
| H-Haz Waste | 0 | 0 | 76,286 |
| H-Maternal & CH | 0 | 21,295 | 21,295 |
| H Comm Serv Adm | 0 | 110,404 | 110,404 |
| H-Clinical Serv | 9,157 | 153,224 | 286,803 |
| H-Comm. Disease | 9,376 | 116,758 | 179,886 |
| H-STD | 18,791 | 244,041 | 336,317 |
| H-Health Care Ac | 0 | 0 | 502 |
| H-HIV Counseling | 2,743 | 18,477 | 33,847 |
| H-Env Admin | 10,843 | 40,305 | 98,483 |
| H-Env FS&F | 10,622 | 0 | 105,772 |
| H-Env LW&W | 9,099 | 0 | 86,539 |
| Mental Health | 80,631 | 0 | 80,631 |
| Local Housing | 0 | 0 | 561 |
| Accommodation Tax | 0 | 0 | 37,455 |
| AS&E Grant | 0 | 0 | 1,489 |
| Dist Ct Grants | 0 | 0 | 6,799 |
| Male Drug Court | 0 | 0 | 32,397 |
| Womens Drug Ct. | 0 | 0 | 27,056 |
| WK Kellogg Found | 0 | 0 | 318 |
| DWI Drug Court | 0 | 0 | 13,296 |
| Browfield Redev | 0 | 0 | 2,247 |
| Emerg Prep Bio | 5,166 | 22,316 | 53,928 |
| Circuit Court Gt | 0 | 0 | 14,645 |
| Homeland Sec. Gt. | 0 | 0 | 3,873 |
| Haz Mat Team | 0 | 0 | 950 |
| ROD Automation | 0 | 0 | 22,148 |
| 911 Service Fund | 0 | 0 | 3,497 |
| Concealed Pistol | 0 | 0 | 3,847 |
| Local Corr.Offc. | 0 | 0 | 1,317 |
| COPS Grant | 0 | 0 | 40 |
| Drug Law Enforce | 0 | 0 | 440 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | Nazareth Facility 16.5 | ADMIN,CSA,MCHD, HP 17.5 | Totals |
|---------------------|---------------------------|-------------------------------|---------|
| Law Library | 0 | 0 | 141 |
| Victim Advocacy | 0 | 0 | 12,103 |
| Crime Victim Rts | 0 | 0 | 23,292 |
| AAA Senior Expo | 0 | 0 | 1,740 |
| AAA Administration | 5,268 | 6,087 | 53,077 |
| AAA Providers | 0 | 0 | 33,125 |
| AAA Ombudsman | 2,043 | 0 | 17,705 |
| AAA Health Living | 1,835 | 3,396 | 28,884 |
| AAA Info & Asst | 2,473 | 0 | 18,729 |
| AAA CCC | 58 | 0 | 2,689 |
| AAA Verne Robbert | 0 | 0 | 174 |
| CFI AAA Custom Care | 112 | 211 | 5,284 |
| CFI Admin | 1,892 | 0 | 28,051 |
| CFI Care Mgmt | 5,565 | 0 | 83,759 |
| CFI Case Coord | 65 | 0 | 4,645 |
| CFI Veterans | 55 | 1,315 | 7,519 |
| CFI Comm Living | 3,636 | 8,917 | 63,061 |
| Safe Comm. Grant | 0 | 0 | 1,395 |
| KCSD Grants | 0 | 0 | 3,807 |
| F.I.A. | 0 | 0 | 2 |
| CC-Juvenile Home | 0 | 0 | 429,084 |
| CC-J.H. Bldg Depr | 0 | 0 | 715,687 |
| CC-In Home Care | 0 | 0 | 46,649 |
| CC-Foster Care | 0 | 0 | 2,515 |
| CC-Intens Learn | 0 | 0 | 67,389 |
| CC-KEYS | 0 | 0 | 31,873 |
| CC-Juve Drug Ct | 0 | 0 | 14,030 |
| CC-Restitution | 0 | 0 | 13,793 |
| CC-Intake Assess | 0 | 0 | 37,094 |
| CC-CASA | 0 | 0 | 12,180 |
| CC-FI Treatment Ct. | 0 | 0 | 6,699 |
| CC-MIDHS | 0 | 0 | 25,308 |
| Vet's Trust | 0 | 0 | 2,179 |
| Healthy Start | 10,991 | 43,911 | 164,780 |
| SWMBH - HS | 1,293 | 0 | 13,661 |
| Health Kids | 0 | 0 | 20 |
| AIDS Coun & Test | 4,421 | 30,645 | 55,053 |
| MIECHV-ISS | 0 | 872 | 2,220 |
| MIECHV-HFA | 6,659 | 15,656 | 64,115 |
| Nurse Family | 8,329 | 32,398 | 109,400 |
| MCIR | 3,585 | 17,770 | 64,930 |
| CSHCS | 6,146 | 16,262 | 58,775 |
| Edison Sch Health | 0 | 1,542 | 8,565 |
| BCCCP Coord. | 6,323 | 12,509 | 51,581 |
| BCCCP Komen | 0 | 382 | 2,556 |
| IAP | 1,996 | 32,313 | 55,214 |
| Clean Sweep Pest | 0 | 0 | 913 |
| W.I.C. | 31,382 | 29,261 | 139,047 |
| Childhood Lead | 687 | 0 | 2,195 |
| Marine Safety | 0 | 0 | 5,903 |
| Sheriff Rd Pat | 0 | 0 | 13,676 |
| Comm Corrections | 0 | 0 | 161,324 |
| Survey & Remonum | 0 | 0 | 1,926 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule D - Detail of Allocated Costs**

| Department | ADMIN,CSA,MCHD, Nazareth Facility HP | | Totals |
|---------------------------|---|----------------|-------------------|
| | 16.5 | 17.5 | |
| Pub Impv GRCH | 0 | 0 | 10,561 |
| Prop Tax Foreclosure | 0 | 0 | 23,026 |
| Airport | 0 | 0 | 176,361 |
| DTRF | 0 | 0 | 4,446 |
| Central Stores | 0 | 0 | 42,864 |
| Drain Eq Revolv | 0 | 0 | 26 |
| Retirement | 0 | 0 | 97,218 |
| OPEB | 0 | 0 | 27,344 |
| LIHEAP | 1,516 | 0 | 16,344 |
| Emerg Needs EAP | 0 | 0 | 15,990 |
| Emerg Needs LCA | 39 | 0 | 3,557 |
| Weather Energy Opt | 0 | 0 | 1,588 |
| Weather DHS | 3,483 | 0 | 36,932 |
| CSBG | 15,584 | 23,065 | 126,184 |
| Non Allocated | 1,747 | 0 | 265,045 |
| Total Allocated | | | 14,797,455 |
| Direct Bills | 0 | 0 | 75,878 |
| Unallocated | 0 | 0 | 1,083,955 |
| Cost Adjustments | 0 | 0 | (4,300,963) |
| Disallowed | 0 | 5,501 | 106,997 |
| Total Expenditures | 0 | 989,165 | 11,763,322 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
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 |
| 1.4.12 GR Justice Ctr | Assigned square footage by department | Building and Grounds Department |
| Equipment Depreciation | | |
| 2.4.1 Equip Depr. | Dollar amount of equipment depreciation 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 |
| 4.4.7 GR Justice Ctr | Assigned square footage by department | Building and Grounds Department |
| Termination Payoff | | |
| 5.4.1 Payouts Gen Co. | Dollar amount of wages by benefiting department | General Ledger |
| 5.4.2 Payouts Sheriff | Dollar amount of wages by benefiting 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 Actng | Number of transaction by benefiting department | Detail general ledger |
| 6.4.8 Purchasing | Purchase transactions 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

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule E - Summary of Allocation Basis**

| Department | Allocation Basis | Allocation Source |
|-----------------------------------|---|---------------------------------------|
| 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 |
| 7.4.14 GR Justice Ctr | Assigned square footage by department | Building and Grounds Department |
| Utilities | | |
| 8.4.1 Admin Bldg | Assigned square footage by department | Building and Grounds department |
| 8.4.2 Gull Rd CH | Assigned square footage by department | Building and Grounds department |
| 8.4.3 Center Bldg | 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 | Assigned square footage by department | Building and Grounds Department |
| 8.4.8 GR Justice Ctr | Assigned square footage by department | Building and Grounds Department |
| 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 |
| 9.4.5 GR Justice Ctr | Assigned square footage by department | Building & Grounds department |
| 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 Gen Co Pub Impv | Dollar amount of assigned wages by project | Legal Services |
| 12.4.3 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 |
| 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 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule E - Summary of Allocation Basis**

| Department | Allocation Basis | Allocation Source |
|---------------------------------|---|---|
| 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) | Percentage of effort by program | HCS Administration |
| 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 Maternal & CH | Direct allocation to Maternal & Child Health | Employee time summary |
| 17.4.11 Contract Serv | Dollar amount of contract services by program | Paid invoice |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

Building depreciation is a portion of total costs for office space needed by Kalamazoo County departments. The depreciation charge is based on the useful life of the acquisition costs and improvements plus any eligible interest expense for buildings that were funded through long-term debt. For the purpose of this cost allocation plan, the following facilities are include 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
Gull Road Justice Center

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

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|-----------------------------|
| Expenditures Per Financial Statement: | 0 | | 0 | |
| Cost Adjustments: | | | | |
| Building Depr. | <u>2,813,808</u> | | | |
| Total Departmental Cost Adjustments: | <u>2,813,808</u> | | 2,813,808 | |
| Total To Be Allocated: | <u>2,813,808</u> | | 2,813,808 | <u> </u> |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation**

| | Total | G&A | Courthouse | Parks & Rec | Radio Tower |
|--|-----------|-----|------------|-------------|-------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 0 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Building Depr. | 2,813,808 | 0 | 102,614 | 759,953 | 417 |
| Functional Cost | 2,813,808 | 0 | 102,614 | 759,953 | 417 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 2,813,808 | 0 | 102,614 | 759,953 | 417 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Building Depreciation | | | | | |
| Schedule .3 Total | 2,813,808 | 0 | 102,614 | 759,953 | 417 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
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 Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Building Depr. | 700,061 | 44,978 | 34,354 | 8,450 | 186,190 |
| Functional Cost | 700,061 | 44,978 | 34,354 | 8,450 | 186,190 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 700,061 | 44,978 | 34,354 | 8,450 | 186,190 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Building Depreciation | | | | | |
| Schedule .3 Total | 700,061 | 44,978 | 34,354 | 8,450 | 186,190 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

| | Healy Street | Nazareth | Jail Addition | GR Justice Ctr |
|--|--------------|----------|---------------|----------------|
| Wages & Benefits | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| Building Depr. | 116,379 | 39,154 | 597,542 | 223,716 |
| Functional Cost | 116,379 | 39,154 | 597,542 | 223,716 |
| Allocation Step 1 | | | | |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 116,379 | 39,154 | 597,542 | 223,716 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 |
| Total For Building Depreciation | | | | |
| Schedule .3 Total | 116,379 | 39,154 | 597,542 | 223,716 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Courthouse

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Circuit Court | 21,910 | 38.758182 | 39,771 | | 39,771 | | 39,771 |
| District Court | 19,901 | 35.204316 | 36,125 | | 36,125 | | 36,125 |
| Pros Atty | 11,525 | 20.387405 | 20,920 | | 20,920 | | 20,920 |
| Sheriff Jail | 2,006 | 3.548558 | 3,641 | | 3,641 | | 3,641 |
| Male Drug Court | 506 | 0.895100 | 918 | | 918 | | 918 |
| Womens Drug Ct. | 358 | 0.633292 | 650 | | 650 | | 650 |
| Victim Advocacy | 100 | 0.176897 | 182 | | 182 | | 182 |
| Crime Victim Rts | 224 | 0.396250 | 407 | | 407 | | 407 |
| Schedule .4 Total for Courthouse | 56,530 | 100.000000 | 102,614 | | 102,614 | 0 | 102,614 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Parks & Rec

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Parks Admin | 92,678 | 12.195228 | 92,678 | | 92,678 | | 92,678 |
| P Markin Glen | 90,693 | 11.934027 | 90,693 | | 90,693 | | 90,693 |
| P Scotts Mill | 1,441 | 0.189617 | 1,441 | | 1,441 | | 1,441 |
| P Cold Brook | 8,288 | 1.090594 | 8,288 | | 8,288 | | 8,288 |
| P Prairie View | 13,871 | 1.825244 | 13,871 | | 13,871 | | 13,871 |
| P River Oaks | 27,436 | 3.610223 | 27,436 | | 27,436 | | 27,436 |
| P Fairgrounds | 82,403 | 10.843171 | 82,403 | | 82,403 | | 82,403 |
| P KRV Trail | 443,143 | 58.311896 | 443,143 | | 443,143 | | 443,143 |
| Schedule .4 Total for Parks & Rec | 759,953 | 100.000000 | 759,953 | | 759,953 | 0 | 759,953 |

Allocation Basis: Dollar amount of depreciation by Parks division
Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Radio Tower

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| Sheriff Admin | 100 | 100.000000 | 417 | | 417 | | 417 |
| Schedule .4 Total for Radio Tower | 100 | 100.000000 | 417 | | 417 | 0 | 417 |

Allocation Basis: Direct allocation to occupant department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Juvenile Home

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| CC-J.H. Bldg Depr | 85,782 | 100.000000 | 700,061 | | 700,061 | | 700,061 |
| Schedule .4 Total for Juvenile Home | 85,782 | 100.000000 | 700,061 | | 700,061 | 0 | 700,061 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Law Enf Fac

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Sheriff Admin | 1,792 | 1.581739 | 711 | | 711 | | 711 |
| Sheriff Jail | 101,078 | 89.218222 | 40,129 | | 40,129 | | 40,129 |
| Sheriff Field Oper | 8,123 | 7.169905 | 3,225 | | 3,225 | | 3,225 |
| Emergency Mgmt. | 2,300 | 2.030134 | 913 | | 913 | | 913 |
| Schedule .4 Total for Law Enf Fac | 113,293 | 100.000000 | 44,978 | | 44,978 | 0 | 44,978 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Lake Lamont

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Building & Grounds Department | 8,610 | 58.270168 | 20,018 | | 20,018 | | 20,018 |
| Animal Control | 6,166 | 41.729832 | 14,336 | | 14,336 | | 14,336 |
| Schedule .4 Total for Lake Lamont | 14,776 | 100.000000 | 34,354 | | 34,354 | 0 | 34,354 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Gull Rd C.H.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|--------------|
| Circuit Court | 17,518 | 73.349244 | 6,198 | | 6,198 | | 6,198 |
| Friend of Court | 668 | 2.796969 | 236 | | 236 | | 236 |
| Pros Atty | 1,335 | 5.589750 | 472 | | 472 | | 472 |
| Pros Atty C.R.P. | 1,914 | 8.014069 | 677 | | 677 | | 677 |
| Crime Victim Rts | 96 | 0.401960 | 34 | | 34 | | 34 |
| CC-In Home Care | 799 | 3.345476 | 283 | | 283 | | 283 |
| CC-Juve Drug Ct | 434 | 1.817192 | 154 | | 154 | | 154 |
| CC-Restitution | 214 | 0.896035 | 76 | | 76 | | 76 |
| CC-Intake Assess | 667 | 2.792781 | 236 | | 236 | | 236 |
| CC-CASA | 130 | 0.544320 | 46 | | 46 | | 46 |
| CC-FI Treatment Ct. | 108 | 0.452204 | 38 | | 38 | | 38 |
| Schedule .4 Total for Gull Rd C.H. | 23,883 | 100.000000 | 8,450 | | 8,450 | 0 | 8,450 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Admin Bldg

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Finance Department | 2,993 | 5.318998 | 9,903 | | 9,903 | | 9,903 |
| Building & Grounds Department | 11,349 | 20.168829 | 37,552 | | 37,552 | | 37,552 |
| County Administration Dept | 3,058 | 5.434512 | 10,119 | | 10,119 | | 10,119 |
| Information Systems | 2,383 | 4.234939 | 7,885 | | 7,885 | | 7,885 |
| Legal Services Department | 225 | 0.399858 | 744 | | 744 | | 744 |
| Human Resources | 2,706 | 4.808957 | 8,954 | | 8,954 | | 8,954 |
| Treasurer | 3,529 | 6.271548 | 11,677 | | 11,677 | | 11,677 |
| Commission | 2,250 | 3.998578 | 7,445 | | 7,445 | | 7,445 |
| Friend of Court | 2,012 | 3.575618 | 6,657 | | 6,657 | | 6,657 |
| Clerk/ROD | 5,553 | 9.868491 | 18,374 | | 18,374 | | 18,374 |
| Equalization | 1,711 | 3.040697 | 5,661 | | 5,661 | | 5,661 |
| Pros Atty C.R.P. | 25 | 0.044429 | 83 | | 83 | | 83 |
| Drain Comm | 767 | 1.363071 | 2,538 | | 2,538 | | 2,538 |
| Soil & Erosion | 150 | 0.266572 | 496 | | 496 | | 496 |
| Planning | 1,590 | 2.825662 | 5,261 | | 5,261 | | 5,261 |
| Central Stores | 1,094 | 1.944198 | 3,620 | | 3,620 | | 3,620 |
| Non Allocated | 14,875 | 26.435043 | 49,221 | | 49,221 | | 49,221 |
| Schedule .4 Total for Admin Bldg | 56,270 | 100.000000 | 186,190 | | 186,190 | 0 | 186,190 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Healy Street

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| Adult Probation | 16,190 | 70.302661 | 81,817 | | 81,817 | | 81,817 |
| Sheriff Jail | 1,694 | 7.355943 | 8,561 | | 8,561 | | 8,561 |
| Comm Corrections | 5,145 | 22.341396 | 26,001 | | 26,001 | | 26,001 |
| Schedule .4 Total for Healy Street | 23,029 | 100.000000 | 116,379 | | 116,379 | 0 | 116,379 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds Department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Nazareth

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Nazareth Facility | 100 | 100.000000 | 39,154 | | 39,154 | | 39,154 |
| Schedule .4 Total for Nazareth | 100 | 100.000000 | 39,154 | | 39,154 | 0 | 39,154 |

Allocation Basis: Direct allocation to Nazareth Facility

Allocation Source: Building & Grounds

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Jail Addition

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| Sheriff Jail | 100 | 100.000000 | 597,542 | | 597,542 | | 597,542 |
| Schedule .4 Total for Jail Addition | 100 | 100.000000 | 597,542 | | 597,542 | 0 | 597,542 |

Allocation Basis: Direct allocation to Jail
Allocation Source: Building & Grounds

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - GR Justice Ctr

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Circuit Court | 27,965 | 53.749904 | 120,248 | | 120,248 | | 120,248 |
| Friend of Court | 7,325 | 14.078957 | 31,497 | | 31,497 | | 31,497 |
| Probate Court | 6,765 | 13.002614 | 29,089 | | 29,089 | | 29,089 |
| Pros Atty | 2,491 | 4.787807 | 10,711 | | 10,711 | | 10,711 |
| Pros Atty C.R.P. | 2,092 | 4.020912 | 8,995 | | 8,995 | | 8,995 |
| Sheriff Jail | 2,404 | 4.620589 | 10,337 | | 10,337 | | 10,337 |
| Crime Victim Rts | 125 | 0.240255 | 537 | | 537 | | 537 |
| CC-J.H. Bldg Depr | 739 | 1.420389 | 3,178 | | 3,178 | | 3,178 |
| CC-KEYS | 148 | 0.284462 | 636 | | 636 | | 636 |
| CC-Juve Drug Ct | 148 | 0.284462 | 636 | | 636 | | 636 |
| CC-Restitution | 217 | 0.417083 | 933 | | 933 | | 933 |
| CC-Intake Assess | 660 | 1.268548 | 2,838 | | 2,838 | | 2,838 |
| CC-CASA | 277 | 0.532406 | 1,191 | | 1,191 | | 1,191 |
| Non Allocated | 672 | 1.291612 | 2,890 | | 2,890 | | 2,890 |
| Schedule .4 Total for GR Justice Ctr | 52,028 | 100.000000 | 223,716 | | 223,716 | 0 | 223,716 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds Department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation**

| Receiving Department | Total | Courthouse | Parks & Rec | Radio Tower | Juvenile Home |
|-------------------------------|---------|------------|-------------|-------------|---------------|
| Finance Department | 9,903 | 0 | 0 | 0 | 0 |
| Building & Grounds Department | 57,570 | 0 | 0 | 0 | 0 |
| County Administration Dept | 10,119 | 0 | 0 | 0 | 0 |
| Information Systems | 7,885 | 0 | 0 | 0 | 0 |
| Legal Services Department | 744 | 0 | 0 | 0 | 0 |
| Human Resources | 8,954 | 0 | 0 | 0 | 0 |
| Treasurer | 11,677 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 39,154 | 0 | 0 | 0 | 0 |
| Commission | 7,445 | 0 | 0 | 0 | 0 |
| Circuit Court | 166,217 | 39,771 | 0 | 0 | 0 |
| District Court | 36,125 | 36,125 | 0 | 0 | 0 |
| Friend of Court | 38,390 | 0 | 0 | 0 | 0 |
| Probate Court | 29,089 | 0 | 0 | 0 | 0 |
| Adult Probation | 81,817 | 0 | 0 | 0 | 0 |
| Clerk/ROD | 18,374 | 0 | 0 | 0 | 0 |
| Equalization | 5,661 | 0 | 0 | 0 | 0 |
| Pros Atty | 32,103 | 20,920 | 0 | 0 | 0 |
| Pros Atty C.R.P. | 9,755 | 0 | 0 | 0 | 0 |
| Drain Comm | 2,538 | 0 | 0 | 0 | 0 |
| Soil & Erosion | 496 | 0 | 0 | 0 | 0 |
| Sheriff Admin | 1,128 | 0 | 0 | 417 | 0 |
| Sheriff Jail | 660,210 | 3,641 | 0 | 0 | 0 |
| Sheriff Field Oper | 3,225 | 0 | 0 | 0 | 0 |
| Animal Control | 14,336 | 0 | 0 | 0 | 0 |
| Emergency Mgmt. | 913 | 0 | 0 | 0 | 0 |
| Planning | 5,261 | 0 | 0 | 0 | 0 |
| Parks Admin | 92,678 | 0 | 92,678 | 0 | 0 |
| P Markin Glen | 90,693 | 0 | 90,693 | 0 | 0 |
| P Scotts Mill | 1,441 | 0 | 1,441 | 0 | 0 |
| P Cold Brook | 8,288 | 0 | 8,288 | 0 | 0 |
| P Prairie View | 13,871 | 0 | 13,871 | 0 | 0 |
| P River Oaks | 27,436 | 0 | 27,436 | 0 | 0 |
| P Fairgrounds | 82,403 | 0 | 82,403 | 0 | 0 |
| P KRV Trail | 443,143 | 0 | 443,143 | 0 | 0 |
| Male Drug Court | 918 | 918 | 0 | 0 | 0 |
| Womens Drug Ct. | 650 | 650 | 0 | 0 | 0 |
| Victim Advocacy | 182 | 182 | 0 | 0 | 0 |
| Crime Victim Rts | 978 | 407 | 0 | 0 | 0 |
| CC-J.H. Bldg Depr | 703,239 | 0 | 0 | 0 | 700,061 |
| CC-In Home Care | 283 | 0 | 0 | 0 | 0 |
| CC-KEYS | 636 | 0 | 0 | 0 | 0 |
| CC-Juve Drug Ct | 790 | 0 | 0 | 0 | 0 |
| CC-Restitution | 1,009 | 0 | 0 | 0 | 0 |
| CC-Intake Assess | 3,074 | 0 | 0 | 0 | 0 |
| CC-CASA | 1,237 | 0 | 0 | 0 | 0 |
| CC-FI Treatment Ct. | 38 | 0 | 0 | 0 | 0 |
| Comm Corrections | 26,001 | 0 | 0 | 0 | 0 |
| Central Stores | 3,620 | 0 | 0 | 0 | 0 |
| Non Allocated | 52,111 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation**

| Receiving Department | Total | Courthouse | Parks & Rec | Radio Tower | Juvenile Home |
|----------------------|-----------|------------|-------------|-------------|---------------|
| Total | 2,813,808 | 102,614 | 759,953 | 417 | 700,061 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

| Receiving Department | Law Enf Fac | Lake Lamont | Gull Rd C.H. | Admin Bldg | Healy Street |
|-------------------------------|-------------|-------------|--------------|------------|--------------|
| Finance Department | 0 | 0 | 0 | 9,903 | 0 |
| Building & Grounds Department | 0 | 20,018 | 0 | 37,552 | 0 |
| County Administration Dept | 0 | 0 | 0 | 10,119 | 0 |
| Information Systems | 0 | 0 | 0 | 7,885 | 0 |
| Legal Services Department | 0 | 0 | 0 | 744 | 0 |
| Human Resources | 0 | 0 | 0 | 8,954 | 0 |
| Treasurer | 0 | 0 | 0 | 11,677 | 0 |
| Nazareth Facility | 0 | 0 | 0 | 0 | 0 |
| Commission | 0 | 0 | 0 | 7,445 | 0 |
| Circuit Court | 0 | 0 | 6,198 | 0 | 0 |
| District Court | 0 | 0 | 0 | 0 | 0 |
| Friend of Court | 0 | 0 | 236 | 6,657 | 0 |
| Probate Court | 0 | 0 | 0 | 0 | 0 |
| Adult Probation | 0 | 0 | 0 | 0 | 81,817 |
| Clerk/ROD | 0 | 0 | 0 | 18,374 | 0 |
| Equalization | 0 | 0 | 0 | 5,661 | 0 |
| Pros Atty | 0 | 0 | 472 | 0 | 0 |
| Pros Atty C.R.P. | 0 | 0 | 677 | 83 | 0 |
| Drain Comm | 0 | 0 | 0 | 2,538 | 0 |
| Soil & Erosion | 0 | 0 | 0 | 496 | 0 |
| Sheriff Admin | 711 | 0 | 0 | 0 | 0 |
| Sheriff Jail | 40,129 | 0 | 0 | 0 | 8,561 |
| Sheriff Field Oper | 3,225 | 0 | 0 | 0 | 0 |
| Animal Control | 0 | 14,336 | 0 | 0 | 0 |
| Emergency Mgmt. | 913 | 0 | 0 | 0 | 0 |
| Planning | 0 | 0 | 0 | 5,261 | 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 |
| 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 | 0 | 0 | 34 | 0 | 0 |
| CC-J.H. Bldg Depr | 0 | 0 | 0 | 0 | 0 |
| CC-In Home Care | 0 | 0 | 283 | 0 | 0 |
| CC-KEYS | 0 | 0 | 0 | 0 | 0 |
| CC-Juve Drug Ct | 0 | 0 | 154 | 0 | 0 |
| CC-Restitution | 0 | 0 | 76 | 0 | 0 |
| CC-Intake Assess | 0 | 0 | 236 | 0 | 0 |
| CC-CASA | 0 | 0 | 46 | 0 | 0 |
| CC-FI Treatment Ct. | 0 | 0 | 38 | 0 | 0 |
| Comm Corrections | 0 | 0 | 0 | 0 | 26,001 |
| Central Stores | 0 | 0 | 0 | 3,620 | 0 |
| Non Allocated | 0 | 0 | 0 | 49,221 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation**

| Receiving Department | Law Enf Fac | Lake Lamont | Gull Rd C.H. | Admin Bldg | Healy Street |
|----------------------|-------------|-------------|--------------|------------|--------------|
| Total | 44,978 | 34,354 | 8,450 | 186,190 | 116,379 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation**

| Receiving Department | Nazareth | Jail Addition | GR Justice Ctr |
|-------------------------------|----------|---------------|----------------|
| Finance Department | 0 | 0 | 0 |
| Building & Grounds Department | 0 | 0 | 0 |
| County Administration Dept | 0 | 0 | 0 |
| Information Systems | 0 | 0 | 0 |
| Legal Services Department | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0 |
| Treasurer | 0 | 0 | 0 |
| Nazareth Facility | 39,154 | 0 | 0 |
| Commission | 0 | 0 | 0 |
| Circuit Court | 0 | 0 | 120,248 |
| District Court | 0 | 0 | 0 |
| Friend of Court | 0 | 0 | 31,497 |
| Probate Court | 0 | 0 | 29,089 |
| Adult Probation | 0 | 0 | 0 |
| Clerk/ROD | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 |
| Pros Atty | 0 | 0 | 10,711 |
| Pros Atty C.R.P. | 0 | 0 | 8,995 |
| Drain Comm | 0 | 0 | 0 |
| Soil & Erosion | 0 | 0 | 0 |
| Sheriff Admin | 0 | 0 | 0 |
| Sheriff Jail | 0 | 597,542 | 10,337 |
| Sheriff Field Oper | 0 | 0 | 0 |
| Animal Control | 0 | 0 | 0 |
| Emergency Mgmt. | 0 | 0 | 0 |
| Planning | 0 | 0 | 0 |
| Parks Admin | 0 | 0 | 0 |
| P Markin Glen | 0 | 0 | 0 |
| P Scotts Mill | 0 | 0 | 0 |
| P Cold Brook | 0 | 0 | 0 |
| P Prairie View | 0 | 0 | 0 |
| P River Oaks | 0 | 0 | 0 |
| P Fairgrounds | 0 | 0 | 0 |
| P KRV Trail | 0 | 0 | 0 |
| Male Drug Court | 0 | 0 | 0 |
| Womens Drug Ct. | 0 | 0 | 0 |
| Victim Advocacy | 0 | 0 | 0 |
| Crime Victim Rts | 0 | 0 | 537 |
| CC-J.H. Bldg Depr | 0 | 0 | 3,178 |
| CC-In Home Care | 0 | 0 | 0 |
| CC-KEYS | 0 | 0 | 636 |
| CC-Juve Drug Ct | 0 | 0 | 636 |
| CC-Restitution | 0 | 0 | 933 |
| CC-Intake Assess | 0 | 0 | 2,838 |
| CC-CASA | 0 | 0 | 1,191 |
| CC-FI Treatment Ct. | 0 | 0 | 0 |
| Comm Corrections | 0 | 0 | 0 |
| Central Stores | 0 | 0 | 0 |
| Non Allocated | 0 | 0 | 2,890 |
| Direct Bill | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation**

| Receiving Department | Nazareth | Jail Addition | GR Justice Ctr |
|----------------------|----------|---------------|----------------|
| Total | 39,154 | 597,542 | 223,716 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Equipment Depreciation

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
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|----------------|-------|
| Expenditures Per Financial Statement: | 0 | | 0 | |
| Cost Adjustments: | | | | |
| Equipment Depr. | 322,552 | | | |
| Expendable Equip | <u>292,927</u> | | | |
| Total Departmental Cost Adjustments: | <u>615,479</u> | | 615,479 | |
| Total To Be Allocated: | <u>615,479</u> | | <u>615,479</u> | |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation**

| | Total | G&A | Equip Depr. | Expendable Impv |
|---|-------------|-------|-------------|-----------------|
| Wages & Benefits | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 0 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| Equipment Depr. | 322,552 | 0 | 322,552 | 0 |
| Expendable Equip | 292,927 | 0 | 0 | 292,927 |
| Functional Cost | 615,479 | 0 | 322,552 | 292,927 |
| Allocation Step 1 | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 615,479 | 0 | 322,552 | 292,927 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 |
| Total For Equipment Depreciation | | | | |
| Schedule .3 Total | 615,479 | 0 | 322,552 | 292,927 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Activity - Equip Depr.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Finance Department | 9,340 | 2.895657 | 9,340 | | 9,340 | | 9,340 |
| Building & Grounds Department | 286,798 | 88.915275 | 286,798 | | 286,798 | | 286,798 |
| Security | 6,813 | 2.112218 | 6,813 | | 6,813 | | 6,813 |
| Health & Comm. Serv. | 5,700 | 1.767157 | 5,700 | | 5,700 | | 5,700 |
| ADMIN,CSA,MCHD,HPDP | 1,451 | 0.449850 | 1,451 | | 1,451 | | 1,451 |
| Friend of Court | 2,129 | 0.660049 | 2,129 | | 2,129 | | 2,129 |
| FOC-Direct DP | 3,320 | 1.029291 | 3,320 | | 3,320 | | 3,320 |
| Technology Fund | 7,001 | 2.170503 | 7,001 | | 7,001 | | 7,001 |
| Schedule .4 Total for Equip Depr. | 322,552 | 100.000000 | 322,552 | | 322,552 | 0 | 322,552 |

Allocation Basis: Dollar amount of equipment depreciation by department
Allocation Source: Fixed Asset Report - Purchasing

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Activity - Expendable Impv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| Building & Grounds Department | 276,021 | 94.228597 | 276,021 | | 276,021 | | 276,021 |
| Security | 8,800 | 3.004161 | 8,800 | | 8,800 | | 8,800 |
| Health & Comm. Serv. | 8,106 | 2.767242 | 8,106 | | 8,106 | | 8,106 |
| Schedule .4 Total for Expendable Impv | 292,927 | 100.000000 | 292,927 | | 292,927 | 0 | 292,927 |

Allocation Basis: Dollar amount of expendable equipment by department

Allocation Source: Paid invoices

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Equipment Depreciation**

| Receiving Department | Total | Equip Depr. | Expendable Impv |
|-------------------------------|---------|-------------|-----------------|
| Finance Department | 9,340 | 9,340 | 0 |
| Building & Grounds Department | 562,819 | 286,798 | 276,021 |
| Security | 15,613 | 6,813 | 8,800 |
| Health & Comm. Serv. | 13,806 | 5,700 | 8,106 |
| ADMIN,CSA,MCHD,HPDP | 1,451 | 1,451 | 0 |
| Friend of Court | 2,129 | 2,129 | 0 |
| FOC-Direct DP | 3,320 | 3,320 | 0 |
| Technology Fund | 7,001 | 7,001 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 615,479 | 322,552 | 292,927 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Insurance

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 allocated to Insurance-Property schedule. Property insurance for multiple occupant facilities are subsequently allocated to occupant departments based on usable square footage.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Insurance

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

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

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

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Insurance**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 861,416 | | | 861,416 |
| Deductions: | | | | |
| Tax Bond | -19,128 | | | |
| Total Deductions: | -19,128 | | | -19,128 |
| Inbound Costs: | | | | |
| Finance Department | | 465 | 465 | |
| Treasurer | | 49 | 49 | |
| Total Allocated Additions: | | 514 | 514 | 514 |
| Total To Be Allocated: | 842,288 | 514 | | 842,802 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Insurance

| | Total | G&A | 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 | 841,178 | 0 | 213,160 | 389,286 | 44,267 |
| Pollution Liab | 1,110 | 0 | 0 | 0 | 0 |
| *Tax Bond | 19,128 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 861,416 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (19,128) | 0 | 0 | 0 | 0 |
| Functional Cost | 842,288 | 0 | 213,160 | 389,286 | 44,267 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 842,288 | 0 | 213,160 | 389,286 | 44,267 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 514 | 0 | 514 | 0 | 0 |
| 2nd Allocation | 514 | 0 | 514 | 0 | 0 |
| Total For Insurance | | | | | |
| Schedule .3 Total | 842,802 | 0 | 213,674 | 389,286 | 44,267 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Insurance**

| | Property Insur. | Specific Claims |
|--------------------------------------|-----------------|-----------------|
| <hr/> | | |
| Wages & Benefits | | |
| SALARIES & WAGES | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 |
| Other Expense & Cost | | |
| MMRMA Premium | 194,465 | 0 |
| Pollution Liab | 0 | 1,110 |
| *Tax Bond | 0 | 0 |
| Departmental Total | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| Functional Cost | 194,465 | 1,110 |
| Allocation Step 1 | | |
| Reallocate Admin Costs | 0 | 0 |
| Unallocated Costs | 0 | 0 |
| 1st Allocation | 194,465 | 1,110 |
| Allocation Step 2 | | |
| Inbound - All Others | 0 | 0 |
| 2nd Allocation | 0 | 0 |
| Total For Insurance | | |
| Schedule .3 Total | 194,465 | 1,110 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - General Liab

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Finance Department | 11.91 | 1.370541 | 2,921 | | 2,921 | 7 | 2,928 |
| Building & Grounds Department | 34.92 | 4.018412 | 8,566 | | 8,566 | 20 | 8,586 |
| Security | 6.48 | 0.745685 | 1,590 | | 1,590 | 3 | 1,593 |
| County Administration Dept | 4.15 | 0.477560 | 1,018 | | 1,018 | 2 | 1,020 |
| Information Systems | 9.77 | 1.124281 | 2,397 | | 2,397 | 6 | 2,403 |
| Legal Services Department | 1.40 | 0.161105 | 343 | | 343 | 1 | 344 |
| Human Resources | 4.94 | 0.568470 | 1,212 | | 1,212 | 3 | 1,215 |
| Treasurer | 9.99 | 1.149597 | 2,450 | | 2,450 | 6 | 2,456 |
| Health & Comm. Serv. | 12.10 | 1.392405 | 2,968 | | 2,968 | 7 | 2,975 |
| Nazareth Facility | 8.31 | 0.956272 | 2,038 | | 2,038 | 4 | 2,042 |
| ADMIN,CSA,MCHD,HPDP | 12.22 | 1.406214 | 2,997 | | 2,997 | 7 | 3,004 |
| Commission | 11.00 | 1.265823 | 2,698 | | 2,698 | 7 | 2,705 |
| Circuit Court | 57.08 | 6.568470 | 14,001 | | 14,001 | 33 | 14,034 |
| District Court | 57.84 | 6.655926 | 14,188 | | 14,188 | 33 | 14,221 |
| Friend of Court | 47.09 | 5.418872 | 11,551 | | 11,551 | 28 | 11,579 |
| Probate Court | 8.98 | 1.033372 | 2,203 | | 2,203 | 5 | 2,208 |
| Election | 0.50 | 0.057537 | 123 | | 123 | | 123 |
| Clerk/ROD | 10.17 | 1.170311 | 2,495 | | 2,495 | 6 | 2,501 |
| Equalization | 5.00 | 0.575374 | 1,226 | | 1,226 | 3 | 1,229 |
| Pros Atty | 21.55 | 2.479862 | 5,286 | | 5,286 | 12 | 5,298 |
| Pros Atty C.R.P. | 8.51 | 0.979287 | 2,087 | | 2,087 | 4 | 2,091 |
| Drain Comm | 2.49 | 0.286536 | 611 | | 611 | 1 | 612 |
| Soil & Erosion | 1.56 | 0.179517 | 383 | | 383 | 1 | 384 |
| Sheriff Admin | 22.33 | 2.569620 | 5,477 | | 5,477 | 13 | 5,490 |
| Sheriff Jail | 65.76 | 7.567320 | 16,139 | | 16,139 | 54 | 16,193 |
| Sheriff Field Oper | 50.90 | 5.857307 | 12,485 | | 12,485 | 30 | 12,515 |
| Animal Control | 8.64 | 0.994246 | 2,119 | | 2,119 | 5 | 2,124 |
| Emergency Mgmt. | 1.50 | 0.172612 | 368 | | 368 | 1 | 369 |
| Veterans Affairs | 2.10 | 0.241657 | 515 | | 515 | 1 | 516 |
| MSU Extension | 1.93 | 0.222094 | 473 | | 473 | 1 | 474 |
| Planning | 2.47 | 0.284235 | 606 | | 606 | 1 | 607 |
| Employee Benefits | 1.00 | 0.115075 | 245 | | 245 | 1 | 246 |
| LE Circuit Ct | 12.81 | 1.474108 | 3,142 | | 3,142 | 8 | 3,150 |
| LE District Ct | 14.69 | 1.690449 | 3,603 | | 3,603 | 9 | 3,612 |
| LE Pros Atty | 21.09 | 2.426928 | 5,173 | | 5,173 | 12 | 5,185 |
| LE Sheriff Admin | 1.82 | 0.209436 | 446 | | 446 | 1 | 447 |
| LE Sheriff Jail | 49.22 | 5.663982 | 12,073 | | 12,073 | 29 | 12,102 |
| LE Sheriff F.O. | 16.06 | 1.848101 | 3,939 | | 3,939 | 9 | 3,948 |
| LE Animal Ctrl | 5.95 | 0.684695 | 1,459 | | 1,459 | 3 | 1,462 |
| Technology Fund | 2.90 | 0.333717 | 711 | | 711 | 2 | 713 |
| Parks Admin | 6.06 | 0.697353 | 1,486 | | 1,486 | 3 | 1,489 |
| P Markin Glen | 3.04 | 0.349827 | 746 | | 746 | 2 | 748 |
| P Scotts Mill | 0.19 | 0.021864 | 47 | | 47 | | 47 |
| P Cold Brook | 2.89 | 0.332566 | 709 | | 709 | 2 | 711 |
| P Prairie View | 2.18 | 0.250863 | 535 | | 535 | 1 | 536 |
| P River Oaks | 3.11 | 0.357883 | 763 | | 763 | 2 | 765 |
| P Fairgrounds | 4.85 | 0.558113 | 1,190 | | 1,190 | 3 | 1,193 |
| P KRV Trail | 0.78 | 0.089758 | 191 | | 191 | | 191 |
| P KRV Trailway prg | 0.80 | 0.092060 | 196 | | 196 | | 196 |
| P County Fair | 0.47 | 0.054085 | 115 | | 115 | | 115 |
| H-Oral Health | 9.10 | 1.047181 | 2,232 | | 2,232 | 5 | 2,237 |
| H-Laboratory | 2.80 | 0.322209 | 687 | | 687 | 1 | 688 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - General Liab

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-Vision/Hearing | 2.66 | 0.306099 | 652 | | 652 | 1 | 653 |
| H-Haz Waste | 4.84 | 0.556962 | 1,187 | | 1,187 | 3 | 1,190 |
| H-Clinical Serv | 1.38 | 0.158803 | 339 | | 339 | 1 | 340 |
| H-Comm. Disease | 3.72 | 0.428078 | 912 | | 912 | 2 | 914 |
| H-STD | 4.00 | 0.460299 | 981 | | 981 | 2 | 983 |
| H-HIV Counseling | 1.00 | 0.115075 | 245 | | 245 | 1 | 246 |
| H-Env Admin | 3.76 | 0.432681 | 922 | | 922 | 2 | 924 |
| H-Env FS&F | 6.82 | 0.784810 | 1,673 | | 1,673 | 4 | 1,677 |
| H-Env LW&W | 5.98 | 0.688147 | 1,467 | | 1,467 | 3 | 1,470 |
| Male Drug Court | 2.94 | 0.338320 | 721 | | 721 | 2 | 723 |
| Womens Drug Ct. | 2.16 | 0.248562 | 530 | | 530 | 1 | 531 |
| DWI Drug Court | 0.55 | 0.063291 | 135 | | 135 | | 135 |
| Emerg Prep Bio | 1.86 | 0.214039 | 456 | | 456 | 1 | 457 |
| Circuit Court Gt | 1.28 | 0.147296 | 314 | | 314 | 1 | 315 |
| ROD Automation | 0.88 | 0.101266 | 216 | | 216 | | 216 |
| Concealed Pistol | 0.37 | 0.042578 | 91 | | 91 | | 91 |
| Victim Advocacy | 1.59 | 0.182969 | 390 | | 390 | 1 | 391 |
| Crime Victim Rts | 3.00 | 0.345224 | 736 | | 736 | 2 | 738 |
| AAA Administration | 2.55 | 0.293441 | 625 | | 625 | 1 | 626 |
| AAA Ombudsman | 1.00 | 0.115075 | 245 | | 245 | 1 | 246 |
| AAA Health Living | 1.37 | 0.157652 | 336 | | 336 | 1 | 337 |
| AAA Info & Asst | 1.12 | 0.128884 | 275 | | 275 | 1 | 276 |
| AAA CCC | 0.09 | 0.010357 | 22 | | 22 | | 22 |
| CFI AAA Custom Care | 0.09 | 0.010357 | 22 | | 22 | | 22 |
| CFI Admin | 1.38 | 0.158803 | 339 | | 339 | 1 | 340 |
| CFI Care Mgmt | 3.65 | 0.420023 | 895 | | 895 | 2 | 897 |
| CFI Case Coord | 0.04 | 0.004603 | 10 | | 10 | | 10 |
| CFI Veterans | 0.04 | 0.004603 | 10 | | 10 | | 10 |
| CFI Comm Living | 2.68 | 0.308400 | 657 | | 657 | 1 | 658 |
| CC-Juvenile Home | 56.90 | 6.547756 | 13,957 | | 13,957 | 33 | 13,990 |
| CC-In Home Care | 9.37 | 1.078251 | 2,298 | | 2,298 | 6 | 2,304 |
| CC-Intens Learn | 1.00 | 0.115075 | 245 | | 245 | 1 | 246 |
| CC-KEYS | 4.00 | 0.460299 | 981 | | 981 | 2 | 983 |
| CC-Juve Drug Ct | 1.66 | 0.191024 | 407 | | 407 | 1 | 408 |
| CC-Restitution | 1.91 | 0.219793 | 469 | | 469 | 1 | 470 |
| CC-Intake Assess | 4.25 | 0.489068 | 1,042 | | 1,042 | 2 | 1,044 |
| CC-CASA | 1.00 | 0.115075 | 245 | | 245 | 1 | 246 |
| Healthy Start | 8.65 | 0.995397 | 2,122 | | 2,122 | 5 | 2,127 |
| SWMBH - HS | 0.88 | 0.101266 | 216 | | 216 | | 216 |
| AIDS Coun & Test | 1.47 | 0.169160 | 361 | | 361 | 1 | 362 |
| MIECHV-HFA | 3.35 | 0.385501 | 822 | | 822 | 2 | 824 |
| Nurse Family | 5.11 | 0.588032 | 1,253 | | 1,253 | 3 | 1,256 |
| MCIR | 3.83 | 0.440736 | 939 | | 939 | 2 | 941 |
| CSHCS | 3.00 | 0.345224 | 736 | | 736 | 2 | 738 |
| Edison Sch Health | 0.43 | 0.049482 | 105 | | 105 | | 105 |
| BCCCCP Coord. | 2.54 | 0.292290 | 623 | | 623 | 1 | 624 |
| IAP | 1.37 | 0.157652 | 336 | | 336 | 1 | 337 |
| W.I.C. | 5.86 | 0.674338 | 1,437 | | 1,437 | 3 | 1,440 |
| Childhood Lead | 0.11 | 0.012658 | 27 | | 27 | | 27 |
| Marine Safety | 0.98 | 0.112773 | 240 | | 240 | 1 | 241 |
| Sheriff Rd Pat | 2.00 | 0.230150 | 491 | | 491 | 1 | 492 |
| Comm Corrections | 10.88 | 1.252014 | 2,669 | | 2,669 | 7 | 2,676 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - General Liab

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Survey & Remonum | 0.03 | 0.003452 | 7 | | 7 | | 7 |
| Central Stores | 2.05 | 0.235903 | 503 | | 503 | 1 | 504 |
| LIHEAP | 0.58 | 0.066743 | 142 | | 142 | | 142 |
| Emerg Needs LCA | 0.02 | 0.002301 | 5 | | 5 | | 5 |
| Weather DHS | 1.52 | 0.174914 | 373 | | 373 | 1 | 374 |
| CSBG | 6.05 | 0.696203 | 1,484 | | 1,484 | 3 | 1,487 |
| Schedule .4 Total for General Liab | 869.00 | 100.000000 | 213,160 | | 213,160 | 514 | 213,674 |

Allocation Basis: Number of FTE employees by benefiting department
Allocation Source: Labor Distribution Summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Sheriff Liab

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Security | 6.48 | 3.006263 | 11,703 | | 11,703 | | 11,703 |
| Sheriff Admin | 22.33 | 10.359545 | 40,328 | | 40,328 | | 40,328 |
| Sheriff Jail | 65.76 | 30.508003 | 118,763 | | 118,763 | | 118,763 |
| Sheriff Field Oper | 50.90 | 23.614011 | 91,926 | | 91,926 | | 91,926 |
| LE Sheriff Admin | 1.82 | 0.844352 | 3,287 | | 3,287 | | 3,287 |
| LE Sheriff Jail | 49.22 | 22.834609 | 88,892 | | 88,892 | | 88,892 |
| LE Sheriff F.O. | 16.06 | 7.450707 | 29,005 | | 29,005 | | 29,005 |
| Marine Safety | 0.98 | 0.454651 | 1,770 | | 1,770 | | 1,770 |
| Sheriff Rd Pat | 2.00 | 0.927859 | 3,612 | | 3,612 | | 3,612 |
| Schedule .4 Total for Sheriff Liab | 215.55 | 100.000000 | 389,286 | | 389,286 | 0 | 389,286 |

Allocation Basis: Number of Sheriff FTE employees by department
Allocation Source: Labor Distribution Summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Auto Insur.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Building & Grounds Department | 16 | 11.267606 | 4,988 | | 4,988 | | 4,988 |
| Nazareth Facility | 1 | 0.704225 | 312 | | 312 | | 312 |
| Circuit Court | 3 | 2.112676 | 935 | | 935 | | 935 |
| Sheriff Admin | 3 | 2.112676 | 935 | | 935 | | 935 |
| Sheriff Jail | 2 | 1.408451 | 623 | | 623 | | 623 |
| Sheriff Field Oper | 59 | 41.549296 | 18,394 | | 18,394 | | 18,394 |
| Animal Control | 14 | 9.859155 | 4,364 | | 4,364 | | 4,364 |
| Emergency Mgmt. | 1 | 0.704225 | 312 | | 312 | | 312 |
| LE Sheriff Jail | 11 | 7.746479 | 3,429 | | 3,429 | | 3,429 |
| LE Sheriff F.O. | 8 | 5.633803 | 2,494 | | 2,494 | | 2,494 |
| Parks Admin | 8 | 5.633803 | 2,494 | | 2,494 | | 2,494 |
| P Markin Glen | 1 | 0.704225 | 312 | | 312 | | 312 |
| P Fairgrounds | 6 | 4.225352 | 1,870 | | 1,870 | | 1,870 |
| CC-Juvenile Home | 6 | 4.225352 | 1,870 | | 1,870 | | 1,870 |
| Comm Corrections | 2 | 1.408451 | 623 | | 623 | | 623 |
| Central Stores | 1 | 0.704225 | 312 | | 312 | | 312 |
| Schedule .4 Total for Auto Insur. | 142 | 100.000000 | 44,267 | | 44,267 | 0 | 44,267 |

Allocation Basis: Number of vehicles assigned by department.
Allocation Source: Fixed asset report

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Property Insur.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|--------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Insurance - Property | 159,479,955 | 74.593635 | 145,058 | | 145,058 | | 145,058 |
| Building & Grounds Department | 886,707 | 0.414740 | 807 | | 807 | | 807 |
| Nazareth Facility | 31,127,142 | 14.559113 | 28,312 | | 28,312 | | 28,312 |
| Animal Control | 614,440 | 0.287392 | 559 | | 559 | | 559 |
| Parks Admin | 453,226 | 0.211988 | 412 | | 412 | | 412 |
| P Markin Glen | 1,555,529 | 0.727568 | 1,415 | | 1,415 | | 1,415 |
| P Scotts Mill | 1,276,498 | 0.597057 | 1,161 | | 1,161 | | 1,161 |
| P Cold Brook | 406,244 | 0.190013 | 370 | | 370 | | 370 |
| P Prairie View | 566,778 | 0.265099 | 516 | | 516 | | 516 |
| P River Oaks | 1,346,511 | 0.629804 | 1,225 | | 1,225 | | 1,225 |
| P Fairgrounds | 14,966,768 | 7.000414 | 13,613 | | 13,613 | | 13,613 |
| Non Allocated | 1,118,544 | 0.523177 | 1,017 | | 1,017 | | 1,017 |
| Schedule .4 Total for Property Insur. | 213,798,342 | 100.000000 | 194,465 | | 194,465 | 0 | 194,465 |

Allocation Basis: Appraised value by Department/Facility-exclude Airport
Allocation Source: Property Appraisals - Finance

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Specific Claims

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| Building & Grounds Department | 1,110.00 | 100.000000 | 1,110 | | 1,110 | | 1,110 |
| Schedule .4 Total for Specific Claims | 1,110.00 | 100.000000 | 1,110 | | 1,110 | 0 | 1,110 |

Allocation Basis: Dollar amount of specific charges by department

Allocation Source: Paid Invoices - Finance

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Insurance**

| Receiving Department | Total | General Liab | Sheriff Liab | Auto Insur. | Property Insur. |
|-------------------------------|---------|--------------|--------------|-------------|-----------------|
| Insurance - Property | 145,058 | 0 | 0 | 0 | 145,058 |
| Finance Department | 2,928 | 2,928 | 0 | 0 | 0 |
| Building & Grounds Department | 15,491 | 8,586 | 0 | 4,988 | 807 |
| Security | 13,296 | 1,593 | 11,703 | 0 | 0 |
| County Administration Dept | 1,020 | 1,020 | 0 | 0 | 0 |
| Information Systems | 2,403 | 2,403 | 0 | 0 | 0 |
| Legal Services Department | 344 | 344 | 0 | 0 | 0 |
| Human Resources | 1,215 | 1,215 | 0 | 0 | 0 |
| Treasurer | 2,456 | 2,456 | 0 | 0 | 0 |
| Health & Comm. Serv. | 2,975 | 2,975 | 0 | 0 | 0 |
| Nazareth Facility | 30,666 | 2,042 | 0 | 312 | 28,312 |
| ADMIN,CSA,MCHD,HPDP | 3,004 | 3,004 | 0 | 0 | 0 |
| Commission | 2,705 | 2,705 | 0 | 0 | 0 |
| Circuit Court | 14,969 | 14,034 | 0 | 935 | 0 |
| District Court | 14,221 | 14,221 | 0 | 0 | 0 |
| Friend of Court | 11,579 | 11,579 | 0 | 0 | 0 |
| Probate Court | 2,208 | 2,208 | 0 | 0 | 0 |
| Election | 123 | 123 | 0 | 0 | 0 |
| Clerk/ROD | 2,501 | 2,501 | 0 | 0 | 0 |
| Equalization | 1,229 | 1,229 | 0 | 0 | 0 |
| Pros Atty | 5,298 | 5,298 | 0 | 0 | 0 |
| Pros Atty C.R.P. | 2,091 | 2,091 | 0 | 0 | 0 |
| Drain Comm | 612 | 612 | 0 | 0 | 0 |
| Soil & Erosion | 384 | 384 | 0 | 0 | 0 |
| Sheriff Admin | 46,753 | 5,490 | 40,328 | 935 | 0 |
| Sheriff Jail | 135,579 | 16,193 | 118,763 | 623 | 0 |
| Sheriff Field Oper | 122,835 | 12,515 | 91,926 | 18,394 | 0 |
| Animal Control | 7,047 | 2,124 | 0 | 4,364 | 559 |
| Emergency Mgmt. | 681 | 369 | 0 | 312 | 0 |
| Veterans Affairs | 516 | 516 | 0 | 0 | 0 |
| MSU Extension | 474 | 474 | 0 | 0 | 0 |
| Planning | 607 | 607 | 0 | 0 | 0 |
| Employee Benefits | 246 | 246 | 0 | 0 | 0 |
| LE Circuit Ct | 3,150 | 3,150 | 0 | 0 | 0 |
| LE District Ct | 3,612 | 3,612 | 0 | 0 | 0 |
| LE Pros Atty | 5,185 | 5,185 | 0 | 0 | 0 |
| LE Sheriff Admin | 3,734 | 447 | 3,287 | 0 | 0 |
| LE Sheriff Jail | 104,423 | 12,102 | 88,892 | 3,429 | 0 |
| LE Sheriff F.O. | 35,447 | 3,948 | 29,005 | 2,494 | 0 |
| LE Animal Ctrl | 1,462 | 1,462 | 0 | 0 | 0 |
| Technology Fund | 713 | 713 | 0 | 0 | 0 |
| Parks Admin | 4,395 | 1,489 | 0 | 2,494 | 412 |
| P Markin Glen | 2,475 | 748 | 0 | 312 | 1,415 |
| P Scotts Mill | 1,208 | 47 | 0 | 0 | 1,161 |
| P Cold Brook | 1,081 | 711 | 0 | 0 | 370 |
| P Prairie View | 1,052 | 536 | 0 | 0 | 516 |
| P River Oaks | 1,990 | 765 | 0 | 0 | 1,225 |
| P Fairgrounds | 16,676 | 1,193 | 0 | 1,870 | 13,613 |
| P KRV Trail | 191 | 191 | 0 | 0 | 0 |
| P KRV Trailway prg | 196 | 196 | 0 | 0 | 0 |
| P County Fair | 115 | 115 | 0 | 0 | 0 |
| H-Oral Health | 2,237 | 2,237 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Insurance**

| Receiving Department | Total | General Liab | Sheriff Liab | Auto Insur. | Property Insur. |
|----------------------|--------|--------------|--------------|-------------|-----------------|
| H-Laboratory | 688 | 688 | 0 | 0 | 0 |
| H-Vision/Hearing | 653 | 653 | 0 | 0 | 0 |
| H-Haz Waste | 1,190 | 1,190 | 0 | 0 | 0 |
| H-Clinical Serv | 340 | 340 | 0 | 0 | 0 |
| H-Comm. Disease | 914 | 914 | 0 | 0 | 0 |
| H-STD | 983 | 983 | 0 | 0 | 0 |
| H-HIV Counseling | 246 | 246 | 0 | 0 | 0 |
| H-Env Admin | 924 | 924 | 0 | 0 | 0 |
| H-Env FS&F | 1,677 | 1,677 | 0 | 0 | 0 |
| H-Env LW&W | 1,470 | 1,470 | 0 | 0 | 0 |
| Male Drug Court | 723 | 723 | 0 | 0 | 0 |
| Womens Drug Ct. | 531 | 531 | 0 | 0 | 0 |
| DWI Drug Court | 135 | 135 | 0 | 0 | 0 |
| Emerg Prep Bio | 457 | 457 | 0 | 0 | 0 |
| Circuit Court Gt | 315 | 315 | 0 | 0 | 0 |
| ROD Automation | 216 | 216 | 0 | 0 | 0 |
| Concealed Pistol | 91 | 91 | 0 | 0 | 0 |
| Victim Advocacy | 391 | 391 | 0 | 0 | 0 |
| Crime Victim Rts | 738 | 738 | 0 | 0 | 0 |
| AAA Administration | 626 | 626 | 0 | 0 | 0 |
| AAA Ombudsman | 246 | 246 | 0 | 0 | 0 |
| AAA Health Living | 337 | 337 | 0 | 0 | 0 |
| AAA Info & Asst | 276 | 276 | 0 | 0 | 0 |
| AAA CCC | 22 | 22 | 0 | 0 | 0 |
| CFI AAA Custom Care | 22 | 22 | 0 | 0 | 0 |
| CFI Admin | 340 | 340 | 0 | 0 | 0 |
| CFI Care Mgmt | 897 | 897 | 0 | 0 | 0 |
| CFI Case Coord | 10 | 10 | 0 | 0 | 0 |
| CFI Veterans | 10 | 10 | 0 | 0 | 0 |
| CFI Comm Living | 658 | 658 | 0 | 0 | 0 |
| CC-Juvenile Home | 15,860 | 13,990 | 0 | 1,870 | 0 |
| CC-In Home Care | 2,304 | 2,304 | 0 | 0 | 0 |
| CC-Intens Learn | 246 | 246 | 0 | 0 | 0 |
| CC-KEYS | 983 | 983 | 0 | 0 | 0 |
| CC-Juve Drug Ct | 408 | 408 | 0 | 0 | 0 |
| CC-Restitution | 470 | 470 | 0 | 0 | 0 |
| CC-Intake Assess | 1,044 | 1,044 | 0 | 0 | 0 |
| CC-CASA | 246 | 246 | 0 | 0 | 0 |
| Healthy Start | 2,127 | 2,127 | 0 | 0 | 0 |
| SWMBH - HS | 216 | 216 | 0 | 0 | 0 |
| AIDS Coun & Test | 362 | 362 | 0 | 0 | 0 |
| MIECHV-HFA | 824 | 824 | 0 | 0 | 0 |
| Nurse Family | 1,256 | 1,256 | 0 | 0 | 0 |
| MCIR | 941 | 941 | 0 | 0 | 0 |
| CSHCS | 738 | 738 | 0 | 0 | 0 |
| Edison Sch Health | 105 | 105 | 0 | 0 | 0 |
| BCCCP Coord. | 624 | 624 | 0 | 0 | 0 |
| IAP | 337 | 337 | 0 | 0 | 0 |
| W.I.C. | 1,440 | 1,440 | 0 | 0 | 0 |
| Childhood Lead | 27 | 27 | 0 | 0 | 0 |
| Marine Safety | 2,011 | 241 | 1,770 | 0 | 0 |
| Sheriff Rd Pat | 4,104 | 492 | 3,612 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Insurance**

| Receiving Department | Total | General Liab | Sheriff Liab | Auto Insur. | Property Insur. |
|----------------------|----------------|----------------|----------------|---------------|-----------------|
| Comm Corrections | 3,299 | 2,676 | 0 | 623 | 0 |
| Survey & Remonum | 7 | 7 | 0 | 0 | 0 |
| Central Stores | 816 | 504 | 0 | 312 | 0 |
| LIHEAP | 142 | 142 | 0 | 0 | 0 |
| Emerg Needs LCA | 5 | 5 | 0 | 0 | 0 |
| Weather DHS | 374 | 374 | 0 | 0 | 0 |
| CSBG | 1,487 | 1,487 | 0 | 0 | 0 |
| Non Allocated | 1,017 | 0 | 0 | 0 | 1,017 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 842,802 | 213,674 | 389,286 | 44,267 | 194,465 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Insurance**

| Receiving Department | Specific Claims |
|-------------------------------|-----------------|
| Insurance - Property | 0 |
| Finance Department | 0 |
| Building & Grounds Department | 1,110 |
| Security | 0 |
| County Administration Dept | 0 |
| Information Systems | 0 |
| Legal Services Department | 0 |
| Human Resources | 0 |
| Treasurer | 0 |
| Health & Comm. Serv. | 0 |
| Nazareth Facility | 0 |
| ADMIN,CSA,MCHD,HPDP | 0 |
| Commission | 0 |
| Circuit Court | 0 |
| District Court | 0 |
| Friend of Court | 0 |
| Probate Court | 0 |
| Election | 0 |
| Clerk/ROD | 0 |
| Equalization | 0 |
| Pros Atty | 0 |
| Pros Atty C.R.P. | 0 |
| Drain Comm | 0 |
| Soil & Erosion | 0 |
| Sheriff Admin | 0 |
| Sheriff Jail | 0 |
| Sheriff Field Oper | 0 |
| Animal Control | 0 |
| Emergency Mgmt. | 0 |
| Veterans Affairs | 0 |
| MSU Extension | 0 |
| Planning | 0 |
| Employee Benefits | 0 |
| LE Circuit Ct | 0 |
| LE District Ct | 0 |
| LE Pros Atty | 0 |
| LE Sheriff Admin | 0 |
| LE Sheriff Jail | 0 |
| LE Sheriff F.O. | 0 |
| LE Animal Ctrl | 0 |
| Technology Fund | 0 |
| Parks Admin | 0 |
| P Markin Glen | 0 |
| P Scotts Mill | 0 |
| P Cold Brook | 0 |
| P Prairie View | 0 |
| P River Oaks | 0 |
| P Fairgrounds | 0 |
| P KRV Trail | 0 |
| P KRV Trailway prg | 0 |
| P County Fair | 0 |
| H-Oral Health | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Insurance**

| Receiving Department | Specific Claims |
|----------------------|-----------------|
| H-Laboratory | 0 |
| H-Vision/Hearing | 0 |
| H-Haz Waste | 0 |
| H-Clinical Serv | 0 |
| H-Comm. Disease | 0 |
| H-STD | 0 |
| H-HIV Counseling | 0 |
| H-Env Admin | 0 |
| H-Env FS&F | 0 |
| H-Env LW&W | 0 |
| Male Drug Court | 0 |
| Womens Drug Ct. | 0 |
| DWI Drug Court | 0 |
| Emerg Prep Bio | 0 |
| Circuit Court Gt | 0 |
| ROD Automation | 0 |
| Concealed Pistol | 0 |
| Victim Advocacy | 0 |
| Crime Victim Rts | 0 |
| AAA Administration | 0 |
| AAA Ombudsman | 0 |
| AAA Health Living | 0 |
| AAA Info & Asst | 0 |
| AAA CCC | 0 |
| CFI AAA Custom Care | 0 |
| CFI Admin | 0 |
| CFI Care Mgmt | 0 |
| CFI Case Coord | 0 |
| CFI Veterans | 0 |
| CFI Comm Living | 0 |
| CC-Juvenile Home | 0 |
| CC-In Home Care | 0 |
| CC-Intens Learn | 0 |
| CC-KEYS | 0 |
| CC-Juve Drug Ct | 0 |
| CC-Restitution | 0 |
| CC-Intake Assess | 0 |
| CC-CASA | 0 |
| Healthy Start | 0 |
| SWMBH - HS | 0 |
| AIDS Coun & Test | 0 |
| MIECHV-HFA | 0 |
| Nurse Family | 0 |
| MCIR | 0 |
| CSHCS | 0 |
| Edison Sch Health | 0 |
| BCCCP Coord. | 0 |
| IAP | 0 |
| W.I.C. | 0 |
| Childhood Lead | 0 |
| Marine Safety | 0 |
| Sheriff Rd Pat | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Insurance**

| Receiving Department | Specific Claims |
|----------------------|-----------------|
| Comm Corrections | 0 |
| Survey & Remonum | 0 |
| Central Stores | 0 |
| LIHEAP | 0 |
| Emerg Needs LCA | 0 |
| Weather DHS | 0 |
| CSBG | 0 |
| Non Allocated | 0 |
| Direct Bill | 0 |
| Total | <u>1,110</u> |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Insurance - Property

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

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Insurance - Property

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0 | | 0 | |
| Inbound Costs: | | | | |
| Insurance | 145,058 | 145,058 | | |
| Total Allocated Additions: | 145,058 | 145,058 | 145,058 | |
| Total To Be Allocated: | 145,058 | | 145,058 | |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Insurance - Property**

| | Total | G&A | Courthouse | Juvenile Home | Gull Rd C.H. |
|---------------------------------------|---------|-----|------------|---------------|--------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 0 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 0 | 0 | 0 | 0 | 0 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 145,058 | 0 | 26,626 | 28,775 | 10,310 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 145,058 | 0 | 26,626 | 28,775 | 10,310 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Insurance - Property | | | | | |
| Schedule .3 Total | 145,058 | 0 | 26,626 | 28,775 | 10,310 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Insurance - Property**

| | Admin. Building | Law Enf Center | Healy Street | GR Justice Ctr |
|--------------------------------------|-----------------|----------------|--------------|----------------|
| <hr/> | | | | |
| Wages & Benefits | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 0 | 0 | 0 | 0 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 16,179 | 38,762 | 5,305 | 19,101 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 16,179 | 38,762 | 5,305 | 19,101 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 |
| Total For Insurance - Property | | | | |
| Schedule .3 Total | 16,179 | 38,762 | 5,305 | 19,101 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property**

Activity - Courthouse

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Circuit Court | 21,910 | 38.758182 | 10,319 | | 10,319 | | 10,319 |
| District Court | 19,901 | 35.204316 | 9,374 | | 9,374 | | 9,374 |
| Pros Atty | 11,525 | 20.387405 | 5,428 | | 5,428 | | 5,428 |
| Sheriff Jail | 2,006 | 3.548558 | 945 | | 945 | | 945 |
| Male Drug Court | 506 | 0.895100 | 238 | | 238 | | 238 |
| Womens Drug Ct. | 358 | 0.633292 | 169 | | 169 | | 169 |
| Victim Advocacy | 100 | 0.176897 | 47 | | 47 | | 47 |
| Crime Victim Rts | 224 | 0.396250 | 106 | | 106 | | 106 |
| Schedule .4 Total for Courthouse | 56,530 | 100.000000 | 26,626 | | 26,626 | 0 | 26,626 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property**

Activity - Juvenile Home

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| CC-Juvenile Home | 63,724 | 74.285981 | 21,375 | | 21,375 | | 21,375 |
| CC-Intens Learn | 18,795 | 21.910191 | 6,305 | | 6,305 | | 6,305 |
| CC-KEYS | 3,263 | 3.803828 | 1,095 | | 1,095 | | 1,095 |
| Schedule .4 Total for Juvenile Home | 85,782 | 100.000000 | 28,775 | | 28,775 | 0 | 28,775 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds deparment

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property**

Activity - Gull Rd C.H.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Circuit Court | 17,518 | 73.349244 | 7,564 | | 7,564 | | 7,564 |
| Friend of Court | 668 | 2.796969 | 288 | | 288 | | 288 |
| Pros Atty | 1,335 | 5.589750 | 576 | | 576 | | 576 |
| Pros Atty C.R.P. | 1,914 | 8.014069 | 826 | | 826 | | 826 |
| Crime Victim Rts | 96 | 0.401960 | 41 | | 41 | | 41 |
| CC-In Home Care | 799 | 3.345476 | 345 | | 345 | | 345 |
| CC-Juve Drug Ct | 434 | 1.817192 | 187 | | 187 | | 187 |
| CC-Restitution | 214 | 0.896035 | 92 | | 92 | | 92 |
| CC-Intake Assess | 667 | 2.792781 | 288 | | 288 | | 288 |
| CC-CASA | 130 | 0.544320 | 56 | | 56 | | 56 |
| CC-FI Treatment Ct. | 108 | 0.452204 | 47 | | 47 | | 47 |
| Schedule .4 Total for Gull Rd C.H. | 23,883 | 100.000000 | 10,310 | | 10,310 | 0 | 10,310 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property**

Activity - Admin. Building

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Finance Department | 2,993 | 5.318998 | 861 | | 861 | | 861 |
| Building & Grounds Department | 11,349 | 20.168829 | 3,263 | | 3,263 | | 3,263 |
| County Administration Dept | 3,058 | 5.434512 | 879 | | 879 | | 879 |
| Information Systems | 2,383 | 4.234939 | 685 | | 685 | | 685 |
| Legal Services Department | 225 | 0.399858 | 65 | | 65 | | 65 |
| Human Resources | 2,706 | 4.808957 | 778 | | 778 | | 778 |
| Treasurer | 3,529 | 6.271548 | 1,015 | | 1,015 | | 1,015 |
| Commission | 2,250 | 3.998578 | 647 | | 647 | | 647 |
| Friend of Court | 2,012 | 3.575618 | 578 | | 578 | | 578 |
| Clerk/ROD | 5,553 | 9.868491 | 1,597 | | 1,597 | | 1,597 |
| Equalization | 1,711 | 3.040697 | 492 | | 492 | | 492 |
| Pros Atty C.R.P. | 25 | 0.044429 | 7 | | 7 | | 7 |
| Drain Comm | 767 | 1.363071 | 221 | | 221 | | 221 |
| Soil & Erosion | 150 | 0.266572 | 43 | | 43 | | 43 |
| Planning | 1,590 | 2.825662 | 457 | | 457 | | 457 |
| Central Stores | 1,094 | 1.944198 | 315 | | 315 | | 315 |
| Non Allocated | 14,875 | 26.435043 | 4,276 | | 4,276 | | 4,276 |
| Schedule .4 Total for Admin. Building | 56,270 | 100.000000 | 16,179 | | 16,179 | 0 | 16,179 |

Allocation Basis: Assinged square footage by department
Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property

Activity - Law Enf Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Sheriff Admin | 1,792 | 1.581739 | 613 | | 613 | | 613 |
| Sheriff Jail | 101,078 | 89.218222 | 34,583 | | 34,583 | | 34,583 |
| Sheriff Field Oper | 8,123 | 7.169905 | 2,779 | | 2,779 | | 2,779 |
| Emergency Mgmt. | 2,300 | 2.030134 | 787 | | 787 | | 787 |
| Schedule .4 Total for Law Enf Center | 113,293 | 100.000000 | 38,762 | | 38,762 | 0 | 38,762 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property**

Activity - Healy Street

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| Adult Probation | 16,190 | 70.302661 | 3,730 | | 3,730 | | 3,730 |
| Sheriff Jail | 1,694 | 7.355943 | 390 | | 390 | | 390 |
| Comm Corrections | 5,145 | 22.341396 | 1,185 | | 1,185 | | 1,185 |
| Schedule .4 Total for Healy Street | 23,029 | 100.000000 | 5,305 | | 5,305 | 0 | 5,305 |

Allocation Basis: Assigned square footage by occupant

Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Insurance - Property**

Activity - GR Justice Ctr

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Circuit Court | 27,965 | 53.749904 | 10,266 | | 10,266 | | 10,266 |
| Friend of Court | 7,325 | 14.078957 | 2,689 | | 2,689 | | 2,689 |
| Probate Court | 6,765 | 13.002614 | 2,484 | | 2,484 | | 2,484 |
| Pros Atty | 2,491 | 4.787807 | 915 | | 915 | | 915 |
| Pros Atty C.R.P. | 2,092 | 4.020912 | 768 | | 768 | | 768 |
| Sheriff Jail | 2,404 | 4.620589 | 883 | | 883 | | 883 |
| Crime Victim Rts | 125 | 0.240255 | 46 | | 46 | | 46 |
| CC-J.H. Bldg Depr | 739 | 1.420389 | 271 | | 271 | | 271 |
| CC-KEYS | 148 | 0.284462 | 54 | | 54 | | 54 |
| CC-Juve Drug Ct | 148 | 0.284462 | 54 | | 54 | | 54 |
| CC-Restitution | 217 | 0.417083 | 80 | | 80 | | 80 |
| CC-Intake Assess | 660 | 1.268548 | 242 | | 242 | | 242 |
| CC-CASA | 277 | 0.532406 | 102 | | 102 | | 102 |
| Non Allocated | 672 | 1.291612 | 247 | | 247 | | 247 |
| Schedule .4 Total for GR Justice Ctr | 52,028 | 100.000000 | 19,101 | | 19,101 | 0 | 19,101 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds Department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Insurance - Property**

| Receiving Department | Total | Courthouse | Juvenile Home | Gull Rd C.H. | Admin. Building |
|-------------------------------|----------------|---------------|---------------|---------------|-----------------|
| Finance Department | 861 | 0 | 0 | 0 | 861 |
| Building & Grounds Department | 3,263 | 0 | 0 | 0 | 3,263 |
| County Administration Dept | 879 | 0 | 0 | 0 | 879 |
| Information Systems | 685 | 0 | 0 | 0 | 685 |
| Legal Services Department | 65 | 0 | 0 | 0 | 65 |
| Human Resources | 778 | 0 | 0 | 0 | 778 |
| Treasurer | 1,015 | 0 | 0 | 0 | 1,015 |
| Commission | 647 | 0 | 0 | 0 | 647 |
| Circuit Court | 28,149 | 10,319 | 0 | 7,564 | 0 |
| District Court | 9,374 | 9,374 | 0 | 0 | 0 |
| Friend of Court | 3,555 | 0 | 0 | 288 | 578 |
| Probate Court | 2,484 | 0 | 0 | 0 | 0 |
| Adult Probation | 3,730 | 0 | 0 | 0 | 0 |
| Clerk/ROD | 1,597 | 0 | 0 | 0 | 1,597 |
| Equalization | 492 | 0 | 0 | 0 | 492 |
| Pros Atty | 6,919 | 5,428 | 0 | 576 | 0 |
| Pros Atty C.R.P. | 1,601 | 0 | 0 | 826 | 7 |
| Drain Comm | 221 | 0 | 0 | 0 | 221 |
| Soil & Erosion | 43 | 0 | 0 | 0 | 43 |
| Sheriff Admin | 613 | 0 | 0 | 0 | 0 |
| Sheriff Jail | 36,801 | 945 | 0 | 0 | 0 |
| Sheriff Field Oper | 2,779 | 0 | 0 | 0 | 0 |
| Emergency Mgmt. | 787 | 0 | 0 | 0 | 0 |
| Planning | 457 | 0 | 0 | 0 | 457 |
| Male Drug Court | 238 | 238 | 0 | 0 | 0 |
| Womens Drug Ct. | 169 | 169 | 0 | 0 | 0 |
| Victim Advocacy | 47 | 47 | 0 | 0 | 0 |
| Crime Victim Rts | 193 | 106 | 0 | 41 | 0 |
| CC-Juvenile Home | 21,375 | 0 | 21,375 | 0 | 0 |
| CC-J.H. Bldg Depr | 271 | 0 | 0 | 0 | 0 |
| CC-In Home Care | 345 | 0 | 0 | 345 | 0 |
| CC-Intens Learn | 6,305 | 0 | 6,305 | 0 | 0 |
| CC-KEYS | 1,149 | 0 | 1,095 | 0 | 0 |
| CC-Juve Drug Ct | 241 | 0 | 0 | 187 | 0 |
| CC-Restitution | 172 | 0 | 0 | 92 | 0 |
| CC-Intake Assess | 530 | 0 | 0 | 288 | 0 |
| CC-CASA | 158 | 0 | 0 | 56 | 0 |
| CC-FI Treatment Ct. | 47 | 0 | 0 | 47 | 0 |
| Comm Corrections | 1,185 | 0 | 0 | 0 | 0 |
| Central Stores | 315 | 0 | 0 | 0 | 315 |
| Non Allocated | 4,523 | 0 | 0 | 0 | 4,276 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 145,058 | 26,626 | 28,775 | 10,310 | 16,179 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Insurance - Property**

| Receiving Department | Law Enf Center | Healy Street | GR Justice Ctr |
|-------------------------------|----------------|--------------|----------------|
| Finance Department | 0 | 0 | 0 |
| Building & Grounds Department | 0 | 0 | 0 |
| County Administration Dept | 0 | 0 | 0 |
| Information Systems | 0 | 0 | 0 |
| Legal Services Department | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0 |
| Treasurer | 0 | 0 | 0 |
| Commission | 0 | 0 | 0 |
| Circuit Court | 0 | 0 | 10,266 |
| District Court | 0 | 0 | 0 |
| Friend of Court | 0 | 0 | 2,689 |
| Probate Court | 0 | 0 | 2,484 |
| Adult Probation | 0 | 3,730 | 0 |
| Clerk/ROD | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 |
| Pros Atty | 0 | 0 | 915 |
| Pros Atty C.R.P. | 0 | 0 | 768 |
| Drain Comm | 0 | 0 | 0 |
| Soil & Erosion | 0 | 0 | 0 |
| Sheriff Admin | 613 | 0 | 0 |
| Sheriff Jail | 34,583 | 390 | 883 |
| Sheriff Field Oper | 2,779 | 0 | 0 |
| Emergency Mgmt. | 787 | 0 | 0 |
| Planning | 0 | 0 | 0 |
| Male Drug Court | 0 | 0 | 0 |
| Womens Drug Ct. | 0 | 0 | 0 |
| Victim Advocacy | 0 | 0 | 0 |
| Crime Victim Rts | 0 | 0 | 46 |
| CC-Juvenile Home | 0 | 0 | 0 |
| CC-J.H. Bldg Depr | 0 | 0 | 271 |
| CC-In Home Care | 0 | 0 | 0 |
| CC-Intens Learn | 0 | 0 | 0 |
| CC-KEYS | 0 | 0 | 54 |
| CC-Juve Drug Ct | 0 | 0 | 54 |
| CC-Restitution | 0 | 0 | 80 |
| CC-Intake Assess | 0 | 0 | 242 |
| CC-CASA | 0 | 0 | 102 |
| CC-FI Treatment Ct. | 0 | 0 | 0 |
| Comm Corrections | 0 | 1,185 | 0 |
| Central Stores | 0 | 0 | 0 |
| Non Allocated | 0 | 0 | 247 |
| Direct Bill | 0 | 0 | 0 |
| Total | 38,762 | 5,305 | 19,101 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Termination Payoff

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.

Due to the fluctuation of the amount of termination costs charged direct to a department from year to year, the amount charged directly to each department were treated as a cost adjustment and not a billing credit within the Termination Payoff schedule. The was done 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. 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. Adjustments for termination pay related to the Central Service departments are accounted for with in each respective Central Service department schedule and not in the summary “Schedule A”

| | |
|------------------------|-------------------------|
| Central Service Depts. | \$104,746 |
| Receiving Departments | <u>\$733,089</u> |
| Total | <u>\$837,825</u> |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Termination Payoff**

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Termination Payoff

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0 | | 0 | |
| Cost Adjustments: | | | | |
| Termination Payoff | 837,825 | | | |
| Total Departmental Cost Adjustments: | 837,825 | | 837,825 | |
| Total To Be Allocated: | 837,825 | | 837,825 | |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Termination Payoff

| | Total | G&A | Payouts Gen Co. | Payouts Sheriff |
|--------------------------------------|---------|-----|-----------------|-----------------|
| Wages & Benefits | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 0 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| Termination Payoff | 837,825 | 0 | 428,098 | 409,727 |
| Functional Cost | | | | |
| | 837,825 | 0 | 428,098 | 409,727 |
| Allocation Step 1 | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 837,825 | 0 | 428,098 | 409,727 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 |
| Total For Termination Payoff | | | | |
| Schedule .3 Total | 837,825 | 0 | 428,098 | 409,727 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff**

Activity - Payouts Gen Co.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Finance Department | 678,779 | 2.268906 | 9,713 | | 9,713 | | 9,713 |
| Building & Grounds Department | 1,258,006 | 4.205046 | 18,002 | | 18,002 | | 18,002 |
| County Administration Dept | 368,373 | 1.231334 | 5,271 | | 5,271 | | 5,271 |
| Information Systems | 719,017 | 2.403406 | 10,289 | | 10,289 | | 10,289 |
| Legal Services Department | 153,526 | 0.513180 | 2,197 | | 2,197 | | 2,197 |
| Human Resources | 291,974 | 0.975960 | 4,178 | | 4,178 | | 4,178 |
| Treasurer | 403,061 | 1.347283 | 5,768 | | 5,768 | | 5,768 |
| Health & Comm. Serv. | 638,915 | 2.135655 | 9,143 | | 9,143 | | 9,143 |
| Nazareth Facility | 241,798 | 0.808241 | 3,460 | | 3,460 | | 3,460 |
| ADMIN,CSA,MCHD,HPDP | 628,907 | 2.102202 | 8,999 | | 8,999 | | 8,999 |
| Circuit Court | 2,370,582 | 7.923974 | 33,920 | | 33,920 | | 33,920 |
| District Court | 2,251,322 | 7.525332 | 32,216 | | 32,216 | | 32,216 |
| Friend of Court | 2,093,168 | 6.996682 | 29,953 | | 29,953 | | 29,953 |
| Probate Court | 398,677 | 1.332629 | 5,705 | | 5,705 | | 5,705 |
| Election | 10,138 | 0.033888 | 145 | | 145 | | 145 |
| Clerk/ROD | 326,645 | 1.091853 | 4,674 | | 4,674 | | 4,674 |
| Equalization | 288,192 | 0.963319 | 4,124 | | 4,124 | | 4,124 |
| Pros Atty | 1,344,172 | 4.493067 | 19,235 | | 19,235 | | 19,235 |
| Pros Atty C.R.P. | 399,828 | 1.336476 | 5,721 | | 5,721 | | 5,721 |
| Drain Comm | 83,644 | 0.279591 | 1,197 | | 1,197 | | 1,197 |
| Soil & Erosion | 67,561 | 0.225831 | 967 | | 967 | | 967 |
| Sheriff Admin | 199,364 | 0.666400 | 2,853 | | 2,853 | | 2,853 |
| Sheriff Jail | 25,473 | 0.085147 | 365 | | 365 | | 365 |
| Animal Control | 344,542 | 1.151676 | 4,930 | | 4,930 | | 4,930 |
| Veterans Affairs | 83,231 | 0.278210 | 1,191 | | 1,191 | | 1,191 |
| MSU Extension | 78,176 | 0.261313 | 1,119 | | 1,119 | | 1,119 |
| Planning | 151,399 | 0.506071 | 2,166 | | 2,166 | | 2,166 |
| Employee Benefits | 45,084 | 0.150699 | 645 | | 645 | | 645 |
| LE Circuit Ct | 665,165 | 2.223399 | 9,518 | | 9,518 | | 9,518 |
| LE District Ct | 629,819 | 2.105251 | 9,013 | | 9,013 | | 9,013 |
| LE Pros Atty | 1,286,490 | 4.300258 | 18,409 | | 18,409 | | 18,409 |
| LE Animal Ctrl | 219,660 | 0.734242 | 3,143 | | 3,143 | | 3,143 |
| Technology Fund | 146,938 | 0.491159 | 2,103 | | 2,103 | | 2,103 |
| Parks Admin | 283,836 | 0.948758 | 4,062 | | 4,062 | | 4,062 |
| P Markin Glen | 34,642 | 0.115795 | 496 | | 496 | | 496 |
| P Cold Brook | 36,314 | 0.121384 | 520 | | 520 | | 520 |
| P Prairie View | 28,547 | 0.095422 | 408 | | 408 | | 408 |
| P River Oaks | 37,981 | 0.126956 | 543 | | 543 | | 543 |
| P Fairgrounds | 119,577 | 0.399701 | 1,711 | | 1,711 | | 1,711 |
| P KRV Trail | 3,172 | 0.010603 | 45 | | 45 | | 45 |
| P KRV Trailway prg | 40,296 | 0.134695 | 577 | | 577 | | 577 |
| P County Fair | 21,773 | 0.072779 | 312 | | 312 | | 312 |
| H-Oral Health | 508,683 | 1.700338 | 7,279 | | 7,279 | | 7,279 |
| H-Laboratory | 152,235 | 0.508865 | 2,178 | | 2,178 | | 2,178 |
| H-Vision/Hearing | 98,139 | 0.328042 | 1,404 | | 1,404 | | 1,404 |
| H-Haz Waste | 190,495 | 0.636754 | 2,726 | | 2,726 | | 2,726 |
| H-Clinical Serv | 77,070 | 0.257616 | 1,103 | | 1,103 | | 1,103 |
| H-Comm. Disease | 214,838 | 0.718124 | 3,074 | | 3,074 | | 3,074 |
| H-STD | 191,522 | 0.640187 | 2,741 | | 2,741 | | 2,741 |
| H-HIV Counseling | 48,726 | 0.162873 | 697 | | 697 | | 697 |
| H-Env Admin | 189,994 | 0.635079 | 2,719 | | 2,719 | | 2,719 |
| H-Env FS&F | 323,042 | 1.079809 | 4,623 | | 4,623 | | 4,623 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff**

Activity - Payouts Gen Co.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| H-Env LW&W | 259,273 | 0.866653 | 3,710 | | 3,710 | | 3,710 |
| Male Drug Court | 111,389 | 0.372332 | 1,594 | | 1,594 | | 1,594 |
| Womens Drug Ct. | 77,278 | 0.258312 | 1,106 | | 1,106 | | 1,106 |
| DWI Drug Court | 24,166 | 0.080778 | 346 | | 346 | | 346 |
| Emerg Prep Bio | 72,150 | 0.241171 | 1,032 | | 1,032 | | 1,032 |
| Circuit Court Gt | 44,981 | 0.150355 | 644 | | 644 | | 644 |
| ROD Automation | 33,342 | 0.111450 | 477 | | 477 | | 477 |
| Concealed Pistol | 18,350 | 0.061337 | 263 | | 263 | | 263 |
| Victim Advocacy | 73,780 | 0.246619 | 1,056 | | 1,056 | | 1,056 |
| Crime Victim Rts | 146,062 | 0.488231 | 2,090 | | 2,090 | | 2,090 |
| AAA Administration | 218,022 | 0.728766 | 3,120 | | 3,120 | | 3,120 |
| AAA Ombudsman | 49,641 | 0.165931 | 710 | | 710 | | 710 |
| AAA Health Living | 96,586 | 0.322851 | 1,382 | | 1,382 | | 1,382 |
| AAA Info & Asst | 74,900 | 0.250363 | 1,072 | | 1,072 | | 1,072 |
| AAA CCC | 5,637 | 0.018842 | 81 | | 81 | | 81 |
| CFI AAA Custom Care | 9,069 | 0.030314 | 130 | | 130 | | 130 |
| CFI Admin | 146,091 | 0.488328 | 2,091 | | 2,091 | | 2,091 |
| CFI Care Mgmt | 322,402 | 1.077670 | 4,613 | | 4,613 | | 4,613 |
| CFI Case Coord | 4,273 | 0.014283 | 61 | | 61 | | 61 |
| CFI Veterans | 4,174 | 0.013952 | 60 | | 60 | | 60 |
| CFI Comm Living | 174,639 | 0.583753 | 2,499 | | 2,499 | | 2,499 |
| CC-Juvenile Home | 2,003,106 | 6.695638 | 28,664 | | 28,664 | | 28,664 |
| CC-In Home Care | 491,331 | 1.642337 | 7,031 | | 7,031 | | 7,031 |
| CC-Intens Learn | 23,526 | 0.078639 | 337 | | 337 | | 337 |
| CC-KEYS | 189,611 | 0.633799 | 2,713 | | 2,713 | | 2,713 |
| CC-Juve Drug Ct | 104,603 | 0.349649 | 1,497 | | 1,497 | | 1,497 |
| CC-Restitution | 109,853 | 0.367198 | 1,572 | | 1,572 | | 1,572 |
| CC-Intake Assess | 210,844 | 0.704773 | 3,017 | | 3,017 | | 3,017 |
| CC-CASA | 57,826 | 0.193291 | 827 | | 827 | | 827 |
| Healthy Start | 317,518 | 1.061345 | 4,544 | | 4,544 | | 4,544 |
| SWMBH - HS | 39,490 | 0.132000 | 565 | | 565 | | 565 |
| AIDS Coun & Test | 67,404 | 0.225307 | 965 | | 965 | | 965 |
| MIECHV-HFA | 127,994 | 0.427836 | 1,832 | | 1,832 | | 1,832 |
| Nurse Family | 266,171 | 0.889711 | 3,809 | | 3,809 | | 3,809 |
| MCIR | 162,989 | 0.544812 | 2,332 | | 2,332 | | 2,332 |
| CSHCS | 155,568 | 0.520006 | 2,226 | | 2,226 | | 2,226 |
| Edison Sch Health | 24,462 | 0.081767 | 350 | | 350 | | 350 |
| BCCCP Coord. | 109,778 | 0.366947 | 1,571 | | 1,571 | | 1,571 |
| IAP | 112,577 | 0.376303 | 1,611 | | 1,611 | | 1,611 |
| W.I.C. | 232,239 | 0.776289 | 3,323 | | 3,323 | | 3,323 |
| Childhood Lead | 391 | 0.001307 | 6 | | 6 | | 6 |
| Comm Corrections | 447,480 | 1.495759 | 6,403 | | 6,403 | | 6,403 |
| Survey & Remonum | 1,757 | 0.005873 | 25 | | 25 | | 25 |
| Airport | 669,667 | 2.238448 | 9,583 | | 9,583 | | 9,583 |
| Central Stores | 71,017 | 0.237383 | 1,016 | | 1,016 | | 1,016 |
| LIHEAP | 47,124 | 0.157518 | 674 | | 674 | | 674 |
| Emerg Needs LCA | 1,309 | 0.004376 | 19 | | 19 | | 19 |
| Weather DHS | 127,346 | 0.425670 | 1,822 | | 1,822 | | 1,822 |
| CSBG | 284,886 | 0.952268 | 4,077 | | 4,077 | | 4,077 |
| Schedule .4 Total for Payouts Gen Co. | 29,916,580 | 100.000000 | 428,098 | | 428,098 | 0 | 428,098 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff**

Activity - Payouts Gen Co.

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: General Ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Termination Payoff**

Activity - Payouts Sheriff

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Security | 131,294 | 1.038372 | 4,254 | | 4,254 | | 4,254 |
| Sheriff Admin | 835,919 | 6.611081 | 27,087 | | 27,087 | | 27,087 |
| Sheriff Jail | 3,296,629 | 26.072240 | 106,825 | | 106,825 | | 106,825 |
| Sheriff Field Oper | 3,784,442 | 29.930234 | 122,633 | | 122,633 | | 122,633 |
| Emergency Mgmt. | 20,024 | 0.158365 | 649 | | 649 | | 649 |
| LE Sheriff Admin | 170,015 | 1.344607 | 5,509 | | 5,509 | | 5,509 |
| LE Sheriff Jail | 2,946,151 | 23.300394 | 95,468 | | 95,468 | | 95,468 |
| LE Sheriff F.O. | 1,074,845 | 8.500689 | 34,830 | | 34,830 | | 34,830 |
| KCSD Grants | 88 | 0.000696 | 3 | | 3 | | 3 |
| Sheriff Rd Pat | 132,980 | 1.051707 | 4,309 | | 4,309 | | 4,309 |
| Airport | 251,824 | 1.991615 | 8,160 | | 8,160 | | 8,160 |
| Schedule .4 Total for Payouts Sheriff | 12,644,211 | 100.000000 | 409,727 | | 409,727 | 0 | 409,727 |

Allocation Basis: Dollar amount of wages by benefiting department
Allocation Source: General Ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Termination Payoff**

| Receiving Department | Total | Payouts Gen Co. | Payouts Sheriff |
|-------------------------------|---------|-----------------|-----------------|
| Finance Department | 9,713 | 9,713 | 0 |
| Building & Grounds Department | 18,002 | 18,002 | 0 |
| Security | 4,254 | 0 | 4,254 |
| County Administration Dept | 5,271 | 5,271 | 0 |
| Information Systems | 10,289 | 10,289 | 0 |
| Legal Services Department | 2,197 | 2,197 | 0 |
| Human Resources | 4,178 | 4,178 | 0 |
| Treasurer | 5,768 | 5,768 | 0 |
| Health & Comm. Serv. | 9,143 | 9,143 | 0 |
| Nazareth Facility | 3,460 | 3,460 | 0 |
| ADMIN,CSA,MCHD,HPDP | 8,999 | 8,999 | 0 |
| Circuit Court | 33,920 | 33,920 | 0 |
| District Court | 32,216 | 32,216 | 0 |
| Friend of Court | 29,953 | 29,953 | 0 |
| Probate Court | 5,705 | 5,705 | 0 |
| Election | 145 | 145 | 0 |
| Clerk/ROD | 4,674 | 4,674 | 0 |
| Equalization | 4,124 | 4,124 | 0 |
| Pros Atty | 19,235 | 19,235 | 0 |
| Pros Atty C.R.P. | 5,721 | 5,721 | 0 |
| Drain Comm | 1,197 | 1,197 | 0 |
| Soil & Erosion | 967 | 967 | 0 |
| Sheriff Admin | 29,940 | 2,853 | 27,087 |
| Sheriff Jail | 107,190 | 365 | 106,825 |
| Sheriff Field Oper | 122,633 | 0 | 122,633 |
| Animal Control | 4,930 | 4,930 | 0 |
| Emergency Mgmt. | 649 | 0 | 649 |
| Veterans Affairs | 1,191 | 1,191 | 0 |
| MSU Extension | 1,119 | 1,119 | 0 |
| Planning | 2,166 | 2,166 | 0 |
| Employee Benefits | 645 | 645 | 0 |
| LE Circuit Ct | 9,518 | 9,518 | 0 |
| LE District Ct | 9,013 | 9,013 | 0 |
| LE Pros Atty | 18,409 | 18,409 | 0 |
| LE Sheriff Admin | 5,509 | 0 | 5,509 |
| LE Sheriff Jail | 95,468 | 0 | 95,468 |
| LE Sheriff F.O. | 34,830 | 0 | 34,830 |
| LE Animal Ctrl | 3,143 | 3,143 | 0 |
| Technology Fund | 2,103 | 2,103 | 0 |
| Parks Admin | 4,062 | 4,062 | 0 |
| P Markin Glen | 496 | 496 | 0 |
| P Cold Brook | 520 | 520 | 0 |
| P Prairie View | 408 | 408 | 0 |
| P River Oaks | 543 | 543 | 0 |
| P Fairgrounds | 1,711 | 1,711 | 0 |
| P KRV Trail | 45 | 45 | 0 |
| P KRV Trailway prg | 577 | 577 | 0 |
| P County Fair | 312 | 312 | 0 |
| H-Oral Health | 7,279 | 7,279 | 0 |
| H-Laboratory | 2,178 | 2,178 | 0 |
| H-Vision/Hearing | 1,404 | 1,404 | 0 |
| H-Haz Waste | 2,726 | 2,726 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Termination Payoff**

| Receiving Department | Total | Payouts Gen Co. | Payouts Sheriff |
|----------------------|--------|-----------------|-----------------|
| H-Clinical Serv | 1,103 | 1,103 | 0 |
| H-Comm. Disease | 3,074 | 3,074 | 0 |
| H-STD | 2,741 | 2,741 | 0 |
| H-HIV Counseling | 697 | 697 | 0 |
| H-Env Admin | 2,719 | 2,719 | 0 |
| H-Env FS&F | 4,623 | 4,623 | 0 |
| H-Env LW&W | 3,710 | 3,710 | 0 |
| Male Drug Court | 1,594 | 1,594 | 0 |
| Womens Drug Ct. | 1,106 | 1,106 | 0 |
| DWI Drug Court | 346 | 346 | 0 |
| Emerg Prep Bio | 1,032 | 1,032 | 0 |
| Circuit Court Gt | 644 | 644 | 0 |
| ROD Automation | 477 | 477 | 0 |
| Concealed Pistol | 263 | 263 | 0 |
| Victim Advocacy | 1,056 | 1,056 | 0 |
| Crime Victim Rts | 2,090 | 2,090 | 0 |
| AAA Administration | 3,120 | 3,120 | 0 |
| AAA Ombudsman | 710 | 710 | 0 |
| AAA Health Living | 1,382 | 1,382 | 0 |
| AAA Info & Asst | 1,072 | 1,072 | 0 |
| AAA CCC | 81 | 81 | 0 |
| CFI AAA Custom Care | 130 | 130 | 0 |
| CFI Admin | 2,091 | 2,091 | 0 |
| CFI Care Mgmt | 4,613 | 4,613 | 0 |
| CFI Case Coord | 61 | 61 | 0 |
| CFI Veterans | 60 | 60 | 0 |
| CFI Comm Living | 2,499 | 2,499 | 0 |
| KCSD Grants | 3 | 0 | 3 |
| CC-Juvenile Home | 28,664 | 28,664 | 0 |
| CC-In Home Care | 7,031 | 7,031 | 0 |
| CC-Intens Learn | 337 | 337 | 0 |
| CC-KEYS | 2,713 | 2,713 | 0 |
| CC-Juve Drug Ct | 1,497 | 1,497 | 0 |
| CC-Restitution | 1,572 | 1,572 | 0 |
| CC-Intake Assess | 3,017 | 3,017 | 0 |
| CC-CASA | 827 | 827 | 0 |
| Healthy Start | 4,544 | 4,544 | 0 |
| SWMBH - HS | 565 | 565 | 0 |
| AIDS Coun & Test | 965 | 965 | 0 |
| MIECHV-HFA | 1,832 | 1,832 | 0 |
| Nurse Family | 3,809 | 3,809 | 0 |
| MCIR | 2,332 | 2,332 | 0 |
| CSHCS | 2,226 | 2,226 | 0 |
| Edison Sch Health | 350 | 350 | 0 |
| BCCCP Coord. | 1,571 | 1,571 | 0 |
| IAP | 1,611 | 1,611 | 0 |
| W.I.C. | 3,323 | 3,323 | 0 |
| Childhood Lead | 6 | 6 | 0 |
| Sheriff Rd Pat | 4,309 | 0 | 4,309 |
| Comm Corrections | 6,403 | 6,403 | 0 |
| Survey & Remonum | 25 | 25 | 0 |
| Airport | 17,743 | 9,583 | 8,160 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Termination Payoff**

| Receiving Department | Total | Payouts Gen Co. | Payouts Sheriff |
|----------------------|---------|-----------------|-----------------|
| Central Stores | 1,016 | 1,016 | 0 |
| LIHEAP | 674 | 674 | 0 |
| Emerg Needs LCA | 19 | 19 | 0 |
| Weather DHS | 1,822 | 1,822 | 0 |
| CSBG | 4,077 | 4,077 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 837,825 | 428,098 | 409,727 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Finance Department

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

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

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

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

Department Support – This function identifies the costs associated with providing services to specific departments that are not reflected in any of the other

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Finance Department

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 and reviewing invoices greater than \$1,000. The basis of allocation is the number of purchasing related transactions by department.

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

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

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

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

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

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Finance Department**

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Finance Department

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 1,166,164 | | | 1,166,164 |
| Inbound Costs: | | | | |
| Building Depreciation | 9,903 | | 9,903 | |
| Equipment Depreciation | 9,340 | | 9,340 | |
| Insurance | 2,921 | 7 | 2,928 | |
| Insurance - Property | 861 | | 861 | |
| Termination Payoff | 9,713 | | 9,713 | |
| Finance Department | | 5,824 | 5,824 | |
| Building & Grounds Department | | 30,708 | 30,708 | |
| Utilities | | 7,069 | 7,069 | |
| Security | | 1,931 | 1,931 | |
| County Administration Dept | | 5,660 | 5,660 | |
| Information Systems | | 12,236 | 12,236 | |
| Legal Services Department | | 2,453 | 2,453 | |
| Human Resources | | 9,154 | 9,154 | |
| Treasurer | | 816 | 816 | |
| Total Allocated Additions: | <u>32,738</u> | <u>75,858</u> | 108,596 | 108,596 |
| Total To Be Allocated: | <u>1,198,902</u> | <u>75,858</u> | | <u>1,274,760</u> |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Finance Department**

| | Total | G&A | Accounting Serv | Non-HCS Funds | Payroll |
|--|-----------|-----------|-----------------|---------------|---------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 678,926 | 90,902 | 307,322 | 31,803 | 66,866 |
| FRINGE BENEFITS | 247,808 | 33,181 | 112,183 | 11,597 | 24,409 |
| Other Expense & Cost | | | | | |
| Printing & Binding | 2,811 | 376 | 1,272 | 132 | 277 |
| Postage | 3,769 | 0 | 2,407 | 0 | 524 |
| Copying | 5,344 | 716 | 2,422 | 250 | 526 |
| Office Supplies | 10,442 | 1,398 | 4,725 | 489 | 1,029 |
| Subscriptions | 1,845 | 247 | 835 | 86 | 182 |
| Dues | 3,108 | 416 | 1,408 | 145 | 306 |
| Contract Services | 12,485 | 76 | 11,600 | 0 | 0 |
| Consultant | 11,810 | 0 | 0 | 0 | 11,810 |
| Auditing Services | 105,116 | 0 | 0 | 0 | 0 |
| Telephone | 9,469 | 1,268 | 4,288 | 443 | 933 |
| Licensing Fees | 70,779 | 0 | 35,389 | 0 | 35,390 |
| Equipment Maint | 948 | 127 | 432 | 44 | 93 |
| Training | 811 | 109 | 366 | 38 | 80 |
| Travel | 693 | 93 | 314 | 32 | 68 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,166,164 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 1,166,164 | 128,909 | 484,963 | 45,059 | 142,493 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: Equip Depr. | 9,340 | 0 | 0 | 0 | 9,340 |
| Inbound - All Others | 23,398 | 3,133 | 10,594 | 1,095 | 2,305 |
| Reallocate Admin Costs | | (132,042) | 61,336 | 5,712 | 19,078 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,198,902 | 0 | 556,893 | 51,866 | 173,216 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 75,858 | 10,150 | 34,478 | 3,540 | 7,456 |
| Reallocate Admin Costs | | (10,150) | 4,764 | 437 | 1,462 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 75,858 | 0 | 39,242 | 3,977 | 8,918 |
| Total For Finance Department | | | | | |
| Schedule .3 Total | 1,274,760 | 0 | 596,135 | 55,843 | 182,134 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

| | Retire System | Audit Services | Dept Support | Grant Acctng | Purchasing |
|--|---------------|----------------|--------------|--------------|------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 54,750 | 0 | 36,838 | 6,361 | 52,171 |
| FRINGE BENEFITS | 19,973 | 0 | 13,456 | 2,329 | 19,032 |
| Other Expense & Cost | | | | | |
| Printing & Binding | 227 | 0 | 153 | 26 | 216 |
| Postage | 429 | 0 | 0 | 0 | 409 |
| Copying | 431 | 0 | 290 | 50 | 410 |
| Office Supplies | 842 | 0 | 567 | 98 | 802 |
| Subscriptions | 149 | 0 | 100 | 17 | 142 |
| Dues | 251 | 0 | 169 | 29 | 239 |
| Contract Services | 0 | 0 | 0 | 0 | 510 |
| Consultant | 0 | 0 | 0 | 0 | 0 |
| Auditing Services | 0 | 105,116 | 0 | 0 | 0 |
| Telephone | 763 | 0 | 514 | 89 | 727 |
| Licensing Fees | 0 | 0 | 0 | 0 | 0 |
| Equipment Maint | 76 | 0 | 51 | 9 | 73 |
| Training | 65 | 0 | 44 | 8 | 62 |
| Travel | 56 | 0 | 38 | 7 | 53 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 78,012 | 105,116 | 52,220 | 9,023 | 74,846 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: Equip Depr. | 0 | 0 | 0 | 0 | 0 |
| Inbound - All Others | 1,885 | 0 | 1,271 | 219 | 1,797 |
| Reallocate Admin Costs | 9,888 | 13,010 | 6,620 | 1,143 | 9,485 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 89,785 | 118,126 | 60,111 | 10,385 | 86,128 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 6,097 | 0 | 4,104 | 702 | 5,804 |
| Reallocate Admin Costs | 755 | 996 | 503 | 84 | 724 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 6,852 | 996 | 4,607 | 786 | 6,528 |
| Total For Finance Department | | | | | |
| Schedule .3 Total | 96,637 | 119,122 | 64,718 | 11,171 | 92,656 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
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 | 2,425 | 5,898 | 5,898 | 8,846 | 8,846 |
| FRINGE BENEFITS | 892 | 2,156 | 2,156 | 3,222 | 3,222 |
| Other Expense & Cost | | | | | |
| Printing & Binding | 10 | 24 | 24 | 37 | 37 |
| Postage | 0 | 0 | 0 | 0 | 0 |
| Copying | 19 | 46 | 46 | 69 | 69 |
| Office Supplies | 38 | 91 | 91 | 136 | 136 |
| Subscriptions | 7 | 16 | 16 | 24 | 24 |
| Dues | 11 | 27 | 27 | 40 | 40 |
| Contract Services | 0 | 299 | 0 | 0 | 0 |
| Consultant | 0 | 0 | 0 | 0 | 0 |
| Auditing Services | 0 | 0 | 0 | 0 | 0 |
| Telephone | 34 | 82 | 82 | 123 | 123 |
| Licensing Fees | 0 | 0 | 0 | 0 | 0 |
| Equipment Maint | 3 | 8 | 8 | 12 | 12 |
| Training | 3 | 7 | 7 | 11 | 11 |
| Travel | 2 | 6 | 6 | 9 | 9 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 3,444 | 8,660 | 8,361 | 12,529 | 12,529 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: Equip Depr. | 0 | 0 | 0 | 0 | 0 |
| Inbound - All Others | 85 | 203 | 203 | 304 | 304 |
| Reallocate Admin Costs | 435 | 1,097 | 1,060 | 1,589 | 1,589 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 3,964 | 9,960 | 9,624 | 14,422 | 14,422 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 265 | 651 | 651 | 980 | 980 |
| Reallocate Admin Costs | 31 | 81 | 79 | 117 | 117 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 296 | 732 | 730 | 1,097 | 1,097 |
| Total For Finance Department | | | | | |
| Schedule .3 Total | 4,260 | 10,692 | 10,354 | 15,519 | 15,519 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Accounting Serv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Insurance | 27 | 0.042825 | 239 | | 239 | | 239 |
| Finance Department | 276 | 0.437762 | 2,439 | | 2,439 | | 2,439 |
| Building & Grounds Department | 3,351 | 5.314998 | 29,599 | | 29,599 | 2,081 | 31,680 |
| Utilities | 987 | 1.565474 | 8,718 | | 8,718 | 605 | 9,323 |
| Security | 306 | 0.485344 | 2,703 | | 2,703 | 183 | 2,886 |
| County Administration Dept | 175 | 0.277566 | 1,546 | | 1,546 | 105 | 1,651 |
| Information Systems | 207 | 0.328321 | 1,828 | | 1,828 | 121 | 1,949 |
| Legal Services Department | 108 | 0.171298 | 955 | | 955 | 61 | 1,016 |
| Human Resources | 418 | 0.662987 | 3,692 | | 3,692 | 253 | 3,945 |
| Treasurer | 320 | 0.507550 | 2,826 | | 2,826 | 194 | 3,020 |
| Health & Comm. Serv. | 436 | 0.691537 | 3,850 | | 3,850 | 263 | 4,113 |
| Nazareth Facility | 801 | 1.270461 | 7,076 | | 7,076 | 493 | 7,569 |
| ADMIN,CSA,MCHD,HPDP | 743 | 1.178467 | 6,564 | | 6,564 | 454 | 7,018 |
| Commission | 165 | 0.261705 | 1,458 | | 1,458 | 97 | 1,555 |
| Circuit Court | 6,639 | 10.530075 | 58,654 | | 58,654 | 5,105 | 63,759 |
| District Court | 1,173 | 1.860487 | 10,360 | | 10,360 | 728 | 11,088 |
| Friend of Court | 581 | 0.921520 | 5,133 | | 5,133 | 354 | 5,487 |
| Jury Board | 4 | 0.006344 | 35 | | 35 | 1 | 36 |
| Probate Court | 1,359 | 2.155501 | 12,004 | | 12,004 | 840 | 12,844 |
| Adult Probation | 105 | 0.166540 | 927 | | 927 | 61 | 988 |
| Election | 233 | 0.369560 | 2,057 | | 2,057 | 139 | 2,196 |
| Clerk/ROD | 307 | 0.486931 | 2,711 | | 2,711 | 187 | 2,898 |
| Equalization | 234 | 0.371146 | 2,066 | | 2,066 | 139 | 2,205 |
| Pros Atty | 737 | 1.168951 | 6,509 | | 6,509 | 451 | 6,960 |
| Pros Atty C.R.P. | 439 | 0.696295 | 3,877 | | 3,877 | 266 | 4,143 |
| Drain Comm | 292 | 0.463139 | 2,579 | | 2,579 | 175 | 2,754 |
| Soil & Erosion | 118 | 0.187159 | 1,041 | | 1,041 | 72 | 1,113 |
| Sheriff Admin | 1,018 | 1.614643 | 8,991 | | 8,991 | 623 | 9,614 |
| Sheriff Jail | 2,040 | 3.235630 | 18,020 | | 18,020 | 1,267 | 19,287 |
| Sheriff Field Oper | 1,176 | 1.865246 | 10,388 | | 10,388 | 730 | 11,118 |
| Animal Control | 609 | 0.965931 | 5,379 | | 5,379 | 370 | 5,749 |
| Emergency Mgmt. | 312 | 0.494861 | 2,756 | | 2,756 | 192 | 2,948 |
| Veterans Affairs | 202 | 0.320391 | 1,784 | | 1,784 | 119 | 1,903 |
| Medical Exam | 24 | 0.038066 | 213 | | 213 | 13 | 226 |
| Veterans Burial | 51 | 0.080891 | 449 | | 449 | 29 | 478 |
| Sold/Sail Relief | 263 | 0.417142 | 2,325 | | 2,325 | 158 | 2,483 |
| MSU Extension | 162 | 0.256947 | 1,431 | | 1,431 | 96 | 1,527 |
| Planning | 238 | 0.377490 | 2,102 | | 2,102 | 142 | 2,244 |
| Economic Develop | 2 | 0.003172 | 17 | | 17 | | 17 |
| Employee Benefits | 1,219 | 1.933448 | 10,770 | | 10,770 | 753 | 11,523 |
| LE Circuit Ct | 237 | 0.375904 | 2,093 | | 2,093 | 142 | 2,235 |
| LE District Ct | 135 | 0.214123 | 1,191 | | 1,191 | 81 | 1,272 |
| LE Pros Atty | 287 | 0.455209 | 2,536 | | 2,536 | 172 | 2,708 |
| LE Comm Correct | 88 | 0.139576 | 778 | | 778 | 49 | 827 |
| LE Sheriff Admin | 118 | 0.187159 | 1,041 | | 1,041 | 72 | 1,113 |
| LE Sheriff Jail | 283 | 0.448864 | 2,501 | | 2,501 | 169 | 2,670 |
| LE Sheriff F.O. | 239 | 0.379076 | 2,110 | | 2,110 | 142 | 2,252 |
| LE Animal Ctrl | 205 | 0.325149 | 1,811 | | 1,811 | 121 | 1,932 |
| Technology Fund | 515 | 0.816838 | 4,548 | | 4,548 | 311 | 4,859 |
| Roads | 54 | 0.085649 | 477 | | 477 | 29 | 506 |
| Parks Admin | 870 | 1.379901 | 7,685 | | 7,685 | 535 | 8,220 |
| P Markin Glen | 270 | 0.428245 | 2,386 | | 2,386 | 161 | 2,547 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Accounting Serv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| P Scotts Mill | 79 | 0.125301 | 699 | | 699 | 46 | 745 |
| P Cold Brook | 286 | 0.453623 | 2,527 | | 2,527 | 172 | 2,699 |
| P Prairie View | 295 | 0.467897 | 2,606 | | 2,606 | 179 | 2,785 |
| P River Oaks | 326 | 0.517066 | 2,880 | | 2,880 | 197 | 3,077 |
| P Fairgrounds | 525 | 0.832699 | 4,637 | | 4,637 | 320 | 4,957 |
| P KRV Trail | 175 | 0.277566 | 1,546 | | 1,546 | 105 | 1,651 |
| P KRV Trailway prg | 123 | 0.195089 | 1,087 | | 1,087 | 73 | 1,160 |
| P County Fair | 604 | 0.958000 | 5,337 | | 5,337 | 366 | 5,703 |
| Access & Visitat | 5 | 0.007930 | 43 | | 43 | 1 | 44 |
| Drain Comm Grant | 29 | 0.045997 | 256 | | 256 | 14 | 270 |
| H-Oral Health | 596 | 0.945312 | 5,266 | | 5,266 | 362 | 5,628 |
| H-Laboratory | 333 | 0.528169 | 2,940 | | 2,940 | 202 | 3,142 |
| H-Vision/Hearing | 143 | 0.226811 | 1,262 | | 1,262 | 86 | 1,348 |
| H-Haz Waste | 512 | 0.812080 | 4,521 | | 4,521 | 310 | 4,831 |
| H-Clinical Serv | 355 | 0.563063 | 3,134 | | 3,134 | 217 | 3,351 |
| H-Comm. Disease | 316 | 0.501205 | 2,791 | | 2,791 | 193 | 2,984 |
| H-STD | 316 | 0.501205 | 2,791 | | 2,791 | 193 | 2,984 |
| H-Health Care Ac | 3 | 0.004758 | 26 | | 26 | 1 | 27 |
| H-HIV Counseling | 146 | 0.231570 | 1,288 | | 1,288 | 88 | 1,376 |
| H-Env Admin | 197 | 0.312460 | 1,740 | | 1,740 | 116 | 1,856 |
| H-Env FS&F | 293 | 0.464725 | 2,588 | | 2,588 | 175 | 2,763 |
| H-Env LW&W | 276 | 0.437762 | 2,439 | | 2,439 | 164 | 2,603 |
| Local Housing | 4 | 0.006344 | 35 | | 35 | 1 | 36 |
| Accommodation Tax | 147 | 0.233156 | 1,297 | | 1,297 | 88 | 1,385 |
| AS&E Grant | 23 | 0.036480 | 203 | | 203 | 12 | 215 |
| Dist Ct Grants | 191 | 0.302944 | 1,687 | | 1,687 | 114 | 1,801 |
| Male Drug Court | 374 | 0.593199 | 3,304 | | 3,304 | 228 | 3,532 |
| Womens Drug Ct. | 378 | 0.599543 | 3,339 | | 3,339 | 229 | 3,568 |
| WK Kellogg Found | 10 | 0.015861 | 88 | | 88 | 5 | 93 |
| DWI Drug Court | 287 | 0.455209 | 2,536 | | 2,536 | 172 | 2,708 |
| Browfield Redev | 130 | 0.206192 | 1,147 | | 1,147 | 78 | 1,225 |
| Emerg Prep Bio | 345 | 0.547202 | 3,047 | | 3,047 | 213 | 3,260 |
| Circuit Court Gt | 460 | 0.729603 | 4,063 | | 4,063 | 278 | 4,341 |
| Homeland Sec. Gt. | 142 | 0.225225 | 1,253 | | 1,253 | 85 | 1,338 |
| Haz Mat Team | 29 | 0.045997 | 256 | | 256 | 14 | 270 |
| ROD Automation | 529 | 0.839043 | 4,672 | | 4,672 | 321 | 4,993 |
| 911 Service Fund | 47 | 0.074546 | 414 | | 414 | 27 | 441 |
| Concealed Pistol | 74 | 0.117371 | 653 | | 653 | 42 | 695 |
| Local Corr.Offc. | 89 | 0.141162 | 787 | | 787 | 49 | 836 |
| Drug Law Enforce | 24 | 0.038066 | 213 | | 213 | 13 | 226 |
| Law Library | 6 | 0.009517 | 52 | | 52 | 1 | 53 |
| Victim Advocacy | 90 | 0.142748 | 794 | | 794 | 50 | 844 |
| Crime Victim Rts | 108 | 0.171298 | 955 | | 955 | 61 | 1,016 |
| AAA Senior Expo | 37 | 0.058685 | 327 | | 327 | 19 | 346 |
| AAA Administration | 480 | 0.761325 | 4,239 | | 4,239 | 290 | 4,529 |
| AAA Providers | 195 | 0.309288 | 1,723 | | 1,723 | 116 | 1,839 |
| AAA Ombudsman | 168 | 0.266464 | 1,485 | | 1,485 | 99 | 1,584 |
| AAA Health Living | 448 | 0.710570 | 3,955 | | 3,955 | 272 | 4,227 |
| AAA Info & Asst | 304 | 0.482172 | 2,685 | | 2,685 | 182 | 2,867 |
| AAA CCC | 123 | 0.195089 | 1,087 | | 1,087 | 73 | 1,160 |
| AAA Verne Robbert | 8 | 0.012689 | 72 | | 72 | 3 | 75 |
| CFI AAA Custom Care | 292 | 0.463139 | 2,579 | | 2,579 | 175 | 2,754 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Accounting Serv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| CFI Admin | 287 | 0.455209 | 2,536 | | 2,536 | 172 | 2,708 |
| CFI Care Mgmt | 1,145 | 1.816077 | 10,112 | | 10,112 | 708 | 10,820 |
| CFI Case Coord | 199 | 0.315633 | 1,758 | | 1,758 | 118 | 1,876 |
| CFI Veterans | 234 | 0.371146 | 2,066 | | 2,066 | 139 | 2,205 |
| CFI Comm Living | 884 | 1.402106 | 7,810 | | 7,810 | 546 | 8,356 |
| Safe Comm. Grant | 49 | 0.077719 | 431 | | 431 | 27 | 458 |
| KCSD Grants | 138 | 0.218881 | 1,218 | | 1,218 | 82 | 1,300 |
| CC-Juvenile Home | 1,880 | 2.981855 | 16,605 | | 16,605 | 1,163 | 17,768 |
| CC-In Home Care | 192 | 0.304530 | 1,696 | | 1,696 | 114 | 1,810 |
| CC-Foster Care | 97 | 0.153851 | 857 | | 857 | 56 | 913 |
| CC-Intens Learn | 87 | 0.137990 | 769 | | 769 | 48 | 817 |
| CC-KEYS | 214 | 0.339424 | 1,889 | | 1,889 | 128 | 2,017 |
| CC-Juve Drug Ct | 152 | 0.241086 | 1,341 | | 1,341 | 91 | 1,432 |
| CC-Restitution | 90 | 0.142748 | 794 | | 794 | 50 | 844 |
| CC-Intake Assess | 119 | 0.188745 | 1,049 | | 1,049 | 72 | 1,121 |
| CC-CASA | 103 | 0.163368 | 909 | | 909 | 58 | 967 |
| CC-FI Treatment Ct. | 202 | 0.320391 | 1,784 | | 1,784 | 119 | 1,903 |
| CC-MIDHS | 2,045 | 3.243560 | 18,064 | | 18,064 | 1,270 | 19,334 |
| Vet's Trust | 38 | 0.060272 | 335 | | 335 | 20 | 355 |
| Healthy Start | 799 | 1.267288 | 7,059 | | 7,059 | 491 | 7,550 |
| SWMBH - HS | 183 | 0.290255 | 1,618 | | 1,618 | 108 | 1,726 |
| Health Kids | 2 | 0.003172 | 17 | | 17 | | 17 |
| AIDS Coun & Test | 223 | 0.353699 | 1,970 | | 1,970 | 133 | 2,103 |
| MIECHV-ISS | 39 | 0.061858 | 344 | | 344 | 21 | 365 |
| MIECHV-HFA | 296 | 0.469484 | 2,615 | | 2,615 | 180 | 2,795 |
| Nurse Family | 427 | 0.677262 | 3,771 | | 3,771 | 258 | 4,029 |
| MCIR | 208 | 0.329907 | 1,838 | | 1,838 | 122 | 1,960 |
| CSHCS | 187 | 0.296599 | 1,652 | | 1,652 | 111 | 1,763 |
| Edison Sch Health | 86 | 0.136404 | 761 | | 761 | 47 | 808 |
| BCCCP Coord. | 259 | 0.410798 | 2,287 | | 2,287 | 154 | 2,441 |
| BCCCP Komen | 78 | 0.123715 | 689 | | 689 | 45 | 734 |
| IAP | 248 | 0.393351 | 2,191 | | 2,191 | 148 | 2,339 |
| Clean Sweep Pest | 16 | 0.025377 | 140 | | 140 | 8 | 148 |
| W.I.C. | 337 | 0.534513 | 2,975 | | 2,975 | 205 | 3,180 |
| Childhood Lead | 61 | 0.096752 | 538 | | 538 | 34 | 572 |
| Marine Safety | 94 | 0.149093 | 831 | | 831 | 54 | 885 |
| Sheriff Rd Pat | 58 | 0.091993 | 512 | | 512 | 32 | 544 |
| Comm Corrections | 1,304 | 2.068265 | 11,518 | | 11,518 | 806 | 12,324 |
| Survey & Remonum | 73 | 0.115785 | 645 | | 645 | 42 | 687 |
| Prop Tax Foreclosure | 359 | 0.569407 | 3,171 | | 3,171 | 220 | 3,391 |
| Airport | 2,508 | 3.977922 | 22,153 | | 22,153 | 1,561 | 23,714 |
| DTRF | 3 | 0.004758 | 26 | | 26 | 1 | 27 |
| Central Stores | 1,141 | 1.809732 | 10,079 | | 10,079 | 707 | 10,786 |
| Drain Eq Revolv | 2 | 0.003172 | 17 | | 17 | | 17 |
| Retirement | 50 | 0.079305 | 440 | | 440 | 28 | 468 |
| OPEB | 1,117 | 1.771666 | 9,866 | | 9,866 | 689 | 10,555 |
| LIHEAP | 283 | 0.448864 | 2,501 | | 2,501 | 169 | 2,670 |
| Emerg Needs EAP | 331 | 0.524997 | 2,923 | | 2,923 | 202 | 3,125 |
| Emerg Needs LCA | 91 | 0.144334 | 803 | | 803 | 52 | 855 |
| Weather Energy Opt | 28 | 0.044411 | 247 | | 247 | 14 | 261 |
| Weather DHS | 446 | 0.707398 | 3,939 | | 3,939 | 270 | 4,209 |
| CSBG | 640 | 1.015100 | 5,654 | | 5,654 | 386 | 6,040 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Accounting Serv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| Non Allocated | 283 | 0.448864 | 2,501 | | 2,501 | 169 | 2,670 |
| Schedule .4 Total for Accounting Serv | 63,048 | 100.000000 | 556,893 | | 556,893 | 39,242 | 596,135 |

Allocation Basis: Number of expenditure transactions processed by dept
Allocation Source: Detail expenditure report

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Non-HCS Funds

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Friend of Court | 434 | 7.303938 | 3,787 | | 3,787 | 282 | 4,069 |
| Pros Atty | 25 | 0.420734 | 218 | | 218 | 14 | 232 |
| Pros Atty C.R.P. | 456 | 7.674184 | 3,980 | | 3,980 | 297 | 4,277 |
| Sheriff Admin | 17 | 0.286099 | 147 | | 147 | 10 | 157 |
| Emergency Mgmt. | 39 | 0.656345 | 340 | | 340 | 24 | 364 |
| LE Pros Atty | 11 | 0.185123 | 95 | | 95 | 5 | 100 |
| Access & Visitat | 21 | 0.353416 | 183 | | 183 | 12 | 195 |
| Drain Comm Grant | 74 | 1.245372 | 646 | | 646 | 46 | 692 |
| Dist Ct Grants | 228 | 3.837092 | 1,990 | | 1,990 | 148 | 2,138 |
| Male Drug Court | 437 | 7.354426 | 3,813 | | 3,813 | 285 | 4,098 |
| Womens Drug Ct. | 437 | 7.354426 | 3,813 | | 3,813 | 285 | 4,098 |
| WK Kellogg Found | 19 | 0.319758 | 164 | | 164 | 10 | 174 |
| DWI Drug Court | 462 | 7.775160 | 4,031 | | 4,031 | 300 | 4,331 |
| Circuit Court Gt | 500 | 8.414675 | 4,364 | | 4,364 | 329 | 4,693 |
| Homeland Sec. Gt. | 165 | 2.776843 | 1,441 | | 1,441 | 105 | 1,546 |
| Haz Mat Team | 47 | 0.790979 | 409 | | 409 | 29 | 438 |
| Victim Advocacy | 109 | 1.834399 | 951 | | 951 | 72 | 1,023 |
| Crime Victim Rts | 123 | 2.070010 | 1,073 | | 1,073 | 78 | 1,151 |
| Safe Comm. Grant | 56 | 0.942444 | 489 | | 489 | 33 | 522 |
| KCSD Grants | 170 | 2.860990 | 1,484 | | 1,484 | 107 | 1,591 |
| CC-FI Treatment Ct. | 202 | 3.399529 | 1,764 | | 1,764 | 129 | 1,893 |
| Marine Safety | 105 | 1.767082 | 916 | | 916 | 70 | 986 |
| Sheriff Rd Pat | 68 | 1.144396 | 594 | | 594 | 41 | 635 |
| Comm Corrections | 1,658 | 27.903061 | 14,484 | | 14,484 | 1,219 | 15,703 |
| Survey & Remonum | 79 | 1.329519 | 690 | | 690 | 47 | 737 |
| Schedule .4 Total for Non-HCS Funds | 5,942 | 100.000000 | 51,866 | | 51,866 | 3,977 | 55,843 |

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Payroll

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Finance Department | 11.91 | 1.337091 | 2,317 | | 2,317 | | 2,317 |
| Building & Grounds Department | 34.92 | 3.920336 | 6,790 | | 6,790 | 345 | 7,135 |
| Security | 6.48 | 0.727485 | 1,259 | | 1,259 | 60 | 1,319 |
| County Administration Dept | 4.15 | 0.465905 | 807 | | 807 | 38 | 845 |
| Information Systems | 9.77 | 1.096841 | 1,899 | | 1,899 | 96 | 1,995 |
| Legal Services Department | 1.40 | 0.157173 | 272 | | 272 | 11 | 283 |
| Human Resources | 4.94 | 0.554595 | 959 | | 959 | 46 | 1,005 |
| Treasurer | 9.99 | 1.121539 | 1,943 | | 1,943 | 97 | 2,040 |
| Health & Comm. Serv. | 12.10 | 1.358421 | 2,354 | | 2,354 | 118 | 2,472 |
| Nazareth Facility | 8.31 | 0.932932 | 1,617 | | 1,617 | 82 | 1,699 |
| ADMIN,CSA,MCHD,HPDP | 12.22 | 1.371893 | 2,377 | | 2,377 | 120 | 2,497 |
| Commission | 11.00 | 1.234928 | 2,139 | | 2,139 | 106 | 2,245 |
| Circuit Court | 57.08 | 6.408155 | 11,099 | | 11,099 | 574 | 11,673 |
| District Court | 57.84 | 6.493477 | 11,247 | | 11,247 | 580 | 11,827 |
| Friend of Court | 47.09 | 5.286616 | 9,158 | | 9,158 | 471 | 9,629 |
| Probate Court | 8.98 | 1.008151 | 1,748 | | 1,748 | 87 | 1,835 |
| Election | 0.50 | 0.056133 | 97 | | 97 | 2 | 99 |
| Clerk/ROD | 10.17 | 1.141747 | 1,978 | | 1,978 | 98 | 2,076 |
| Equalization | 5.00 | 0.561331 | 971 | | 971 | 47 | 1,018 |
| Pros Atty | 21.55 | 2.419337 | 4,191 | | 4,191 | 211 | 4,402 |
| Pros Atty C.R.P. | 8.51 | 0.955385 | 1,655 | | 1,655 | 83 | 1,738 |
| Drain Comm | 2.49 | 0.279543 | 485 | | 485 | 22 | 507 |
| Soil & Erosion | 1.56 | 0.175135 | 304 | | 304 | 13 | 317 |
| Sheriff Admin | 22.33 | 2.506904 | 4,341 | | 4,341 | 221 | 4,562 |
| Sheriff Jail | 65.76 | 7.382630 | 12,832 | | 12,832 | 1,046 | 13,878 |
| Sheriff Field Oper | 50.90 | 5.714350 | 9,899 | | 9,899 | 509 | 10,408 |
| Animal Control | 8.64 | 0.969980 | 1,681 | | 1,681 | 83 | 1,764 |
| Emergency Mgmt. | 1.50 | 0.168399 | 291 | | 291 | 12 | 303 |
| Veterans Affairs | 2.10 | 0.235759 | 407 | | 407 | 18 | 425 |
| MSU Extension | 1.93 | 0.216674 | 374 | | 374 | 16 | 390 |
| Planning | 2.47 | 0.277298 | 482 | | 482 | 22 | 504 |
| Employee Benefits | 1.00 | 0.112266 | 193 | | 193 | 9 | 202 |
| LE Circuit Ct | 12.81 | 1.438130 | 2,491 | | 2,491 | 125 | 2,616 |
| LE District Ct | 14.69 | 1.649191 | 2,856 | | 2,856 | 144 | 3,000 |
| LE Pros Atty | 21.09 | 2.367694 | 4,101 | | 4,101 | 207 | 4,308 |
| LE Sheriff Admin | 1.82 | 0.204324 | 353 | | 353 | 14 | 367 |
| LE Sheriff Jail | 49.22 | 5.525743 | 9,572 | | 9,572 | 494 | 10,066 |
| LE Sheriff F.O. | 16.06 | 1.802995 | 3,122 | | 3,122 | 157 | 3,279 |
| LE Animal Ctrl | 5.95 | 0.667984 | 1,156 | | 1,156 | 55 | 1,211 |
| Technology Fund | 2.90 | 0.325572 | 564 | | 564 | 28 | 592 |
| Parks Admin | 6.06 | 0.680333 | 1,179 | | 1,179 | 57 | 1,236 |
| P Markin Glen | 3.04 | 0.341289 | 591 | | 591 | 29 | 620 |
| P Scotts Mill | 0.19 | 0.021331 | 36 | | 36 | 1 | 37 |
| P Cold Brook | 2.89 | 0.324449 | 561 | | 561 | 27 | 588 |
| P Prairie View | 2.18 | 0.244740 | 423 | | 423 | 18 | 441 |
| P River Oaks | 3.11 | 0.349148 | 605 | | 605 | 29 | 634 |
| P Fairgrounds | 4.85 | 0.544491 | 942 | | 942 | 44 | 986 |
| P KRV Trail | 0.78 | 0.087568 | 151 | | 151 | 5 | 156 |
| P KRV Trailway prg | 0.80 | 0.089813 | 155 | | 155 | 6 | 161 |
| P County Fair | 0.47 | 0.052765 | 92 | | 92 | 2 | 94 |
| H-Oral Health | 9.10 | 1.021622 | 1,770 | | 1,770 | 88 | 1,858 |
| H-Laboratory | 2.80 | 0.314345 | 545 | | 545 | 27 | 572 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Payroll

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-Vision/Hearing | 2.66 | 0.298628 | 519 | | 519 | 24 | 543 |
| H-Haz Waste | 4.84 | 0.543368 | 940 | | 940 | 44 | 984 |
| H-Clinical Serv | 1.38 | 0.154927 | 267 | | 267 | 11 | 278 |
| H-Comm. Disease | 3.72 | 0.417630 | 723 | | 723 | 34 | 757 |
| H-STD | 4.00 | 0.449065 | 777 | | 777 | 37 | 814 |
| H-HIV Counseling | 1.00 | 0.112266 | 193 | | 193 | 9 | 202 |
| H-Env Admin | 3.76 | 0.422121 | 730 | | 730 | 34 | 764 |
| H-Env FS&F | 6.82 | 0.765656 | 1,325 | | 1,325 | 64 | 1,389 |
| H-Env LW&W | 5.98 | 0.671352 | 1,163 | | 1,163 | 57 | 1,220 |
| Male Drug Court | 2.94 | 0.330063 | 571 | | 571 | 28 | 599 |
| Womens Drug Ct. | 2.16 | 0.242495 | 419 | | 419 | 18 | 437 |
| DWI Drug Court | 0.55 | 0.061746 | 108 | | 108 | 4 | 112 |
| Emerg Prep Bio | 1.86 | 0.208815 | 362 | | 362 | 14 | 376 |
| Circuit Court Gt | 1.28 | 0.143701 | 247 | | 247 | 11 | 258 |
| ROD Automation | 0.88 | 0.098794 | 170 | | 170 | 8 | 178 |
| Concealed Pistol | 0.37 | 0.041538 | 71 | | 71 | 1 | 72 |
| Victim Advocacy | 1.59 | 0.178503 | 309 | | 309 | 13 | 322 |
| Crime Victim Rts | 3.00 | 0.336799 | 583 | | 583 | 29 | 612 |
| AAA Administration | 2.55 | 0.286279 | 497 | | 497 | 22 | 519 |
| AAA Ombudsman | 1.00 | 0.112266 | 193 | | 193 | 9 | 202 |
| AAA Health Living | 1.37 | 0.153805 | 264 | | 264 | 11 | 275 |
| AAA Info & Asst | 1.12 | 0.125738 | 216 | | 216 | 9 | 225 |
| AAA CCC | 0.09 | 0.010104 | 17 | | 17 | | 17 |
| CFI AAA Custom Care | 0.09 | 0.010104 | 17 | | 17 | | 17 |
| CFI Admin | 1.38 | 0.154927 | 267 | | 267 | 11 | 278 |
| CFI Care Mgmt | 3.65 | 0.409772 | 709 | | 709 | 34 | 743 |
| CFI Case Coord | 0.04 | 0.004491 | 7 | | 7 | | 7 |
| CFI Veterans | 0.04 | 0.004491 | 7 | | 7 | | 7 |
| CFI Comm Living | 2.68 | 0.300873 | 522 | | 522 | 24 | 546 |
| CC-Juvenile Home | 56.90 | 6.387947 | 11,064 | | 11,064 | 573 | 11,637 |
| CC-In Home Care | 9.37 | 1.051934 | 1,822 | | 1,822 | 90 | 1,912 |
| CC-Intens Learn | 1.00 | 0.112266 | 193 | | 193 | 9 | 202 |
| CC-KEYS | 4.00 | 0.449065 | 777 | | 777 | 37 | 814 |
| CC-Juve Drug Ct | 1.66 | 0.186362 | 323 | | 323 | 14 | 337 |
| CC-Restitution | 1.91 | 0.214428 | 371 | | 371 | 15 | 386 |
| CC-Intake Assess | 4.25 | 0.477131 | 827 | | 827 | 38 | 865 |
| CC-CASA | 1.00 | 0.112266 | 193 | | 193 | 9 | 202 |
| Healthy Start | 8.65 | 0.971103 | 1,683 | | 1,683 | 83 | 1,766 |
| SWMBH - HS | 0.88 | 0.098794 | 170 | | 170 | 8 | 178 |
| AIDS Coun & Test | 1.47 | 0.165031 | 285 | | 285 | 12 | 297 |
| MIECHV-HFA | 3.35 | 0.376092 | 652 | | 652 | 32 | 684 |
| Nurse Family | 5.11 | 0.573680 | 993 | | 993 | 49 | 1,042 |
| MCIR | 3.83 | 0.429980 | 744 | | 744 | 35 | 779 |
| CSHCS | 3.00 | 0.336799 | 583 | | 583 | 29 | 612 |
| Edison Sch Health | 0.43 | 0.048274 | 83 | | 83 | 2 | 85 |
| BCCCCP Coord. | 2.54 | 0.285156 | 495 | | 495 | 22 | 517 |
| IAP | 1.37 | 0.153805 | 264 | | 264 | 11 | 275 |
| W.I.C. | 5.86 | 0.657880 | 1,138 | | 1,138 | 54 | 1,192 |
| Childhood Lead | 0.11 | 0.012349 | 21 | | 21 | | 21 |
| Marine Safety | 0.98 | 0.110021 | 189 | | 189 | 8 | 197 |
| Sheriff Rd Pat | 2.00 | 0.224532 | 388 | | 388 | 18 | 406 |
| Comm Corrections | 10.88 | 1.221456 | 2,115 | | 2,115 | 105 | 2,220 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Payroll

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Survey & Remonum | 0.03 | 0.003368 | 6 | | 6 | | 6 |
| Airport | 21.74 | 2.440667 | 4,228 | | 4,228 | 214 | 4,442 |
| Central Stores | 2.05 | 0.230146 | 397 | | 397 | 18 | 415 |
| LIHEAP | 0.58 | 0.065114 | 113 | | 113 | 4 | 117 |
| Emerg Needs LCA | 0.02 | 0.002245 | 3 | | 3 | | 3 |
| Weather DHS | 1.52 | 0.170645 | 295 | | 295 | 12 | 307 |
| CSBG | 6.05 | 0.679211 | 1,177 | | 1,177 | 57 | 1,234 |
| Schedule .4 Total for Payroll | 890.74 | 100.000000 | 173,216 | | 173,216 | 8,918 | 182,134 |

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Retire System

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Retirement | 100 | 100.000000 | 89,785 | | 89,785 | 6,852 | 96,637 |
| Schedule .4 Total for Retire System | 100 | 100.000000 | 89,785 | | 89,785 | 6,852 | 96,637 |

Allocation Basis: Direct allocation to the Retirement System
Allocation Source: Finance Director

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Audit Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Insurance | 27 | 0.025743 | 30 | | 30 | | 30 |
| Finance Department | 460 | 0.438580 | 519 | | 519 | | 519 |
| Building & Grounds Department | 3,471 | 3.309370 | 3,908 | | 3,908 | 31 | 3,939 |
| Utilities | 987 | 0.941040 | 1,111 | | 1,111 | 8 | 1,119 |
| Security | 306 | 0.291751 | 344 | | 344 | 1 | 345 |
| County Administration Dept | 175 | 0.166851 | 196 | | 196 | 1 | 197 |
| Information Systems | 207 | 0.197361 | 232 | | 232 | 1 | 233 |
| Legal Services Department | 108 | 0.102971 | 121 | | 121 | | 121 |
| Human Resources | 451 | 0.429999 | 509 | | 509 | 2 | 511 |
| Treasurer | 2,303 | 2.195759 | 2,594 | | 2,594 | 21 | 2,615 |
| Health & Comm. Serv. | 477 | 0.454788 | 538 | | 538 | 3 | 541 |
| Nazareth Facility | 861 | 0.820907 | 969 | | 969 | 7 | 976 |
| ADMIN,CSA,MCHD,HPDP | 794 | 0.757027 | 894 | | 894 | 7 | 901 |
| Commission | 165 | 0.157317 | 185 | | 185 | 1 | 186 |
| Circuit Court | 9,884 | 9.423741 | 11,185 | | 11,185 | 278 | 11,463 |
| District Court | 4,632 | 4.416308 | 5,217 | | 5,217 | 41 | 5,258 |
| Friend of Court | 1,634 | 1.557912 | 1,841 | | 1,841 | 13 | 1,854 |
| Jury Board | 4 | 0.003814 | 4 | | 4 | | 4 |
| Probate Court | 1,595 | 1.520728 | 1,797 | | 1,797 | 13 | 1,810 |
| Adult Probation | 105 | 0.100111 | 118 | | 118 | | 118 |
| Family Coun Serv | 253 | 0.241219 | 285 | | 285 | 1 | 286 |
| Election | 285 | 0.271729 | 321 | | 321 | 1 | 322 |
| Clerk/ROD | 4,373 | 4.169368 | 4,925 | | 4,925 | 38 | 4,963 |
| Equalization | 237 | 0.225964 | 267 | | 267 | 1 | 268 |
| Pros Atty | 1,119 | 1.066893 | 1,259 | | 1,259 | 10 | 1,269 |
| Pros Atty C.R.P. | 456 | 0.434766 | 514 | | 514 | 3 | 517 |
| Drain Comm | 299 | 0.285077 | 336 | | 336 | 1 | 337 |
| Soil & Erosion | 249 | 0.237405 | 280 | | 280 | 1 | 281 |
| Sheriff Admin | 2,154 | 2.053697 | 2,427 | | 2,427 | 19 | 2,446 |
| Sheriff Jail | 2,040 | 1.945006 | 2,298 | | 2,298 | 18 | 2,316 |
| Sheriff Field Oper | 1,176 | 1.121239 | 1,323 | | 1,323 | 10 | 1,333 |
| Animal Control | 2,768 | 2.639106 | 3,116 | | 3,116 | 25 | 3,141 |
| Emergency Mgmt. | 324 | 0.308913 | 364 | | 364 | 1 | 365 |
| Veterans Affairs | 242 | 0.230731 | 272 | | 272 | 1 | 273 |
| Medical Exam | 530 | 0.505320 | 597 | | 597 | 4 | 601 |
| Veterans Burial | 51 | 0.048625 | 57 | | 57 | | 57 |
| Sold/Sail Relief | 269 | 0.256474 | 303 | | 303 | 1 | 304 |
| MSU Extension | 172 | 0.163991 | 193 | | 193 | 1 | 194 |
| Planning | 275 | 0.262194 | 309 | | 309 | 1 | 310 |
| Economic Develop | 2 | 0.001907 | 2 | | 2 | | 2 |
| Employee Benefits | 1,719 | 1.638954 | 1,936 | | 1,936 | 16 | 1,952 |
| LE Revenues | 222 | 0.211662 | 249 | | 249 | 1 | 250 |
| LE Circuit Ct | 237 | 0.225964 | 267 | | 267 | 1 | 268 |
| LE District Ct | 135 | 0.128714 | 151 | | 151 | | 151 |
| LE Pros Atty | 293 | 0.279356 | 329 | | 329 | 1 | 330 |
| LE Comm Correct | 88 | 0.083902 | 99 | | 99 | | 99 |
| LE Sheriff Admin | 118 | 0.112505 | 132 | | 132 | | 132 |
| LE Sheriff Jail | 283 | 0.269822 | 318 | | 318 | 1 | 319 |
| LE Sheriff F.O. | 239 | 0.227871 | 269 | | 269 | 1 | 270 |
| LE Animal Ctrl | 205 | 0.195454 | 230 | | 230 | 1 | 231 |
| Technology Fund | 575 | 0.548225 | 648 | | 648 | 5 | 653 |
| Roads | 122 | 0.116319 | 137 | | 137 | | 137 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Audit Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Parks Admin | 915 | 0.872392 | 1,030 | | 1,030 | 8 | 1,038 |
| P Markin Glen | 880 | 0.839022 | 991 | | 991 | 7 | 998 |
| P Scotts Mill | 194 | 0.184966 | 217 | | 217 | 1 | 218 |
| P Cold Brook | 835 | 0.796118 | 940 | | 940 | 7 | 947 |
| P Prairie View | 618 | 0.589222 | 696 | | 696 | 5 | 701 |
| P River Oaks | 706 | 0.673125 | 795 | | 795 | 6 | 801 |
| P Fairgrounds | 1,106 | 1.054498 | 1,244 | | 1,244 | 10 | 1,254 |
| P KRV Trail | 179 | 0.170665 | 201 | | 201 | 1 | 202 |
| P KRV Trailway prg | 191 | 0.182106 | 214 | | 214 | 1 | 215 |
| P County Fair | 764 | 0.728424 | 861 | | 861 | 7 | 868 |
| Access & Visitat | 21 | 0.020022 | 24 | | 24 | | 24 |
| Drain Comm Grant | 74 | 0.070554 | 83 | | 83 | | 83 |
| H-Oral Health | 1,071 | 1.021128 | 1,205 | | 1,205 | 10 | 1,215 |
| H-Laboratory | 2,046 | 1.950727 | 2,305 | | 2,305 | 18 | 2,323 |
| H-Vision/Hearing | 234 | 0.223104 | 263 | | 263 | 1 | 264 |
| H-Haz Waste | 1,420 | 1.353877 | 1,600 | | 1,600 | 12 | 1,612 |
| H-Clinical Serv | 932 | 0.888601 | 1,049 | | 1,049 | 8 | 1,057 |
| H-Comm. Disease | 738 | 0.703634 | 831 | | 831 | 6 | 837 |
| H-STD | 624 | 0.594943 | 703 | | 703 | 5 | 708 |
| H-Health Care Ac | 9 | 0.008581 | 10 | | 10 | | 10 |
| H-HIV Counseling | 146 | 0.139201 | 164 | | 164 | | 164 |
| H-Env Admin | 197 | 0.187827 | 221 | | 221 | 1 | 222 |
| H-Env FS&F | 1,826 | 1.740971 | 2,056 | | 2,056 | 16 | 2,072 |
| H-Env LW&W | 1,309 | 1.248045 | 1,475 | | 1,475 | 11 | 1,486 |
| Local Housing | 120 | 0.114412 | 135 | | 135 | | 135 |
| Accommodation Tax | 655 | 0.624499 | 737 | | 737 | 5 | 742 |
| AS&E Grant | 229 | 0.218336 | 258 | | 258 | 1 | 259 |
| Dist Ct Grants | 228 | 0.217383 | 257 | | 257 | 1 | 258 |
| Male Drug Court | 437 | 0.416651 | 493 | | 493 | 2 | 495 |
| Womens Drug Ct. | 437 | 0.416651 | 493 | | 493 | 2 | 495 |
| WK Kellogg Found | 19 | 0.018115 | 21 | | 21 | | 21 |
| DWI Drug Court | 462 | 0.440487 | 521 | | 521 | 3 | 524 |
| Browfield Redev | 207 | 0.197361 | 232 | | 232 | 1 | 233 |
| Emerg Prep Bio | 401 | 0.382327 | 452 | | 452 | 2 | 454 |
| Circuit Court Gt | 500 | 0.476717 | 564 | | 564 | 4 | 568 |
| Homeland Sec. Gt. | 165 | 0.157317 | 185 | | 185 | 1 | 186 |
| Haz Mat Team | 47 | 0.044811 | 53 | | 53 | | 53 |
| ROD Automation | 799 | 0.761794 | 900 | | 900 | 7 | 907 |
| 911 Service Fund | 411 | 0.391861 | 464 | | 464 | 2 | 466 |
| Concealed Pistol | 391 | 0.372793 | 439 | | 439 | 2 | 441 |
| Local Corr.Offc. | 112 | 0.106785 | 126 | | 126 | | 126 |
| Drug Law Enforce | 37 | 0.035277 | 41 | | 41 | | 41 |
| Law Library | 12 | 0.011441 | 13 | | 13 | | 13 |
| Victim Advocacy | 109 | 0.103924 | 122 | | 122 | | 122 |
| Crime Victim Rts | 123 | 0.117272 | 138 | | 138 | | 138 |
| AAA Senior Expo | 136 | 0.129667 | 152 | | 152 | | 152 |
| AAA Administration | 658 | 0.627360 | 741 | | 741 | 5 | 746 |
| AAA Providers | 288 | 0.274589 | 324 | | 324 | 1 | 325 |
| AAA Ombudsman | 249 | 0.237405 | 280 | | 280 | 1 | 281 |
| AAA Health Living | 549 | 0.523435 | 618 | | 618 | 4 | 622 |
| AAA Info & Asst | 346 | 0.329888 | 389 | | 389 | 2 | 391 |
| AAA CCC | 149 | 0.142062 | 167 | | 167 | | 167 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Audit Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| AAA Verne Robbert | 14 | 0.013348 | 16 | | 16 | | 16 |
| CFI AAA Custom Care | 331 | 0.315587 | 372 | | 372 | 1 | 373 |
| CFI Admin | 383 | 0.365165 | 430 | | 430 | 2 | 432 |
| CFI Care Mgmt | 1,431 | 1.364364 | 1,612 | | 1,612 | 12 | 1,624 |
| CFI Case Coord | 255 | 0.243126 | 287 | | 287 | 1 | 288 |
| CFI Veterans | 293 | 0.279356 | 329 | | 329 | 1 | 330 |
| CFI Comm Living | 945 | 0.900995 | 1,063 | | 1,063 | 8 | 1,071 |
| Safe Comm. Grant | 56 | 0.053392 | 63 | | 63 | | 63 |
| KCSD Grants | 170 | 0.162084 | 191 | | 191 | 1 | 192 |
| F.I.A. | 1 | 0.000953 | 1 | | 1 | | 1 |
| CC-Juvenile Home | 2,171 | 2.069906 | 2,446 | | 2,446 | 19 | 2,465 |
| CC-In Home Care | 192 | 0.183059 | 215 | | 215 | 1 | 216 |
| CC-Foster Care | 97 | 0.092483 | 109 | | 109 | | 109 |
| CC-Intens Learn | 87 | 0.082949 | 98 | | 98 | | 98 |
| CC-KEYS | 214 | 0.204035 | 240 | | 240 | 1 | 241 |
| CC-Juve Drug Ct | 152 | 0.144922 | 170 | | 170 | 1 | 171 |
| CC-Restitution | 90 | 0.085809 | 101 | | 101 | | 101 |
| CC-Intake Assess | 119 | 0.113459 | 133 | | 133 | | 133 |
| CC-CASA | 103 | 0.098204 | 115 | | 115 | | 115 |
| CC-FI Treatment Ct. | 202 | 0.192594 | 226 | | 226 | 1 | 227 |
| CC-MIDHS | 2,045 | 1.949773 | 2,304 | | 2,304 | 18 | 2,322 |
| Vet's Trust | 50 | 0.047672 | 56 | | 56 | | 56 |
| Healthy Start | 812 | 0.774189 | 914 | | 914 | 7 | 921 |
| SWMBH - HS | 191 | 0.182106 | 214 | | 214 | 1 | 215 |
| Health Kids | 3 | 0.002860 | 3 | | 3 | | 3 |
| AIDS Coun & Test | 252 | 0.240265 | 284 | | 284 | 1 | 285 |
| MIECHV-ISS | 55 | 0.052439 | 62 | | 62 | | 62 |
| MIECHV-HFA | 317 | 0.302239 | 356 | | 356 | 1 | 357 |
| Nurse Family | 465 | 0.443347 | 524 | | 524 | 3 | 527 |
| MCIR | 234 | 0.223104 | 263 | | 263 | 1 | 264 |
| CSHCS | 241 | 0.229778 | 271 | | 271 | 1 | 272 |
| Edison Sch Health | 97 | 0.092483 | 109 | | 109 | | 109 |
| BCCCP Coord. | 312 | 0.297471 | 351 | | 351 | 1 | 352 |
| BCCCP Komen | 87 | 0.082949 | 98 | | 98 | | 98 |
| IAP | 346 | 0.329888 | 389 | | 389 | 2 | 391 |
| Clean Sweep Pest | 25 | 0.023836 | 28 | | 28 | | 28 |
| W.I.C. | 359 | 0.342283 | 403 | | 403 | 2 | 405 |
| Childhood Lead | 86 | 0.081995 | 96 | | 96 | | 96 |
| Marine Safety | 105 | 0.100111 | 118 | | 118 | | 118 |
| Sheriff Rd Pat | 68 | 0.064834 | 76 | | 76 | | 76 |
| Comm Corrections | 1,658 | 1.580794 | 1,868 | | 1,868 | 13 | 1,881 |
| Survey & Remonum | 79 | 0.075321 | 89 | | 89 | | 89 |
| Prop Tax Foreclosure | 1,968 | 1.876359 | 2,215 | | 2,215 | 18 | 2,233 |
| Airport | 4,560 | 4.347660 | 5,136 | | 5,136 | 41 | 5,177 |
| DTRF | 1,881 | 1.793410 | 2,118 | | 2,118 | 16 | 2,134 |
| Central Stores | 1,317 | 1.255673 | 1,483 | | 1,483 | 11 | 1,494 |
| Drain Eq Revolv | 6 | 0.005721 | 7 | | 7 | | 7 |
| Retirement | 77 | 0.073414 | 86 | | 86 | | 86 |
| OPEB | 1,357 | 1.293810 | 1,529 | | 1,529 | 11 | 1,540 |
| LIHEAP | 333 | 0.317494 | 374 | | 374 | 1 | 375 |
| Emerg Needs EAP | 361 | 0.344190 | 406 | | 406 | 2 | 408 |
| Emerg Needs LCA | 111 | 0.105831 | 124 | | 124 | | 124 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Audit Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Weather Energy Opt | 34 | 0.032417 | 38 | | 38 | | 38 |
| Weather DHS | 530 | 0.505320 | 597 | | 597 | 4 | 601 |
| CSBG | 702 | 0.669311 | 791 | | 791 | 5 | 796 |
| Non Allocated | 987 | 0.941040 | 1,111 | | 1,111 | 8 | 1,119 |
| Schedule .4 Total for Audit Services | 104,884 | 100.000000 | 118,126 | | 118,126 | 996 | 119,122 |

Allocation Basis: Total number of accounting transactions by department

Allocation Source: Detail General Ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Dept Support

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| County Administration Dept | 29,657 | 80.506542 | 48,395 | | 48,395 | 3,726 | 52,121 |
| Technology Fund | 2,523 | 6.848906 | 4,116 | | 4,116 | 308 | 4,424 |
| Airport | 246 | 0.667789 | 401 | | 401 | 28 | 429 |
| OPEB | 4,412 | 11.976763 | 7,199 | | 7,199 | 545 | 7,744 |
| Schedule .4 Total for Dept Support | 36,838 | 100.000000 | 60,111 | | 60,111 | 4,607 | 64,718 |

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: Finance time summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Grant Actng

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| ADMIN,CSA,MCHD,HPDP | 112 | 0.516486 | 53 | | 53 | 2 | 55 |
| Friend of Court | 434 | 2.001383 | 208 | | 208 | 14 | 222 |
| Pros Atty | 25 | 0.115287 | 11 | | 11 | | 11 |
| Pros Atty C.R.P. | 456 | 2.102836 | 218 | | 218 | 14 | 232 |
| Sheriff Admin | 17 | 0.078395 | 8 | | 8 | | 8 |
| Emergency Mgmt. | 39 | 0.179848 | 18 | | 18 | | 18 |
| LE Pros Atty | 11 | 0.050726 | 6 | | 6 | | 6 |
| Access & Visitat | 21 | 0.096841 | 10 | | 10 | | 10 |
| Drain Comm Grant | 74 | 0.341250 | 35 | | 35 | 1 | 36 |
| H-Laboratory | 191 | 0.880793 | 91 | | 91 | 5 | 96 |
| H-Vision/Hearing | 145 | 0.668665 | 69 | | 69 | 4 | 73 |
| H-Clinical Serv | 114 | 0.525709 | 53 | | 53 | 2 | 55 |
| H-Comm. Disease | 496 | 2.287295 | 237 | | 237 | 16 | 253 |
| H-STD | 514 | 2.370302 | 245 | | 245 | 17 | 262 |
| H-Health Care Ac | 9 | 0.041503 | 4 | | 4 | | 4 |
| H-Env FS&F | 1,090 | 5.026516 | 523 | | 523 | 36 | 559 |
| H-Env LW&W | 730 | 3.366382 | 349 | | 349 | 24 | 373 |
| Dist Ct Grants | 228 | 1.051418 | 109 | | 109 | 7 | 116 |
| Male Drug Court | 437 | 2.015218 | 210 | | 210 | 14 | 224 |
| Womens Drug Ct. | 437 | 2.015218 | 210 | | 210 | 14 | 224 |
| WK Kellogg Found | 19 | 0.087618 | 9 | | 9 | | 9 |
| DWI Drug Court | 462 | 2.130505 | 221 | | 221 | 14 | 235 |
| Emerg Prep Bio | 401 | 1.849205 | 192 | | 192 | 13 | 205 |
| Circuit Court Gt | 500 | 2.305741 | 239 | | 239 | 16 | 255 |
| Homeland Sec. Gt. | 165 | 0.760895 | 79 | | 79 | 5 | 84 |
| Haz Mat Team | 47 | 0.216740 | 22 | | 22 | 1 | 23 |
| Victim Advocacy | 109 | 0.502652 | 51 | | 51 | 2 | 53 |
| Crime Victim Rts | 123 | 0.567212 | 59 | | 59 | 2 | 61 |
| AAA Senior Expo | 136 | 0.627162 | 66 | | 66 | 3 | 69 |
| AAA Administration | 658 | 3.034356 | 315 | | 315 | 21 | 336 |
| AAA Providers | 288 | 1.328107 | 137 | | 137 | 8 | 145 |
| AAA Ombudsman | 249 | 1.148259 | 119 | | 119 | 7 | 126 |
| AAA Health Living | 549 | 2.531704 | 261 | | 261 | 17 | 278 |
| AAA Info & Asst | 346 | 1.595573 | 164 | | 164 | 10 | 174 |
| AAA CCC | 149 | 0.687111 | 72 | | 72 | 4 | 76 |
| AAA Verne Robbert | 14 | 0.064561 | 7 | | 7 | | 7 |
| CFI AAA Custom Care | 331 | 1.526401 | 157 | | 157 | 10 | 167 |
| CFI Admin | 383 | 1.766198 | 183 | | 183 | 12 | 195 |
| CFI Care Mgmt | 1,431 | 6.599032 | 686 | | 686 | 47 | 733 |
| CFI Case Coord | 255 | 1.175928 | 121 | | 121 | 7 | 128 |
| CFI Veterans | 293 | 1.351164 | 139 | | 139 | 8 | 147 |
| CFI Comm Living | 945 | 4.357851 | 451 | | 451 | 31 | 482 |
| Safe Comm. Grant | 56 | 0.258243 | 26 | | 26 | 1 | 27 |
| KCSD Grants | 170 | 0.783952 | 82 | | 82 | 5 | 87 |
| CC-FI Treatment Ct. | 202 | 0.931519 | 96 | | 96 | 5 | 101 |
| Vet's Trust | 50 | 0.230574 | 24 | | 24 | 1 | 25 |
| Healthy Start | 812 | 3.744524 | 387 | | 387 | 26 | 413 |
| SWMBH - HS | 191 | 0.880793 | 91 | | 91 | 5 | 96 |
| AIDS Coun & Test | 252 | 1.162094 | 120 | | 120 | 7 | 127 |
| MIECHV-ISS | 55 | 0.253632 | 26 | | 26 | 1 | 27 |
| MIECHV-HFA | 317 | 1.461840 | 150 | | 150 | 10 | 160 |
| Nurse Family | 465 | 2.144339 | 222 | | 222 | 14 | 236 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Grant Acctng

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| MCIR | 234 | 1.079087 | 111 | | 111 | 7 | 118 |
| CSHCS | 241 | 1.111367 | 114 | | 114 | 7 | 121 |
| Edison Sch Health | 97 | 0.447314 | 45 | | 45 | 1 | 46 |
| BCCCP Coord. | 312 | 1.438783 | 148 | | 148 | 10 | 158 |
| BCCCP Komen | 87 | 0.401199 | 40 | | 40 | 1 | 41 |
| IAP | 346 | 1.595573 | 164 | | 164 | 10 | 174 |
| Clean Sweep Pest | 25 | 0.115287 | 11 | | 11 | | 11 |
| W.I.C. | 359 | 1.655522 | 171 | | 171 | 10 | 181 |
| Marine Safety | 105 | 0.484206 | 49 | | 49 | 2 | 51 |
| Sheriff Rd Pat | 68 | 0.313581 | 32 | | 32 | 1 | 33 |
| Comm Corrections | 1,658 | 7.645837 | 835 | | 835 | 192 | 1,027 |
| Survey & Remonum | 79 | 0.364307 | 37 | | 37 | 1 | 38 |
| LIHEAP | 333 | 1.535624 | 158 | | 158 | 10 | 168 |
| Emerg Needs EAP | 361 | 1.664745 | 173 | | 173 | 10 | 183 |
| Emerg Needs LCA | 111 | 0.511875 | 52 | | 52 | 2 | 54 |
| Weather Energy Opt | 34 | 0.156790 | 16 | | 16 | | 16 |
| Weather DHS | 530 | 2.444086 | 253 | | 253 | 17 | 270 |
| CSBG | 702 | 3.237261 | 335 | | 335 | 22 | 357 |
| Schedule .4 Total for Grant Acctng | 21,685 | 100.000000 | 10,385 | | 10,385 | 786 | 11,171 |

Allocation Basis: Number of transaction by benefiting department
Allocation Source: Detail general ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Purchasing

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Insurance | 9 | 0.226986 | 196 | | 196 | | 196 |
| Finance Department | 19 | 0.479193 | 412 | | 412 | | 412 |
| Building & Grounds Department | 231 | 5.825977 | 5,018 | | 5,018 | 376 | 5,394 |
| Utilities | 27 | 0.680958 | 587 | | 587 | 41 | 628 |
| Security | 53 | 1.336696 | 1,150 | | 1,150 | 84 | 1,234 |
| County Administration Dept | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| Information Systems | 15 | 0.378310 | 325 | | 325 | 22 | 347 |
| Human Resources | 35 | 0.882724 | 762 | | 762 | 53 | 815 |
| Treasurer | 6 | 0.151324 | 129 | | 129 | 8 | 137 |
| Health & Comm. Serv. | 23 | 0.580076 | 499 | | 499 | 34 | 533 |
| Nazareth Facility | 69 | 1.740227 | 1,498 | | 1,498 | 109 | 1,607 |
| ADMIN,CSA,MCHD,HPDP | 10 | 0.252207 | 217 | | 217 | 14 | 231 |
| Commission | 9 | 0.226986 | 196 | | 196 | 13 | 209 |
| Circuit Court | 289 | 7.288777 | 6,277 | | 6,277 | 471 | 6,748 |
| District Court | 74 | 1.866330 | 1,608 | | 1,608 | 117 | 1,725 |
| Friend of Court | 35 | 0.882724 | 762 | | 762 | 53 | 815 |
| Probate Court | 14 | 0.353090 | 304 | | 304 | 20 | 324 |
| Adult Probation | 5 | 0.126103 | 108 | | 108 | 7 | 115 |
| Election | 43 | 1.084489 | 933 | | 933 | 71 | 1,004 |
| Clerk/ROD | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| Equalization | 3 | 0.075662 | 66 | | 66 | 3 | 69 |
| Pros Atty | 34 | 0.857503 | 739 | | 739 | 51 | 790 |
| Pros Atty C.R.P. | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| Drain Comm | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| Sheriff Admin | 57 | 1.437579 | 1,237 | | 1,237 | 91 | 1,328 |
| Sheriff Jail | 398 | 10.037832 | 8,689 | | 8,689 | 1,021 | 9,710 |
| Sheriff Field Oper | 72 | 1.815889 | 1,565 | | 1,565 | 115 | 1,680 |
| Animal Control | 28 | 0.706179 | 608 | | 608 | 42 | 650 |
| Emergency Mgmt. | 7 | 0.176545 | 150 | | 150 | 10 | 160 |
| Veterans Affairs | 6 | 0.151324 | 129 | | 129 | 8 | 137 |
| Medical Exam | 12 | 0.302648 | 260 | | 260 | 17 | 277 |
| Sold/Sail Relief | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| MSU Extension | 4 | 0.100883 | 87 | | 87 | 5 | 92 |
| Planning | 12 | 0.302648 | 260 | | 260 | 17 | 277 |
| Economic Develop | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| Employee Benefits | 155 | 3.909206 | 3,368 | | 3,368 | 252 | 3,620 |
| LE Circuit Ct | 23 | 0.580076 | 499 | | 499 | 34 | 533 |
| LE District Ct | 13 | 0.327869 | 280 | | 280 | 19 | 299 |
| LE Pros Atty | 17 | 0.428752 | 368 | | 368 | 25 | 393 |
| LE Sheriff Jail | 6 | 0.151324 | 129 | | 129 | 8 | 137 |
| LE Sheriff F.O. | 41 | 1.034048 | 891 | | 891 | 65 | 956 |
| LE Animal Ctrl | 5 | 0.126103 | 108 | | 108 | 7 | 115 |
| Technology Fund | 78 | 1.967213 | 1,694 | | 1,694 | 125 | 1,819 |
| Parks Admin | 57 | 1.437579 | 1,237 | | 1,237 | 91 | 1,328 |
| P Markin Glen | 5 | 0.126103 | 108 | | 108 | 7 | 115 |
| P Cold Brook | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| P Prairie View | 3 | 0.075662 | 66 | | 66 | 3 | 69 |
| P River Oaks | 9 | 0.226986 | 196 | | 196 | 13 | 209 |
| P Fairgrounds | 30 | 0.756620 | 652 | | 652 | 46 | 698 |
| P KRV Trail | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| P KRV Trailway prg | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| P County Fair | 46 | 1.160151 | 999 | | 999 | 74 | 1,073 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Purchasing

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Access & Visitat | 4 | 0.100883 | 87 | | 87 | 5 | 92 |
| Drain Comm Grant | 16 | 0.403531 | 346 | | 346 | 24 | 370 |
| H-Oral Health | 51 | 1.286255 | 1,108 | | 1,108 | 80 | 1,188 |
| H-Laboratory | 17 | 0.428752 | 368 | | 368 | 25 | 393 |
| H-Haz Waste | 29 | 0.731400 | 630 | | 630 | 45 | 675 |
| H-Clinical Serv | 86 | 2.168979 | 1,868 | | 1,868 | 137 | 2,005 |
| H-Comm. Disease | 8 | 0.201765 | 174 | | 174 | 11 | 185 |
| H-Env Admin | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| H-Env FS&F | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| H-Env LW&W | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| Local Housing | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| Accommodation Tax | 40 | 1.008827 | 869 | | 869 | 61 | 930 |
| AS&E Grant | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| Dist Ct Grants | 36 | 0.907945 | 783 | | 783 | 53 | 836 |
| Male Drug Court | 84 | 2.118537 | 1,825 | | 1,825 | 132 | 1,957 |
| Womens Drug Ct. | 69 | 1.740227 | 1,498 | | 1,498 | 109 | 1,607 |
| DWI Drug Court | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| Browfield Redev | 19 | 0.479193 | 412 | | 412 | 29 | 441 |
| Emerg Prep Bio | 7 | 0.176545 | 150 | | 150 | 10 | 160 |
| Circuit Court Gt | 38 | 0.958386 | 825 | | 825 | 57 | 882 |
| Haz Mat Team | 3 | 0.075662 | 66 | | 66 | 3 | 69 |
| ROD Automation | 34 | 0.857503 | 739 | | 739 | 51 | 790 |
| 911 Service Fund | 25 | 0.630517 | 543 | | 543 | 38 | 581 |
| Local Corr.Offc. | 3 | 0.075662 | 66 | | 66 | 3 | 69 |
| Drug Law Enforce | 4 | 0.100883 | 87 | | 87 | 5 | 92 |
| Law Library | 3 | 0.075662 | 66 | | 66 | 3 | 69 |
| AAA Senior Expo | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| AAA Administration | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| AAA Providers | 33 | 0.832282 | 717 | | 717 | 50 | 767 |
| AAA Ombudsman | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| AAA Health Living | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| CFI Admin | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| CFI Care Mgmt | 68 | 1.715006 | 1,478 | | 1,478 | 107 | 1,585 |
| CFI Veterans | 16 | 0.403531 | 346 | | 346 | 24 | 370 |
| CFI Comm Living | 7 | 0.176545 | 150 | | 150 | 10 | 160 |
| Safe Comm. Grant | 11 | 0.277427 | 239 | | 239 | 16 | 255 |
| KCSD Grants | 14 | 0.353090 | 304 | | 304 | 20 | 324 |
| CC-Juvenile Home | 108 | 2.723834 | 2,347 | | 2,347 | 170 | 2,517 |
| CC-In Home Care | 11 | 0.277427 | 239 | | 239 | 16 | 255 |
| CC-Foster Care | 61 | 1.538462 | 1,322 | | 1,322 | 97 | 1,419 |
| CC-Intens Learn | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| CC-Juve Drug Ct | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| CC-FI Treatment Ct. | 18 | 0.453972 | 389 | | 389 | 27 | 416 |
| CC-MIDHS | 59 | 1.488020 | 1,280 | | 1,280 | 93 | 1,373 |
| Vet's Trust | 11 | 0.277427 | 239 | | 239 | 16 | 255 |
| Healthy Start | 27 | 0.680958 | 587 | | 587 | 41 | 628 |
| SWMBH - HS | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| AIDS Coun & Test | 7 | 0.176545 | 150 | | 150 | 10 | 160 |
| MIECHV-HFA | 3 | 0.075662 | 66 | | 66 | 3 | 69 |
| Nurse Family | 11 | 0.277427 | 239 | | 239 | 16 | 255 |
| MCIR | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| CSHCS | 2 | 0.050441 | 43 | | 43 | 1 | 44 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Purchasing

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Edison Sch Health | 10 | 0.252207 | 217 | | 217 | 14 | 231 |
| IAP | 1 | 0.025221 | 21 | | 21 | 1 | 22 |
| Clean Sweep Pest | 3 | 0.075662 | 66 | | 66 | 3 | 69 |
| W.I.C. | 4 | 0.100883 | 87 | | 87 | 5 | 92 |
| Marine Safety | 2 | 0.050441 | 43 | | 43 | 1 | 44 |
| Comm Corrections | 52 | 1.311475 | 1,129 | | 1,129 | 83 | 1,212 |
| Survey & Remonum | 11 | 0.277427 | 239 | | 239 | 16 | 255 |
| Prop Tax Foreclosure | 117 | 2.950820 | 2,542 | | 2,542 | 189 | 2,731 |
| Airport | 206 | 5.195460 | 4,475 | | 4,475 | 332 | 4,807 |
| Central Stores | 83 | 2.093317 | 1,804 | | 1,804 | 130 | 1,934 |
| OPEB | 96 | 2.421185 | 2,084 | | 2,084 | 152 | 2,236 |
| LIHEAP | 18 | 0.453972 | 389 | | 389 | 27 | 416 |
| Emerg Needs EAP | 54 | 1.361917 | 1,171 | | 1,171 | 86 | 1,257 |
| Emerg Needs LCA | 5 | 0.126103 | 108 | | 108 | 7 | 115 |
| Weather Energy Opt | 9 | 0.226986 | 196 | | 196 | 13 | 209 |
| Weather DHS | 46 | 1.160151 | 999 | | 999 | 74 | 1,073 |
| CSBG | 39 | 0.983607 | 846 | | 846 | 59 | 905 |
| Non Allocated | 45 | 1.134931 | 977 | | 977 | 72 | 1,049 |
| Schedule .4 Total for Purchasing | 3,965 | 100.000000 | 86,128 | | 86,128 | 6,528 | 92,656 |

Allocation Basis: Purchase transactions by department
Allocation Source: Detail General Ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Bids / RFP's

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|--------------|
| Building & Grounds Department | 9 | 26.470589 | 1,055 | | 1,055 | 92 | 1,147 |
| County Administration Dept | 4 | 11.764706 | 464 | | 464 | 32 | 496 |
| Treasurer | 9 | 26.470588 | 1,050 | | 1,050 | 79 | 1,129 |
| Health & Comm. Serv. | 1 | 2.941176 | 116 | | 116 | 7 | 123 |
| Sheriff Admin | 2 | 5.882353 | 233 | | 233 | 15 | 248 |
| Planning | 2 | 5.882353 | 233 | | 233 | 15 | 248 |
| Parks Admin | 3 | 8.823529 | 349 | | 349 | 24 | 373 |
| Airport | 4 | 11.764706 | 464 | | 464 | 32 | 496 |
| Schedule .4 Total for Bids / RFP's | 34 | 100.000000 | 3,964 | | 3,964 | 296 | 4,260 |

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

Allocation Source: Bid & RFP Summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Fixed Assets

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Finance Department | 6 | 0.613497 | 62 | | 62 | | 62 |
| Building & Grounds Department | 240 | 24.539886 | 2,485 | | 2,485 | 280 | 2,765 |
| Security | 2 | 0.204499 | 20 | | 20 | | 20 |
| Information Systems | 5 | 0.511247 | 49 | | 49 | 2 | 51 |
| Treasurer | 3 | 0.306748 | 30 | | 30 | 1 | 31 |
| Health & Comm. Serv. | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| Nazareth Facility | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| ADMIN,CSA,MCHD,HPDP | 2 | 0.204499 | 20 | | 20 | | 20 |
| Circuit Court | 42 | 4.294479 | 427 | | 427 | 29 | 456 |
| District Court | 26 | 2.658487 | 263 | | 263 | 17 | 280 |
| Friend of Court | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| Probate Court | 6 | 0.613497 | 62 | | 62 | 2 | 64 |
| Clerk/ROD | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| Equalization | 1 | 0.102249 | 10 | | 10 | | 10 |
| Pros Atty | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| Drain Comm | 1 | 0.102249 | 10 | | 10 | | 10 |
| Sheriff Admin | 25 | 2.556237 | 253 | | 253 | 17 | 270 |
| Sheriff Jail | 111 | 11.349693 | 1,131 | | 1,131 | 79 | 1,210 |
| Sheriff Field Oper | 108 | 11.042945 | 1,098 | | 1,098 | 78 | 1,176 |
| Animal Control | 23 | 2.351738 | 234 | | 234 | 14 | 248 |
| Emergency Mgmt. | 5 | 0.511247 | 49 | | 49 | 2 | 51 |
| MSU Extension | 2 | 0.204499 | 20 | | 20 | | 20 |
| Employee Benefits | 1 | 0.102249 | 10 | | 10 | | 10 |
| Technology Fund | 39 | 3.987730 | 395 | | 395 | 27 | 422 |
| Parks Admin | 50 | 5.112474 | 509 | | 509 | 33 | 542 |
| P Markin Glen | 23 | 2.351738 | 234 | | 234 | 14 | 248 |
| P Scotts Mill | 2 | 0.204499 | 20 | | 20 | | 20 |
| P Cold Brook | 9 | 0.920245 | 92 | | 92 | 5 | 97 |
| P Prairie View | 9 | 0.920245 | 92 | | 92 | 5 | 97 |
| P River Oaks | 5 | 0.511247 | 49 | | 49 | 2 | 51 |
| P Fairgrounds | 27 | 2.760736 | 274 | | 274 | 18 | 292 |
| P KRV Trail | 8 | 0.817996 | 82 | | 82 | 5 | 87 |
| P KRV Trailway prg | 2 | 0.204499 | 20 | | 20 | | 20 |
| Special Parks | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| H-Oral Health | 13 | 1.329243 | 131 | | 131 | 8 | 139 |
| H-Laboratory | 10 | 1.022495 | 102 | | 102 | 5 | 107 |
| H-Haz Waste | 1 | 0.102249 | 10 | | 10 | | 10 |
| H-Comm. Disease | 1 | 0.102249 | 10 | | 10 | | 10 |
| H-Env Admin | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| H-Env FS&F | 1 | 0.102249 | 10 | | 10 | | 10 |
| Browfield Redev | 2 | 0.204499 | 20 | | 20 | | 20 |
| Emerg Prep Bio | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| Circuit Court Gt | 1 | 0.102249 | 10 | | 10 | | 10 |
| Homeland Sec. Gt. | 39 | 3.987730 | 395 | | 395 | 27 | 422 |
| ROD Automation | 14 | 1.431493 | 141 | | 141 | 8 | 149 |
| 911 Service Fund | 5 | 0.511247 | 49 | | 49 | 2 | 51 |
| COPS Grant | 4 | 0.408998 | 39 | | 39 | 1 | 40 |
| Drug Law Enforce | 2 | 0.204499 | 20 | | 20 | | 20 |
| AAA Administration | 1 | 0.102249 | 10 | | 10 | | 10 |
| CC-Juvenile Home | 16 | 1.635992 | 162 | | 162 | 10 | 172 |
| Airport | 50 | 5.112474 | 509 | | 509 | 33 | 542 |
| Central Stores | 1 | 0.102249 | 10 | | 10 | | 10 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Fixed Assets

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Weather DHS | 1 | 0.102249 | 10 | | 10 | | 10 |
| CSBG | 1 | 0.102249 | 10 | | 10 | | 10 |
| Schedule .4 Total for Fixed Assets | 978 | 100.000000 | 9,960 | | 9,960 | 732 | 10,692 |

Allocation Basis: Number of active fixed capital assets by department

Allocation Source: Fixed asset report

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Building Auth.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Building & Grounds Department | 1 | 100.000000 | 9,624 | | 9,624 | 730 | 10,354 |
| Schedule .4 Total for Building Auth. | 1 | 100.000000 | 9,624 | | 9,624 | 730 | 10,354 |

Allocation Basis: Number of managed contracts by project

Allocation Source: Project summary report

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - P-Card

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Finance Department | 16 | 0.520325 | 75 | | 75 | | 75 |
| Building & Grounds Department | 77 | 2.504065 | 360 | | 360 | 25 | 385 |
| Security | 4 | 0.130081 | 18 | | 18 | | 18 |
| County Administration Dept | 7 | 0.227642 | 33 | | 33 | 1 | 34 |
| Information Systems | 4 | 0.130081 | 18 | | 18 | | 18 |
| Legal Services Department | 3 | 0.097561 | 14 | | 14 | | 14 |
| Human Resources | 71 | 2.308943 | 332 | | 332 | 22 | 354 |
| Treasurer | 26 | 0.845528 | 121 | | 121 | 8 | 129 |
| Health & Comm. Serv. | 57 | 1.853659 | 266 | | 266 | 17 | 283 |
| Nazareth Facility | 4 | 0.130081 | 18 | | 18 | | 18 |
| ADMIN,CSA,MCHD,HPDP | 37 | 1.203252 | 174 | | 174 | 11 | 185 |
| Commission | 21 | 0.682927 | 99 | | 99 | 6 | 105 |
| Circuit Court | 114 | 3.707317 | 535 | | 535 | 37 | 572 |
| District Court | 89 | 2.894309 | 417 | | 417 | 29 | 446 |
| Friend of Court | 38 | 1.235772 | 178 | | 178 | 11 | 189 |
| Probate Court | 25 | 0.813008 | 117 | | 117 | 7 | 124 |
| Election | 15 | 0.487805 | 71 | | 71 | 4 | 75 |
| Clerk/ROD | 3 | 0.097561 | 14 | | 14 | | 14 |
| Equalization | 3 | 0.097561 | 14 | | 14 | | 14 |
| Pros Atty | 61 | 1.983740 | 286 | | 286 | 19 | 305 |
| Pros Atty C.R.P. | 20 | 0.650407 | 93 | | 93 | 5 | 98 |
| Drain Comm | 40 | 1.300813 | 187 | | 187 | 12 | 199 |
| Sheriff Admin | 82 | 2.666667 | 382 | | 382 | 27 | 409 |
| Sheriff Jail | 64 | 2.081301 | 300 | | 300 | 21 | 321 |
| Sheriff Field Oper | 106 | 3.447154 | 496 | | 496 | 34 | 530 |
| Animal Control | 126 | 4.097561 | 591 | | 591 | 41 | 632 |
| Emergency Mgmt. | 30 | 0.975610 | 139 | | 139 | 8 | 147 |
| Veterans Affairs | 8 | 0.260163 | 37 | | 37 | 1 | 38 |
| Sold/Sail Relief | 1 | 0.032520 | 5 | | 5 | | 5 |
| MSU Extension | 6 | 0.195122 | 27 | | 27 | 1 | 28 |
| Planning | 3 | 0.097561 | 14 | | 14 | | 14 |
| Employee Benefits | 17 | 0.552846 | 80 | | 80 | 5 | 85 |
| LE Pros Atty | 47 | 1.528455 | 221 | | 221 | 14 | 235 |
| LE Sheriff Admin | 6 | 0.195122 | 27 | | 27 | 1 | 28 |
| LE Sheriff Jail | 3 | 0.097561 | 14 | | 14 | | 14 |
| LE Sheriff F.O. | 29 | 0.943089 | 135 | | 135 | 8 | 143 |
| LE Animal Ctrl | 13 | 0.422764 | 62 | | 62 | 2 | 64 |
| Technology Fund | 62 | 2.016260 | 291 | | 291 | 19 | 310 |
| Parks Admin | 44 | 1.430894 | 206 | | 206 | 14 | 220 |
| P Scotts Mill | 1 | 0.032520 | 5 | | 5 | | 5 |
| P Cold Brook | 6 | 0.195122 | 27 | | 27 | 1 | 28 |
| P Prairie View | 10 | 0.325203 | 46 | | 46 | 1 | 47 |
| P River Oaks | 2 | 0.065041 | 9 | | 9 | | 9 |
| P Fairgrounds | 15 | 0.487805 | 71 | | 71 | 4 | 75 |
| P KRV Trailway prg | 9 | 0.292683 | 42 | | 42 | 1 | 43 |
| P County Fair | 10 | 0.325203 | 46 | | 46 | 1 | 47 |
| H-Oral Health | 56 | 1.821138 | 261 | | 261 | 17 | 278 |
| H-Laboratory | 6 | 0.195122 | 27 | | 27 | 1 | 28 |
| H-Vision/Hearing | 1 | 0.032520 | 5 | | 5 | | 5 |
| H-Haz Waste | 58 | 1.886179 | 270 | | 270 | 17 | 287 |
| H-Clinical Serv | 10 | 0.325203 | 46 | | 46 | 1 | 47 |
| H-Comm. Disease | 7 | 0.227642 | 33 | | 33 | 1 | 34 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - P-Card

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| H-STD | 4 | 0.130081 | 18 | | 18 | | 18 |
| H-HIV Counseling | 2 | 0.065041 | 9 | | 9 | | 9 |
| H-Env Admin | 12 | 0.390244 | 56 | | 56 | 2 | 58 |
| H-Env FS&F | 23 | 0.747967 | 108 | | 108 | 7 | 115 |
| H-Env LW&W | 22 | 0.715447 | 103 | | 103 | 6 | 109 |
| Accommodation Tax | 5 | 0.162602 | 23 | | 23 | 1 | 24 |
| Dist Ct Grants | 38 | 1.235772 | 178 | | 178 | 11 | 189 |
| Male Drug Court | 12 | 0.390244 | 56 | | 56 | 2 | 58 |
| Womens Drug Ct. | 20 | 0.650407 | 93 | | 93 | 5 | 98 |
| DWI Drug Court | 97 | 3.154472 | 455 | | 455 | 31 | 486 |
| Emerg Prep Bio | 8 | 0.260163 | 37 | | 37 | 1 | 38 |
| Circuit Court Gt | 46 | 1.495935 | 215 | | 215 | 14 | 229 |
| Homeland Sec. Gt. | 26 | 0.845528 | 121 | | 121 | 8 | 129 |
| Haz Mat Team | 3 | 0.097561 | 14 | | 14 | | 14 |
| ROD Automation | 5 | 0.162602 | 23 | | 23 | 1 | 24 |
| Local Corr.Offc. | 25 | 0.813008 | 117 | | 117 | 7 | 124 |
| Victim Advocacy | 1 | 0.032520 | 5 | | 5 | | 5 |
| Crime Victim Rts | 5 | 0.162602 | 23 | | 23 | 1 | 24 |
| AAA Senior Expo | 4 | 0.130081 | 18 | | 18 | | 18 |
| AAA Administration | 22 | 0.715447 | 103 | | 103 | 6 | 109 |
| AAA Ombudsman | 2 | 0.065041 | 9 | | 9 | | 9 |
| AAA Health Living | 44 | 1.430894 | 206 | | 206 | 14 | 220 |
| AAA CCC | 14 | 0.455285 | 66 | | 66 | 3 | 69 |
| AAA Verne Robbert | 1 | 0.032520 | 5 | | 5 | | 5 |
| CFI AAA Custom Care | 1 | 0.032520 | 5 | | 5 | | 5 |
| CFI Admin | 3 | 0.097561 | 14 | | 14 | | 14 |
| CFI Care Mgmt | 9 | 0.292683 | 42 | | 42 | 1 | 43 |
| CFI Comm Living | 3 | 0.097561 | 14 | | 14 | | 14 |
| KCSD Grants | 25 | 0.813008 | 117 | | 117 | 7 | 124 |
| CC-Juvenile Home | 336 | 10.926830 | 1,619 | | 1,619 | 318 | 1,937 |
| CC-In Home Care | 4 | 0.130081 | 18 | | 18 | | 18 |
| CC-KEYS | 104 | 3.382114 | 487 | | 487 | 34 | 521 |
| CC-Juve Drug Ct | 11 | 0.357724 | 51 | | 51 | 2 | 53 |
| CC-Restitution | 1 | 0.032520 | 5 | | 5 | | 5 |
| CC-Intake Assess | 4 | 0.130081 | 18 | | 18 | | 18 |
| CC-CASA | 3 | 0.097561 | 14 | | 14 | | 14 |
| CC-FI Treatment Ct. | 5 | 0.162602 | 23 | | 23 | 1 | 24 |
| Healthy Start | 172 | 5.593496 | 807 | | 807 | 56 | 863 |
| SWMBH - HS | 5 | 0.162602 | 23 | | 23 | 1 | 24 |
| AIDS Coun & Test | 6 | 0.195122 | 27 | | 27 | 1 | 28 |
| MIECHV-ISS | 2 | 0.065041 | 9 | | 9 | | 9 |
| MIECHV-HFA | 30 | 0.975610 | 139 | | 139 | 8 | 147 |
| Nurse Family | 57 | 1.853659 | 266 | | 266 | 17 | 283 |
| MCIR | 7 | 0.227642 | 33 | | 33 | 1 | 34 |
| CSHCS | 4 | 0.130081 | 18 | | 18 | | 18 |
| Edison Sch Health | 3 | 0.097561 | 14 | | 14 | | 14 |
| BCCCP Coord. | 11 | 0.357724 | 51 | | 51 | 2 | 53 |
| IAP | 7 | 0.227642 | 33 | | 33 | 1 | 34 |
| W.I.C. | 6 | 0.195122 | 27 | | 27 | 1 | 28 |
| Childhood Lead | 5 | 0.162602 | 23 | | 23 | 1 | 24 |
| Marine Safety | 6 | 0.195122 | 27 | | 27 | 1 | 28 |
| Comm Corrections | 44 | 1.430894 | 206 | | 206 | 14 | 220 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - P-Card

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Prop Tax Foreclosure | 9 | 0.292683 | 42 | | 42 | 1 | 43 |
| Airport | 130 | 4.227642 | 610 | | 610 | 43 | 653 |
| Central Stores | 6 | 0.195122 | 27 | | 27 | 1 | 28 |
| Emerg Needs LCA | 2 | 0.065041 | 9 | | 9 | | 9 |
| Weather Energy Opt | 1 | 0.032520 | 5 | | 5 | | 5 |
| Weather DHS | 14 | 0.455285 | 66 | | 66 | 3 | 69 |
| CSBG | 25 | 0.813008 | 117 | | 117 | 7 | 124 |
| Schedule .4 Total for P-Card | 3,075 | 100.000000 | 14,422 | | 14,422 | 1,097 | 15,519 |

Allocation Basis: Number of P-Card entries by department

Allocation Source: Detail General Ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Cell Phones

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Building & Grounds Department | 8,382.24 | 11.052829 | 1,594 | | 1,594 | 118 | 1,712 |
| Security | 245.55 | 0.323782 | 46 | | 46 | 1 | 47 |
| County Administration Dept | 912.51 | 1.203236 | 174 | | 174 | 11 | 185 |
| Health & Comm. Serv. | 425.00 | 0.560405 | 81 | | 81 | 5 | 86 |
| Nazareth Facility | 134.70 | 0.177616 | 25 | | 25 | 1 | 26 |
| ADMIN,CSA,MCHD,HPDP | 977.83 | 1.289367 | 186 | | 186 | 12 | 198 |
| Circuit Court | 14,936.58 | 19.695388 | 2,864 | | 2,864 | 324 | 3,188 |
| District Court | 3,003.22 | 3.960049 | 571 | | 571 | 41 | 612 |
| Friend of Court | 828.18 | 1.092039 | 156 | | 156 | 10 | 166 |
| Probate Court | 890.92 | 1.174768 | 168 | | 168 | 10 | 178 |
| Pros Atty | 473.27 | 0.624054 | 90 | | 90 | 5 | 95 |
| Pros Atty C.R.P. | 1,121.37 | 1.478639 | 213 | | 213 | 14 | 227 |
| Drain Comm | 1,752.80 | 2.311244 | 333 | | 333 | 22 | 355 |
| Soil & Erosion | 372.99 | 0.491825 | 72 | | 72 | 4 | 76 |
| Animal Control | 2,821.51 | 3.720446 | 537 | | 537 | 37 | 574 |
| Emergency Mgmt. | 723.88 | 0.954509 | 137 | | 137 | 8 | 145 |
| MSU Extension | 537.05 | 0.708155 | 102 | | 102 | 6 | 108 |
| LE Animal Ctrl | 1,588.18 | 2.094176 | 301 | | 301 | 21 | 322 |
| Parks Admin | 1,038.88 | 1.369868 | 198 | | 198 | 13 | 211 |
| P Markin Glen | 235.98 | 0.311163 | 44 | | 44 | 1 | 45 |
| P Cold Brook | 250.45 | 0.330244 | 46 | | 46 | 1 | 47 |
| P Prairie View | 218.54 | 0.288167 | 40 | | 40 | 1 | 41 |
| P River Oaks | 263.20 | 0.347056 | 48 | | 48 | 2 | 50 |
| P Fairgrounds | 229.67 | 0.302843 | 43 | | 43 | 1 | 44 |
| H-Oral Health | 1,500.49 | 1.978547 | 285 | | 285 | 19 | 304 |
| H-Laboratory | 480.83 | 0.634023 | 91 | | 91 | 5 | 96 |
| H-Haz Waste | 480.12 | 0.633087 | 91 | | 91 | 5 | 96 |
| H-Comm. Disease | 215.96 | 0.284765 | 40 | | 40 | 1 | 41 |
| H-STD | 457.36 | 0.603075 | 87 | | 87 | 5 | 92 |
| H-HIV Counseling | 437.09 | 0.576347 | 83 | | 83 | 5 | 88 |
| H-Env Admin | 260.63 | 0.343667 | 48 | | 48 | 2 | 50 |
| H-Env FS&F | 4,771.00 | 6.291045 | 907 | | 907 | 69 | 976 |
| Emerg Prep Bio | 988.94 | 1.304017 | 187 | | 187 | 12 | 199 |
| ROD Automation | 474.81 | 0.626085 | 90 | | 90 | 5 | 95 |
| AAA Health Living | 294.67 | 0.388552 | 56 | | 56 | 2 | 58 |
| AAA Info & Asst | 50.44 | 0.066510 | 9 | | 9 | | 9 |
| AAA CCC | 26.98 | 0.035576 | 5 | | 5 | | 5 |
| CFI Care Mgmt | 658.38 | 0.868140 | 124 | | 124 | 8 | 132 |
| CFI Case Coord | 16.64 | 0.021942 | 3 | | 3 | | 3 |
| CFI Comm Living | 14.89 | 0.019634 | 2 | | 2 | | 2 |
| CC-Juvenile Home | 923.92 | 1.218282 | 176 | | 176 | 11 | 187 |
| CC-In Home Care | 1,664.50 | 2.194811 | 316 | | 316 | 21 | 337 |
| CC-Intake Assess | 274.08 | 0.361402 | 51 | | 51 | 2 | 53 |
| CC-CASA | 198.02 | 0.261109 | 37 | | 37 | 1 | 38 |
| Healthy Start | 2,321.20 | 3.060736 | 439 | | 439 | 30 | 469 |
| SWMBH - HS | 334.32 | 0.440835 | 64 | | 64 | 3 | 67 |
| AIDS Coun & Test | 437.09 | 0.576347 | 83 | | 83 | 5 | 88 |
| MIECHV-HFA | 1,765.62 | 2.328148 | 335 | | 335 | 22 | 357 |
| Nurse Family | 4,672.71 | 6.161439 | 889 | | 889 | 65 | 954 |
| MCIR | 1,053.04 | 1.388539 | 201 | | 201 | 13 | 214 |
| W.I.C. | 480.52 | 0.633614 | 91 | | 91 | 5 | 96 |
| Comm Corrections | 146.82 | 0.193597 | 27 | | 27 | 1 | 28 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Finance Department**

Activity - Cell Phones

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Airport | 7,592.27 | 10.011174 | 1,445 | | 1,445 | 106 | 1,551 |
| CSBG | 480.12 | 0.633087 | 91 | | 91 | 5 | 96 |
| Schedule .4 Total for Cell Phones | 75,837.96 | 100.000000 | 14,422 | | 14,422 | 1,097 | 15,519 |

Allocation Basis: Dollar amount of cell phone charges by department

Allocation Source: Detail General Ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Total | Accounting Serv | Non-HCS Funds | Payroll | Retire System |
|-------------------------------|--------|-----------------|---------------|---------|---------------|
| Insurance | 465 | 239 | 0 | 0 | 0 |
| Finance Department | 5,824 | 2,439 | 0 | 2,317 | 0 |
| Building & Grounds Department | 64,511 | 31,680 | 0 | 7,135 | 0 |
| Utilities | 11,070 | 9,323 | 0 | 0 | 0 |
| Security | 5,869 | 2,886 | 0 | 1,319 | 0 |
| County Administration Dept | 55,573 | 1,651 | 0 | 845 | 0 |
| Information Systems | 4,593 | 1,949 | 0 | 1,995 | 0 |
| Legal Services Department | 1,434 | 1,016 | 0 | 283 | 0 |
| Human Resources | 6,630 | 3,945 | 0 | 1,005 | 0 |
| Treasurer | 9,101 | 3,020 | 0 | 2,040 | 0 |
| Health & Comm. Serv. | 8,191 | 4,113 | 0 | 2,472 | 0 |
| Nazareth Facility | 11,935 | 7,569 | 0 | 1,699 | 0 |
| ADMIN,CSA,MCHD,HPDP | 11,105 | 7,018 | 0 | 2,497 | 0 |
| Commission | 4,300 | 1,555 | 0 | 2,245 | 0 |
| Circuit Court | 97,859 | 63,759 | 0 | 11,673 | 0 |
| District Court | 31,236 | 11,088 | 0 | 11,827 | 0 |
| Friend of Court | 22,471 | 5,487 | 4,069 | 9,629 | 0 |
| Jury Board | 40 | 36 | 0 | 0 | 0 |
| Probate Court | 17,179 | 12,844 | 0 | 1,835 | 0 |
| Adult Probation | 1,221 | 988 | 0 | 0 | 0 |
| Family Coun Serv | 286 | 0 | 0 | 0 | 0 |
| Election | 3,696 | 2,196 | 0 | 99 | 0 |
| Clerk/ROD | 10,035 | 2,898 | 0 | 2,076 | 0 |
| Equalization | 3,584 | 2,205 | 0 | 1,018 | 0 |
| Pros Atty | 14,104 | 6,960 | 232 | 4,402 | 0 |
| Pros Atty C.R.P. | 11,254 | 4,143 | 4,277 | 1,738 | 0 |
| Drain Comm | 4,206 | 2,754 | 0 | 507 | 0 |
| Soil & Erosion | 1,787 | 1,113 | 0 | 317 | 0 |
| Sheriff Admin | 19,042 | 9,614 | 157 | 4,562 | 0 |
| Sheriff Jail | 46,722 | 19,287 | 0 | 13,878 | 0 |
| Sheriff Field Oper | 26,245 | 11,118 | 0 | 10,408 | 0 |
| Animal Control | 12,758 | 5,749 | 0 | 1,764 | 0 |
| Emergency Mgmt. | 4,501 | 2,948 | 364 | 303 | 0 |
| Veterans Affairs | 2,776 | 1,903 | 0 | 425 | 0 |
| Medical Exam | 1,104 | 226 | 0 | 0 | 0 |
| Veterans Burial | 535 | 478 | 0 | 0 | 0 |
| Sold/Sail Relief | 2,836 | 2,483 | 0 | 0 | 0 |
| MSU Extension | 2,359 | 1,527 | 0 | 390 | 0 |
| Planning | 3,597 | 2,244 | 0 | 504 | 0 |
| Economic Develop | 63 | 17 | 0 | 0 | 0 |
| Employee Benefits | 17,392 | 11,523 | 0 | 202 | 0 |
| LE Revenues | 250 | 0 | 0 | 0 | 0 |
| LE Circuit Ct | 5,652 | 2,235 | 0 | 2,616 | 0 |
| LE District Ct | 4,722 | 1,272 | 0 | 3,000 | 0 |
| LE Pros Atty | 8,080 | 2,708 | 100 | 4,308 | 0 |
| LE Comm Correct | 926 | 827 | 0 | 0 | 0 |
| LE Sheriff Admin | 1,640 | 1,113 | 0 | 367 | 0 |
| LE Sheriff Jail | 13,206 | 2,670 | 0 | 10,066 | 0 |
| LE Sheriff F.O. | 6,900 | 2,252 | 0 | 3,279 | 0 |
| LE Animal Ctrl | 3,875 | 1,932 | 0 | 1,211 | 0 |
| Technology Fund | 13,079 | 4,859 | 0 | 592 | 0 |
| Roads | 643 | 506 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Total | Accounting Serv | Non-HCS Funds | Payroll | Retire System |
|----------------------|--------|-----------------|---------------|---------|---------------|
| Parks Admin | 13,168 | 8,220 | 0 | 1,236 | 0 |
| P Markin Glen | 4,573 | 2,547 | 0 | 620 | 0 |
| P Scotts Mill | 1,025 | 745 | 0 | 37 | 0 |
| P Cold Brook | 4,428 | 2,699 | 0 | 588 | 0 |
| P Prairie View | 4,181 | 2,785 | 0 | 441 | 0 |
| P River Oaks | 4,831 | 3,077 | 0 | 634 | 0 |
| P Fairgrounds | 8,306 | 4,957 | 0 | 986 | 0 |
| P KRV Trail | 2,118 | 1,651 | 0 | 156 | 0 |
| P KRV Trailway prg | 1,643 | 1,160 | 0 | 161 | 0 |
| P County Fair | 7,785 | 5,703 | 0 | 94 | 0 |
| Special Parks | 40 | 0 | 0 | 0 | 0 |
| Access & Visitat | 365 | 44 | 195 | 0 | 0 |
| Drain Comm Grant | 1,451 | 270 | 692 | 0 | 0 |
| H-Oral Health | 10,610 | 5,628 | 0 | 1,858 | 0 |
| H-Laboratory | 6,757 | 3,142 | 0 | 572 | 0 |
| H-Vision/Hearing | 2,233 | 1,348 | 0 | 543 | 0 |
| H-Haz Waste | 8,495 | 4,831 | 0 | 984 | 0 |
| H-Clinical Serv | 6,793 | 3,351 | 0 | 278 | 0 |
| H-Comm. Disease | 5,101 | 2,984 | 0 | 757 | 0 |
| H-STD | 4,878 | 2,984 | 0 | 814 | 0 |
| H-Health Care Ac | 41 | 27 | 0 | 0 | 0 |
| H-HIV Counseling | 1,839 | 1,376 | 0 | 202 | 0 |
| H-Env Admin | 3,012 | 1,856 | 0 | 764 | 0 |
| H-Env FS&F | 7,906 | 2,763 | 0 | 1,389 | 0 |
| H-Env LW&W | 5,813 | 2,603 | 0 | 1,220 | 0 |
| Local Housing | 193 | 36 | 0 | 0 | 0 |
| Accommodation Tax | 3,081 | 1,385 | 0 | 0 | 0 |
| AS&E Grant | 496 | 215 | 0 | 0 | 0 |
| Dist Ct Grants | 5,338 | 1,801 | 2,138 | 0 | 0 |
| Male Drug Court | 10,963 | 3,532 | 4,098 | 599 | 0 |
| Womens Drug Ct. | 10,527 | 3,568 | 4,098 | 437 | 0 |
| WK Kellogg Found | 297 | 93 | 174 | 0 | 0 |
| DWI Drug Court | 8,440 | 2,708 | 4,331 | 112 | 0 |
| Browfield Redev | 1,919 | 1,225 | 0 | 0 | 0 |
| Emerg Prep Bio | 4,732 | 3,260 | 0 | 376 | 0 |
| Circuit Court Gt | 11,236 | 4,341 | 4,693 | 258 | 0 |
| Homeland Sec. Gt. | 3,705 | 1,338 | 1,546 | 0 | 0 |
| Haz Mat Team | 867 | 270 | 438 | 0 | 0 |
| ROD Automation | 7,136 | 4,993 | 0 | 178 | 0 |
| 911 Service Fund | 1,539 | 441 | 0 | 0 | 0 |
| Concealed Pistol | 1,208 | 695 | 0 | 72 | 0 |
| Local Corr.Offc. | 1,155 | 836 | 0 | 0 | 0 |
| COPS Grant | 40 | 0 | 0 | 0 | 0 |
| Drug Law Enforce | 379 | 226 | 0 | 0 | 0 |
| Law Library | 135 | 53 | 0 | 0 | 0 |
| Victim Advocacy | 2,369 | 844 | 1,023 | 322 | 0 |
| Crime Victim Rts | 3,002 | 1,016 | 1,151 | 612 | 0 |
| AAA Senior Expo | 607 | 346 | 0 | 0 | 0 |
| AAA Administration | 6,293 | 4,529 | 0 | 519 | 0 |
| AAA Providers | 3,076 | 1,839 | 0 | 0 | 0 |
| AAA Ombudsman | 2,224 | 1,584 | 0 | 202 | 0 |
| AAA Health Living | 5,702 | 4,227 | 0 | 275 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Total | Accounting Serv | Non-HCS Funds | Payroll | Retire System |
|----------------------|--------|-----------------|---------------|---------|---------------|
| AAA Info & Asst | 3,666 | 2,867 | 0 | 225 | 0 |
| AAA CCC | 1,494 | 1,160 | 0 | 17 | 0 |
| AAA Verne Robbert | 103 | 75 | 0 | 0 | 0 |
| CFI AAA Custom Care | 3,316 | 2,754 | 0 | 17 | 0 |
| CFI Admin | 3,649 | 2,708 | 0 | 278 | 0 |
| CFI Care Mgmt | 15,680 | 10,820 | 0 | 743 | 0 |
| CFI Case Coord | 2,302 | 1,876 | 0 | 7 | 0 |
| CFI Veterans | 3,059 | 2,205 | 0 | 7 | 0 |
| CFI Comm Living | 10,631 | 8,356 | 0 | 546 | 0 |
| Safe Comm. Grant | 1,325 | 458 | 522 | 0 | 0 |
| KCSD Grants | 3,618 | 1,300 | 1,591 | 0 | 0 |
| F.I.A. | 1 | 0 | 0 | 0 | 0 |
| CC-Juvenile Home | 36,683 | 17,768 | 0 | 11,637 | 0 |
| CC-In Home Care | 4,548 | 1,810 | 0 | 1,912 | 0 |
| CC-Foster Care | 2,441 | 913 | 0 | 0 | 0 |
| CC-Intens Learn | 1,139 | 817 | 0 | 202 | 0 |
| CC-KEYS | 3,593 | 2,017 | 0 | 814 | 0 |
| CC-Juve Drug Ct | 2,015 | 1,432 | 0 | 337 | 0 |
| CC-Restitution | 1,336 | 844 | 0 | 386 | 0 |
| CC-Intake Assess | 2,190 | 1,121 | 0 | 865 | 0 |
| CC-CASA | 1,336 | 967 | 0 | 202 | 0 |
| CC-FI Treatment Ct. | 4,564 | 1,903 | 1,893 | 0 | 0 |
| CC-MIDHS | 23,029 | 19,334 | 0 | 0 | 0 |
| Vet's Trust | 691 | 355 | 0 | 0 | 0 |
| Healthy Start | 12,610 | 7,550 | 0 | 1,766 | 0 |
| SWMBH - HS | 2,350 | 1,726 | 0 | 178 | 0 |
| Health Kids | 20 | 17 | 0 | 0 | 0 |
| AIDS Coun & Test | 3,088 | 2,103 | 0 | 297 | 0 |
| MIECHV-ISS | 463 | 365 | 0 | 0 | 0 |
| MIECHV-HFA | 4,569 | 2,795 | 0 | 684 | 0 |
| Nurse Family | 7,326 | 4,029 | 0 | 1,042 | 0 |
| MCIR | 3,413 | 1,960 | 0 | 779 | 0 |
| CSHCS | 2,830 | 1,763 | 0 | 612 | 0 |
| Edison Sch Health | 1,293 | 808 | 0 | 85 | 0 |
| BCCCP Coord. | 3,521 | 2,441 | 0 | 517 | 0 |
| BCCCP Komen | 873 | 734 | 0 | 0 | 0 |
| IAP | 3,235 | 2,339 | 0 | 275 | 0 |
| Clean Sweep Pest | 256 | 148 | 0 | 0 | 0 |
| W.I.C. | 5,174 | 3,180 | 0 | 1,192 | 0 |
| Childhood Lead | 713 | 572 | 0 | 21 | 0 |
| Marine Safety | 2,309 | 885 | 986 | 197 | 0 |
| Sheriff Rd Pat | 1,694 | 544 | 635 | 406 | 0 |
| Comm Corrections | 34,615 | 12,324 | 15,703 | 2,220 | 0 |
| Survey & Remonum | 1,812 | 687 | 737 | 6 | 0 |
| Prop Tax Foreclosure | 8,398 | 3,391 | 0 | 0 | 0 |
| Airport | 41,811 | 23,714 | 0 | 4,442 | 0 |
| DTRF | 2,161 | 27 | 0 | 0 | 0 |
| Central Stores | 14,667 | 10,786 | 0 | 415 | 0 |
| Drain Eq Revolv | 24 | 17 | 0 | 0 | 0 |
| Retirement | 97,191 | 468 | 0 | 0 | 96,637 |
| OPEB | 22,075 | 10,555 | 0 | 0 | 0 |
| LIHEAP | 3,746 | 2,670 | 0 | 117 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Total | Accounting Serv | Non-HCS Funds | Payroll | Retire System |
|----------------------|------------------|-----------------|---------------|----------------|---------------|
| Emerg Needs EAP | 4,973 | 3,125 | 0 | 0 | 0 |
| Emerg Needs LCA | 1,160 | 855 | 0 | 3 | 0 |
| Weather Energy Opt | 529 | 261 | 0 | 0 | 0 |
| Weather DHS | 6,539 | 4,209 | 0 | 307 | 0 |
| CSBG | 9,562 | 6,040 | 0 | 1,234 | 0 |
| Non Allocated | 4,838 | 2,670 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,274,760 | 596,135 | 55,843 | 182,134 | 96,637 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Audit Services | Dept Support | Grant Acctng | Purchasing | Bids / RFP's |
|-------------------------------|----------------|--------------|--------------|------------|--------------|
| Insurance | 30 | 0 | 0 | 196 | 0 |
| Finance Department | 519 | 0 | 0 | 412 | 0 |
| Building & Grounds Department | 3,939 | 0 | 0 | 5,394 | 1,147 |
| Utilities | 1,119 | 0 | 0 | 628 | 0 |
| Security | 345 | 0 | 0 | 1,234 | 0 |
| County Administration Dept | 197 | 52,121 | 0 | 44 | 496 |
| Information Systems | 233 | 0 | 0 | 347 | 0 |
| Legal Services Department | 121 | 0 | 0 | 0 | 0 |
| Human Resources | 511 | 0 | 0 | 815 | 0 |
| Treasurer | 2,615 | 0 | 0 | 137 | 1,129 |
| Health & Comm. Serv. | 541 | 0 | 0 | 533 | 123 |
| Nazareth Facility | 976 | 0 | 0 | 1,607 | 0 |
| ADMIN,CSA,MCHD,HPDP | 901 | 0 | 55 | 231 | 0 |
| Commission | 186 | 0 | 0 | 209 | 0 |
| Circuit Court | 11,463 | 0 | 0 | 6,748 | 0 |
| District Court | 5,258 | 0 | 0 | 1,725 | 0 |
| Friend of Court | 1,854 | 0 | 222 | 815 | 0 |
| Jury Board | 4 | 0 | 0 | 0 | 0 |
| Probate Court | 1,810 | 0 | 0 | 324 | 0 |
| Adult Probation | 118 | 0 | 0 | 115 | 0 |
| Family Coun Serv | 286 | 0 | 0 | 0 | 0 |
| Election | 322 | 0 | 0 | 1,004 | 0 |
| Clerk/ROD | 4,963 | 0 | 0 | 44 | 0 |
| Equalization | 268 | 0 | 0 | 69 | 0 |
| Pros Atty | 1,269 | 0 | 11 | 790 | 0 |
| Pros Atty C.R.P. | 517 | 0 | 232 | 22 | 0 |
| Drain Comm | 337 | 0 | 0 | 44 | 0 |
| Soil & Erosion | 281 | 0 | 0 | 0 | 0 |
| Sheriff Admin | 2,446 | 0 | 8 | 1,328 | 248 |
| Sheriff Jail | 2,316 | 0 | 0 | 9,710 | 0 |
| Sheriff Field Oper | 1,333 | 0 | 0 | 1,680 | 0 |
| Animal Control | 3,141 | 0 | 0 | 650 | 0 |
| Emergency Mgmt. | 365 | 0 | 18 | 160 | 0 |
| Veterans Affairs | 273 | 0 | 0 | 137 | 0 |
| Medical Exam | 601 | 0 | 0 | 277 | 0 |
| Veterans Burial | 57 | 0 | 0 | 0 | 0 |
| Sold/Sail Relief | 304 | 0 | 0 | 44 | 0 |
| MSU Extension | 194 | 0 | 0 | 92 | 0 |
| Planning | 310 | 0 | 0 | 277 | 248 |
| Economic Develop | 2 | 0 | 0 | 44 | 0 |
| Employee Benefits | 1,952 | 0 | 0 | 3,620 | 0 |
| LE Revenues | 250 | 0 | 0 | 0 | 0 |
| LE Circuit Ct | 268 | 0 | 0 | 533 | 0 |
| LE District Ct | 151 | 0 | 0 | 299 | 0 |
| LE Pros Atty | 330 | 0 | 6 | 393 | 0 |
| LE Comm Correct | 99 | 0 | 0 | 0 | 0 |
| LE Sheriff Admin | 132 | 0 | 0 | 0 | 0 |
| LE Sheriff Jail | 319 | 0 | 0 | 137 | 0 |
| LE Sheriff F.O. | 270 | 0 | 0 | 956 | 0 |
| LE Animal Ctrl | 231 | 0 | 0 | 115 | 0 |
| Technology Fund | 653 | 4,424 | 0 | 1,819 | 0 |
| Roads | 137 | 0 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Audit Services | Dept Support | Grant Acctng | Purchasing | Bids / RFP's |
|----------------------|----------------|--------------|--------------|------------|--------------|
| Parks Admin | 1,038 | 0 | 0 | 1,328 | 373 |
| P Markin Glen | 998 | 0 | 0 | 115 | 0 |
| P Scotts Mill | 218 | 0 | 0 | 0 | 0 |
| P Cold Brook | 947 | 0 | 0 | 22 | 0 |
| P Prairie View | 701 | 0 | 0 | 69 | 0 |
| P River Oaks | 801 | 0 | 0 | 209 | 0 |
| P Fairgrounds | 1,254 | 0 | 0 | 698 | 0 |
| P KRV Trail | 202 | 0 | 0 | 22 | 0 |
| P KRV Trailway prg | 215 | 0 | 0 | 44 | 0 |
| P County Fair | 868 | 0 | 0 | 1,073 | 0 |
| Special Parks | 0 | 0 | 0 | 0 | 0 |
| Access & Visitat | 24 | 0 | 10 | 92 | 0 |
| Drain Comm Grant | 83 | 0 | 36 | 370 | 0 |
| H-Oral Health | 1,215 | 0 | 0 | 1,188 | 0 |
| H-Laboratory | 2,323 | 0 | 96 | 393 | 0 |
| H-Vision/Hearing | 264 | 0 | 73 | 0 | 0 |
| H-Haz Waste | 1,612 | 0 | 0 | 675 | 0 |
| H-Clinical Serv | 1,057 | 0 | 55 | 2,005 | 0 |
| H-Comm. Disease | 837 | 0 | 253 | 185 | 0 |
| H-STD | 708 | 0 | 262 | 0 | 0 |
| H-Health Care Ac | 10 | 0 | 4 | 0 | 0 |
| H-HIV Counseling | 164 | 0 | 0 | 0 | 0 |
| H-Env Admin | 222 | 0 | 0 | 22 | 0 |
| H-Env FS&F | 2,072 | 0 | 559 | 22 | 0 |
| H-Env LW&W | 1,486 | 0 | 373 | 22 | 0 |
| Local Housing | 135 | 0 | 0 | 22 | 0 |
| Accommodation Tax | 742 | 0 | 0 | 930 | 0 |
| AS&E Grant | 259 | 0 | 0 | 22 | 0 |
| Dist Ct Grants | 258 | 0 | 116 | 836 | 0 |
| Male Drug Court | 495 | 0 | 224 | 1,957 | 0 |
| Womens Drug Ct. | 495 | 0 | 224 | 1,607 | 0 |
| WK Kellogg Found | 21 | 0 | 9 | 0 | 0 |
| DWI Drug Court | 524 | 0 | 235 | 44 | 0 |
| Browfield Redev | 233 | 0 | 0 | 441 | 0 |
| Emerg Prep Bio | 454 | 0 | 205 | 160 | 0 |
| Circuit Court Gt | 568 | 0 | 255 | 882 | 0 |
| Homeland Sec. Gt. | 186 | 0 | 84 | 0 | 0 |
| Haz Mat Team | 53 | 0 | 23 | 69 | 0 |
| ROD Automation | 907 | 0 | 0 | 790 | 0 |
| 911 Service Fund | 466 | 0 | 0 | 581 | 0 |
| Concealed Pistol | 441 | 0 | 0 | 0 | 0 |
| Local Corr.Offc. | 126 | 0 | 0 | 69 | 0 |
| COPS Grant | 0 | 0 | 0 | 0 | 0 |
| Drug Law Enforce | 41 | 0 | 0 | 92 | 0 |
| Law Library | 13 | 0 | 0 | 69 | 0 |
| Victim Advocacy | 122 | 0 | 53 | 0 | 0 |
| Crime Victim Rts | 138 | 0 | 61 | 0 | 0 |
| AAA Senior Expo | 152 | 0 | 69 | 22 | 0 |
| AAA Administration | 746 | 0 | 336 | 44 | 0 |
| AAA Providers | 325 | 0 | 145 | 767 | 0 |
| AAA Ombudsman | 281 | 0 | 126 | 22 | 0 |
| AAA Health Living | 622 | 0 | 278 | 22 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Audit Services | Dept Support | Grant Acctng | Purchasing | Bids / RFP's |
|----------------------|----------------|--------------|--------------|------------|--------------|
| AAA Info & Asst | 391 | 0 | 174 | 0 | 0 |
| AAA CCC | 167 | 0 | 76 | 0 | 0 |
| AAA Verne Robbert | 16 | 0 | 7 | 0 | 0 |
| CFI AAA Custom Care | 373 | 0 | 167 | 0 | 0 |
| CFI Admin | 432 | 0 | 195 | 22 | 0 |
| CFI Care Mgmt | 1,624 | 0 | 733 | 1,585 | 0 |
| CFI Case Coord | 288 | 0 | 128 | 0 | 0 |
| CFI Veterans | 330 | 0 | 147 | 370 | 0 |
| CFI Comm Living | 1,071 | 0 | 482 | 160 | 0 |
| Safe Comm. Grant | 63 | 0 | 27 | 255 | 0 |
| KCSD Grants | 192 | 0 | 87 | 324 | 0 |
| F.I.A. | 1 | 0 | 0 | 0 | 0 |
| CC-Juvenile Home | 2,465 | 0 | 0 | 2,517 | 0 |
| CC-In Home Care | 216 | 0 | 0 | 255 | 0 |
| CC-Foster Care | 109 | 0 | 0 | 1,419 | 0 |
| CC-Intens Learn | 98 | 0 | 0 | 22 | 0 |
| CC-KEYS | 241 | 0 | 0 | 0 | 0 |
| CC-Juve Drug Ct | 171 | 0 | 0 | 22 | 0 |
| CC-Restitution | 101 | 0 | 0 | 0 | 0 |
| CC-Intake Assess | 133 | 0 | 0 | 0 | 0 |
| CC-CASA | 115 | 0 | 0 | 0 | 0 |
| CC-FI Treatment Ct. | 227 | 0 | 101 | 416 | 0 |
| CC-MIDHS | 2,322 | 0 | 0 | 1,373 | 0 |
| Vet's Trust | 56 | 0 | 25 | 255 | 0 |
| Healthy Start | 921 | 0 | 413 | 628 | 0 |
| SWMBH - HS | 215 | 0 | 96 | 44 | 0 |
| Health Kids | 3 | 0 | 0 | 0 | 0 |
| AIDS Coun & Test | 285 | 0 | 127 | 160 | 0 |
| MIECHV-ISS | 62 | 0 | 27 | 0 | 0 |
| MIECHV-HFA | 357 | 0 | 160 | 69 | 0 |
| Nurse Family | 527 | 0 | 236 | 255 | 0 |
| MCIR | 264 | 0 | 118 | 44 | 0 |
| CSHCS | 272 | 0 | 121 | 44 | 0 |
| Edison Sch Health | 109 | 0 | 46 | 231 | 0 |
| BCCCP Coord. | 352 | 0 | 158 | 0 | 0 |
| BCCCP Komen | 98 | 0 | 41 | 0 | 0 |
| IAP | 391 | 0 | 174 | 22 | 0 |
| Clean Sweep Pest | 28 | 0 | 11 | 69 | 0 |
| W.I.C. | 405 | 0 | 181 | 92 | 0 |
| Childhood Lead | 96 | 0 | 0 | 0 | 0 |
| Marine Safety | 118 | 0 | 51 | 44 | 0 |
| Sheriff Rd Pat | 76 | 0 | 33 | 0 | 0 |
| Comm Corrections | 1,881 | 0 | 1,027 | 1,212 | 0 |
| Survey & Remonum | 89 | 0 | 38 | 255 | 0 |
| Prop Tax Foreclosure | 2,233 | 0 | 0 | 2,731 | 0 |
| Airport | 5,177 | 429 | 0 | 4,807 | 496 |
| DTRF | 2,134 | 0 | 0 | 0 | 0 |
| Central Stores | 1,494 | 0 | 0 | 1,934 | 0 |
| Drain Eq Revolv | 7 | 0 | 0 | 0 | 0 |
| Retirement | 86 | 0 | 0 | 0 | 0 |
| OPEB | 1,540 | 7,744 | 0 | 2,236 | 0 |
| LIHEAP | 375 | 0 | 168 | 416 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Audit Services | Dept Support | Grant Acctng | Purchasing | Bids / RFP's |
|----------------------|----------------|--------------|--------------|------------|--------------|
| Emerg Needs EAP | 408 | 0 | 183 | 1,257 | 0 |
| Emerg Needs LCA | 124 | 0 | 54 | 115 | 0 |
| Weather Energy Opt | 38 | 0 | 16 | 209 | 0 |
| Weather DHS | 601 | 0 | 270 | 1,073 | 0 |
| CSBG | 796 | 0 | 357 | 905 | 0 |
| Non Allocated | 1,119 | 0 | 0 | 1,049 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 119,122 | 64,718 | 11,171 | 92,656 | 4,260 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Fixed Assets | Building Auth. | P-Card | Cell Phones |
|-------------------------------|--------------|----------------|--------|-------------|
| Insurance | 0 | 0 | 0 | 0 |
| Finance Department | 62 | 0 | 75 | 0 |
| Building & Grounds Department | 2,765 | 10,354 | 385 | 1,712 |
| Utilities | 0 | 0 | 0 | 0 |
| Security | 20 | 0 | 18 | 47 |
| County Administration Dept | 0 | 0 | 34 | 185 |
| Information Systems | 51 | 0 | 18 | 0 |
| Legal Services Department | 0 | 0 | 14 | 0 |
| Human Resources | 0 | 0 | 354 | 0 |
| Treasurer | 31 | 0 | 129 | 0 |
| Health & Comm. Serv. | 40 | 0 | 283 | 86 |
| Nazareth Facility | 40 | 0 | 18 | 26 |
| ADMIN,CSA,MCHD,HPDP | 20 | 0 | 185 | 198 |
| Commission | 0 | 0 | 105 | 0 |
| Circuit Court | 456 | 0 | 572 | 3,188 |
| District Court | 280 | 0 | 446 | 612 |
| Friend of Court | 40 | 0 | 189 | 166 |
| Jury Board | 0 | 0 | 0 | 0 |
| Probate Court | 64 | 0 | 124 | 178 |
| Adult Probation | 0 | 0 | 0 | 0 |
| Family Coun Serv | 0 | 0 | 0 | 0 |
| Election | 0 | 0 | 75 | 0 |
| Clerk/ROD | 40 | 0 | 14 | 0 |
| Equalization | 10 | 0 | 14 | 0 |
| Pros Atty | 40 | 0 | 305 | 95 |
| Pros Atty C.R.P. | 0 | 0 | 98 | 227 |
| Drain Comm | 10 | 0 | 199 | 355 |
| Soil & Erosion | 0 | 0 | 0 | 76 |
| Sheriff Admin | 270 | 0 | 409 | 0 |
| Sheriff Jail | 1,210 | 0 | 321 | 0 |
| Sheriff Field Oper | 1,176 | 0 | 530 | 0 |
| Animal Control | 248 | 0 | 632 | 574 |
| Emergency Mgmt. | 51 | 0 | 147 | 145 |
| Veterans Affairs | 0 | 0 | 38 | 0 |
| Medical Exam | 0 | 0 | 0 | 0 |
| Veterans Burial | 0 | 0 | 0 | 0 |
| Sold/Sail Relief | 0 | 0 | 5 | 0 |
| MSU Extension | 20 | 0 | 28 | 108 |
| Planning | 0 | 0 | 14 | 0 |
| Economic Develop | 0 | 0 | 0 | 0 |
| Employee Benefits | 10 | 0 | 85 | 0 |
| LE Revenues | 0 | 0 | 0 | 0 |
| LE Circuit Ct | 0 | 0 | 0 | 0 |
| LE District Ct | 0 | 0 | 0 | 0 |
| LE Pros Atty | 0 | 0 | 235 | 0 |
| LE Comm Correct | 0 | 0 | 0 | 0 |
| LE Sheriff Admin | 0 | 0 | 28 | 0 |
| LE Sheriff Jail | 0 | 0 | 14 | 0 |
| LE Sheriff F.O. | 0 | 0 | 143 | 0 |
| LE Animal Ctrl | 0 | 0 | 64 | 322 |
| Technology Fund | 422 | 0 | 310 | 0 |
| Roads | 0 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Fixed Assets | Building Auth. | P-Card | Cell Phones |
|----------------------|--------------|----------------|--------|-------------|
| Parks Admin | 542 | 0 | 220 | 211 |
| P Markin Glen | 248 | 0 | 0 | 45 |
| P Scotts Mill | 20 | 0 | 5 | 0 |
| P Cold Brook | 97 | 0 | 28 | 47 |
| P Prairie View | 97 | 0 | 47 | 41 |
| P River Oaks | 51 | 0 | 9 | 50 |
| P Fairgrounds | 292 | 0 | 75 | 44 |
| P KRV Trail | 87 | 0 | 0 | 0 |
| P KRV Trailway prg | 20 | 0 | 43 | 0 |
| P County Fair | 0 | 0 | 47 | 0 |
| Special Parks | 40 | 0 | 0 | 0 |
| Access & Visitat | 0 | 0 | 0 | 0 |
| Drain Comm Grant | 0 | 0 | 0 | 0 |
| H-Oral Health | 139 | 0 | 278 | 304 |
| H-Laboratory | 107 | 0 | 28 | 96 |
| H-Vision/Hearing | 0 | 0 | 5 | 0 |
| H-Haz Waste | 10 | 0 | 287 | 96 |
| H-Clinical Serv | 0 | 0 | 47 | 0 |
| H-Comm. Disease | 10 | 0 | 34 | 41 |
| H-STD | 0 | 0 | 18 | 92 |
| H-Health Care Ac | 0 | 0 | 0 | 0 |
| H-HIV Counseling | 0 | 0 | 9 | 88 |
| H-Env Admin | 40 | 0 | 58 | 50 |
| H-Env FS&F | 10 | 0 | 115 | 976 |
| H-Env LW&W | 0 | 0 | 109 | 0 |
| Local Housing | 0 | 0 | 0 | 0 |
| Accommodation Tax | 0 | 0 | 24 | 0 |
| AS&E Grant | 0 | 0 | 0 | 0 |
| Dist Ct Grants | 0 | 0 | 189 | 0 |
| Male Drug Court | 0 | 0 | 58 | 0 |
| Womens Drug Ct. | 0 | 0 | 98 | 0 |
| WK Kellogg Found | 0 | 0 | 0 | 0 |
| DWI Drug Court | 0 | 0 | 486 | 0 |
| Browfield Redev | 20 | 0 | 0 | 0 |
| Emerg Prep Bio | 40 | 0 | 38 | 199 |
| Circuit Court Gt | 10 | 0 | 229 | 0 |
| Homeland Sec. Gt. | 422 | 0 | 129 | 0 |
| Haz Mat Team | 0 | 0 | 14 | 0 |
| ROD Automation | 149 | 0 | 24 | 95 |
| 911 Service Fund | 51 | 0 | 0 | 0 |
| Concealed Pistol | 0 | 0 | 0 | 0 |
| Local Corr.Offc. | 0 | 0 | 124 | 0 |
| COPS Grant | 40 | 0 | 0 | 0 |
| Drug Law Enforce | 20 | 0 | 0 | 0 |
| Law Library | 0 | 0 | 0 | 0 |
| Victim Advocacy | 0 | 0 | 5 | 0 |
| Crime Victim Rts | 0 | 0 | 24 | 0 |
| AAA Senior Expo | 0 | 0 | 18 | 0 |
| AAA Administration | 10 | 0 | 109 | 0 |
| AAA Providers | 0 | 0 | 0 | 0 |
| AAA Ombudsman | 0 | 0 | 9 | 0 |
| AAA Health Living | 0 | 0 | 220 | 58 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Fixed Assets | Building Auth. | P-Card | Cell Phones |
|----------------------|--------------|----------------|--------|-------------|
| AAA Info & Asst | 0 | 0 | 0 | 9 |
| AAA CCC | 0 | 0 | 69 | 5 |
| AAA Verne Robbert | 0 | 0 | 5 | 0 |
| CFI AAA Custom Care | 0 | 0 | 5 | 0 |
| CFI Admin | 0 | 0 | 14 | 0 |
| CFI Care Mgmt | 0 | 0 | 43 | 132 |
| CFI Case Coord | 0 | 0 | 0 | 3 |
| CFI Veterans | 0 | 0 | 0 | 0 |
| CFI Comm Living | 0 | 0 | 14 | 2 |
| Safe Comm. Grant | 0 | 0 | 0 | 0 |
| KCSD Grants | 0 | 0 | 124 | 0 |
| F.I.A. | 0 | 0 | 0 | 0 |
| CC-Juvenile Home | 172 | 0 | 1,937 | 187 |
| CC-In Home Care | 0 | 0 | 18 | 337 |
| CC-Foster Care | 0 | 0 | 0 | 0 |
| CC-Intens Learn | 0 | 0 | 0 | 0 |
| CC-KEYS | 0 | 0 | 521 | 0 |
| CC-Juve Drug Ct | 0 | 0 | 53 | 0 |
| CC-Restitution | 0 | 0 | 5 | 0 |
| CC-Intake Assess | 0 | 0 | 18 | 53 |
| CC-CASA | 0 | 0 | 14 | 38 |
| CC-FI Treatment Ct. | 0 | 0 | 24 | 0 |
| CC-MIDHS | 0 | 0 | 0 | 0 |
| Vet's Trust | 0 | 0 | 0 | 0 |
| Healthy Start | 0 | 0 | 863 | 469 |
| SWMBH - HS | 0 | 0 | 24 | 67 |
| Health Kids | 0 | 0 | 0 | 0 |
| AIDS Coun & Test | 0 | 0 | 28 | 88 |
| MIECHV-ISS | 0 | 0 | 9 | 0 |
| MIECHV-HFA | 0 | 0 | 147 | 357 |
| Nurse Family | 0 | 0 | 283 | 954 |
| MCIR | 0 | 0 | 34 | 214 |
| CSHCS | 0 | 0 | 18 | 0 |
| Edison Sch Health | 0 | 0 | 14 | 0 |
| BCCCP Coord. | 0 | 0 | 53 | 0 |
| BCCCP Komen | 0 | 0 | 0 | 0 |
| IAP | 0 | 0 | 34 | 0 |
| Clean Sweep Pest | 0 | 0 | 0 | 0 |
| W.I.C. | 0 | 0 | 28 | 96 |
| Childhood Lead | 0 | 0 | 24 | 0 |
| Marine Safety | 0 | 0 | 28 | 0 |
| Sheriff Rd Pat | 0 | 0 | 0 | 0 |
| Comm Corrections | 0 | 0 | 220 | 28 |
| Survey & Remonum | 0 | 0 | 0 | 0 |
| Prop Tax Foreclosure | 0 | 0 | 43 | 0 |
| Airport | 542 | 0 | 653 | 1,551 |
| DTRF | 0 | 0 | 0 | 0 |
| Central Stores | 10 | 0 | 28 | 0 |
| Drain Eq Revolv | 0 | 0 | 0 | 0 |
| Retirement | 0 | 0 | 0 | 0 |
| OPEB | 0 | 0 | 0 | 0 |
| LIHEAP | 0 | 0 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Finance Department**

| Receiving Department | Fixed Assets | Building Auth. | P-Card | Cell Phones |
|----------------------|--------------|----------------|--------|-------------|
| Emerg Needs EAP | 0 | 0 | 0 | 0 |
| Emerg Needs LCA | 0 | 0 | 9 | 0 |
| Weather Energy Opt | 0 | 0 | 5 | 0 |
| Weather DHS | 10 | 0 | 69 | 0 |
| CSBG | 10 | 0 | 124 | 96 |
| Non Allocated | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 10,692 | 10,354 | 15,519 | 15,519 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Building & Grounds Department

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 included 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 most 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.

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,505,312 | | | 2,505,312 |
| Deductions: | | | | |
| Payout | -67,465 | | | |
| Parking Reimb | 672 | | | |
| Total Deductions: | -66,793 | | | -66,793 |
| Cost Adjustments: | | | | |
| Misc Reimb | -899 | | | |
| Total Departmental Cost Adjustments: | -899 | | | -899 |
| Inbound Costs: | | | | |
| Building Depreciation | 57,570 | | 57,570 | |
| Equipment Depreciation | 562,819 | | 562,819 | |
| Insurance | 15,471 | 20 | 15,491 | |
| Insurance - Property | 3,263 | | 3,263 | |
| Termination Payoff | 18,002 | | 18,002 | |
| Finance Department | 60,433 | 4,078 | 64,511 | |
| Building & Grounds Department | | 179,433 | 179,433 | |
| Utilities | | 44,457 | 44,457 | |
| Security | | 27,895 | 27,895 | |
| County Administration Dept | | 16,591 | 16,591 | |
| Information Systems | | 19,580 | 19,580 | |
| Legal Services Department | | 37,627 | 37,627 | |
| Human Resources | | 34,734 | 34,734 | |
| Treasurer | | 3,381 | 3,381 | |
| Total Allocated Additions: | 717,558 | 367,796 | 1,085,354 | 1,085,354 |
| Total To Be Allocated: | 3,155,178 | 367,796 | | 3,522,974 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department**

| | Total | G&A | Admin Bldg | Gull Rd CH | Law Enf Fac. |
|---|-----------|---------|------------|------------|--------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 1,297,428 | 269,737 | 211,429 | 16,280 | 128,806 |
| FRINGE BENEFITS | 471,741 | 98,075 | 76,894 | 5,897 | 46,844 |
| Other Expense & Cost | | | | | |
| *Payout | 67,465 | 0 | 0 | 0 | 0 |
| Office Supplies | 1,415 | 293 | 231 | 18 | 141 |
| Operating Supplies | 7,388 | 1,535 | 1,204 | 92 | 734 |
| Gas & Oil | 21,092 | 4,384 | 3,438 | 264 | 2,094 |
| Parking | 29,517 | 0 | 29,517 | 0 | 0 |
| *Parking Reimb | (672) | 0 | 0 | 0 | 0 |
| Janitorial Supplies | 59,825 | 0 | 16,105 | 1,214 | 0 |
| Janitorial Sup Spec | 1,055 | 0 | 0 | 0 | 0 |
| Contract Serv Gen | 5,636 | 0 | 1,376 | 106 | 838 |
| Contract Serv Spec | 25,767 | 0 | 4,921 | 2,415 | 0 |
| Contract Serv Dir. | 63,659 | 0 | 9,576 | 1,284 | 15,407 |
| Consultant | 4,010 | 834 | 654 | 50 | 398 |
| Contract Employee | 3,849 | 0 | 767 | 58 | 0 |
| Communications | 21,338 | 4,436 | 3,478 | 267 | 2,119 |
| Travel | 2,095 | 436 | 341 | 26 | 208 |
| R&A General | 10,781 | 0 | 2,303 | 174 | 2,875 |
| R&A Specific | 930 | 0 | 0 | 0 | 0 |
| Repairs Specific | 111,562 | 0 | 19,642 | 5,805 | 26,356 |
| Equip Maint General | 69,391 | 0 | 13,115 | 985 | 16,398 |
| Equip Maint Spec | 106,307 | 0 | 15,677 | 3,976 | 41,728 |
| Elevator Maint | 38,858 | 0 | 10,771 | 2,399 | 11,667 |
| Vehicle Maint | 39,457 | 8,204 | 6,431 | 493 | 3,918 |
| Building Painting | 2,532 | 0 | 450 | 34 | 561 |
| Grounds Maint | 12,737 | 0 | 2,407 | 181 | 3,010 |
| Snow Removal | 25,240 | 0 | 3,733 | 280 | 4,664 |
| Employee Training | 3,335 | 693 | 544 | 42 | 331 |
| Supplies & Equipment | 1,574 | 327 | 257 | 20 | 156 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 2,505,312 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (66,793) | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Misc Reimb | (899) | (899) | 0 | 0 | 0 |
| Functional Cost | | | | | |
| | 2,437,620 | 388,055 | 435,261 | 42,360 | 309,253 |
| Allocation Step 1 | | | | | |
| Inbound - Building Depreciation: Lake Lamont | 20,018 | 10,009 | 0 | 0 | 0 |
| Inbound - Equipment Depreciation: Equip Depr. | 286,798 | 43,373 | 1,849 | 0 | 4,132 |
| Inbound - Equipment Depreciation: Expendable Impv | 276,021 | 10,775 | 47,429 | 1,902 | 31,544 |
| Inbound - Insurance: Property Insur. | 807 | 404 | 0 | 0 | 0 |
| Inbound - All Others | 133,914 | 27,885 | 21,820 | 1,668 | 13,291 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

| | Total | G&A | Admin Bldg | Gull Rd CH | Law Enf Fac. |
|---|-----------|-----------|------------|------------|--------------|
| Reallocate Admin Costs | | (480,501) | 70,923 | 5,477 | 51,943 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 3,155,178 | 0 | 577,282 | 51,407 | 410,163 |
| Allocation Step 2 | | | | | |
| Inbound - Legal Services Department: Gen Co Pub Impv | 30,426 | 0 | 3,926 | 296 | 4,905 |
| Inbound - Building & Grounds Department: Lake Lamont | 37,785 | 18,899 | 0 | 0 | 0 |
| Inbound - Utilities: Lake Lamont | 17,651 | 8,826 | 0 | 0 | 0 |
| Inbound - All Others | 281,934 | 59,050 | 45,884 | 3,493 | 27,952 |
| Reallocate Admin Costs | | (86,775) | 12,809 | 983 | 9,378 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 367,796 | 0 | 62,619 | 4,772 | 42,235 |
| Total For Building & Grounds Department | | | | | |
| Schedule .3 Total | 3,522,974 | 0 | 639,901 | 56,179 | 452,398 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department**

| | Court House | Juvenile Home | Central Garage | Airport | Parks |
|---|----------------|----------------|----------------|---------------|---------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 236,353 | 66,162 | 0 | 19,728 | 34,858 |
| FRINGE BENEFITS | 85,951 | 24,059 | 0 | 7,170 | 12,690 |
| Other Expense & Cost | | | | | |
| *Payout | 0 | 0 | 0 | 0 | 0 |
| Office Supplies | 258 | 72 | 0 | 22 | 38 |
| Operating Supplies | 1,346 | 377 | 0 | 112 | 199 |
| Gas & Oil | 3,843 | 1,076 | 0 | 321 | 567 |
| Parking | 0 | 0 | 0 | 0 | 0 |
| *Parking Reimb | 0 | 0 | 0 | 0 | 0 |
| Janitorial Supplies | 18,396 | 0 | 0 | 0 | 0 |
| Janitorial Sup Spec | 0 | 0 | 0 | 0 | 0 |
| Contract Serv Gen | 1,537 | 0 | 0 | 0 | 227 |
| Contract Serv Spec | 5,382 | 5,054 | 0 | 0 | 0 |
| Contract Serv Dir. | 13,710 | 0 | 0 | 0 | 7,111 |
| Consultant | 731 | 205 | 0 | 61 | 108 |
| Contract Employee | 876 | 0 | 0 | 0 | 0 |
| Communications | 3,888 | 1,088 | 0 | 324 | 574 |
| Travel | 382 | 107 | 0 | 32 | 56 |
| R&A General | 2,632 | 0 | 0 | 0 | 778 |
| R&A Specific | 930 | 0 | 0 | 0 | 0 |
| Repairs Specific | 33,486 | 0 | 0 | 0 | 8,029 |
| Equip Maint General | 14,988 | 12,407 | 0 | 0 | 0 |
| Equip Maint Spec | 17,403 | 0 | 0 | 0 | 6,270 |
| Elevator Maint | 10,364 | 3,657 | 0 | 0 | 0 |
| Vehicle Maint | 7,189 | 2,012 | 0 | 600 | 1,061 |
| Building Painting | 514 | 426 | 0 | 0 | 152 |
| Grounds Maint | 2,751 | 2,277 | 0 | 0 | 0 |
| Snow Removal | 4,266 | 3,531 | 0 | 0 | 0 |
| Employee Training | 608 | 170 | 0 | 51 | 90 |
| Supplies & Equipment | 287 | 80 | 0 | 24 | 42 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Misc Reimb | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 468,071 | 122,760 | 0 | 28,445 | 72,850 |
| Allocation Step 1 | | | | | |
| Inbound - Building Depreciation: Lake Lamont | 0 | 0 | 10,009 | 0 | 0 |
| Inbound - Equipment Depreciation: Equip Depr. | 4,582 | 1,956 | 0 | 0 | 0 |
| Inbound - Equipment Depreciation: Expendable Impv | 30,278 | 47,850 | 0 | 0 | 16,361 |
| Inbound - Insurance: Property Insur. | 0 | 0 | 403 | 0 | 0 |
| Inbound - All Others | 24,402 | 6,826 | 0 | 2,034 | 3,596 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department**

| | Court House | Juvenile Home | Central Garage | Airport | Parks |
|---|-------------|---------------|----------------|---------|---------|
| Reallocate Admin Costs | 79,283 | 55,212 | 23,881 | 19,846 | 11,677 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 606,616 | 234,604 | 34,293 | 50,325 | 104,484 |
| Allocation Step 2 | | | | | |
| Inbound - Legal Services Department: Gen Co Pub Impv | 4,484 | 3,714 | 0 | 0 | 1,328 |
| Inbound - Building & Grounds Department: Lake Lamont | 0 | 0 | 18,886 | 0 | 0 |
| Inbound - Utilities: Lake Lamont | 0 | 0 | 8,825 | 0 | 0 |
| Inbound - All Others | 51,334 | 14,345 | 0 | 4,261 | 7,556 |
| Reallocate Admin Costs | 14,314 | 9,966 | 4,309 | 3,581 | 2,098 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 70,132 | 28,025 | 32,020 | 7,842 | 10,982 |
| Total For Building & Grounds Department | | | | | |
| Schedule .3 Total | 676,748 | 262,629 | 66,313 | 58,167 | 115,466 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department**

| | Lake Lamont | Nazareth bldg | Crosstown | Animal Shelter | Healy Street |
|---|---------------|----------------|---------------|----------------|----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 20,138 | 75,537 | 34,040 | 0 | 70,951 |
| FRINGE BENEFITS | 7,312 | 27,455 | 12,360 | 0 | 25,804 |
| Other Expense & Cost | | | | | |
| *Payout | 0 | 0 | 0 | 0 | 0 |
| Office Supplies | 22 | 82 | 37 | 0 | 77 |
| Operating Supplies | 115 | 430 | 194 | 0 | 404 |
| Gas & Oil | 327 | 1,228 | 553 | 0 | 1,154 |
| Parking | 0 | 0 | 0 | 0 | 0 |
| *Parking Reimb | 0 | 0 | 0 | 0 | 0 |
| Janitorial Supplies | 0 | 0 | 7,688 | 0 | 5,414 |
| Janitorial Sup Spec | 0 | 0 | 0 | 1,055 | 0 |
| Contract Serv Gen | 131 | 0 | 221 | 0 | 462 |
| Contract Serv Spec | 1,031 | 6,964 | 0 | 0 | 0 |
| Contract Serv Dir. | 4,020 | 0 | 0 | 0 | 5,087 |
| Consultant | 62 | 233 | 105 | 0 | 219 |
| Contract Employee | 0 | 1,000 | 366 | 0 | 258 |
| Communications | 331 | 1,242 | 559 | 0 | 1,167 |
| Travel | 32 | 122 | 55 | 0 | 115 |
| R&A General | 445 | 0 | 0 | 0 | 0 |
| R&A Specific | 0 | 0 | 0 | 0 | 0 |
| Repairs Specific | 4,313 | 0 | 0 | 0 | 7,272 |
| Equip Maint General | 2,533 | 0 | 0 | 0 | 0 |
| Equip Maint Spec | 8,339 | 0 | 0 | 0 | 2,304 |
| Elevator Maint | 0 | 0 | 0 | 0 | 0 |
| Vehicle Maint | 612 | 2,296 | 1,034 | 0 | 2,158 |
| Building Painting | 87 | 0 | 0 | 0 | 0 |
| Grounds Maint | 465 | 0 | 0 | 0 | 0 |
| Snow Removal | 722 | 4,864 | 0 | 0 | 628 |
| Employee Training | 52 | 194 | 87 | 0 | 182 |
| Supplies & Equipment | 24 | 92 | 41 | 0 | 86 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Misc Reimb | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 51,113 | 121,739 | 57,340 | 1,055 | 123,742 |
| Allocation Step 1 | | | | | |
| Inbound - Building Depreciation: Lake Lamont | 0 | 0 | 0 | 0 | 0 |
| Inbound - Equipment Depreciation: Equip Depr. | 0 | 3,824 | 0 | 0 | 1,924 |
| Inbound - Equipment Depreciation: Expendable Impv | 4,877 | 33,614 | 12,214 | 0 | 8,486 |
| Inbound - Insurance: Property Insur. | 0 | 0 | 0 | 0 | 0 |
| Inbound - All Others | 2,074 | 7,792 | 3,501 | 0 | 7,324 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department**

| | Lake Lamont | Nazareth bldg | Crosstown | Animal Shelter | Healy Street |
|---|-------------|---------------|-----------|----------------|--------------|
| Reallocate Admin Costs | 6,776 | 82,204 | 11,437 | 0 | 23,785 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 64,840 | 249,173 | 84,492 | 1,055 | 165,261 |
| Allocation Step 2 | | | | | |
| Inbound - Legal Services Department: Gen Co Pub Impv | 757 | 5,140 | 1,873 | 0 | 1,320 |
| Inbound - Building & Grounds Department: Lake Lamont | 0 | 0 | 0 | 0 | 0 |
| Inbound - Utilities: Lake Lamont | 0 | 0 | 0 | 0 | 0 |
| Inbound - All Others | 4,344 | 16,371 | 7,357 | 0 | 15,377 |
| Reallocate Admin Costs | 1,221 | 14,895 | 2,054 | 0 | 4,293 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 6,322 | 36,406 | 11,284 | 0 | 20,990 |
| Total For Building & Grounds Department | | | | | |
| Schedule .3 Total | 71,162 | 285,579 | 95,776 | 1,055 | 186,251 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

GR Justice Ctr

| | |
|---|---------|
| <hr/> | |
| Wages & Benefits | |
| SALARIES & WAGES | 113,409 |
| FRINGE BENEFITS | 41,230 |
| | |
| Other Expense & Cost | |
| *Payout | 0 |
| Office Supplies | 124 |
| Operating Supplies | 646 |
| Gas & Oil | 1,843 |
| Parking | 0 |
| *Parking Reimb | 0 |
| Janitorial Supplies | 11,008 |
| Janitorial Sup Spec | 0 |
| Contract Serv Gen | 738 |
| Contract Serv Spec | 0 |
| Contract Serv Dir. | 7,464 |
| Consultant | 350 |
| Contract Employee | 524 |
| Communications | 1,865 |
| Travel | 183 |
| R&A General | 1,574 |
| R&A Specific | 0 |
| Repairs Specific | 6,659 |
| Equip Maint General | 8,965 |
| Equip Maint Spec | 10,610 |
| Elevator Maint | 0 |
| Vehicle Maint | 3,449 |
| Building Painting | 308 |
| Grounds Maint | 1,646 |
| Snow Removal | 2,552 |
| Employee Training | 291 |
| Supplies & Equipment | 138 |
| | |
| Departmental Total | |
| Expenditures Per Financial Statement | |
| | |
| Deductions | |
| *Total Disallowed Costs | 0 |
| | |
| Cost Adjustments | |
| Misc Reimb | 0 |
| | |
| Functional Cost | |
| | 215,576 |
| | |
| Allocation Step 1 | |
| Inbound - Building Depreciation: Lake Lamont | 0 |
| Inbound - Equipment Depreciation: Equip Depr. | 225,158 |
| Inbound - Equipment Depreciation: Expendable Impv | 30,691 |
| Inbound - Insurance: Property Insur. | 0 |
| Inbound - All Others | 11,701 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

GR Justice Ctr

| | |
|---|---------|
| Reallocate Admin Costs | 38,057 |
| Unallocated Costs | 0 |
| 1st Allocation | 521,183 |
| Allocation Step 2 | |
| Inbound - Legal Services Department: Gen Co Pub Impv | 2,683 |
| Inbound - Building & Grounds Department: Lake Lamont | 0 |
| Inbound - Utilities: Lake Lamont | 0 |
| Inbound - All Others | 24,610 |
| Reallocate Admin Costs | 6,874 |
| Unallocated Costs | 0 |
| 2nd Allocation | 34,167 |
| Total For Building & Grounds Department | |
| Schedule .3 Total | 555,350 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department**

Activity - Admin Bldg

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|-----------------|-------------------|-------------------|----------------|
| Finance Department | 2,993 | 5.318998 | 30,708 | | 30,708 | | 30,708 |
| Building & Grounds Department | 11,349 | 20.168829 | 116,431 | | 116,431 | | 116,431 |
| County Administration Dept | 3,058 | 5.434512 | 31,374 | | 31,374 | 4,554 | 35,928 |
| Information Systems | 2,383 | 4.234939 | 24,447 | | 24,447 | 3,551 | 27,998 |
| Legal Services Department | 225 | 0.399858 | 2,306 | | 2,306 | 324 | 2,630 |
| Human Resources | 2,706 | 4.808957 | 27,762 | | 27,762 | 4,035 | 31,797 |
| Treasurer | 3,529 | 6.271548 | 36,204 | | 36,204 | 5,266 | 41,470 |
| Commission | 2,250 | 3.998578 | 23,080 | | 23,080 | 3,346 | 26,426 |
| Friend of Court | 2,012 | 3.575618 | 20,642 | | 20,642 | 2,990 | 23,632 |
| Clerk/ROD | 5,553 | 9.868491 | 56,970 | | 56,970 | 8,288 | 65,258 |
| Equalization | 1,711 | 3.040697 | 17,555 | | 17,555 | 2,542 | 20,097 |
| Pros Atty C.R.P. | 25 | 0.044429 | 255 | | 255 | 31 | 286 |
| Drain Comm | 767 | 1.363071 | 7,869 | | 7,869 | 1,138 | 9,007 |
| Soil & Erosion | 150 | 0.266572 | 1,536 | | 1,536 | 219 | 1,755 |
| Planning | 1,590 | 2.825662 | 16,312 | | 16,312 | 2,364 | 18,676 |
| Central Stores | 1,094 | 1.944198 | 11,222 | | 11,222 | 1,626 | 12,848 |
| Non Allocated | 14,875 | 26.435043 | 152,609 | (32,261) | 120,348 | 22,345 | 142,693 |
| Schedule .4 Total for Admin Bldg | 56,270 | 100.000000 | 577,282 | (32,261) | 545,021 | 62,619 | 607,640 |
| Direct Billed | | | | 32,261 | 32,261 | | 32,261 |
| Schedule .3 Total for Admin Bldg | 56,270 | 100.000000 | | 0 | 577,282 | 62,619 | 639,901 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department**

Activity - Gull Rd CH

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Circuit Court | 17,518 | 73.349244 | 37,713 | | 37,713 | 3,556 | 41,269 |
| Friend of Court | 668 | 2.796969 | 1,437 | | 1,437 | 125 | 1,562 |
| Pros Atty | 1,335 | 5.589750 | 2,870 | | 2,870 | 261 | 3,131 |
| Pros Atty C.R.P. | 1,914 | 8.014069 | 4,118 | | 4,118 | 373 | 4,491 |
| Crime Victim Rts | 96 | 0.401960 | 207 | | 207 | 17 | 224 |
| CC-In Home Care | 799 | 3.345476 | 1,720 | | 1,720 | 153 | 1,873 |
| CC-Juve Drug Ct | 434 | 1.817192 | 935 | | 935 | 82 | 1,017 |
| CC-Restitution | 214 | 0.896035 | 461 | | 461 | 38 | 499 |
| CC-Intake Assess | 667 | 2.792781 | 1,434 | | 1,434 | 125 | 1,559 |
| CC-CASA | 130 | 0.544320 | 279 | | 279 | 23 | 302 |
| CC-FI Treatment Ct. | 108 | 0.452204 | 233 | | 233 | 19 | 252 |
| Schedule .4 Total for Gull Rd CH | 23,883 | 100.000000 | 51,407 | | 51,407 | 4,772 | 56,179 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department**

Activity - Law Enf Fac.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Sheriff Admin | 1,792 | 1.581739 | 6,487 | | 6,487 | 658 | 7,145 |
| Sheriff Jail | 101,078 | 89.218222 | 365,939 | | 365,939 | 37,703 | 403,642 |
| Sheriff Field Oper | 8,123 | 7.169905 | 29,410 | | 29,410 | 3,022 | 32,432 |
| Emergency Mgmt. | 2,300 | 2.030134 | 8,327 | | 8,327 | 852 | 9,179 |
| Schedule .4 Total for Law Enf Fac. | 113,293 | 100.000000 | 410,163 | | 410,163 | 42,235 | 452,398 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department**

Activity - Court House

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Circuit Court | 21,910 | 38.758182 | 235,118 | | 235,118 | 27,242 | 262,360 |
| District Court | 19,901 | 35.204316 | 213,555 | | 213,555 | 24,686 | 238,241 |
| Pros Atty | 11,525 | 20.387405 | 123,673 | | 123,673 | 14,294 | 137,967 |
| Sheriff Jail | 2,006 | 3.548558 | 21,524 | | 21,524 | 2,476 | 24,000 |
| Male Drug Court | 506 | 0.895100 | 5,429 | | 5,429 | 617 | 6,046 |
| Womens Drug Ct. | 358 | 0.633292 | 3,843 | | 3,843 | 433 | 4,276 |
| Victim Advocacy | 100 | 0.176897 | 1,073 | | 1,073 | 116 | 1,189 |
| Crime Victim Rts | 224 | 0.396250 | 2,401 | | 2,401 | 268 | 2,669 |
| Schedule .4 Total for Court House | 56,530 | 100.000000 | 606,616 | | 606,616 | 70,132 | 676,748 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department**

Activity - Juvenile Home

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| CC-Juvenile Home | 63,724 | 74.285981 | 174,277 | | 174,277 | 20,831 | 195,108 |
| CC-Intens Learn | 18,795 | 21.910191 | 51,403 | | 51,403 | 6,136 | 57,539 |
| CC-KEYS | 3,263 | 3.803828 | 8,924 | | 8,924 | 1,058 | 9,982 |
| Schedule .4 Total for Juvenile Home | 85,782 | 100.000000 | 234,604 | | 234,604 | 28,025 | 262,629 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds deparment

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department**

Activity - Central Garage

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Building & Grounds Department | 59,773 | 16.502214 | 5,660 | | 5,660 | | 5,660 |
| Nazareth Facility | 2,542 | 0.701799 | 239 | | 239 | 268 | 507 |
| Circuit Court | 2,566 | 0.708425 | 242 | | 242 | 270 | 512 |
| Friend of Court | 264 | 0.072885 | 24 | | 24 | 25 | 49 |
| Sheriff Admin | 9,736 | 2.687929 | 921 | | 921 | 1,027 | 1,948 |
| Sheriff Jail | 5,967 | 1.647378 | 566 | | 566 | 628 | 1,194 |
| Sheriff Field Oper | 164,178 | 45.326494 | 15,549 | | 15,549 | 17,453 | 33,002 |
| Animal Control | 19,581 | 5.405950 | 1,853 | | 1,853 | 2,063 | 3,916 |
| Emergency Mgmt. | 4,016 | 1.108743 | 380 | | 380 | 422 | 802 |
| LE Sheriff Jail | 32,000 | 8.834605 | 3,030 | | 3,030 | 3,379 | 6,409 |
| LE Sheriff F.O. | 24,047 | 6.638930 | 2,274 | | 2,274 | 2,541 | 4,815 |
| Parks Admin | 13,802 | 3.810476 | 1,306 | | 1,306 | 1,454 | 2,760 |
| P Markin Glen | 5,293 | 1.461299 | 501 | | 501 | 559 | 1,060 |
| P Scotts Mill | 1,763 | 0.486732 | 167 | | 167 | 185 | 352 |
| P Cold Brook | 2,302 | 0.635539 | 219 | | 219 | 241 | 460 |
| P Prairie View | 2,019 | 0.557408 | 191 | | 191 | 212 | 403 |
| P River Oaks | 1,196 | 0.330193 | 114 | | 114 | 124 | 238 |
| P Fairgrounds | 432 | 0.119267 | 40 | | 40 | 43 | 83 |
| P KRV Trail | 932 | 0.257308 | 88 | | 88 | 97 | 185 |
| CC-Juvenile Home | 7,752 | 2.140183 | 735 | | 735 | 817 | 1,552 |
| Comm Corrections | 1,104 | 0.304794 | 106 | | 106 | 114 | 220 |
| Central Stores | 947 | 0.261449 | 88 | | 88 | 98 | 186 |
| Schedule .4 Total for Central Garage | 362,212 | 100.000000 | 34,293 | | 34,293 | 32,020 | 66,313 |

Allocation Basis: Dollar amount of vehicle charges by dept.

Allocation Source: Detail General Ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Airport

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Airport | 52,100 | 100.000000 | 50,325 | | 50,325 | 7,842 | 58,167 |
| Schedule .4 Total for Airport | 52,100 | 100.000000 | 50,325 | | 50,325 | 7,842 | 58,167 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Parks

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| P Fairgrounds | 30,660 | 100.000000 | 104,484 | | 104,484 | 10,982 | 115,466 |
| Schedule .4 Total for Parks | 30,660 | 100.000000 | 104,484 | | 104,484 | 10,982 | 115,466 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Lake Lamont

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Building & Grounds Department | 8,610 | 58.270168 | 37,785 | | 37,785 | | 37,785 |
| Animal Control | 6,166 | 41.729832 | 27,055 | | 27,055 | 6,322 | 33,377 |
| Schedule .4 Total for Lake Lamont | 14,776 | 100.000000 | 64,840 | | 64,840 | 6,322 | 71,162 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Nazareth bldg

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| Nazareth Facility | 100 | 100.000000 | 249,173 | | 249,173 | 36,406 | 285,579 |
| Schedule .4 Total for Nazareth bldg | 100 | 100.000000 | 249,173 | | 249,173 | 36,406 | 285,579 |

Allocation Basis: Direct allocation to Nazareth Facility
Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Crosstown

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Building & Grounds Department | 10,018 | 23.146415 | 19,557 | | 19,557 | | 19,557 |
| District Court | 31,259 | 72.223378 | 61,021 | | 61,021 | 10,612 | 71,633 |
| Probate Court | 2,004 | 4.630207 | 3,914 | | 3,914 | 672 | 4,586 |
| Schedule .4 Total for Crosstown | 43,281 | 100.000000 | 84,492 | | 84,492 | 11,284 | 95,776 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Animal Shelter

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Animal Control | 100 | 100.000000 | 1,055 | | 1,055 | | 1,055 |
| Schedule .4 Total for Animal Shelter | 100 | 100.000000 | 1,055 | | 1,055 | 0 | 1,055 |

Allocation Basis: Direct allocation to Animal Control

Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department**

Activity - Healy Street

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Adult Probation | 16,190 | 70.302661 | 116,184 | (43,617) | 72,567 | 14,778 | 87,345 |
| Sheriff Jail | 1,694 | 7.355943 | 12,156 | | 12,156 | 1,536 | 13,692 |
| Comm Corrections | 5,145 | 22.341396 | 36,921 | | 36,921 | 4,676 | 41,597 |
| Schedule .4 Total for Healy Street | 23,029 | 100.000000 | 165,261 | (43,617) | 121,644 | 20,990 | 142,634 |
| Direct Billed | | | | 43,617 | 43,617 | | 43,617 |
| Schedule .3 Total for Healy Street | 23,029 | 100.000000 | | 0 | 165,261 | 20,990 | 186,251 |

Allocation Basis: Assigned square footage by occupant

Allocation Source: Building & Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department**

Activity - GR Justice Ctr

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Circuit Court | 27,965 | 53.749904 | 280,144 | | 280,144 | 18,484 | 298,628 |
| Friend of Court | 7,325 | 14.078957 | 73,377 | | 73,377 | 4,803 | 78,180 |
| Probate Court | 6,765 | 13.002614 | 67,767 | | 67,767 | 4,433 | 72,200 |
| Pros Atty | 2,491 | 4.787807 | 24,951 | | 24,951 | 1,626 | 26,577 |
| Pros Atty C.R.P. | 2,092 | 4.020912 | 20,955 | | 20,955 | 1,359 | 22,314 |
| Sheriff Jail | 2,404 | 4.620589 | 24,080 | | 24,080 | 1,569 | 25,649 |
| Crime Victim Rts | 125 | 0.240255 | 1,252 | | 1,252 | 80 | 1,332 |
| CC-J.H. Bldg Depr | 739 | 1.420389 | 7,403 | | 7,403 | 471 | 7,874 |
| CC-KEYS | 148 | 0.284462 | 1,482 | | 1,482 | 92 | 1,574 |
| CC-Juve Drug Ct | 148 | 0.284462 | 1,482 | | 1,482 | 92 | 1,574 |
| CC-Restitution | 217 | 0.417083 | 2,172 | | 2,172 | 137 | 2,309 |
| CC-Intake Assess | 660 | 1.268548 | 6,612 | | 6,612 | 421 | 7,033 |
| CC-CASA | 277 | 0.532406 | 2,774 | | 2,774 | 173 | 2,947 |
| Non Allocated | 672 | 1.291612 | 6,732 | | 6,732 | 427 | 7,159 |
| Schedule .4 Total for GR Justice Ctr | 52,028 | 100.000000 | 521,183 | | 521,183 | 34,167 | 555,350 |

Allocation Basis: Assigned square footage by deptment
Allocation Source: Building and Grounds Department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building & Grounds Department**

| Receiving Department | Total | Admin Bldg | Gull Rd CH | Law Enf Fac. | Court House |
|-------------------------------|---------|------------|------------|--------------|-------------|
| Finance Department | 30,708 | 30,708 | 0 | 0 | 0 |
| Building & Grounds Department | 179,433 | 116,431 | 0 | 0 | 0 |
| County Administration Dept | 35,928 | 35,928 | 0 | 0 | 0 |
| Information Systems | 27,998 | 27,998 | 0 | 0 | 0 |
| Legal Services Department | 2,630 | 2,630 | 0 | 0 | 0 |
| Human Resources | 31,797 | 31,797 | 0 | 0 | 0 |
| Treasurer | 41,470 | 41,470 | 0 | 0 | 0 |
| Nazareth Facility | 286,086 | 0 | 0 | 0 | 0 |
| Commission | 26,426 | 26,426 | 0 | 0 | 0 |
| Circuit Court | 602,769 | 0 | 41,269 | 0 | 262,360 |
| District Court | 309,874 | 0 | 0 | 0 | 238,241 |
| Friend of Court | 103,423 | 23,632 | 1,562 | 0 | 0 |
| Probate Court | 76,786 | 0 | 0 | 0 | 0 |
| Adult Probation | 87,345 | 0 | 0 | 0 | 0 |
| Clerk/ROD | 65,258 | 65,258 | 0 | 0 | 0 |
| Equalization | 20,097 | 20,097 | 0 | 0 | 0 |
| Pros Atty | 167,675 | 0 | 3,131 | 0 | 137,967 |
| Pros Atty C.R.P. | 27,091 | 286 | 4,491 | 0 | 0 |
| Drain Comm | 9,007 | 9,007 | 0 | 0 | 0 |
| Soil & Erosion | 1,755 | 1,755 | 0 | 0 | 0 |
| Sheriff Admin | 9,093 | 0 | 0 | 7,145 | 0 |
| Sheriff Jail | 468,177 | 0 | 0 | 403,642 | 24,000 |
| Sheriff Field Oper | 65,434 | 0 | 0 | 32,432 | 0 |
| Animal Control | 38,348 | 0 | 0 | 0 | 0 |
| Emergency Mgmt. | 9,981 | 0 | 0 | 9,179 | 0 |
| Planning | 18,676 | 18,676 | 0 | 0 | 0 |
| LE Sheriff Jail | 6,409 | 0 | 0 | 0 | 0 |
| LE Sheriff F.O. | 4,815 | 0 | 0 | 0 | 0 |
| Parks Admin | 2,760 | 0 | 0 | 0 | 0 |
| P Markin Glen | 1,060 | 0 | 0 | 0 | 0 |
| P Scotts Mill | 352 | 0 | 0 | 0 | 0 |
| P Cold Brook | 460 | 0 | 0 | 0 | 0 |
| P Prairie View | 403 | 0 | 0 | 0 | 0 |
| P River Oaks | 238 | 0 | 0 | 0 | 0 |
| P Fairgrounds | 115,549 | 0 | 0 | 0 | 0 |
| P KRV Trail | 185 | 0 | 0 | 0 | 0 |
| Male Drug Court | 6,046 | 0 | 0 | 0 | 6,046 |
| Womens Drug Ct. | 4,276 | 0 | 0 | 0 | 4,276 |
| Victim Advocacy | 1,189 | 0 | 0 | 0 | 1,189 |
| Crime Victim Rts | 4,225 | 0 | 224 | 0 | 2,669 |
| CC-Juvenile Home | 196,660 | 0 | 0 | 0 | 0 |
| CC-J.H. Bldg Depr | 7,874 | 0 | 0 | 0 | 0 |
| CC-In Home Care | 1,873 | 0 | 1,873 | 0 | 0 |
| CC-Intens Learn | 57,539 | 0 | 0 | 0 | 0 |
| CC-KEYS | 11,556 | 0 | 0 | 0 | 0 |
| CC-Juve Drug Ct | 2,591 | 0 | 1,017 | 0 | 0 |
| CC-Restitution | 2,808 | 0 | 499 | 0 | 0 |
| CC-Intake Assess | 8,592 | 0 | 1,559 | 0 | 0 |
| CC-CASA | 3,249 | 0 | 302 | 0 | 0 |
| CC-FI Treatment Ct. | 252 | 0 | 252 | 0 | 0 |
| Comm Corrections | 41,817 | 0 | 0 | 0 | 0 |
| Airport | 58,167 | 0 | 0 | 0 | 0 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

| Receiving Department | Total | Admin Bldg | Gull Rd CH | Law Enf Fac. | Court House |
|----------------------|------------------|----------------|---------------|----------------|----------------|
| Central Stores | 13,034 | 12,848 | 0 | 0 | 0 |
| Non Allocated | 149,852 | 142,693 | 0 | 0 | 0 |
| Direct Bill | 75,878 | 32,261 | 0 | 0 | 0 |
| Total | 3,522,974 | 639,901 | 56,179 | 452,398 | 676,748 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

| Receiving Department | Juvenile Home | Central Garage | Airport | Parks | Lake Lamont |
|-------------------------------|---------------|----------------|---------|---------|-------------|
| Finance Department | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds Department | 0 | 5,660 | 0 | 0 | 37,785 |
| County Administration Dept | 0 | 0 | 0 | 0 | 0 |
| Information Systems | 0 | 0 | 0 | 0 | 0 |
| Legal Services Department | 0 | 0 | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0 | 0 | 0 |
| Treasurer | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 0 | 507 | 0 | 0 | 0 |
| Commission | 0 | 0 | 0 | 0 | 0 |
| Circuit Court | 0 | 512 | 0 | 0 | 0 |
| District Court | 0 | 0 | 0 | 0 | 0 |
| Friend of Court | 0 | 49 | 0 | 0 | 0 |
| Probate Court | 0 | 0 | 0 | 0 | 0 |
| Adult Probation | 0 | 0 | 0 | 0 | 0 |
| Clerk/ROD | 0 | 0 | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 | 0 | 0 |
| Pros Atty | 0 | 0 | 0 | 0 | 0 |
| Pros Atty C.R.P. | 0 | 0 | 0 | 0 | 0 |
| Drain Comm | 0 | 0 | 0 | 0 | 0 |
| Soil & Erosion | 0 | 0 | 0 | 0 | 0 |
| Sheriff Admin | 0 | 1,948 | 0 | 0 | 0 |
| Sheriff Jail | 0 | 1,194 | 0 | 0 | 0 |
| Sheriff Field Oper | 0 | 33,002 | 0 | 0 | 0 |
| Animal Control | 0 | 3,916 | 0 | 0 | 33,377 |
| Emergency Mgmt. | 0 | 802 | 0 | 0 | 0 |
| Planning | 0 | 0 | 0 | 0 | 0 |
| LE Sheriff Jail | 0 | 6,409 | 0 | 0 | 0 |
| LE Sheriff F.O. | 0 | 4,815 | 0 | 0 | 0 |
| Parks Admin | 0 | 2,760 | 0 | 0 | 0 |
| P Markin Glen | 0 | 1,060 | 0 | 0 | 0 |
| P Scotts Mill | 0 | 352 | 0 | 0 | 0 |
| P Cold Brook | 0 | 460 | 0 | 0 | 0 |
| P Prairie View | 0 | 403 | 0 | 0 | 0 |
| P River Oaks | 0 | 238 | 0 | 0 | 0 |
| P Fairgrounds | 0 | 83 | 0 | 115,466 | 0 |
| P KRV Trail | 0 | 185 | 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 | 0 | 0 | 0 | 0 | 0 |
| CC-Juvenile Home | 195,108 | 1,552 | 0 | 0 | 0 |
| CC-J.H. Bldg Depr | 0 | 0 | 0 | 0 | 0 |
| CC-In Home Care | 0 | 0 | 0 | 0 | 0 |
| CC-Intens Learn | 57,539 | 0 | 0 | 0 | 0 |
| CC-KEYS | 9,982 | 0 | 0 | 0 | 0 |
| CC-Juve Drug Ct | 0 | 0 | 0 | 0 | 0 |
| CC-Restitution | 0 | 0 | 0 | 0 | 0 |
| CC-Intake Assess | 0 | 0 | 0 | 0 | 0 |
| CC-CASA | 0 | 0 | 0 | 0 | 0 |
| CC-FI Treatment Ct. | 0 | 0 | 0 | 0 | 0 |
| Comm Corrections | 0 | 220 | 0 | 0 | 0 |
| Airport | 0 | 0 | 58,167 | 0 | 0 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

| Receiving Department | Juvenile Home | Central Garage | Airport | Parks | Lake Lamont |
|----------------------|---------------|----------------|---------|---------|-------------|
| Central Stores | 0 | 186 | 0 | 0 | 0 |
| Non Allocated | 0 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 262,629 | 66,313 | 58,167 | 115,466 | 71,162 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

| Receiving Department | Nazareth bldg | Crosstown | Animal Shelter | Healy Street | GR Justice Ctr |
|-------------------------------|---------------|-----------|----------------|--------------|----------------|
| Finance Department | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds Department | 0 | 19,557 | 0 | 0 | 0 |
| County Administration Dept | 0 | 0 | 0 | 0 | 0 |
| Information Systems | 0 | 0 | 0 | 0 | 0 |
| Legal Services Department | 0 | 0 | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0 | 0 | 0 |
| Treasurer | 0 | 0 | 0 | 0 | 0 |
| Nazareth Facility | 285,579 | 0 | 0 | 0 | 0 |
| Commission | 0 | 0 | 0 | 0 | 0 |
| Circuit Court | 0 | 0 | 0 | 0 | 298,628 |
| District Court | 0 | 71,633 | 0 | 0 | 0 |
| Friend of Court | 0 | 0 | 0 | 0 | 78,180 |
| Probate Court | 0 | 4,586 | 0 | 0 | 72,200 |
| Adult Probation | 0 | 0 | 0 | 87,345 | 0 |
| Clerk/ROD | 0 | 0 | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 | 0 | 0 |
| Pros Atty | 0 | 0 | 0 | 0 | 26,577 |
| Pros Atty C.R.P. | 0 | 0 | 0 | 0 | 22,314 |
| Drain Comm | 0 | 0 | 0 | 0 | 0 |
| Soil & Erosion | 0 | 0 | 0 | 0 | 0 |
| Sheriff Admin | 0 | 0 | 0 | 0 | 0 |
| Sheriff Jail | 0 | 0 | 0 | 13,692 | 25,649 |
| Sheriff Field Oper | 0 | 0 | 0 | 0 | 0 |
| Animal Control | 0 | 0 | 1,055 | 0 | 0 |
| Emergency Mgmt. | 0 | 0 | 0 | 0 | 0 |
| Planning | 0 | 0 | 0 | 0 | 0 |
| LE Sheriff Jail | 0 | 0 | 0 | 0 | 0 |
| LE Sheriff F.O. | 0 | 0 | 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 |
| 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 | 0 | 0 | 0 | 0 | 1,332 |
| CC-Juvenile Home | 0 | 0 | 0 | 0 | 0 |
| CC-J.H. Bldg Depr | 0 | 0 | 0 | 0 | 7,874 |
| CC-In Home Care | 0 | 0 | 0 | 0 | 0 |
| CC-Intens Learn | 0 | 0 | 0 | 0 | 0 |
| CC-KEYS | 0 | 0 | 0 | 0 | 1,574 |
| CC-Juve Drug Ct | 0 | 0 | 0 | 0 | 1,574 |
| CC-Restitution | 0 | 0 | 0 | 0 | 2,309 |
| CC-Intake Assess | 0 | 0 | 0 | 0 | 7,033 |
| CC-CASA | 0 | 0 | 0 | 0 | 2,947 |
| CC-FI Treatment Ct. | 0 | 0 | 0 | 0 | 0 |
| Comm Corrections | 0 | 0 | 0 | 41,597 | 0 |
| Airport | 0 | 0 | 0 | 0 | 0 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

| Receiving Department | Nazareth bldg | Crosstown | Animal Shelter | Healy Street | GR Justice Ctr |
|----------------------|---------------|-----------|----------------|--------------|----------------|
| Central Stores | 0 | 0 | 0 | 0 | 0 |
| Non Allocated | 0 | 0 | 0 | 0 | 7,159 |
| Direct Bill | 0 | 0 | 0 | 43,617 | 0 |
| Total | 285,579 | 95,776 | 1,055 | 186,251 | 555,350 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Utilities

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
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Utilities

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,097,976 | | | 1,097,976 |
| Inbound Costs: | | | | |
| Finance Department | 10,416 | 654 | 11,070 | |
| Treasurer | | 1,093 | 1,093 | |
| Total Allocated Additions: | 10,416 | 1,747 | 12,163 | 12,163 |
| Total To Be Allocated: | 1,108,392 | 1,747 | | 1,110,139 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Utilities**

| | Total | G&A | Admin Bldg | Gull Rd CH | Center Bldg |
|--------------------------------------|-----------|-----|------------|------------|-------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| Other Expense & Cost | | | | | |
| Elect/Gas/Water | 1,097,976 | 0 | 131,610 | 39,685 | 217,861 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,097,976 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 1,097,976 | 0 | 131,610 | 39,685 | 217,861 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 10,416 | 0 | 1,295 | 1,303 | 1,303 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,108,392 | 0 | 132,905 | 40,988 | 219,164 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 1,747 | 0 | 249 | 214 | 214 |
| 2nd Allocation | 1,747 | 0 | 249 | 214 | 214 |
| Total For Utilities | | | | | |
| Schedule .3 Total | 1,110,139 | 0 | 133,154 | 41,202 | 219,378 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Utilities**

| | Law Enf Bldg | Court House | Lake Lamont | Healy St | GR Justice Ctr |
|--------------------------------------|--------------|-------------|-------------|----------|----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| Other Expense & Cost | | | | | |
| Elect/Gas/Water | 372,625 | 150,235 | 28,991 | 56,956 | 100,013 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 372,625 | 150,235 | 28,991 | 56,956 | 100,013 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 1,303 | 1,303 | 1,303 | 1,303 | 1,303 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 373,928 | 151,538 | 30,294 | 58,259 | 101,316 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 214 | 214 | 214 | 214 | 214 |
| 2nd Allocation | 214 | 214 | 214 | 214 | 214 |
| Total For Utilities | | | | | |
| Schedule .3 Total | 374,142 | 151,752 | 30,508 | 58,473 | 101,530 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Admin Bldg

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Finance Department | 2,993 | 5.318998 | 7,069 | | 7,069 | | 7,069 |
| Building & Grounds Department | 11,349 | 20.168829 | 26,806 | | 26,806 | | 26,806 |
| County Administration Dept | 3,058 | 5.434512 | 7,222 | | 7,222 | 16 | 7,238 |
| Information Systems | 2,383 | 4.234939 | 5,628 | | 5,628 | 11 | 5,639 |
| Legal Services Department | 225 | 0.399858 | 531 | | 531 | 1 | 532 |
| Human Resources | 2,706 | 4.808957 | 6,390 | | 6,390 | 13 | 6,403 |
| Treasurer | 3,529 | 6.271548 | 8,336 | | 8,336 | 22 | 8,358 |
| Commission | 2,250 | 3.998578 | 5,314 | | 5,314 | 10 | 5,324 |
| Friend of Court | 2,012 | 3.575618 | 4,751 | | 4,751 | 9 | 4,760 |
| Clerk/ROD | 5,553 | 9.868491 | 13,116 | | 13,116 | 32 | 13,148 |
| Equalization | 1,711 | 3.040697 | 4,041 | | 4,041 | 8 | 4,049 |
| Pros Atty C.R.P. | 25 | 0.044429 | 59 | | 59 | | 59 |
| Drain Comm | 767 | 1.363071 | 1,811 | | 1,811 | 3 | 1,814 |
| Soil & Erosion | 150 | 0.266572 | 354 | | 354 | | 354 |
| Planning | 1,590 | 2.825662 | 3,755 | | 3,755 | 7 | 3,762 |
| Central Stores | 1,094 | 1.944198 | 2,584 | | 2,584 | 4 | 2,588 |
| Non Allocated | 14,875 | 26.435043 | 35,138 | | 35,138 | 113 | 35,251 |
| Schedule .4 Total for Admin Bldg | 56,270 | 100.000000 | 132,905 | | 132,905 | 249 | 133,154 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Gull Rd CH

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Circuit Court | 17,518 | 73.349244 | 30,068 | | 30,068 | 168 | 30,236 |
| Friend of Court | 668 | 2.796969 | 1,146 | | 1,146 | 4 | 1,150 |
| Pros Atty | 1,335 | 5.589750 | 2,291 | | 2,291 | 11 | 2,302 |
| Pros Atty C.R.P. | 1,914 | 8.014069 | 3,284 | | 3,284 | 16 | 3,300 |
| Crime Victim Rts | 96 | 0.401960 | 165 | | 165 | | 165 |
| CC-In Home Care | 799 | 3.345476 | 1,371 | | 1,371 | 5 | 1,376 |
| CC-Juve Drug Ct | 434 | 1.817192 | 744 | | 744 | 3 | 747 |
| CC-Restitution | 214 | 0.896035 | 367 | | 367 | 1 | 368 |
| CC-Intake Assess | 667 | 2.792781 | 1,144 | | 1,144 | 4 | 1,148 |
| CC-CASA | 130 | 0.544320 | 223 | | 223 | 1 | 224 |
| CC-FI Treatment Ct. | 108 | 0.452204 | 185 | | 185 | 1 | 186 |
| Schedule .4 Total for Gull Rd CH | 23,883 | 100.000000 | 40,988 | | 40,988 | 214 | 41,202 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Center Bldg

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| P Markin Glen | 27,556.60 | 12.648719 | 27,722 | | 27,722 | 26 | 27,748 |
| P Scotts Mill | 990.46 | 0.454630 | 996 | | 996 | 1 | 997 |
| P Cold Brook | 8,480.79 | 3.892756 | 8,531 | | 8,531 | 6 | 8,537 |
| P Prairie View | 5,276.54 | 2.421978 | 5,308 | | 5,308 | 4 | 5,312 |
| P River Oaks | 15,505.32 | 7.117077 | 15,598 | | 15,598 | 15 | 15,613 |
| P Fairgrounds | 160,051.09 | 73.464840 | 161,009 | | 161,009 | 162 | 161,171 |
| Schedule .4 Total for Center Bldg | 217,860.80 | 100.000000 | 219,164 | | 219,164 | 214 | 219,378 |

Allocation Basis: Dollar amount of utilities by Parks Division
Allocation Source: Paid Invoices

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Law Enf Bldg

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Sheriff Admin | 1,792 | 1.581739 | 5,914 | | 5,914 | 2 | 5,916 |
| Sheriff Jail | 101,078 | 89.218222 | 333,612 | | 333,612 | 194 | 333,806 |
| Sheriff Field Oper | 8,123 | 7.169905 | 26,811 | | 26,811 | 15 | 26,826 |
| Emergency Mgmt. | 2,300 | 2.030134 | 7,591 | | 7,591 | 3 | 7,594 |
| Schedule .4 Total for Law Enf Bldg | 113,293 | 100.000000 | 373,928 | | 373,928 | 214 | 374,142 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Court House

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Circuit Court | 21,910 | 38.758182 | 58,737 | | 58,737 | 90 | 58,827 |
| District Court | 19,901 | 35.204316 | 53,348 | | 53,348 | 75 | 53,423 |
| Pros Atty | 11,525 | 20.387405 | 30,894 | | 30,894 | 42 | 30,936 |
| Sheriff Jail | 2,006 | 3.548558 | 5,376 | | 5,376 | 5 | 5,381 |
| Male Drug Court | 506 | 0.895100 | 1,356 | | 1,356 | 1 | 1,357 |
| Womens Drug Ct. | 358 | 0.633292 | 959 | | 959 | 1 | 960 |
| Victim Advocacy | 100 | 0.176897 | 268 | | 268 | | 268 |
| Crime Victim Rts | 224 | 0.396250 | 600 | | 600 | | 600 |
| Schedule .4 Total for Court House | 56,530 | 100.000000 | 151,538 | | 151,538 | 214 | 151,752 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Lake Lamont

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Building & Grounds Department | 8,610 | 58.270168 | 17,651 | | 17,651 | | 17,651 |
| Animal Control | 6,166 | 41.729832 | 12,643 | | 12,643 | 214 | 12,857 |
| Schedule .4 Total for Lake Lamont | 14,776 | 100.000000 | 30,294 | | 30,294 | 214 | 30,508 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Healy St

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Adult Probation | 16,190 | 70.302661 | 40,958 | | 40,958 | 154 | 41,112 |
| Sheriff Jail | 1,694 | 7.355943 | 4,286 | | 4,286 | 15 | 4,301 |
| Comm Corrections | 5,145 | 22.341396 | 13,015 | | 13,015 | 45 | 13,060 |
| Schedule .4 Total for Healy St | 23,029 | 100.000000 | 58,259 | | 58,259 | 214 | 58,473 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building and Grounds Department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - GR Justice Ctr

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Circuit Court | 27,965 | 53.749904 | 54,460 | | 54,460 | 129 | 54,589 |
| Friend of Court | 7,325 | 14.078957 | 14,266 | | 14,266 | 28 | 14,294 |
| Probate Court | 6,765 | 13.002614 | 13,173 | | 13,173 | 27 | 13,200 |
| Pros Atty | 2,491 | 4.787807 | 4,851 | | 4,851 | 8 | 4,859 |
| Pros Atty C.R.P. | 2,092 | 4.020912 | 4,072 | | 4,072 | 6 | 4,078 |
| Sheriff Jail | 2,404 | 4.620589 | 4,682 | | 4,682 | 8 | 4,690 |
| Crime Victim Rts | 125 | 0.240255 | 243 | | 243 | | 243 |
| CC-J.H. Bldg Depr | 739 | 1.420389 | 1,439 | | 1,439 | 2 | 1,441 |
| CC-KEYS | 148 | 0.284462 | 288 | | 288 | | 288 |
| CC-Juve Drug Ct | 148 | 0.284462 | 288 | | 288 | | 288 |
| CC-Restitution | 217 | 0.417083 | 422 | | 422 | 1 | 423 |
| CC-Intake Assess | 660 | 1.268548 | 1,285 | | 1,285 | 2 | 1,287 |
| CC-CASA | 277 | 0.532406 | 539 | | 539 | 1 | 540 |
| Non Allocated | 672 | 1.291612 | 1,308 | | 1,308 | 2 | 1,310 |
| Schedule .4 Total for GR Justice Ctr | 52,028 | 100.000000 | 101,316 | | 101,316 | 214 | 101,530 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds Department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Utilities**

| Receiving Department | Total | Admin Bldg | Gull Rd CH | Center Bldg | Law Enf Bldg |
|-------------------------------|------------------|----------------|---------------|----------------|----------------|
| Finance Department | 7,069 | 7,069 | 0 | 0 | 0 |
| Building & Grounds Department | 44,457 | 26,806 | 0 | 0 | 0 |
| County Administration Dept | 7,238 | 7,238 | 0 | 0 | 0 |
| Information Systems | 5,639 | 5,639 | 0 | 0 | 0 |
| Legal Services Department | 532 | 532 | 0 | 0 | 0 |
| Human Resources | 6,403 | 6,403 | 0 | 0 | 0 |
| Treasurer | 8,358 | 8,358 | 0 | 0 | 0 |
| Commission | 5,324 | 5,324 | 0 | 0 | 0 |
| Circuit Court | 143,652 | 0 | 30,236 | 0 | 0 |
| District Court | 53,423 | 0 | 0 | 0 | 0 |
| Friend of Court | 20,204 | 4,760 | 1,150 | 0 | 0 |
| Probate Court | 13,200 | 0 | 0 | 0 | 0 |
| Adult Probation | 41,112 | 0 | 0 | 0 | 0 |
| Clerk/ROD | 13,148 | 13,148 | 0 | 0 | 0 |
| Equalization | 4,049 | 4,049 | 0 | 0 | 0 |
| Pros Atty | 38,097 | 0 | 2,302 | 0 | 0 |
| Pros Atty C.R.P. | 7,437 | 59 | 3,300 | 0 | 0 |
| Drain Comm | 1,814 | 1,814 | 0 | 0 | 0 |
| Soil & Erosion | 354 | 354 | 0 | 0 | 0 |
| Sheriff Admin | 5,916 | 0 | 0 | 0 | 5,916 |
| Sheriff Jail | 348,178 | 0 | 0 | 0 | 333,806 |
| Sheriff Field Oper | 26,826 | 0 | 0 | 0 | 26,826 |
| Animal Control | 12,857 | 0 | 0 | 0 | 0 |
| Emergency Mgmt. | 7,594 | 0 | 0 | 0 | 7,594 |
| Planning | 3,762 | 3,762 | 0 | 0 | 0 |
| P Markin Glen | 27,748 | 0 | 0 | 27,748 | 0 |
| P Scotts Mill | 997 | 0 | 0 | 997 | 0 |
| P Cold Brook | 8,537 | 0 | 0 | 8,537 | 0 |
| P Prairie View | 5,312 | 0 | 0 | 5,312 | 0 |
| P River Oaks | 15,613 | 0 | 0 | 15,613 | 0 |
| P Fairgrounds | 161,171 | 0 | 0 | 161,171 | 0 |
| Male Drug Court | 1,357 | 0 | 0 | 0 | 0 |
| Womens Drug Ct. | 960 | 0 | 0 | 0 | 0 |
| Victim Advocacy | 268 | 0 | 0 | 0 | 0 |
| Crime Victim Rts | 1,008 | 0 | 165 | 0 | 0 |
| CC-J.H. Bldg Depr | 1,441 | 0 | 0 | 0 | 0 |
| CC-In Home Care | 1,376 | 0 | 1,376 | 0 | 0 |
| CC-KEYS | 288 | 0 | 0 | 0 | 0 |
| CC-Juve Drug Ct | 1,035 | 0 | 747 | 0 | 0 |
| CC-Restitution | 791 | 0 | 368 | 0 | 0 |
| CC-Intake Assess | 2,435 | 0 | 1,148 | 0 | 0 |
| CC-CASA | 764 | 0 | 224 | 0 | 0 |
| CC-FI Treatment Ct. | 186 | 0 | 186 | 0 | 0 |
| Comm Corrections | 13,060 | 0 | 0 | 0 | 0 |
| Central Stores | 2,588 | 2,588 | 0 | 0 | 0 |
| Non Allocated | 36,561 | 35,251 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,110,139 | 133,154 | 41,202 | 219,378 | 374,142 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Utilities**

| Receiving Department | Court House | Lake Lamont | Healy St | GR Justice Ctr |
|-------------------------------|----------------|---------------|---------------|----------------|
| Finance Department | 0 | 0 | 0 | 0 |
| Building & Grounds Department | 0 | 17,651 | 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 |
| Commission | 0 | 0 | 0 | 0 |
| Circuit Court | 58,827 | 0 | 0 | 54,589 |
| District Court | 53,423 | 0 | 0 | 0 |
| Friend of Court | 0 | 0 | 0 | 14,294 |
| Probate Court | 0 | 0 | 0 | 13,200 |
| Adult Probation | 0 | 0 | 41,112 | 0 |
| Clerk/ROD | 0 | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 | 0 |
| Pros Atty | 30,936 | 0 | 0 | 4,859 |
| Pros Atty C.R.P. | 0 | 0 | 0 | 4,078 |
| Drain Comm | 0 | 0 | 0 | 0 |
| Soil & Erosion | 0 | 0 | 0 | 0 |
| Sheriff Admin | 0 | 0 | 0 | 0 |
| Sheriff Jail | 5,381 | 0 | 4,301 | 4,690 |
| Sheriff Field Oper | 0 | 0 | 0 | 0 |
| Animal Control | 0 | 12,857 | 0 | 0 |
| Emergency Mgmt. | 0 | 0 | 0 | 0 |
| Planning | 0 | 0 | 0 | 0 |
| P Markin Glen | 0 | 0 | 0 | 0 |
| P Scotts Mill | 0 | 0 | 0 | 0 |
| P Cold Brook | 0 | 0 | 0 | 0 |
| P Prairie View | 0 | 0 | 0 | 0 |
| P River Oaks | 0 | 0 | 0 | 0 |
| P Fairgrounds | 0 | 0 | 0 | 0 |
| Male Drug Court | 1,357 | 0 | 0 | 0 |
| Womens Drug Ct. | 960 | 0 | 0 | 0 |
| Victim Advocacy | 268 | 0 | 0 | 0 |
| Crime Victim Rts | 600 | 0 | 0 | 243 |
| CC-J.H. Bldg Depr | 0 | 0 | 0 | 1,441 |
| CC-In Home Care | 0 | 0 | 0 | 0 |
| CC-KEYS | 0 | 0 | 0 | 288 |
| CC-Juve Drug Ct | 0 | 0 | 0 | 288 |
| CC-Restitution | 0 | 0 | 0 | 423 |
| CC-Intake Assess | 0 | 0 | 0 | 1,287 |
| CC-CASA | 0 | 0 | 0 | 540 |
| CC-FI Treatment Ct. | 0 | 0 | 0 | 0 |
| Comm Corrections | 0 | 0 | 13,060 | 0 |
| Central Stores | 0 | 0 | 0 | 0 |
| Non Allocated | 0 | 0 | 0 | 1,310 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 151,752 | 30,508 | 58,473 | 101,530 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Security

This schedule accounts for the cost of providing building security at the Michigan Ave. Courthouse, Administrative Building, Crosstown building, Gull Road Courthouse, and the Gull Road Justice Center. The Gull Road Courthouse was only in operation for the first 2 months of the year after which time the security staff moved to the new Gull Road Justice Center. The costs associated with each facility has been separately identified and allocated based on the usable square footage of occupants assigned to each facility.

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

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

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Security**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|---------------|----------------|
| Expenditures Per Financial Statement: | 529,714 | | | 529,714 |
| Inbound Costs: | | | | |
| Equipment Depreciation | 15,613 | | 15,613 | |
| Insurance | 13,293 | 3 | 13,296 | |
| Termination Payoff | 4,254 | | 4,254 | |
| Finance Department | 5,540 | 329 | 5,869 | |
| County Administration Dept | | 3,079 | 3,079 | |
| Information Systems | | 7,340 | 7,340 | |
| Legal Services Department | | 1,336 | 1,336 | |
| Human Resources | | 6,717 | 6,717 | |
| Treasurer | | 292 | 292 | |
| Total Allocated Additions: | <u>38,700</u> | <u>19,096</u> | <u>57,796</u> | <u>57,796</u> |
| Total To Be Allocated: | <u>568,414</u> | <u>19,096</u> | | <u>587,510</u> |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Security**

| | Total | G&A | Mi. Ave. CH | Admin Building | Gull Rd C.H. |
|--|---------|----------|-------------|----------------|--------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 283,884 | 0 | 143,031 | 0 | 11,297 |
| FRINGE BENEFITS | 86,023 | 0 | 43,107 | 0 | 6,084 |
| Other Expense & Cost | | | | | |
| Uniforms | 1,303 | 0 | 657 | 0 | 52 |
| Supplies | 575 | 0 | 290 | 0 | 23 |
| Security | 33,986 | 0 | 0 | 33,986 | 0 |
| CH Security Oper | 114,399 | 0 | 0 | 0 | 20,494 |
| Communication | 4,727 | 4,727 | 0 | 0 | 0 |
| Equipment Maint | 4,817 | 0 | 2,602 | 0 | 307 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 529,714 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 529,714 | 4,727 | 189,687 | 33,986 | 38,257 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: Equip Depr. | 6,813 | 0 | 2,813 | 0 | 1,200 |
| Inbound - All Others | 31,887 | 31,887 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (36,614) | 13,253 | 2,340 | 2,716 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 568,414 | 0 | 205,753 | 36,326 | 42,173 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 19,096 | 19,096 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (19,096) | 6,924 | 1,218 | 1,414 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 19,096 | 0 | 6,924 | 1,218 | 1,414 |
| Total For Security | | | | | |
| Schedule .3 Total | 587,510 | 0 | 212,677 | 37,544 | 43,587 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Security

| | Crosstown | GR Justice Ctr |
|--------------------------------------|-----------|----------------|
| <hr/> | | |
| Wages & Benefits | | |
| ----- | | |
| SALARIES & WAGES | 73,071 | 56,485 |
| FRINGE BENEFITS | 6,409 | 30,423 |
| Other Expense & Cost | | |
| ----- | | |
| Uniforms | 335 | 259 |
| Supplies | 148 | 114 |
| Security | 0 | 0 |
| CH Security Oper | 0 | 93,905 |
| Communication | 0 | 0 |
| Equipment Maint | 371 | 1,537 |
| Departmental Total | | |
| ----- | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| ----- | | |
| *Total Disallowed Costs | 0 | 0 |
| Functional Cost | 80,334 | 182,723 |
| Allocation Step 1 | | |
| ----- | | |
| Inbound - Equipment Depreciation: | | |
| Equip Depr. | 2,800 | 0 |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 5,725 | 12,580 |
| Unallocated Costs | 0 | 0 |
| 1st Allocation | 88,859 | 195,303 |
| Allocation Step 2 | | |
| ----- | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 2,982 | 6,558 |
| Unallocated Costs | 0 | 0 |
| 2nd Allocation | 2,982 | 6,558 |
| Total For Security | | |
| ----- | | |
| Schedule .3 Total | 91,841 | 201,861 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Security**

Activity - Mi. Ave. CH

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Circuit Court | 21,910 | 38.758182 | 79,747 | | 79,747 | 2,705 | 82,452 |
| District Court | 19,901 | 35.204316 | 72,433 | | 72,433 | 2,436 | 74,869 |
| Pros Atty | 11,525 | 20.387405 | 41,946 | | 41,946 | 1,408 | 43,354 |
| Sheriff Jail | 2,006 | 3.548558 | 7,303 | | 7,303 | 240 | 7,543 |
| Male Drug Court | 506 | 0.895100 | 1,841 | | 1,841 | 58 | 1,899 |
| Womens Drug Ct. | 358 | 0.633292 | 1,302 | | 1,302 | 41 | 1,343 |
| Victim Advocacy | 100 | 0.176897 | 365 | | 365 | 11 | 376 |
| Crime Victim Rts | 224 | 0.396250 | 816 | | 816 | 25 | 841 |
| Schedule .4 Total for Mi. Ave. CH | 56,530 | 100.000000 | 205,753 | | 205,753 | 6,924 | 212,677 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Security**

Activity - Admin Building

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Finance Department | 2,993 | 5.318998 | 1,931 | | 1,931 | | 1,931 |
| Building & Grounds Department | 11,349 | 20.168829 | 7,327 | | 7,327 | | 7,327 |
| County Administration Dept | 3,058 | 5.434512 | 1,974 | | 1,974 | | 2,059 |
| Information Systems | 2,383 | 4.234939 | 1,539 | | 1,539 | 66 | 1,605 |
| Legal Services Department | 225 | 0.399858 | 144 | | 144 | 5 | 149 |
| Human Resources | 2,706 | 4.808957 | 1,746 | | 1,746 | 77 | 1,823 |
| Treasurer | 3,529 | 6.271548 | 2,277 | | 2,277 | 97 | 2,374 |
| Commission | 2,250 | 3.998578 | 1,452 | | 1,452 | 61 | 1,513 |
| Friend of Court | 2,012 | 3.575618 | 1,298 | | 1,298 | 54 | 1,352 |
| Clerk/ROD | 5,553 | 9.868491 | 3,584 | | 3,584 | 155 | 3,739 |
| Equalization | 1,711 | 3.040697 | 1,103 | | 1,103 | 45 | 1,148 |
| Pros Atty C.R.P. | 25 | 0.044429 | 15 | | 15 | | 15 |
| Drain Comm | 767 | 1.363071 | 496 | | 496 | 19 | 515 |
| Soil & Erosion | 150 | 0.266572 | 97 | | 97 | 4 | 101 |
| Planning | 1,590 | 2.825662 | 1,027 | | 1,027 | 43 | 1,070 |
| Central Stores | 1,094 | 1.944198 | 707 | | 707 | 29 | 736 |
| Non Allocated | 14,875 | 26.435043 | 9,609 | | 9,609 | 478 | 10,087 |
| Schedule .4 Total for Admin Building | 56,270 | 100.000000 | 36,326 | | 36,326 | 1,218 | 37,544 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Security**

Activity - Gull Rd C.H.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Circuit Court | 17,518 | 73.349244 | 30,934 | | 30,934 | 1,063 | 31,997 |
| Friend of Court | 668 | 2.796969 | 1,180 | | 1,180 | 36 | 1,216 |
| Pros Atty | 1,335 | 5.589750 | 2,357 | | 2,357 | 78 | 2,435 |
| Pros Atty C.R.P. | 1,914 | 8.014069 | 3,378 | | 3,378 | 108 | 3,486 |
| Crime Victim Rts | 96 | 0.401960 | 170 | | 170 | 5 | 175 |
| CC-In Home Care | 799 | 3.345476 | 1,411 | | 1,411 | 43 | 1,454 |
| CC-Juve Drug Ct | 434 | 1.817192 | 766 | | 766 | 21 | 787 |
| CC-Restitution | 214 | 0.896035 | 379 | | 379 | 12 | 391 |
| CC-Intake Assess | 667 | 2.792781 | 1,178 | | 1,178 | 36 | 1,214 |
| CC-CASA | 130 | 0.544320 | 230 | | 230 | 7 | 237 |
| CC-FI Treatment Ct. | 108 | 0.452204 | 190 | | 190 | 5 | 195 |
| Schedule .4 Total for Gull Rd C.H. | 23,883 | 100.000000 | 42,173 | | 42,173 | 1,414 | 43,587 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building and Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Security**

Activity - Crosstown

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Building & Grounds Department | 10,018 | 23.146415 | 20,568 | | 20,568 | | 20,568 |
| District Court | 31,259 | 72.223378 | 64,176 | | 64,176 | 2,810 | 66,986 |
| Probate Court | 2,004 | 4.630207 | 4,115 | | 4,115 | 172 | 4,287 |
| Schedule .4 Total for Crosstown | 43,281 | 100.000000 | 88,859 | | 88,859 | 2,982 | 91,841 |

Allocation Basis: Assigned square footage by department

Allocation Source: Building lease agreement

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Security**

Activity - GR Justice Ctr

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Circuit Court | 27,965 | 53.749904 | 104,973 | | 104,973 | 3,558 | 108,531 |
| Friend of Court | 7,325 | 14.078957 | 27,497 | | 27,497 | 923 | 28,420 |
| Probate Court | 6,765 | 13.002614 | 25,395 | | 25,395 | 851 | 26,246 |
| Pros Atty | 2,491 | 4.787807 | 9,351 | | 9,351 | 310 | 9,661 |
| Pros Atty C.R.P. | 2,092 | 4.020912 | 7,854 | | 7,854 | 260 | 8,114 |
| Sheriff Jail | 2,404 | 4.620589 | 9,025 | | 9,025 | 301 | 9,326 |
| Crime Victim Rts | 125 | 0.240255 | 469 | | 469 | 14 | 483 |
| CC-J.H. Bldg Depr | 739 | 1.420389 | 2,773 | | 2,773 | 89 | 2,862 |
| CC-KEYS | 148 | 0.284462 | 556 | | 556 | 16 | 572 |
| CC-Juve Drug Ct | 148 | 0.284462 | 556 | | 556 | 16 | 572 |
| CC-Restitution | 217 | 0.417083 | 815 | | 815 | 25 | 840 |
| CC-Intake Assess | 660 | 1.268548 | 2,477 | | 2,477 | 81 | 2,558 |
| CC-CASA | 277 | 0.532406 | 1,040 | | 1,040 | 31 | 1,071 |
| Non Allocated | 672 | 1.291612 | 2,522 | | 2,522 | 83 | 2,605 |
| Schedule .4 Total for GR Justice Ctr | 52,028 | 100.000000 | 195,303 | | 195,303 | 6,558 | 201,861 |

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds department

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Security**

| Receiving Department | Total | Mi. Ave. CH | Admin Building | Gull Rd C.H. | Crosstown |
|-------------------------------|----------------|----------------|----------------|---------------|---------------|
| Finance Department | 1,931 | 0 | 1,931 | 0 | 0 |
| Building & Grounds Department | 27,895 | 0 | 7,327 | 0 | 20,568 |
| County Administration Dept | 2,059 | 0 | 2,059 | 0 | 0 |
| Information Systems | 1,605 | 0 | 1,605 | 0 | 0 |
| Legal Services Department | 149 | 0 | 149 | 0 | 0 |
| Human Resources | 1,823 | 0 | 1,823 | 0 | 0 |
| Treasurer | 2,374 | 0 | 2,374 | 0 | 0 |
| Commission | 1,513 | 0 | 1,513 | 0 | 0 |
| Circuit Court | 222,980 | 82,452 | 0 | 31,997 | 0 |
| District Court | 141,855 | 74,869 | 0 | 0 | 66,986 |
| Friend of Court | 30,988 | 0 | 1,352 | 1,216 | 0 |
| Probate Court | 30,533 | 0 | 0 | 0 | 4,287 |
| Clerk/ROD | 3,739 | 0 | 3,739 | 0 | 0 |
| Equalization | 1,148 | 0 | 1,148 | 0 | 0 |
| Pros Atty | 55,450 | 43,354 | 0 | 2,435 | 0 |
| Pros Atty C.R.P. | 11,615 | 0 | 15 | 3,486 | 0 |
| Drain Comm | 515 | 0 | 515 | 0 | 0 |
| Soil & Erosion | 101 | 0 | 101 | 0 | 0 |
| Sheriff Jail | 16,869 | 7,543 | 0 | 0 | 0 |
| Planning | 1,070 | 0 | 1,070 | 0 | 0 |
| Male Drug Court | 1,899 | 1,899 | 0 | 0 | 0 |
| Womens Drug Ct. | 1,343 | 1,343 | 0 | 0 | 0 |
| Victim Advocacy | 376 | 376 | 0 | 0 | 0 |
| Crime Victim Rts | 1,499 | 841 | 0 | 175 | 0 |
| CC-J.H. Bldg Depr | 2,862 | 0 | 0 | 0 | 0 |
| CC-In Home Care | 1,454 | 0 | 0 | 1,454 | 0 |
| CC-KEYS | 572 | 0 | 0 | 0 | 0 |
| CC-Juve Drug Ct | 1,359 | 0 | 0 | 787 | 0 |
| CC-Restitution | 1,231 | 0 | 0 | 391 | 0 |
| CC-Intake Assess | 3,772 | 0 | 0 | 1,214 | 0 |
| CC-CASA | 1,308 | 0 | 0 | 237 | 0 |
| CC-FI Treatment Ct. | 195 | 0 | 0 | 195 | 0 |
| Central Stores | 736 | 0 | 736 | 0 | 0 |
| Non Allocated | 12,692 | 0 | 10,087 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 587,510 | 212,677 | 37,544 | 43,587 | 91,841 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Security**

| Receiving Department | GR Justice Ctr |
|-------------------------------|----------------|
| Finance Department | 0 |
| Building & Grounds Department | 0 |
| County Administration Dept | 0 |
| Information Systems | 0 |
| Legal Services Department | 0 |
| Human Resources | 0 |
| Treasurer | 0 |
| Commission | 0 |
| Circuit Court | 108,531 |
| District Court | 0 |
| Friend of Court | 28,420 |
| Probate Court | 26,246 |
| Clerk/ROD | 0 |
| Equalization | 0 |
| Pros Atty | 9,661 |
| Pros Atty C.R.P. | 8,114 |
| Drain Comm | 0 |
| Soil & Erosion | 0 |
| Sheriff Jail | 9,326 |
| Planning | 0 |
| Male Drug Court | 0 |
| Womens Drug Ct. | 0 |
| Victim Advocacy | 0 |
| Crime Victim Rts | 483 |
| CC-J.H. Bldg Depr | 2,862 |
| CC-In Home Care | 0 |
| CC-KEYS | 572 |
| CC-Juve Drug Ct | 572 |
| CC-Restitution | 840 |
| CC-Intake Assess | 2,558 |
| CC-CASA | 1,071 |
| CC-FI Treatment Ct. | 0 |
| Central Stores | 0 |
| Non Allocated | 2,605 |
| Direct Bill | 0 |
| Total | <u>201,861</u> |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department County Administration Dept

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

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

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

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

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 518,675 | | | 518,675 |
| Inbound Costs: | | | | |
| Building Depreciation | 10,119 | | 10,119 | |
| Insurance | 1,018 | 2 | 1,020 | |
| Insurance - Property | 879 | | 879 | |
| Termination Payoff | 5,271 | | 5,271 | |
| Finance Department | 51,658 | 3,915 | 55,573 | |
| Building & Grounds Department | 31,374 | 4,554 | 35,928 | |
| Utilities | 7,222 | 16 | 7,238 | |
| Security | 1,974 | 85 | 2,059 | |
| County Administration Dept | | 1,971 | 1,971 | |
| Information Systems | | 4,894 | 4,894 | |
| Legal Services Department | | 852 | 852 | |
| Human Resources | | 3,190 | 3,190 | |
| Treasurer | | 150 | 150 | |
| Total Allocated Additions: | <u>109,515</u> | <u>19,629</u> | 129,144 | 129,144 |
| Total To Be Allocated: | <u>628,190</u> | <u>19,629</u> | | <u>647,819</u> |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department County Administration Dept

| | Total | G&A | County Admin | Legal Services | General Gov't** |
|---|-----------|----------|--------------|----------------|-----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 368,373 | 38,948 | 212,154 | 20,200 | 97,071 |
| FRINGE BENEFITS | 134,456 | 14,212 | 77,447 | 7,368 | 35,429 |
| Other Expense & Cost | | | | | |
| Supplies | 1,611 | 170 | 929 | 88 | 424 |
| Memberships | 3,082 | 2,392 | 0 | 0 | 690 |
| Travel | 1,769 | 187 | 1,019 | 97 | 466 |
| Telephone | 8,598 | 909 | 4,952 | 471 | 2,266 |
| Equipment Maint | 102 | 11 | 58 | 6 | 27 |
| Employee Training | 367 | 39 | 211 | 20 | 97 |
| Misc Expense | 317 | 34 | 182 | 17 | 84 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 518,675 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 518,675 | 56,902 | 296,952 | 28,267 | 136,554 |
| Allocation Step 1 | | | | | |
| Inbound - Finance Department: Dept Support | 48,395 | 0 | 48,395 | 0 | 0 |
| Inbound - All Others | 61,120 | 6,457 | 35,208 | 3,350 | 16,105 |
| Reallocate Admin Costs | | (63,359) | 42,689 | 3,544 | 17,126 |
| Unallocated Costs | (169,785) | 0 | 0 | 0 | (169,785) |
| 1st Allocation | 458,405 | 0 | 423,244 | 35,161 | 0 |
| Allocation Step 2 | | | | | |
| Inbound - Finance Department: Dept Support | 3,726 | 0 | 3,726 | 0 | 0 |
| Inbound - All Others | 15,903 | 1,653 | 9,216 | 855 | 4,179 |
| Reallocate Admin Costs | | (1,653) | 1,121 | 88 | 444 |
| Unallocated Costs | (4,623) | 0 | 0 | 0 | (4,623) |
| 2nd Allocation | 15,006 | 0 | 14,063 | 943 | 0 |
| Total For County Administration Dept | | | | | |
| Schedule .3 Total | 473,411 | 0 | 437,307 | 36,104 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept**

Activity - County Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Finance Department | 11.91 | 1.337091 | 5,660 | | 5,660 | | 5,660 |
| Building & Grounds Department | 34.92 | 3.920336 | 16,591 | | 16,591 | | 16,591 |
| Security | 6.48 | 0.727485 | 3,079 | | 3,079 | | 3,079 |
| County Administration Dept | 4.15 | 0.465905 | 1,971 | | 1,971 | | 1,971 |
| Information Systems | 9.77 | 1.096841 | 4,639 | | 4,639 | 157 | 4,796 |
| Legal Services Department | 1.40 | 0.157173 | 664 | | 664 | 19 | 683 |
| Human Resources | 4.94 | 0.554595 | 2,348 | | 2,348 | 75 | 2,423 |
| Treasurer | 9.99 | 1.121539 | 4,743 | | 4,743 | 161 | 4,904 |
| Health & Comm. Serv. | 12.10 | 1.358421 | 5,750 | | 5,750 | 196 | 5,946 |
| Nazareth Facility | 8.31 | 0.932932 | 3,947 | | 3,947 | 132 | 4,079 |
| ADMIN,CSA,MCHD,HPDP | 12.22 | 1.371893 | 5,809 | | 5,809 | 196 | 6,005 |
| Commission | 11.00 | 1.234928 | 5,222 | | 5,222 | 176 | 5,398 |
| Circuit Court | 57.08 | 6.408155 | 27,123 | | 27,123 | 950 | 28,073 |
| District Court | 57.84 | 6.493477 | 27,484 | | 27,484 | 961 | 28,445 |
| Friend of Court | 47.09 | 5.286616 | 22,377 | | 22,377 | 785 | 23,162 |
| Probate Court | 8.98 | 1.008151 | 4,266 | | 4,266 | 145 | 4,411 |
| Election | 0.50 | 0.056133 | 236 | | 236 | 6 | 242 |
| Clerk/ROD | 10.17 | 1.141747 | 4,831 | | 4,831 | 163 | 4,994 |
| Equalization | 5.00 | 0.561331 | 2,375 | | 2,375 | 78 | 2,453 |
| Pros Atty | 21.55 | 2.419337 | 10,238 | | 10,238 | 350 | 10,588 |
| Pros Atty C.R.P. | 8.51 | 0.955385 | 4,042 | | 4,042 | 136 | 4,178 |
| Drain Comm | 2.49 | 0.279543 | 1,180 | | 1,180 | 37 | 1,217 |
| Soil & Erosion | 1.56 | 0.175135 | 738 | | 738 | 22 | 760 |
| Sheriff Admin | 22.33 | 2.506904 | 10,611 | | 10,611 | 371 | 10,982 |
| Sheriff Jail | 65.76 | 7.382630 | 31,431 | | 31,431 | 1,759 | 33,190 |
| Sheriff Field Oper | 50.90 | 5.714350 | 24,182 | | 24,182 | 846 | 25,028 |
| Animal Control | 8.64 | 0.969980 | 4,103 | | 4,103 | 137 | 4,240 |
| Emergency Mgmt. | 1.50 | 0.168399 | 712 | | 712 | 21 | 733 |
| Veterans Affairs | 2.10 | 0.235759 | 996 | | 996 | 30 | 1,026 |
| MSU Extension | 1.93 | 0.216674 | 914 | | 914 | 27 | 941 |
| Planning | 2.47 | 0.277298 | 1,170 | | 1,170 | 37 | 1,207 |
| Employee Benefits | 1.00 | 0.112266 | 474 | | 474 | 11 | 485 |
| LE Circuit Ct | 12.81 | 1.438130 | 6,084 | | 6,084 | 207 | 6,291 |
| LE District Ct | 14.69 | 1.649191 | 6,978 | | 6,978 | 235 | 7,213 |
| LE Pros Atty | 21.09 | 2.367694 | 10,022 | | 10,022 | 344 | 10,366 |
| LE Sheriff Admin | 1.82 | 0.204324 | 862 | | 862 | 26 | 888 |
| LE Sheriff Jail | 49.22 | 5.525743 | 23,383 | | 23,383 | 823 | 24,206 |
| LE Sheriff F.O. | 16.06 | 1.802995 | 7,628 | | 7,628 | 261 | 7,889 |
| LE Animal Ctrl | 5.95 | 0.667984 | 2,824 | | 2,824 | 93 | 2,917 |
| Technology Fund | 2.90 | 0.325572 | 1,377 | | 1,377 | 43 | 1,420 |
| Parks Admin | 6.06 | 0.680333 | 2,877 | | 2,877 | 94 | 2,971 |
| P Markin Glen | 3.04 | 0.341289 | 1,443 | | 1,443 | 46 | 1,489 |
| P Scotts Mill | 0.19 | 0.021331 | 87 | | 87 | 1 | 88 |
| P Cold Brook | 2.89 | 0.324449 | 1,371 | | 1,371 | 43 | 1,414 |
| P Prairie View | 2.18 | 0.244740 | 1,034 | | 1,034 | 32 | 1,066 |
| P River Oaks | 3.11 | 0.349148 | 1,477 | | 1,477 | 49 | 1,526 |
| P Fairgrounds | 4.85 | 0.544491 | 2,305 | | 2,305 | 74 | 2,379 |
| P KRV Trail | 0.78 | 0.087568 | 370 | | 370 | 8 | 378 |
| P KRV Trailway prg | 0.80 | 0.089813 | 378 | | 378 | 9 | 387 |
| P County Fair | 0.47 | 0.052765 | 221 | | 221 | 5 | 226 |
| H-Oral Health | 9.10 | 1.021622 | 4,321 | | 4,321 | 146 | 4,467 |
| H-Laboratory | 2.80 | 0.314345 | 1,330 | | 1,330 | 43 | 1,373 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept**

Activity - County Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-Vision/Hearing | 2.66 | 0.298628 | 1,262 | | 1,262 | 38 | 1,300 |
| H-Haz Waste | 4.84 | 0.543368 | 2,300 | | 2,300 | 74 | 2,374 |
| H-Clinical Serv | 1.38 | 0.154927 | 655 | | 655 | 18 | 673 |
| H-Comm. Disease | 3.72 | 0.417630 | 1,763 | | 1,763 | 58 | 1,821 |
| H-STD | 4.00 | 0.449065 | 1,900 | | 1,900 | 63 | 1,963 |
| H-HIV Counseling | 1.00 | 0.112266 | 474 | | 474 | 11 | 485 |
| H-Env Admin | 3.76 | 0.422121 | 1,785 | | 1,785 | 59 | 1,844 |
| H-Env FS&F | 6.82 | 0.765656 | 3,242 | | 3,242 | 106 | 3,348 |
| H-Env LW&W | 5.98 | 0.671352 | 2,838 | | 2,838 | 93 | 2,931 |
| Male Drug Court | 2.94 | 0.330063 | 1,397 | | 1,397 | 43 | 1,440 |
| Womens Drug Ct. | 2.16 | 0.242495 | 1,024 | | 1,024 | 32 | 1,056 |
| DWI Drug Court | 0.55 | 0.061746 | 259 | | 259 | 6 | 265 |
| Emerg Prep Bio | 1.86 | 0.208815 | 881 | | 881 | 26 | 907 |
| Circuit Court Gt | 1.28 | 0.143701 | 609 | | 609 | 18 | 627 |
| ROD Automation | 0.88 | 0.098794 | 415 | | 415 | 9 | 424 |
| Concealed Pistol | 0.37 | 0.041538 | 172 | | 172 | 3 | 175 |
| Victim Advocacy | 1.59 | 0.178503 | 752 | | 752 | 23 | 775 |
| Crime Victim Rts | 3.00 | 0.336799 | 1,424 | | 1,424 | 45 | 1,469 |
| AAA Administration | 2.55 | 0.286279 | 1,209 | | 1,209 | 37 | 1,246 |
| AAA Ombudsman | 1.00 | 0.112266 | 474 | | 474 | 11 | 485 |
| AAA Health Living | 1.37 | 0.153805 | 651 | | 651 | 18 | 669 |
| AAA Info & Asst | 1.12 | 0.125738 | 529 | | 529 | 13 | 542 |
| AAA CCC | 0.09 | 0.010104 | 42 | | 42 | | 42 |
| CFI AAA Custom Care | 0.09 | 0.010104 | 42 | | 42 | | 42 |
| CFI Admin | 1.38 | 0.154927 | 655 | | 655 | 18 | 673 |
| CFI Care Mgmt | 3.65 | 0.409772 | 1,731 | | 1,731 | 58 | 1,789 |
| CFI Case Coord | 0.04 | 0.004491 | 18 | | 18 | | 18 |
| CFI Veterans | 0.04 | 0.004491 | 18 | | 18 | | 18 |
| CFI Comm Living | 2.68 | 0.300873 | 1,272 | | 1,272 | 40 | 1,312 |
| CC-Juvenile Home | 56.90 | 6.387947 | 27,036 | | 27,036 | 946 | 27,982 |
| CC-In Home Care | 9.37 | 1.051934 | 4,447 | | 4,447 | 152 | 4,599 |
| CC-Intens Learn | 1.00 | 0.112266 | 474 | | 474 | 11 | 485 |
| CC-KEYS | 4.00 | 0.449065 | 1,900 | | 1,900 | 63 | 1,963 |
| CC-Juve Drug Ct | 1.66 | 0.186362 | 787 | | 787 | 23 | 810 |
| CC-Restitution | 1.91 | 0.214428 | 905 | | 905 | 27 | 932 |
| CC-Intake Assess | 4.25 | 0.477131 | 2,018 | | 2,018 | 67 | 2,085 |
| CC-CASA | 1.00 | 0.112266 | 474 | | 474 | 11 | 485 |
| Healthy Start | 8.65 | 0.971103 | 4,108 | | 4,108 | 137 | 4,245 |
| SWMBH - HS | 0.88 | 0.098794 | 415 | | 415 | 9 | 424 |
| AIDS Coun & Test | 1.47 | 0.165031 | 697 | | 697 | 20 | 717 |
| MIECHV-HFA | 3.35 | 0.376092 | 1,590 | | 1,590 | 53 | 1,643 |
| Nurse Family | 5.11 | 0.573680 | 2,425 | | 2,425 | 80 | 2,505 |
| MCIR | 3.83 | 0.429980 | 1,819 | | 1,819 | 61 | 1,880 |
| CSHCS | 3.00 | 0.336799 | 1,424 | | 1,424 | 45 | 1,469 |
| Edison Sch Health | 0.43 | 0.048274 | 202 | | 202 | 4 | 206 |
| BCCCP Coord. | 2.54 | 0.285156 | 1,205 | | 1,205 | 37 | 1,242 |
| IAP | 1.37 | 0.153805 | 651 | | 651 | 18 | 669 |
| W.I.C. | 5.86 | 0.657880 | 2,780 | | 2,780 | 92 | 2,872 |
| Childhood Lead | 0.11 | 0.012349 | 52 | | 52 | | 52 |
| Marine Safety | 0.98 | 0.110021 | 465 | | 465 | 10 | 475 |
| Sheriff Rd Pat | 2.00 | 0.224532 | 948 | | 948 | 28 | 976 |
| Comm Corrections | 10.88 | 1.221456 | 5,165 | | 5,165 | 175 | 5,340 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept**

Activity - County Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Survey & Remonum | 0.03 | 0.003368 | 14 | | 14 | | 14 |
| Airport | 21.74 | 2.440667 | 10,329 | | 10,329 | 356 | 10,685 |
| Central Stores | 2.05 | 0.230146 | 970 | | 970 | 30 | 1,000 |
| LIHEAP | 0.58 | 0.065114 | 272 | | 272 | 6 | 278 |
| Emerg Needs LCA | 0.02 | 0.002245 | 9 | | 9 | | 9 |
| Weather DHS | 1.52 | 0.170645 | 720 | | 720 | 22 | 742 |
| CSBG | 6.05 | 0.679211 | 2,872 | | 2,872 | 94 | 2,966 |
| Schedule .4 Total for County Admin | 890.74 | 100.000000 | 423,244 | | 423,244 | 14,063 | 437,307 |

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department County Administration Dept

Activity - Legal Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Legal Services Department | 100 | 100.000000 | 35,161 | | 35,161 | 943 | 36,104 |
| Schedule .4 Total for Legal Services | 100 | 100.000000 | 35,161 | | 35,161 | 943 | 36,104 |

Allocation Basis: Direct allocation to Legal Services Department
Allocation Source: County Administrator's Office

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department County Administration Dept**

| Receiving Department | Total | County Admin | Legal Services |
|-------------------------------|--------|--------------|----------------|
| Finance Department | 5,660 | 5,660 | 0 |
| Building & Grounds Department | 16,591 | 16,591 | 0 |
| Security | 3,079 | 3,079 | 0 |
| County Administration Dept | 1,971 | 1,971 | 0 |
| Information Systems | 4,796 | 4,796 | 0 |
| Legal Services Department | 36,787 | 683 | 36,104 |
| Human Resources | 2,423 | 2,423 | 0 |
| Treasurer | 4,904 | 4,904 | 0 |
| Health & Comm. Serv. | 5,946 | 5,946 | 0 |
| Nazareth Facility | 4,079 | 4,079 | 0 |
| ADMIN,CSA,MCHD,HPDP | 6,005 | 6,005 | 0 |
| Commission | 5,398 | 5,398 | 0 |
| Circuit Court | 28,073 | 28,073 | 0 |
| District Court | 28,445 | 28,445 | 0 |
| Friend of Court | 23,162 | 23,162 | 0 |
| Probate Court | 4,411 | 4,411 | 0 |
| Election | 242 | 242 | 0 |
| Clerk/ROD | 4,994 | 4,994 | 0 |
| Equalization | 2,453 | 2,453 | 0 |
| Pros Atty | 10,588 | 10,588 | 0 |
| Pros Atty C.R.P. | 4,178 | 4,178 | 0 |
| Drain Comm | 1,217 | 1,217 | 0 |
| Soil & Erosion | 760 | 760 | 0 |
| Sheriff Admin | 10,982 | 10,982 | 0 |
| Sheriff Jail | 33,190 | 33,190 | 0 |
| Sheriff Field Oper | 25,028 | 25,028 | 0 |
| Animal Control | 4,240 | 4,240 | 0 |
| Emergency Mgmt. | 733 | 733 | 0 |
| Veterans Affairs | 1,026 | 1,026 | 0 |
| MSU Extension | 941 | 941 | 0 |
| Planning | 1,207 | 1,207 | 0 |
| Employee Benefits | 485 | 485 | 0 |
| LE Circuit Ct | 6,291 | 6,291 | 0 |
| LE District Ct | 7,213 | 7,213 | 0 |
| LE Pros Atty | 10,366 | 10,366 | 0 |
| LE Sheriff Admin | 888 | 888 | 0 |
| LE Sheriff Jail | 24,206 | 24,206 | 0 |
| LE Sheriff F.O. | 7,889 | 7,889 | 0 |
| LE Animal Ctrl | 2,917 | 2,917 | 0 |
| Technology Fund | 1,420 | 1,420 | 0 |
| Parks Admin | 2,971 | 2,971 | 0 |
| P Markin Glen | 1,489 | 1,489 | 0 |
| P Scotts Mill | 88 | 88 | 0 |
| P Cold Brook | 1,414 | 1,414 | 0 |
| P Prairie View | 1,066 | 1,066 | 0 |
| P River Oaks | 1,526 | 1,526 | 0 |
| P Fairgrounds | 2,379 | 2,379 | 0 |
| P KRV Trail | 378 | 378 | 0 |
| P KRV Trailway prg | 387 | 387 | 0 |
| P County Fair | 226 | 226 | 0 |
| H-Oral Health | 4,467 | 4,467 | 0 |
| H-Laboratory | 1,373 | 1,373 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department County Administration Dept**

| Receiving Department | Total | County Admin | Legal Services |
|----------------------|--------|--------------|----------------|
| H-Vision/Hearing | 1,300 | 1,300 | 0 |
| H-Haz Waste | 2,374 | 2,374 | 0 |
| H-Clinical Serv | 673 | 673 | 0 |
| H-Comm. Disease | 1,821 | 1,821 | 0 |
| H-STD | 1,963 | 1,963 | 0 |
| H-HIV Counseling | 485 | 485 | 0 |
| H-Env Admin | 1,844 | 1,844 | 0 |
| H-Env FS&F | 3,348 | 3,348 | 0 |
| H-Env LW&W | 2,931 | 2,931 | 0 |
| Male Drug Court | 1,440 | 1,440 | 0 |
| Womens Drug Ct. | 1,056 | 1,056 | 0 |
| DWI Drug Court | 265 | 265 | 0 |
| Emerg Prep Bio | 907 | 907 | 0 |
| Circuit Court Gt | 627 | 627 | 0 |
| ROD Automation | 424 | 424 | 0 |
| Concealed Pistol | 175 | 175 | 0 |
| Victim Advocacy | 775 | 775 | 0 |
| Crime Victim Rts | 1,469 | 1,469 | 0 |
| AAA Administration | 1,246 | 1,246 | 0 |
| AAA Ombudsman | 485 | 485 | 0 |
| AAA Health Living | 669 | 669 | 0 |
| AAA Info & Asst | 542 | 542 | 0 |
| AAA CCC | 42 | 42 | 0 |
| CFI AAA Custom Care | 42 | 42 | 0 |
| CFI Admin | 673 | 673 | 0 |
| CFI Care Mgmt | 1,789 | 1,789 | 0 |
| CFI Case Coord | 18 | 18 | 0 |
| CFI Veterans | 18 | 18 | 0 |
| CFI Comm Living | 1,312 | 1,312 | 0 |
| CC-Juvenile Home | 27,982 | 27,982 | 0 |
| CC-In Home Care | 4,599 | 4,599 | 0 |
| CC-Intens Learn | 485 | 485 | 0 |
| CC-KEYS | 1,963 | 1,963 | 0 |
| CC-Juve Drug Ct | 810 | 810 | 0 |
| CC-Restitution | 932 | 932 | 0 |
| CC-Intake Assess | 2,085 | 2,085 | 0 |
| CC-CASA | 485 | 485 | 0 |
| Healthy Start | 4,245 | 4,245 | 0 |
| SWMBH - HS | 424 | 424 | 0 |
| AIDS Coun & Test | 717 | 717 | 0 |
| MIECHV-HFA | 1,643 | 1,643 | 0 |
| Nurse Family | 2,505 | 2,505 | 0 |
| MCIR | 1,880 | 1,880 | 0 |
| CSHCS | 1,469 | 1,469 | 0 |
| Edison Sch Health | 206 | 206 | 0 |
| BCCCP Coord. | 1,242 | 1,242 | 0 |
| IAP | 669 | 669 | 0 |
| W.I.C. | 2,872 | 2,872 | 0 |
| Childhood Lead | 52 | 52 | 0 |
| Marine Safety | 475 | 475 | 0 |
| Sheriff Rd Pat | 976 | 976 | 0 |
| Comm Corrections | 5,340 | 5,340 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department County Administration Dept**

| Receiving Department | Total | County Admin | Legal Services |
|----------------------|----------------|----------------|----------------|
| Survey & Remonum | 14 | 14 | 0 |
| Airport | 10,685 | 10,685 | 0 |
| Central Stores | 1,000 | 1,000 | 0 |
| LIHEAP | 278 | 278 | 0 |
| Emerg Needs LCA | 9 | 9 | 0 |
| Weather DHS | 742 | 742 | 0 |
| CSBG | 2,966 | 2,966 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 473,411 | 437,307 | 36,104 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Information Systems

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

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

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

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

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Information Systems**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 1,006,493 | | | 1,006,493 |
| Inbound Costs: | | | | |
| Building Depreciation | 7,885 | | 7,885 | |
| Insurance | 2,397 | 6 | 2,403 | |
| Insurance - Property | 685 | | 685 | |
| Termination Payoff | 10,289 | | 10,289 | |
| Finance Department | 4,351 | 242 | 4,593 | |
| Building & Grounds Department | 24,447 | 3,551 | 27,998 | |
| Utilities | 5,628 | 11 | 5,639 | |
| Security | 1,539 | 66 | 1,605 | |
| County Administration Dept | 4,639 | 157 | 4,796 | |
| Information Systems | | 9,784 | 9,784 | |
| Legal Services Department | | 2,013 | 2,013 | |
| Human Resources | | 7,510 | 7,510 | |
| Treasurer | | 160 | 160 | |
| Total Allocated Additions: | <u>61,860</u> | <u>23,500</u> | 85,360 | 85,360 |
| Total To Be Allocated: | <u>1,068,353</u> | <u>23,500</u> | | <u>1,091,853</u> |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Information Systems**

| | Total | G&A | Info Sys Supprt |
|--------------------------------------|-----------|-----|-----------------|
| Wages & Benefits | | | |
| SALARIES & WAGES | 719,070 | 0 | 719,070 |
| FRINGE BENEFITS | 262,460 | 0 | 262,460 |
| Other Expense & Cost | | | |
| Supplies | 1,481 | 0 | 1,481 |
| Telephone | 7,127 | 0 | 7,127 |
| Travel | 724 | 0 | 724 |
| Employee Training | 13,550 | 0 | 13,550 |
| Other Operating | 1,509 | 0 | 1,509 |
| Expendable Equip | 572 | 0 | 572 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,006,493 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 1,006,493 | 0 | 1,006,493 |
| Allocation Step 1 | | | |
| Inbound - All Others | 61,860 | 0 | 61,860 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,068,353 | 0 | 1,068,353 |
| Allocation Step 2 | | | |
| Inbound - All Others | 23,500 | 0 | 23,500 |
| 2nd Allocation | 23,500 | 0 | 23,500 |
| Total For Information Systems | | | |
| Schedule .3 Total | 1,091,853 | 0 | 1,091,853 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Information Systems**

Activity - Info Sys Supprt

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Finance Department | 10.00 | 1.145475 | 12,236 | | 12,236 | | 12,236 |
| Building & Grounds Department | 16.00 | 1.832761 | 19,580 | | 19,580 | | 19,580 |
| Security | 6.00 | 0.687285 | 7,340 | | 7,340 | | 7,340 |
| County Administration Dept | 4.00 | 0.458190 | 4,894 | | 4,894 | | 4,894 |
| Information Systems | 8.00 | 0.916380 | 9,784 | | 9,784 | | 9,784 |
| Legal Services Department | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| Human Resources | 6.00 | 0.687285 | 7,340 | | 7,340 | 167 | 7,507 |
| Treasurer | 10.00 | 1.145475 | 12,236 | | 12,236 | 275 | 12,511 |
| Health & Comm. Serv. | 14.00 | 1.603666 | 17,131 | | 17,131 | 388 | 17,519 |
| Nazareth Facility | 8.00 | 0.916380 | 9,784 | | 9,784 | 219 | 10,003 |
| ADMIN,CSA,MCHD,HPDP | 15.00 | 1.718213 | 18,356 | | 18,356 | 420 | 18,776 |
| Commission | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| Circuit Court | 123.00 | 14.089334 | 150,650 | | 150,650 | 3,945 | 154,595 |
| District Court | 101.00 | 11.569301 | 123,601 | | 123,601 | 2,859 | 126,460 |
| FOC-Direct DP | 52.00 | 5.956472 | 63,636 | | 63,636 | 1,471 | 65,107 |
| Probate Court | 16.00 | 1.832761 | 19,580 | | 19,580 | 449 | 20,029 |
| Clerk/ROD | 7.00 | 0.801833 | 8,562 | | 8,562 | 192 | 8,754 |
| Equalization | 5.00 | 0.572738 | 6,117 | | 6,117 | 136 | 6,253 |
| Pros Atty | 33.00 | 3.780069 | 40,385 | | 40,385 | 932 | 41,317 |
| P.A. CRP - DP | 7.00 | 0.801833 | 8,562 | | 8,562 | 192 | 8,754 |
| Drain Comm | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| Soil & Erosion | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| Sheriff Admin | 25.00 | 2.863688 | 30,595 | | 30,595 | 710 | 31,305 |
| Sheriff Jail | 47.00 | 5.383734 | 57,518 | | 57,518 | 1,326 | 58,844 |
| Sheriff Field Oper | 26.00 | 2.978236 | 31,816 | | 31,816 | 733 | 32,549 |
| Animal Control | 13.00 | 1.489118 | 15,908 | | 15,908 | 360 | 16,268 |
| Emergency Mgmt. | 6.00 | 0.687285 | 7,340 | | 7,340 | 167 | 7,507 |
| Veterans Affairs | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| Medical Exam | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| MSU Extension | 5.00 | 0.572738 | 6,117 | | 6,117 | 136 | 6,253 |
| Planning | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| Employee Benefits | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| LE Circuit Ct | 7.00 | 0.801833 | 8,562 | | 8,562 | 192 | 8,754 |
| LE District Ct | 8.00 | 0.916380 | 9,784 | | 9,784 | 219 | 10,003 |
| LE Pros Atty | 28.00 | 3.207331 | 34,266 | | 34,266 | 793 | 35,059 |
| LE Sheriff Admin | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| LE Sheriff Jail | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| LE Sheriff F.O. | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| LE Animal Ctrl | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| Technology Fund | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| Parks Admin | 7.00 | 0.801833 | 8,562 | | 8,562 | 192 | 8,754 |
| P Fairgrounds | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| P KRV Trailway prg | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| H-Oral Health | 20.00 | 2.290951 | 24,475 | | 24,475 | 567 | 25,042 |
| H-Laboratory | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| H-Vision/Hearing | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| H-Haz Waste | 4.00 | 0.458190 | 4,894 | | 4,894 | 107 | 5,001 |
| H-Clinical Serv | 4.00 | 0.458190 | 4,894 | | 4,894 | 107 | 5,001 |
| H-Comm. Disease | 5.00 | 0.572738 | 6,117 | | 6,117 | 136 | 6,253 |
| H-STD | 5.00 | 0.572738 | 6,117 | | 6,117 | 136 | 6,253 |
| H-HIV Counseling | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| H-Env Admin | 6.00 | 0.687285 | 7,340 | | 7,340 | 167 | 7,507 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Information Systems**

Activity - Info Sys Supprt

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| H-Env FS&F | 7.00 | 0.801833 | 8,562 | | 8,562 | 192 | 8,754 |
| H-Env LW&W | 6.00 | 0.687285 | 7,340 | | 7,340 | 167 | 7,507 |
| Dist Ct Grants | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| Male Drug Court | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| Womens Drug Ct. | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| DWI Drug Court | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| Emerg Prep Bio | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| ROD Automation | 8.00 | 0.916380 | 9,784 | | 9,784 | 219 | 10,003 |
| Victim Advocacy | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| Crime Victim Rts | 4.00 | 0.458190 | 4,894 | | 4,894 | 107 | 5,001 |
| AAA Administration | 4.00 | 0.458190 | 4,894 | | 4,894 | 107 | 5,001 |
| AAA Ombudsman | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| AAA Health Living | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| AAA Info & Asst | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| CFI Admin | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| CFI Care Mgmt | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| CFI Comm Living | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| CC-Juvenile Home | 25.00 | 2.863688 | 30,595 | | 30,595 | 710 | 31,305 |
| CC-In Home Care | 9.00 | 1.030928 | 11,013 | | 11,013 | 249 | 11,262 |
| CC-KEYS | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| CC-Juve Drug Ct | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| CC-Restitution | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| CC-Intake Assess | 4.00 | 0.458190 | 4,894 | | 4,894 | 107 | 5,001 |
| CC-CASA | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| CC-FI Treatment Ct. | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| Healthy Start | 9.00 | 1.030928 | 11,013 | | 11,013 | 249 | 11,262 |
| SWMBH - HS | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| AIDS Coun & Test | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| MIECHV-HFA | 4.00 | 0.458190 | 4,894 | | 4,894 | 107 | 5,001 |
| Nurse Family | 6.00 | 0.687285 | 7,340 | | 7,340 | 167 | 7,507 |
| MCIR | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| CSHCS | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| BCCCP Coord. | 3.00 | 0.343643 | 3,670 | | 3,670 | 79 | 3,749 |
| IAP | 2.00 | 0.229095 | 2,446 | | 2,446 | 53 | 2,499 |
| W.I.C. | 14.00 | 1.603666 | 17,131 | | 17,131 | 388 | 17,519 |
| Comm Corrections | 13.00 | 1.489118 | 15,908 | | 15,908 | 360 | 16,268 |
| Airport | 13.00 | 1.489118 | 15,908 | | 15,908 | 360 | 16,268 |
| Central Stores | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| LIHEAP | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| Weather DHS | 1.00 | 0.114548 | 1,224 | | 1,224 | 23 | 1,247 |
| CSBG | 7.00 | 0.801833 | 8,562 | | 8,562 | 192 | 8,754 |
| Schedule .4 Total for Info Sys Supprt | 873.00 | 100.000000 | 1,068,353 | | 1,068,353 | 23,500 | 1,091,853 |

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

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Information Systems**

| Receiving Department | Total | Info Sys Supprt |
|-------------------------------|---------|-----------------|
| Finance Department | 12,236 | 12,236 |
| Building & Grounds Department | 19,580 | 19,580 |
| Security | 7,340 | 7,340 |
| County Administration Dept | 4,894 | 4,894 |
| Information Systems | 9,784 | 9,784 |
| Legal Services Department | 2,499 | 2,499 |
| Human Resources | 7,507 | 7,507 |
| Treasurer | 12,511 | 12,511 |
| Health & Comm. Serv. | 17,519 | 17,519 |
| Nazareth Facility | 10,003 | 10,003 |
| ADMIN,CSA,MCHD,HPDP | 18,776 | 18,776 |
| Commission | 2,499 | 2,499 |
| Circuit Court | 154,595 | 154,595 |
| District Court | 126,460 | 126,460 |
| FOC-Direct DP | 65,107 | 65,107 |
| Probate Court | 20,029 | 20,029 |
| Clerk/ROD | 8,754 | 8,754 |
| Equalization | 6,253 | 6,253 |
| Pros Atty | 41,317 | 41,317 |
| P.A. CRP - DP | 8,754 | 8,754 |
| Drain Comm | 2,499 | 2,499 |
| Soil & Erosion | 2,499 | 2,499 |
| Sheriff Admin | 31,305 | 31,305 |
| Sheriff Jail | 58,844 | 58,844 |
| Sheriff Field Oper | 32,549 | 32,549 |
| Animal Control | 16,268 | 16,268 |
| Emergency Mgmt. | 7,507 | 7,507 |
| Veterans Affairs | 3,749 | 3,749 |
| Medical Exam | 1,247 | 1,247 |
| MSU Extension | 6,253 | 6,253 |
| Planning | 3,749 | 3,749 |
| Employee Benefits | 1,247 | 1,247 |
| LE Circuit Ct | 8,754 | 8,754 |
| LE District Ct | 10,003 | 10,003 |
| LE Pros Atty | 35,059 | 35,059 |
| LE Sheriff Admin | 2,499 | 2,499 |
| LE Sheriff Jail | 1,247 | 1,247 |
| LE Sheriff F.O. | 1,247 | 1,247 |
| LE Animal Ctrl | 1,247 | 1,247 |
| Technology Fund | 3,749 | 3,749 |
| Parks Admin | 8,754 | 8,754 |
| P Fairgrounds | 1,247 | 1,247 |
| P KRV Trailway prg | 2,499 | 2,499 |
| H-Oral Health | 25,042 | 25,042 |
| H-Laboratory | 3,749 | 3,749 |
| H-Vision/Hearing | 3,749 | 3,749 |
| H-Haz Waste | 5,001 | 5,001 |
| H-Clinical Serv | 5,001 | 5,001 |
| H-Comm. Disease | 6,253 | 6,253 |
| H-STD | 6,253 | 6,253 |
| H-HIV Counseling | 1,247 | 1,247 |
| H-Env Admin | 7,507 | 7,507 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Information Systems**

| Receiving Department | Total | Info Sys Supprt |
|----------------------|------------------|------------------|
| H-Env FS&F | 8,754 | 8,754 |
| H-Env LW&W | 7,507 | 7,507 |
| Dist Ct Grants | 1,247 | 1,247 |
| Male Drug Court | 3,749 | 3,749 |
| Womens Drug Ct. | 3,749 | 3,749 |
| DWI Drug Court | 2,499 | 2,499 |
| Emerg Prep Bio | 2,499 | 2,499 |
| ROD Automation | 10,003 | 10,003 |
| Victim Advocacy | 3,749 | 3,749 |
| Crime Victim Rts | 5,001 | 5,001 |
| AAA Administration | 5,001 | 5,001 |
| AAA Ombudsman | 2,499 | 2,499 |
| AAA Health Living | 1,247 | 1,247 |
| AAA Info & Asst | 1,247 | 1,247 |
| CFI Admin | 2,499 | 2,499 |
| CFI Care Mgmt | 3,749 | 3,749 |
| CFI Comm Living | 3,749 | 3,749 |
| CC-Juvenile Home | 31,305 | 31,305 |
| CC-In Home Care | 11,262 | 11,262 |
| CC-KEYS | 3,749 | 3,749 |
| CC-Juve Drug Ct | 1,247 | 1,247 |
| CC-Restitution | 1,247 | 1,247 |
| CC-Intake Assess | 5,001 | 5,001 |
| CC-CASA | 1,247 | 1,247 |
| CC-FI Treatment Ct. | 1,247 | 1,247 |
| Healthy Start | 11,262 | 11,262 |
| SWMBH - HS | 1,247 | 1,247 |
| AIDS Coun & Test | 1,247 | 1,247 |
| MIECHV-HFA | 5,001 | 5,001 |
| Nurse Family | 7,507 | 7,507 |
| MCIR | 3,749 | 3,749 |
| CSHCS | 3,749 | 3,749 |
| BCCCP Coord. | 3,749 | 3,749 |
| IAP | 2,499 | 2,499 |
| W.I.C. | 17,519 | 17,519 |
| Comm Corrections | 16,268 | 16,268 |
| Airport | 16,268 | 16,268 |
| Central Stores | 1,247 | 1,247 |
| LIHEAP | 1,247 | 1,247 |
| Weather DHS | 1,247 | 1,247 |
| CSBG | 8,754 | 8,754 |
| Direct Bill | 0 | 0 |
| Total | 1,091,853 | 1,091,853 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Legal Services Department

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
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 213,799 | | | 213,799 |
| Deductions: | | | | |
| Termination Payout | -856 | | | |
| Total Deductions: | <u>-856</u> | | | -856 |
| Inbound Costs: | | | | |
| Building Depreciation | 744 | | 744 | |
| Insurance | 343 | 1 | 344 | |
| Insurance - Property | 65 | | 65 | |
| Termination Payoff | 2,197 | | 2,197 | |
| Finance Department | 1,362 | 72 | 1,434 | |
| Building & Grounds Department | 2,306 | 324 | 2,630 | |
| Utilities | 531 | 1 | 532 | |
| Security | 144 | 5 | 149 | |
| County Administration Dept | 35,825 | 962 | 36,787 | |
| Information Systems | 2,446 | 53 | 2,499 | |
| Legal Services Department | | 286 | 286 | |
| Human Resources | | 1,074 | 1,074 | |
| Treasurer | | 99 | 99 | |
| Total Allocated Additions: | <u>45,963</u> | <u>2,877</u> | 48,840 | 48,840 |
| Total To Be Allocated: | <u>258,906</u> | <u>2,877</u> | | <u>261,783</u> |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department**

| | Total | G&A | Civil Counsel | Gen Co Pub Impv | Tax Foreclosure |
|--|----------|-----|---------------|-----------------|-----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 152,899 | 0 | 109,101 | 24,089 | 7,117 |
| FRINGE BENEFITS | 55,808 | 0 | 39,824 | 8,790 | 2,595 |
| Other Expense & Cost | | | | | |
| *Termination Payout | 856 | 0 | 0 | 0 | 0 |
| Supplies | 1,117 | 0 | 797 | 176 | 52 |
| Legal Services | 110 | 0 | 0 | 0 | 0 |
| Communicatons | 1,099 | 0 | 784 | 173 | 51 |
| Advertising | 1,305 | 0 | 0 | 0 | 0 |
| Training | 605 | 0 | 432 | 95 | 28 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 213,799 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (856) | 0 | 0 | 0 | 0 |
| Functional Cost | 212,943 | 0 | 150,938 | 33,323 | 9,843 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 45,963 | 0 | 32,824 | 7,232 | 2,132 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | (22,614) | 0 | 0 | 0 | 0 |
| 1st Allocation | 236,292 | 0 | 183,762 | 40,555 | 11,975 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 2,877 | 0 | 2,105 | 432 | 124 |
| Unallocated Costs | (216) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 2,661 | 0 | 2,105 | 432 | 124 |
| Total For Legal Services Department | | | | | |
| Schedule .3 Total | 238,953 | 0 | 185,867 | 40,987 | 12,099 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department**

General Gov't**

| | |
|---|----------|
| <hr/> | |
| Wages & Benefits | |
| SALARIES & WAGES | 12,592 |
| FRINGE BENEFITS | 4,599 |
| | |
| Other Expense & Cost | |
| *Termination Payout | 0 |
| Supplies | 92 |
| Legal Services | 110 |
| Communicatons | 91 |
| Advertising | 1,305 |
| Training | 50 |
| | |
| Departmental Total | |
| Expenditures Per Financial Statement | |
| | |
| Deductions | |
| *Total Disallowed Costs | 0 |
| | |
| Functional Cost | 18,839 |
| | |
| Allocation Step 1 | |
| Inbound - All Others | 3,775 |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | (22,614) |
| 1st Allocation | 0 |
| | |
| Allocation Step 2 | |
| Inbound - All Others | 216 |
| Unallocated Costs | (216) |
| 2nd Allocation | 0 |
| | |
| Total For Legal Services Department | |
| Schedule .3 Total | |
| | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department**

Activity - Civil Counsel

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Finance Department | 11.91 | 1.337091 | 2,453 | | 2,453 | | 2,453 |
| Building & Grounds Department | 34.92 | 3.920336 | 7,201 | | 7,201 | | 7,201 |
| Security | 6.48 | 0.727485 | 1,336 | | 1,336 | | 1,336 |
| County Administration Dept | 4.15 | 0.465905 | 852 | | 852 | | 852 |
| Information Systems | 9.77 | 1.096841 | 2,013 | | 2,013 | | 2,013 |
| Legal Services Department | 1.40 | 0.157173 | 286 | | 286 | | 286 |
| Human Resources | 4.94 | 0.554595 | 1,019 | | 1,019 | 10 | 1,029 |
| Treasurer | 9.99 | 1.121539 | 2,061 | | 2,061 | 20 | 2,081 |
| Health & Comm. Serv. | 12.10 | 1.358421 | 2,490 | | 2,490 | 23 | 2,513 |
| Nazareth Facility | 8.31 | 0.932932 | 1,712 | | 1,712 | 17 | 1,729 |
| ADMIN,CSA,MCHD,HPDP | 12.22 | 1.371893 | 2,516 | | 2,516 | 24 | 2,540 |
| Commission | 11.00 | 1.234928 | 2,268 | | 2,268 | 21 | 2,289 |
| Circuit Court | 57.08 | 6.408155 | 11,775 | | 11,775 | 139 | 11,914 |
| District Court | 57.84 | 6.493477 | 11,933 | | 11,933 | 142 | 12,075 |
| Friend of Court | 47.09 | 5.286616 | 9,713 | | 9,713 | 114 | 9,827 |
| Probate Court | 8.98 | 1.008151 | 1,850 | | 1,850 | 19 | 1,869 |
| Election | 0.50 | 0.056133 | 103 | | 103 | | 103 |
| Clerk/ROD | 10.17 | 1.141747 | 2,097 | | 2,097 | 21 | 2,118 |
| Equalization | 5.00 | 0.561331 | 1,030 | | 1,030 | 10 | 1,040 |
| Pros Atty | 21.55 | 2.419337 | 4,443 | | 4,443 | 49 | 4,492 |
| Pros Atty C.R.P. | 8.51 | 0.955385 | 1,752 | | 1,752 | 17 | 1,769 |
| Drain Comm | 2.49 | 0.279543 | 512 | | 512 | 4 | 516 |
| Soil & Erosion | 1.56 | 0.175135 | 320 | | 320 | 1 | 321 |
| Sheriff Admin | 22.33 | 2.506904 | 4,603 | | 4,603 | 52 | 4,655 |
| Sheriff Jail | 65.76 | 7.382630 | 13,750 | | 13,750 | 492 | 14,242 |
| Sheriff Field Oper | 50.90 | 5.714350 | 10,501 | | 10,501 | 123 | 10,624 |
| Animal Control | 8.64 | 0.969980 | 1,779 | | 1,779 | 17 | 1,796 |
| Emergency Mgmt. | 1.50 | 0.168399 | 308 | | 308 | 1 | 309 |
| Veterans Affairs | 2.10 | 0.235759 | 433 | | 433 | 3 | 436 |
| MSU Extension | 1.93 | 0.216674 | 397 | | 397 | 3 | 400 |
| Planning | 2.47 | 0.277298 | 508 | | 508 | 4 | 512 |
| Employee Benefits | 1.00 | 0.112266 | 205 | | 205 | 1 | 206 |
| LE Circuit Ct | 12.81 | 1.438130 | 2,641 | | 2,641 | 26 | 2,667 |
| LE District Ct | 14.69 | 1.649191 | 3,029 | | 3,029 | 30 | 3,059 |
| LE Pros Atty | 21.09 | 2.367694 | 4,347 | | 4,347 | 49 | 4,396 |
| LE Sheriff Admin | 1.82 | 0.204324 | 373 | | 373 | 2 | 375 |
| LE Sheriff Jail | 49.22 | 5.525743 | 10,151 | | 10,151 | 117 | 10,268 |
| LE Sheriff F.O. | 16.06 | 1.802995 | 3,310 | | 3,310 | 34 | 3,344 |
| LE Animal Ctrl | 5.95 | 0.667984 | 1,226 | | 1,226 | 12 | 1,238 |
| Technology Fund | 2.90 | 0.325572 | 597 | | 597 | 5 | 602 |
| Parks Admin | 6.06 | 0.680333 | 1,251 | | 1,251 | 12 | 1,263 |
| P Markin Glen | 3.04 | 0.341289 | 626 | | 626 | 6 | 632 |
| P Scotts Mill | 0.19 | 0.021331 | 37 | | 37 | | 37 |
| P Cold Brook | 2.89 | 0.324449 | 596 | | 596 | 5 | 601 |
| P Prairie View | 2.18 | 0.244740 | 448 | | 448 | 3 | 451 |
| P River Oaks | 3.11 | 0.349148 | 640 | | 640 | 6 | 646 |
| P Fairgrounds | 4.85 | 0.544491 | 1,000 | | 1,000 | 10 | 1,010 |
| P KRV Trail | 0.78 | 0.087568 | 157 | | 157 | 1 | 158 |
| P KRV Trailway prg | 0.80 | 0.089813 | 161 | | 161 | 1 | 162 |
| P County Fair | 0.47 | 0.052765 | 96 | | 96 | | 96 |
| H-Oral Health | 9.10 | 1.021622 | 1,874 | | 1,874 | 19 | 1,893 |
| H-Laboratory | 2.80 | 0.314345 | 576 | | 576 | 5 | 581 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department**

Activity - Civil Counsel

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-Vision/Hearing | 2.66 | 0.298628 | 548 | | 548 | 4 | 552 |
| H-Haz Waste | 4.84 | 0.543368 | 998 | | 998 | 10 | 1,008 |
| H-Clinical Serv | 1.38 | 0.154927 | 282 | | 282 | 1 | 283 |
| H-Comm. Disease | 3.72 | 0.417630 | 766 | | 766 | 6 | 772 |
| H-STD | 4.00 | 0.449065 | 821 | | 821 | 7 | 828 |
| H-HIV Counseling | 1.00 | 0.112266 | 205 | | 205 | 1 | 206 |
| H-Env Admin | 3.76 | 0.422121 | 774 | | 774 | 6 | 780 |
| H-Env FS&F | 6.82 | 0.765656 | 1,407 | | 1,407 | 14 | 1,421 |
| H-Env LW&W | 5.98 | 0.671352 | 1,234 | | 1,234 | 12 | 1,246 |
| Male Drug Court | 2.94 | 0.330063 | 605 | | 605 | 5 | 610 |
| Womens Drug Ct. | 2.16 | 0.242495 | 444 | | 444 | 3 | 447 |
| DWI Drug Court | 0.55 | 0.061746 | 112 | | 112 | | 112 |
| Emerg Prep Bio | 1.86 | 0.208815 | 382 | | 382 | 3 | 385 |
| Circuit Court Gt | 1.28 | 0.143701 | 262 | | 262 | 1 | 263 |
| ROD Automation | 0.88 | 0.098794 | 180 | | 180 | 1 | 181 |
| Concealed Pistol | 0.37 | 0.041538 | 75 | | 75 | | 75 |
| Victim Advocacy | 1.59 | 0.178503 | 327 | | 327 | 1 | 328 |
| Crime Victim Rts | 3.00 | 0.336799 | 618 | | 618 | 6 | 624 |
| AAA Administration | 2.55 | 0.286279 | 524 | | 524 | 4 | 528 |
| AAA Ombudsman | 1.00 | 0.112266 | 205 | | 205 | 1 | 206 |
| AAA Health Living | 1.37 | 0.153805 | 280 | | 280 | 1 | 281 |
| AAA Info & Asst | 1.12 | 0.125738 | 229 | | 229 | 1 | 230 |
| AAA CCC | 0.09 | 0.010104 | 17 | | 17 | | 17 |
| CFI AAA Custom Care | 0.09 | 0.010104 | 17 | | 17 | | 17 |
| CFI Admin | 1.38 | 0.154927 | 282 | | 282 | 1 | 283 |
| CFI Care Mgmt | 3.65 | 0.409772 | 753 | | 753 | 6 | 759 |
| CFI Case Coord | 0.04 | 0.004491 | 8 | | 8 | | 8 |
| CFI Veterans | 0.04 | 0.004491 | 8 | | 8 | | 8 |
| CFI Comm Living | 2.68 | 0.300873 | 552 | | 552 | 4 | 556 |
| CC-Juvenile Home | 56.90 | 6.387947 | 11,738 | | 11,738 | 139 | 11,877 |
| CC-In Home Care | 9.37 | 1.051934 | 1,930 | | 1,930 | 20 | 1,950 |
| CC-Intens Learn | 1.00 | 0.112266 | 205 | | 205 | 1 | 206 |
| CC-KEYS | 4.00 | 0.449065 | 821 | | 821 | 7 | 828 |
| CC-Juve Drug Ct | 1.66 | 0.186362 | 341 | | 341 | 1 | 342 |
| CC-Restitution | 1.91 | 0.214428 | 394 | | 394 | 3 | 397 |
| CC-Intake Assess | 4.25 | 0.477131 | 876 | | 876 | 9 | 885 |
| CC-CASA | 1.00 | 0.112266 | 205 | | 205 | 1 | 206 |
| Healthy Start | 8.65 | 0.971103 | 1,782 | | 1,782 | 17 | 1,799 |
| SWMBH - HS | 0.88 | 0.098794 | 180 | | 180 | 1 | 181 |
| AIDS Coun & Test | 1.47 | 0.165031 | 303 | | 303 | 1 | 304 |
| MIECHV-HFA | 3.35 | 0.376092 | 690 | | 690 | 6 | 696 |
| Nurse Family | 5.11 | 0.573680 | 1,052 | | 1,052 | 10 | 1,062 |
| MCIR | 3.83 | 0.429980 | 788 | | 788 | 6 | 794 |
| CSHCS | 3.00 | 0.336799 | 618 | | 618 | 6 | 624 |
| Edison Sch Health | 0.43 | 0.048274 | 88 | | 88 | | 88 |
| BCCCCP Coord. | 2.54 | 0.285156 | 522 | | 522 | 4 | 526 |
| IAP | 1.37 | 0.153805 | 280 | | 280 | 1 | 281 |
| W.I.C. | 5.86 | 0.657880 | 1,207 | | 1,207 | 12 | 1,219 |
| Childhood Lead | 0.11 | 0.012349 | 22 | | 22 | | 22 |
| Marine Safety | 0.98 | 0.110021 | 201 | | 201 | 1 | 202 |
| Sheriff Rd Pat | 2.00 | 0.224532 | 413 | | 413 | 3 | 416 |
| Comm Corrections | 10.88 | 1.221456 | 2,243 | | 2,243 | 21 | 2,264 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department**

Activity - Civil Counsel

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Survey & Remonum | 0.03 | 0.003368 | 6 | | 6 | | 6 |
| Airport | 21.74 | 2.440667 | 4,480 | | 4,480 | 50 | 4,530 |
| Central Stores | 2.05 | 0.230146 | 423 | | 423 | 3 | 426 |
| LIHEAP | 0.58 | 0.065114 | 118 | | 118 | | 118 |
| Emerg Needs LCA | 0.02 | 0.002245 | 4 | | 4 | | 4 |
| Weather DHS | 1.52 | 0.170645 | 313 | | 313 | 1 | 314 |
| CSBG | 6.05 | 0.679211 | 1,249 | | 1,249 | 12 | 1,261 |
| Schedule .4 Total for Civil Counsel | 890.74 | 100.000000 | 183,762 | | 183,762 | 2,105 | 185,867 |

Allocation Basis: Number of FTE employees by benefiting department

Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Gen Co Pub Impv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Building & Grounds Department | 18,067 | 75.001038 | 30,426 | | 30,426 | | 30,426 |
| Pub Impv GRCH | 6,022 | 24.998962 | 10,129 | | 10,129 | 432 | 10,561 |
| Schedule .4 Total for Gen Co Pub Impv | 24,089 | 100.000000 | 40,555 | | 40,555 | 432 | 40,987 |

Allocation Basis: Dollar amount of assigned wages by project

Allocation Source: Legal Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Tax Foreclosure

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Prop Tax Foreclosure | 100 | 100.000000 | 11,975 | | 11,975 | 124 | 12,099 |
| Schedule .4 Total for Tax Foreclosure | 100 | 100.000000 | 11,975 | | 11,975 | 124 | 12,099 |

Allocation Basis: Direct allocation to Property Tax Foreclosure

Allocation Source: Legal Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Legal Services Department

| Receiving Department | Total | Civil Counsel | Gen Co Pub Impv | Tax Foreclosure |
|-------------------------------|--------|---------------|-----------------|-----------------|
| Finance Department | 2,453 | 2,453 | 0 | 0 |
| Building & Grounds Department | 37,627 | 7,201 | 30,426 | 0 |
| Security | 1,336 | 1,336 | 0 | 0 |
| County Administration Dept | 852 | 852 | 0 | 0 |
| Information Systems | 2,013 | 2,013 | 0 | 0 |
| Legal Services Department | 286 | 286 | 0 | 0 |
| Human Resources | 1,029 | 1,029 | 0 | 0 |
| Treasurer | 2,081 | 2,081 | 0 | 0 |
| Health & Comm. Serv. | 2,513 | 2,513 | 0 | 0 |
| Nazareth Facility | 1,729 | 1,729 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 2,540 | 2,540 | 0 | 0 |
| Commission | 2,289 | 2,289 | 0 | 0 |
| Circuit Court | 11,914 | 11,914 | 0 | 0 |
| District Court | 12,075 | 12,075 | 0 | 0 |
| Friend of Court | 9,827 | 9,827 | 0 | 0 |
| Probate Court | 1,869 | 1,869 | 0 | 0 |
| Election | 103 | 103 | 0 | 0 |
| Clerk/ROD | 2,118 | 2,118 | 0 | 0 |
| Equalization | 1,040 | 1,040 | 0 | 0 |
| Pros Atty | 4,492 | 4,492 | 0 | 0 |
| Pros Atty C.R.P. | 1,769 | 1,769 | 0 | 0 |
| Drain Comm | 516 | 516 | 0 | 0 |
| Soil & Erosion | 321 | 321 | 0 | 0 |
| Sheriff Admin | 4,655 | 4,655 | 0 | 0 |
| Sheriff Jail | 14,242 | 14,242 | 0 | 0 |
| Sheriff Field Oper | 10,624 | 10,624 | 0 | 0 |
| Animal Control | 1,796 | 1,796 | 0 | 0 |
| Emergency Mgmt. | 309 | 309 | 0 | 0 |
| Veterans Affairs | 436 | 436 | 0 | 0 |
| MSU Extension | 400 | 400 | 0 | 0 |
| Planning | 512 | 512 | 0 | 0 |
| Employee Benefits | 206 | 206 | 0 | 0 |
| LE Circuit Ct | 2,667 | 2,667 | 0 | 0 |
| LE District Ct | 3,059 | 3,059 | 0 | 0 |
| LE Pros Atty | 4,396 | 4,396 | 0 | 0 |
| LE Sheriff Admin | 375 | 375 | 0 | 0 |
| LE Sheriff Jail | 10,268 | 10,268 | 0 | 0 |
| LE Sheriff F.O. | 3,344 | 3,344 | 0 | 0 |
| LE Animal Ctrl | 1,238 | 1,238 | 0 | 0 |
| Technology Fund | 602 | 602 | 0 | 0 |
| Parks Admin | 1,263 | 1,263 | 0 | 0 |
| P Markin Glen | 632 | 632 | 0 | 0 |
| P Scotts Mill | 37 | 37 | 0 | 0 |
| P Cold Brook | 601 | 601 | 0 | 0 |
| P Prairie View | 451 | 451 | 0 | 0 |
| P River Oaks | 646 | 646 | 0 | 0 |
| P Fairgrounds | 1,010 | 1,010 | 0 | 0 |
| P KRV Trail | 158 | 158 | 0 | 0 |
| P KRV Trailway prg | 162 | 162 | 0 | 0 |
| P County Fair | 96 | 96 | 0 | 0 |
| H-Oral Health | 1,893 | 1,893 | 0 | 0 |
| H-Laboratory | 581 | 581 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Legal Services Department**

| Receiving Department | Total | Civil Counsel | Gen Co Pub Impv | Tax Foreclosure |
|----------------------|--------|---------------|-----------------|-----------------|
| H-Vision/Hearing | 552 | 552 | 0 | 0 |
| H-Haz Waste | 1,008 | 1,008 | 0 | 0 |
| H-Clinical Serv | 283 | 283 | 0 | 0 |
| H-Comm. Disease | 772 | 772 | 0 | 0 |
| H-STD | 828 | 828 | 0 | 0 |
| H-HIV Counseling | 206 | 206 | 0 | 0 |
| H-Env Admin | 780 | 780 | 0 | 0 |
| H-Env FS&F | 1,421 | 1,421 | 0 | 0 |
| H-Env LW&W | 1,246 | 1,246 | 0 | 0 |
| Male Drug Court | 610 | 610 | 0 | 0 |
| Womens Drug Ct. | 447 | 447 | 0 | 0 |
| DWI Drug Court | 112 | 112 | 0 | 0 |
| Emerg Prep Bio | 385 | 385 | 0 | 0 |
| Circuit Court Gt | 263 | 263 | 0 | 0 |
| ROD Automation | 181 | 181 | 0 | 0 |
| Concealed Pistol | 75 | 75 | 0 | 0 |
| Victim Advocacy | 328 | 328 | 0 | 0 |
| Crime Victim Rts | 624 | 624 | 0 | 0 |
| AAA Administration | 528 | 528 | 0 | 0 |
| AAA Ombudsman | 206 | 206 | 0 | 0 |
| AAA Health Living | 281 | 281 | 0 | 0 |
| AAA Info & Asst | 230 | 230 | 0 | 0 |
| AAA CCC | 17 | 17 | 0 | 0 |
| CFI AAA Custom Care | 17 | 17 | 0 | 0 |
| CFI Admin | 283 | 283 | 0 | 0 |
| CFI Care Mgmt | 759 | 759 | 0 | 0 |
| CFI Case Coord | 8 | 8 | 0 | 0 |
| CFI Veterans | 8 | 8 | 0 | 0 |
| CFI Comm Living | 556 | 556 | 0 | 0 |
| CC-Juvenile Home | 11,877 | 11,877 | 0 | 0 |
| CC-In Home Care | 1,950 | 1,950 | 0 | 0 |
| CC-Intens Learn | 206 | 206 | 0 | 0 |
| CC-KEYS | 828 | 828 | 0 | 0 |
| CC-Juve Drug Ct | 342 | 342 | 0 | 0 |
| CC-Restitution | 397 | 397 | 0 | 0 |
| CC-Intake Assess | 885 | 885 | 0 | 0 |
| CC-CASA | 206 | 206 | 0 | 0 |
| Healthy Start | 1,799 | 1,799 | 0 | 0 |
| SWMBH - HS | 181 | 181 | 0 | 0 |
| AIDS Coun & Test | 304 | 304 | 0 | 0 |
| MIECHV-HFA | 696 | 696 | 0 | 0 |
| Nurse Family | 1,062 | 1,062 | 0 | 0 |
| MCIR | 794 | 794 | 0 | 0 |
| CSHCS | 624 | 624 | 0 | 0 |
| Edison Sch Health | 88 | 88 | 0 | 0 |
| BCCCP Coord. | 526 | 526 | 0 | 0 |
| IAP | 281 | 281 | 0 | 0 |
| W.I.C. | 1,219 | 1,219 | 0 | 0 |
| Childhood Lead | 22 | 22 | 0 | 0 |
| Marine Safety | 202 | 202 | 0 | 0 |
| Sheriff Rd Pat | 416 | 416 | 0 | 0 |
| Comm Corrections | 2,264 | 2,264 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Legal Services Department**

| Receiving Department | Total | Civil Counsel | Gen Co Pub Impv | Tax Foreclosure |
|----------------------|----------------|----------------|-----------------|-----------------|
| Survey & Remonum | 6 | 6 | 0 | 0 |
| Pub Impv GRCH | 10,561 | 0 | 10,561 | 0 |
| Prop Tax Foreclosure | 12,099 | 0 | 0 | 12,099 |
| Airport | 4,530 | 4,530 | 0 | 0 |
| Central Stores | 426 | 426 | 0 | 0 |
| LIHEAP | 118 | 118 | 0 | 0 |
| Emerg Needs LCA | 4 | 4 | 0 | 0 |
| Weather DHS | 314 | 314 | 0 | 0 |
| CSBG | 1,261 | 1,261 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 238,953 | 185,867 | 40,987 | 12,099 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Human Resources

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

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

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

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Human Resources

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 670,184 | | | 670,184 |
| Cost Adjustments: | | | | |
| Misc Reimb | -510 | | | |
| Mgmt Development | 35,260 | | | |
| Total Departmental Cost Adjustments: | 34,750 | | | 34,750 |
| Inbound Costs: | | | | |
| Building Depreciation | 8,954 | | 8,954 | |
| Insurance | 1,212 | 3 | 1,215 | |
| Insurance - Property | 778 | | 778 | |
| Termination Payoff | 4,178 | | 4,178 | |
| Finance Department | 6,254 | 376 | 6,630 | |
| Building & Grounds Department | 27,762 | 4,035 | 31,797 | |
| Utilities | 6,390 | 13 | 6,403 | |
| Security | 1,746 | 77 | 1,823 | |
| County Administration Dept | 2,348 | 75 | 2,423 | |
| Information Systems | 7,340 | 167 | 7,507 | |
| Legal Services Department | 1,019 | 10 | 1,029 | |
| Human Resources | | 3,794 | 3,794 | |
| Treasurer | | 612 | 612 | |
| Total Allocated Additions: | 67,981 | 9,162 | 77,143 | 77,143 |
| Total To Be Allocated: | 772,915 | 9,162 | | 782,077 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

| | Total | G&A | Personnel Admin | OPEB | Labor Relations |
|--------------------------------------|----------------|--------------|-----------------|--------------|-----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 291,974 | 0 | 289,960 | 2,014 | 0 |
| FRINGE BENEFITS | 106,570 | 0 | 105,835 | 735 | 0 |
| Other Expense & Cost | | | | | |
| Physical Exams | 21,589 | 0 | 21,589 | 0 | 0 |
| Supplies | 12,472 | 0 | 12,386 | 86 | 0 |
| Badging Supplies | 1,546 | 0 | 1,546 | 0 | 0 |
| Legal Services | 168,604 | 0 | 84,302 | 0 | 84,302 |
| Dues | 887 | 0 | 881 | 6 | 0 |
| Contract Services | 2,634 | 1,644 | 990 | 0 | 0 |
| Arbitration | 8,594 | 0 | 0 | 0 | 8,594 |
| Security | 1,399 | 0 | 1,399 | 0 | 0 |
| Telephone | 3,835 | 0 | 3,809 | 26 | 0 |
| Travel | 2,187 | 0 | 2,172 | 15 | 0 |
| Advertising | 34,440 | 0 | 34,440 | 0 | 0 |
| Miscellaneous | 86 | 0 | 85 | 1 | 0 |
| Employee Training | 11,315 | 0 | 11,315 | 0 | 0 |
| Recruitment | 1,114 | 0 | 1,114 | 0 | 0 |
| Safety Program | 938 | 0 | 938 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 670,184 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Misc Reimb | (510) | 0 | (510) | 0 | 0 |
| Mgmt Development | 35,260 | 0 | 35,260 | 0 | 0 |
| Functional Cost | 704,934 | 1,644 | 607,511 | 2,883 | 92,896 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 67,981 | 0 | 67,518 | 463 | 0 |
| Reallocate Admin Costs | | (1,644) | 1,439 | 7 | 198 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 772,915 | 0 | 676,468 | 3,353 | 93,094 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 9,162 | 0 | 9,109 | 53 | 0 |
| 2nd Allocation | 9,162 | 0 | 9,109 | 53 | 0 |
| Total For Human Resources | | | | | |
| Schedule .3 Total | 782,077 | 0 | 685,577 | 3,406 | 93,094 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Personnel Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Finance Department | 11.91 | 1.353809 | 9,154 | | 9,154 | | 9,154 |
| Building & Grounds Department | 34.92 | 3.969355 | 26,853 | | 26,853 | | 26,853 |
| Security | 6.48 | 0.736581 | 4,978 | | 4,978 | | 4,978 |
| County Administration Dept | 4.15 | 0.471730 | 3,190 | | 3,190 | | 3,190 |
| Information Systems | 9.77 | 1.110555 | 7,510 | | 7,510 | | 7,510 |
| Legal Services Department | 1.40 | 0.159138 | 1,074 | | 1,074 | | 1,074 |
| Human Resources | 4.94 | 0.561530 | 3,794 | | 3,794 | | 3,794 |
| Treasurer | 9.99 | 1.135563 | 7,679 | | 7,679 | 107 | 7,786 |
| Health & Comm. Serv. | 12.10 | 1.375406 | 9,302 | | 9,302 | 131 | 9,433 |
| Nazareth Facility | 8.31 | 0.944597 | 6,385 | | 6,385 | 87 | 6,472 |
| ADMIN,CSA,MCHD,HPDP | 12.22 | 1.389047 | 9,398 | | 9,398 | 132 | 9,530 |
| Circuit Court | 57.08 | 6.488281 | 43,889 | | 43,889 | 644 | 44,533 |
| District Court | 57.84 | 6.574670 | 44,476 | | 44,476 | 654 | 45,130 |
| Friend of Court | 47.09 | 5.352718 | 36,207 | | 36,207 | 525 | 36,732 |
| Probate Court | 8.98 | 1.020756 | 6,903 | | 6,903 | 96 | 6,999 |
| Election | 0.50 | 0.056835 | 382 | | 382 | 3 | 385 |
| Clerk/ROD | 10.17 | 1.156023 | 7,818 | | 7,818 | 109 | 7,927 |
| Equalization | 5.00 | 0.568350 | 3,843 | | 3,843 | 51 | 3,894 |
| Pros Atty | 21.55 | 2.449587 | 16,566 | | 16,566 | 241 | 16,807 |
| Pros Atty C.R.P. | 8.51 | 0.967331 | 6,541 | | 6,541 | 89 | 6,630 |
| Drain Comm | 2.49 | 0.283038 | 1,910 | | 1,910 | 24 | 1,934 |
| Soil & Erosion | 1.56 | 0.177325 | 1,196 | | 1,196 | 15 | 1,211 |
| Sheriff Admin | 22.33 | 2.538250 | 17,169 | | 17,169 | 247 | 17,416 |
| Sheriff Jail | 65.76 | 7.474935 | 50,828 | | 50,828 | 1,117 | 51,945 |
| Sheriff Field Oper | 50.90 | 5.785800 | 39,136 | | 39,136 | 569 | 39,705 |
| Animal Control | 8.64 | 0.982108 | 6,641 | | 6,641 | 91 | 6,732 |
| Emergency Mgmt. | 1.50 | 0.170505 | 1,150 | | 1,150 | 14 | 1,164 |
| Veterans Affairs | 2.10 | 0.238707 | 1,610 | | 1,610 | 21 | 1,631 |
| MSU Extension | 1.93 | 0.219383 | 1,483 | | 1,483 | 20 | 1,503 |
| Planning | 2.47 | 0.280765 | 1,896 | | 1,896 | 24 | 1,920 |
| Employee Benefits | 1.00 | 0.113670 | 768 | | 768 | 9 | 777 |
| LE Circuit Ct | 12.81 | 1.456112 | 9,849 | | 9,849 | 140 | 9,989 |
| LE District Ct | 14.69 | 1.669812 | 11,293 | | 11,293 | 160 | 11,453 |
| LE Pros Atty | 21.09 | 2.397299 | 16,214 | | 16,214 | 234 | 16,448 |
| LE Sheriff Admin | 1.82 | 0.206879 | 1,397 | | 1,397 | 19 | 1,416 |
| LE Sheriff Jail | 49.22 | 5.594835 | 37,844 | | 37,844 | 550 | 38,394 |
| LE Sheriff F.O. | 16.06 | 1.825539 | 12,344 | | 12,344 | 175 | 12,519 |
| LE Animal Ctrl | 5.95 | 0.676336 | 4,571 | | 4,571 | 61 | 4,632 |
| Technology Fund | 2.90 | 0.329643 | 2,229 | | 2,229 | 29 | 2,258 |
| Parks Admin | 6.06 | 0.688840 | 4,655 | | 4,655 | 63 | 4,718 |
| P Markin Glen | 3.04 | 0.345557 | 2,334 | | 2,334 | 32 | 2,366 |
| P Scotts Mill | 0.19 | 0.021597 | 143 | | 143 | 1 | 144 |
| P Cold Brook | 2.89 | 0.328506 | 2,221 | | 2,221 | 29 | 2,250 |
| P Prairie View | 2.18 | 0.247800 | 1,673 | | 1,673 | 22 | 1,695 |
| P River Oaks | 3.11 | 0.353514 | 2,389 | | 2,389 | 32 | 2,421 |
| P Fairgrounds | 4.85 | 0.551299 | 3,727 | | 3,727 | 48 | 3,775 |
| P KRV Trail | 0.78 | 0.088663 | 598 | | 598 | 6 | 604 |
| P KRV Trailway prg | 0.80 | 0.090936 | 611 | | 611 | 6 | 617 |
| P County Fair | 0.47 | 0.053425 | 360 | | 360 | 3 | 363 |
| H-Oral Health | 9.10 | 1.034397 | 6,994 | | 6,994 | 98 | 7,092 |
| H-Laboratory | 2.80 | 0.318276 | 2,151 | | 2,151 | 27 | 2,178 |
| H-Vision/Hearing | 2.66 | 0.302362 | 2,044 | | 2,044 | 26 | 2,070 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Personnel Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-Haz Waste | 4.84 | 0.550163 | 3,719 | | 3,719 | 48 | 3,767 |
| H-Clinical Serv | 1.38 | 0.156865 | 1,059 | | 1,059 | 13 | 1,072 |
| H-Comm. Disease | 3.72 | 0.422852 | 2,860 | | 2,860 | 37 | 2,897 |
| H-STD | 4.00 | 0.454680 | 3,071 | | 3,071 | 40 | 3,111 |
| H-HIV Counseling | 1.00 | 0.113670 | 768 | | 768 | 9 | 777 |
| H-Env Admin | 3.76 | 0.427399 | 2,889 | | 2,889 | 39 | 2,928 |
| H-Env FS&F | 6.82 | 0.775229 | 5,237 | | 5,237 | 72 | 5,309 |
| H-Env LW&W | 5.98 | 0.679746 | 4,595 | | 4,595 | 61 | 4,656 |
| Male Drug Court | 2.94 | 0.334190 | 2,258 | | 2,258 | 29 | 2,287 |
| Womens Drug Ct. | 2.16 | 0.245527 | 1,659 | | 1,659 | 21 | 1,680 |
| DWI Drug Court | 0.55 | 0.062518 | 423 | | 423 | 3 | 426 |
| Emerg Prep Bio | 1.86 | 0.211426 | 1,429 | | 1,429 | 19 | 1,448 |
| Circuit Court Gt | 1.28 | 0.145498 | 982 | | 982 | 12 | 994 |
| ROD Automation | 0.88 | 0.100030 | 676 | | 676 | 7 | 683 |
| Concealed Pistol | 0.37 | 0.042058 | 286 | | 286 | 3 | 289 |
| Victim Advocacy | 1.59 | 0.180735 | 1,219 | | 1,219 | 15 | 1,234 |
| Crime Victim Rts | 3.00 | 0.341010 | 2,303 | | 2,303 | 31 | 2,334 |
| AAA Administration | 2.55 | 0.289858 | 1,956 | | 1,956 | 25 | 1,981 |
| AAA Ombudsman | 1.00 | 0.113670 | 768 | | 768 | 9 | 777 |
| AAA Health Living | 1.37 | 0.155728 | 1,051 | | 1,051 | 13 | 1,064 |
| AAA Info & Asst | 1.12 | 0.127310 | 859 | | 859 | 10 | 869 |
| AAA CCC | 0.09 | 0.010230 | 68 | | 68 | | 68 |
| CFI AAA Custom Care | 0.09 | 0.010230 | 68 | | 68 | | 68 |
| CFI Admin | 1.38 | 0.156865 | 1,059 | | 1,059 | 13 | 1,072 |
| CFI Care Mgmt | 3.65 | 0.414895 | 2,804 | | 2,804 | 36 | 2,840 |
| CFI Case Coord | 0.04 | 0.004547 | 29 | | 29 | | 29 |
| CFI Veterans | 0.04 | 0.004547 | 29 | | 29 | | 29 |
| CFI Comm Living | 2.68 | 0.304635 | 2,059 | | 2,059 | 26 | 2,085 |
| CC-Juvenile Home | 56.90 | 6.467820 | 43,752 | | 43,752 | 644 | 44,396 |
| CC-In Home Care | 9.37 | 1.065087 | 7,203 | | 7,203 | 99 | 7,302 |
| CC-Intens Learn | 1.00 | 0.113670 | 768 | | 768 | 9 | 777 |
| CC-KEYS | 4.00 | 0.454680 | 3,071 | | 3,071 | 40 | 3,111 |
| CC-Juve Drug Ct | 1.66 | 0.188692 | 1,273 | | 1,273 | 16 | 1,289 |
| CC-Restitution | 1.91 | 0.217110 | 1,467 | | 1,467 | 19 | 1,486 |
| CC-Intake Assess | 4.25 | 0.483097 | 3,265 | | 3,265 | 42 | 3,307 |
| CC-CASA | 1.00 | 0.113670 | 768 | | 768 | 9 | 777 |
| Healthy Start | 8.65 | 0.983245 | 6,649 | | 6,649 | 91 | 6,740 |
| SWMBH - HS | 0.88 | 0.100030 | 676 | | 676 | 7 | 683 |
| AIDS Coun & Test | 1.47 | 0.167095 | 1,127 | | 1,127 | 14 | 1,141 |
| MIECHV-HFA | 3.35 | 0.380794 | 2,573 | | 2,573 | 34 | 2,607 |
| Nurse Family | 5.11 | 0.580853 | 3,927 | | 3,927 | 53 | 3,980 |
| MCIR | 3.83 | 0.435356 | 2,941 | | 2,941 | 39 | 2,980 |
| CSHCS | 3.00 | 0.341010 | 2,303 | | 2,303 | 31 | 2,334 |
| Edison Sch Health | 0.43 | 0.048878 | 328 | | 328 | 3 | 331 |
| BCCCCP Coord. | 2.54 | 0.288722 | 1,948 | | 1,948 | 25 | 1,973 |
| IAP | 1.37 | 0.155728 | 1,051 | | 1,051 | 13 | 1,064 |
| W.I.C. | 5.86 | 0.666106 | 4,503 | | 4,503 | 61 | 4,564 |
| Childhood Lead | 0.11 | 0.012504 | 84 | | 84 | | 84 |
| Marine Safety | 0.98 | 0.111397 | 753 | | 753 | 8 | 761 |
| Sheriff Rd Pat | 2.00 | 0.227340 | 1,534 | | 1,534 | 20 | 1,554 |
| Comm Corrections | 10.88 | 1.236729 | 8,365 | | 8,365 | 117 | 8,482 |
| Survey & Remonum | 0.03 | 0.003410 | 22 | | 22 | | 22 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Personnel Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Airport | 21.74 | 2.471185 | 16,715 | | 16,715 | 243 | 16,958 |
| Central Stores | 2.05 | 0.233023 | 1,574 | | 1,574 | 21 | 1,595 |
| LIHEAP | 0.58 | 0.065929 | 447 | | 447 | 3 | 450 |
| Emerg Needs LCA | 0.02 | 0.002273 | 15 | | 15 | | 15 |
| Weather DHS | 1.52 | 0.172778 | 1,165 | | 1,165 | 14 | 1,179 |
| CSBG | 6.05 | 0.687703 | 4,648 | | 4,648 | 62 | 4,710 |
| Schedule .4 Total for Personnel Admin | 879.74 | 100.000000 | 676,468 | | 676,468 | 9,109 | 685,577 |

Allocation Basis: Number of FTE employees by depart (except commissioner)
Allocation Source: Labor Distribution Summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - OPEB

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| OPEB | 100 | 100.000000 | 3,353 | | 3,353 | 53 | 3,406 |
| Schedule .4 Total for OPEB | 100 | 100.000000 | 3,353 | | 3,353 | 53 | 3,406 |

Allocation Basis: Direct allocation to OPEB
Allocation Source: Human Resources

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Labor Relations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Building & Grounds Department | 29.37 | 8.465441 | 7,881 | | 7,881 | | 7,881 |
| Security | 6.48 | 1.867758 | 1,739 | | 1,739 | | 1,739 |
| Health & Comm. Serv. | 0.58 | 0.167176 | 155 | | 155 | | 155 |
| Nazareth Facility | 6.00 | 1.729406 | 1,610 | | 1,610 | | 1,610 |
| ADMIN,CSA,MCHD,HPDP | 0.39 | 0.112411 | 104 | | 104 | | 104 |
| Circuit Court | 4.25 | 1.224996 | 1,140 | | 1,140 | | 1,140 |
| District Court | 0.22 | 0.063412 | 59 | | 59 | | 59 |
| Soil & Erosion | 0.06 | 0.017294 | 16 | | 16 | | 16 |
| Sheriff Admin | 18.33 | 5.283334 | 4,918 | | 4,918 | | 4,918 |
| Sheriff Jail | 64.02 | 18.452760 | 17,177 | | 17,177 | | 17,177 |
| Sheriff Field Oper | 50.90 | 14.671125 | 13,658 | | 13,658 | | 13,658 |
| Animal Control | 3.11 | 0.896409 | 835 | | 835 | | 835 |
| Emergency Mgmt. | 0.50 | 0.144117 | 134 | | 134 | | 134 |
| Veterans Affairs | 0.39 | 0.112411 | 104 | | 104 | | 104 |
| LE Circuit Ct | 4.12 | 1.187525 | 1,105 | | 1,105 | | 1,105 |
| LE Sheriff Admin | 1.82 | 0.524586 | 488 | | 488 | | 488 |
| LE Sheriff Jail | 48.60 | 14.008186 | 13,041 | | 13,041 | | 13,041 |
| LE Sheriff F.O. | 16.03 | 4.620395 | 4,301 | | 4,301 | | 4,301 |
| LE Animal Ctrl | 5.94 | 1.712112 | 1,593 | | 1,593 | | 1,593 |
| Parks Admin | 1.00 | 0.288234 | 269 | | 269 | | 269 |
| P Markin Glen | 1.00 | 0.288234 | 269 | | 269 | | 269 |
| P Cold Brook | 1.00 | 0.288234 | 269 | | 269 | | 269 |
| P Prairie View | 0.90 | 0.259411 | 242 | | 242 | | 242 |
| P River Oaks | 1.00 | 0.288234 | 269 | | 269 | | 269 |
| P Fairgrounds | 2.68 | 0.772468 | 720 | | 720 | | 720 |
| P KRV Trail | 0.10 | 0.028823 | 27 | | 27 | | 27 |
| CC-Juvenile Home | 40.77 | 11.751311 | 10,939 | | 10,939 | | 10,939 |
| CC-In Home Care | 8.00 | 2.305874 | 2,147 | | 2,147 | | 2,147 |
| CC-Intens Learn | 1.00 | 0.288234 | 269 | | 269 | | 269 |
| CC-KEYS | 2.00 | 0.576469 | 537 | | 537 | | 537 |
| CC-Juve Drug Ct | 1.00 | 0.288234 | 269 | | 269 | | 269 |
| CC-Restitution | 1.00 | 0.288234 | 269 | | 269 | | 269 |
| CC-Intake Assess | 4.00 | 1.152937 | 1,073 | | 1,073 | | 1,073 |
| CC-CASA | 1.00 | 0.288234 | 269 | | 269 | | 269 |
| Marine Safety | 0.05 | 0.014412 | 13 | | 13 | | 13 |
| Sheriff Rd Pat | 2.00 | 0.576469 | 537 | | 537 | | 537 |
| Comm Corrections | 0.46 | 0.132588 | 123 | | 123 | | 123 |
| Airport | 14.82 | 4.271632 | 3,976 | | 3,976 | | 3,976 |
| Central Stores | 2.05 | 0.590880 | 550 | | 550 | | 550 |
| Schedule .4 Total for Labor Relations | 346.94 | 100.000000 | 93,094 | | 93,094 | 0 | 93,094 |

Allocation Basis: Number of Union FTE's by department
Allocation Source: Labor Distribution Summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Human Resources**

| Receiving Department | Total | Personnel Admin | OPEB | Labor Relations |
|-------------------------------|--------|-----------------|------|-----------------|
| Finance Department | 9,154 | 9,154 | 0 | 0 |
| Building & Grounds Department | 34,734 | 26,853 | 0 | 7,881 |
| Security | 6,717 | 4,978 | 0 | 1,739 |
| County Administration Dept | 3,190 | 3,190 | 0 | 0 |
| Information Systems | 7,510 | 7,510 | 0 | 0 |
| Legal Services Department | 1,074 | 1,074 | 0 | 0 |
| Human Resources | 3,794 | 3,794 | 0 | 0 |
| Treasurer | 7,786 | 7,786 | 0 | 0 |
| Health & Comm. Serv. | 9,588 | 9,433 | 0 | 155 |
| Nazareth Facility | 8,082 | 6,472 | 0 | 1,610 |
| ADMIN,CSA,MCHD,HPDP | 9,634 | 9,530 | 0 | 104 |
| Circuit Court | 45,673 | 44,533 | 0 | 1,140 |
| District Court | 45,189 | 45,130 | 0 | 59 |
| Friend of Court | 36,732 | 36,732 | 0 | 0 |
| Probate Court | 6,999 | 6,999 | 0 | 0 |
| Election | 385 | 385 | 0 | 0 |
| Clerk/ROD | 7,927 | 7,927 | 0 | 0 |
| Equalization | 3,894 | 3,894 | 0 | 0 |
| Pros Atty | 16,807 | 16,807 | 0 | 0 |
| Pros Atty C.R.P. | 6,630 | 6,630 | 0 | 0 |
| Drain Comm | 1,934 | 1,934 | 0 | 0 |
| Soil & Erosion | 1,227 | 1,211 | 0 | 16 |
| Sheriff Admin | 22,334 | 17,416 | 0 | 4,918 |
| Sheriff Jail | 69,122 | 51,945 | 0 | 17,177 |
| Sheriff Field Oper | 53,363 | 39,705 | 0 | 13,658 |
| Animal Control | 7,567 | 6,732 | 0 | 835 |
| Emergency Mgmt. | 1,298 | 1,164 | 0 | 134 |
| Veterans Affairs | 1,735 | 1,631 | 0 | 104 |
| MSU Extension | 1,503 | 1,503 | 0 | 0 |
| Planning | 1,920 | 1,920 | 0 | 0 |
| Employee Benefits | 777 | 777 | 0 | 0 |
| LE Circuit Ct | 11,094 | 9,989 | 0 | 1,105 |
| LE District Ct | 11,453 | 11,453 | 0 | 0 |
| LE Pros Atty | 16,448 | 16,448 | 0 | 0 |
| LE Sheriff Admin | 1,904 | 1,416 | 0 | 488 |
| LE Sheriff Jail | 51,435 | 38,394 | 0 | 13,041 |
| LE Sheriff F.O. | 16,820 | 12,519 | 0 | 4,301 |
| LE Animal Ctrl | 6,225 | 4,632 | 0 | 1,593 |
| Technology Fund | 2,258 | 2,258 | 0 | 0 |
| Parks Admin | 4,987 | 4,718 | 0 | 269 |
| P Markin Glen | 2,635 | 2,366 | 0 | 269 |
| P Scotts Mill | 144 | 144 | 0 | 0 |
| P Cold Brook | 2,519 | 2,250 | 0 | 269 |
| P Prairie View | 1,937 | 1,695 | 0 | 242 |
| P River Oaks | 2,690 | 2,421 | 0 | 269 |
| P Fairgrounds | 4,495 | 3,775 | 0 | 720 |
| P KRV Trail | 631 | 604 | 0 | 27 |
| P KRV Trailway prg | 617 | 617 | 0 | 0 |
| P County Fair | 363 | 363 | 0 | 0 |
| H-Oral Health | 7,092 | 7,092 | 0 | 0 |
| H-Laboratory | 2,178 | 2,178 | 0 | 0 |
| H-Vision/Hearing | 2,070 | 2,070 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Human Resources**

| Receiving Department | Total | Personnel Admin | OPEB | Labor Relations |
|----------------------|--------|-----------------|------|-----------------|
| H-Haz Waste | 3,767 | 3,767 | 0 | 0 |
| H-Clinical Serv | 1,072 | 1,072 | 0 | 0 |
| H-Comm. Disease | 2,897 | 2,897 | 0 | 0 |
| H-STD | 3,111 | 3,111 | 0 | 0 |
| H-HIV Counseling | 777 | 777 | 0 | 0 |
| H-Env Admin | 2,928 | 2,928 | 0 | 0 |
| H-Env FS&F | 5,309 | 5,309 | 0 | 0 |
| H-Env LW&W | 4,656 | 4,656 | 0 | 0 |
| Male Drug Court | 2,287 | 2,287 | 0 | 0 |
| Womens Drug Ct. | 1,680 | 1,680 | 0 | 0 |
| DWI Drug Court | 426 | 426 | 0 | 0 |
| Emerg Prep Bio | 1,448 | 1,448 | 0 | 0 |
| Circuit Court Gt | 994 | 994 | 0 | 0 |
| ROD Automation | 683 | 683 | 0 | 0 |
| Concealed Pistol | 289 | 289 | 0 | 0 |
| Victim Advocacy | 1,234 | 1,234 | 0 | 0 |
| Crime Victim Rts | 2,334 | 2,334 | 0 | 0 |
| AAA Administration | 1,981 | 1,981 | 0 | 0 |
| AAA Ombudsman | 777 | 777 | 0 | 0 |
| AAA Health Living | 1,064 | 1,064 | 0 | 0 |
| AAA Info & Asst | 869 | 869 | 0 | 0 |
| AAA CCC | 68 | 68 | 0 | 0 |
| CFI AAA Custom Care | 68 | 68 | 0 | 0 |
| CFI Admin | 1,072 | 1,072 | 0 | 0 |
| CFI Care Mgmt | 2,840 | 2,840 | 0 | 0 |
| CFI Case Coord | 29 | 29 | 0 | 0 |
| CFI Veterans | 29 | 29 | 0 | 0 |
| CFI Comm Living | 2,085 | 2,085 | 0 | 0 |
| CC-Juvenile Home | 55,335 | 44,396 | 0 | 10,939 |
| CC-In Home Care | 9,449 | 7,302 | 0 | 2,147 |
| CC-Intens Learn | 1,046 | 777 | 0 | 269 |
| CC-KEYS | 3,648 | 3,111 | 0 | 537 |
| CC-Juve Drug Ct | 1,558 | 1,289 | 0 | 269 |
| CC-Restitution | 1,755 | 1,486 | 0 | 269 |
| CC-Intake Assess | 4,380 | 3,307 | 0 | 1,073 |
| CC-CASA | 1,046 | 777 | 0 | 269 |
| Healthy Start | 6,740 | 6,740 | 0 | 0 |
| SWMBH - HS | 683 | 683 | 0 | 0 |
| AIDS Coun & Test | 1,141 | 1,141 | 0 | 0 |
| MIECHV-HFA | 2,607 | 2,607 | 0 | 0 |
| Nurse Family | 3,980 | 3,980 | 0 | 0 |
| MCIR | 2,980 | 2,980 | 0 | 0 |
| CSHCS | 2,334 | 2,334 | 0 | 0 |
| Edison Sch Health | 331 | 331 | 0 | 0 |
| BCCCP Coord. | 1,973 | 1,973 | 0 | 0 |
| IAP | 1,064 | 1,064 | 0 | 0 |
| W.I.C. | 4,564 | 4,564 | 0 | 0 |
| Childhood Lead | 84 | 84 | 0 | 0 |
| Marine Safety | 774 | 761 | 0 | 13 |
| Sheriff Rd Pat | 2,091 | 1,554 | 0 | 537 |
| Comm Corrections | 8,605 | 8,482 | 0 | 123 |
| Survey & Remonum | 22 | 22 | 0 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Human Resources**

| Receiving Department | Total | Personnel Admin | OPEB | Labor Relations |
|----------------------|---------|-----------------|-------|-----------------|
| Airport | 20,934 | 16,958 | 0 | 3,976 |
| Central Stores | 2,145 | 1,595 | 0 | 550 |
| OPEB | 3,406 | 0 | 3,406 | 0 |
| LIHEAP | 450 | 450 | 0 | 0 |
| Emerg Needs LCA | 15 | 15 | 0 | 0 |
| Weather DHS | 1,179 | 1,179 | 0 | 0 |
| CSBG | 4,710 | 4,710 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 782,077 | 685,577 | 3,406 | 93,094 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Treasurer

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.

Financial Audit – this activity includes the costs associated with staff in the Treasurer's Office that serve as the primary contact for annual financial audit requests. The basis of allocation is the number of accounting transactions 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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Treasurer

activities are considered general government and the related costs are not distributed to County department.

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

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

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,047,115 | | | 1,047,115 |
| Deductions: | | | | |
| Termination Payout | -13,649 | | | |
| Total Deductions: | -13,649 | | | -13,649 |
| Inbound Costs: | | | | |
| Building Depreciation | 11,677 | | 11,677 | |
| Insurance | 2,450 | 6 | 2,456 | |
| Insurance - Property | 1,015 | | 1,015 | |
| Termination Payoff | 5,768 | | 5,768 | |
| Finance Department | 8,693 | 408 | 9,101 | |
| Building & Grounds Department | 36,204 | 5,266 | 41,470 | |
| Utilities | 8,336 | 22 | 8,358 | |
| Security | 2,277 | 97 | 2,374 | |
| County Administration Dept | 4,743 | 161 | 4,904 | |
| Information Systems | 12,236 | 275 | 12,511 | |
| Legal Services Department | 2,061 | 20 | 2,081 | |
| Human Resources | 7,679 | 107 | 7,786 | |
| Treasurer | | 7,021 | 7,021 | |
| Total Allocated Additions: | 103,139 | 13,383 | 116,522 | 116,522 |
| Total To Be Allocated: | 1,136,605 | 13,383 | | 1,149,988 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

| | Total | G&A | Accounting | Cash Rec Post | Financial Audit |
|--------------------------------------|-----------|----------|------------|---------------|-----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 499,252 | 29,888 | 56,686 | 75,400 | 2,310 |
| FRINGE BENEFITS | 182,226 | 10,915 | 20,683 | 27,516 | 838 |
| Other Expense & Cost | | | | | |
| *Termination Payout | 13,649 | 0 | 0 | 0 | 0 |
| Postage | 16,165 | 0 | 0 | 0 | 0 |
| Supplies | 15,318 | 918 | 1,739 | 2,313 | 70 |
| Contract Services | 29,514 | 0 | 0 | 0 | 0 |
| Telephone | 8,478 | 508 | 962 | 1,280 | 39 |
| Travel | 6,661 | 399 | 756 | 1,006 | 31 |
| Equipment Maint | 899 | 54 | 102 | 136 | 4 |
| Employee Training | 1,505 | 90 | 171 | 227 | 7 |
| Bank Fes | 23,284 | 0 | 0 | 0 | 0 |
| Expendable Equip | 164 | 10 | 19 | 25 | 1 |
| Appropriation | 250,000 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,047,115 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (13,649) | 0 | 0 | 0 | 0 |
| Functional Cost | 1,033,466 | 42,782 | 81,118 | 107,903 | 3,300 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 103,139 | 6,167 | 11,695 | 15,564 | 469 |
| Reallocate Admin Costs | | (48,949) | 4,172 | 5,551 | 167 |
| Unallocated Costs | (875,324) | 0 | 0 | 0 | 0 |
| 1st Allocation | 261,281 | 0 | 96,985 | 129,018 | 3,936 |
| Allocation Step 2 | | | | | |
| Inbound - Treasurer: Accounting | 2,407 | 274 | 0 | 0 | 0 |
| Inbound - Treasurer: Cash Rec Post | 4,530 | 0 | 0 | 0 | 0 |
| Inbound - All Others | 6,446 | 355 | 691 | 934 | 22 |
| Reallocate Admin Costs | | (629) | 49 | 67 | 1 |
| Unallocated Costs | (11,393) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 1,990 | 0 | 740 | 1,001 | 23 |
| Total For Treasurer | | | | | |
| Schedule .3 Total | 263,271 | 0 | 97,725 | 130,019 | 3,959 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

| | Accom Tax | General Gov't** |
|--------------------------------------|-----------|-----------------|
| <hr/> | | |
| Wages & Benefits | | |
| ----- | | |
| SALARIES & WAGES | 18,320 | 316,648 |
| FRINGE BENEFITS | 6,688 | 115,586 |
| Other Expense & Cost | | |
| ----- | | |
| *Termination Payout | 0 | 0 |
| Postage | 0 | 16,165 |
| Supplies | 562 | 9,716 |
| Contract Services | 0 | 29,514 |
| Telephone | 311 | 5,378 |
| Travel | 244 | 4,225 |
| Equipment Maint | 33 | 570 |
| Employee Training | 55 | 955 |
| Bank Fes | 0 | 23,284 |
| Expendable Equip | 6 | 103 |
| Appropriation | 0 | 250,000 |
| Departmental Total | | |
| ----- | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| ----- | | |
| *Total Disallowed Costs | 0 | 0 |
| Functional Cost | 26,219 | 772,144 |
| Allocation Step 1 | | |
| ----- | | |
| Inbound - All Others | 3,777 | 65,467 |
| Reallocate Admin Costs | 1,346 | 37,713 |
| Unallocated Costs | 0 | (875,324) |
| 1st Allocation | 31,342 | 0 |
| Allocation Step 2 | | |
| ----- | | |
| Inbound - Treasurer: Accounting | 0 | 2,133 |
| Inbound - Treasurer: Cash Rec Post | 0 | 4,530 |
| Inbound - All Others | 211 | 4,233 |
| Reallocate Admin Costs | 15 | 497 |
| Unallocated Costs | 0 | (11,393) |
| 2nd Allocation | 226 | 0 |
| Total For Treasurer | | |
| ----- | | |
| Schedule .3 Total | 31,568 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Accounting

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Insurance | 17 | 0.018864 | 17 | | 17 | | 17 |
| Finance Department | 382 | 0.423875 | 408 | | 408 | | 408 |
| Building & Grounds Department | 2,899 | 3.216786 | 3,113 | | 3,113 | | 3,113 |
| Utilities | 983 | 1.090756 | 1,052 | | 1,052 | | 1,052 |
| Security | 264 | 0.292939 | 282 | | 282 | | 282 |
| County Administration Dept | 133 | 0.147579 | 140 | | 140 | | 140 |
| Information Systems | 144 | 0.159785 | 153 | | 153 | | 153 |
| Legal Services Department | 91 | 0.100975 | 96 | | 96 | | 96 |
| Human Resources | 367 | 0.407230 | 391 | | 391 | | 391 |
| Treasurer | 2,240 | 2.485547 | 2,407 | | 2,407 | | 2,407 |
| Health & Comm. Serv. | 359 | 0.398353 | 384 | | 384 | 1 | 385 |
| Nazareth Facility | 692 | 0.767857 | 737 | | 737 | 4 | 741 |
| ADMIN,CSA,MCHD,HPDP | 458 | 0.508206 | 489 | | 489 | 1 | 490 |
| Commission | 124 | 0.137593 | 132 | | 132 | | 132 |
| Circuit Court | 9,547 | 10.593533 | 10,747 | | 10,747 | 317 | 11,064 |
| District Court | 4,476 | 4.966656 | 4,809 | | 4,809 | 35 | 4,844 |
| Friend of Court | 1,530 | 1.697718 | 1,640 | | 1,640 | 12 | 1,652 |
| Jury Board | 2 | 0.002219 | 2 | | 2 | | 2 |
| Probate Court | 1,517 | 1.683292 | 1,626 | | 1,626 | 12 | 1,638 |
| Adult Probation | 52 | 0.057700 | 55 | | 55 | | 55 |
| Family Coun Serv | 251 | 0.278514 | 269 | | 269 | 1 | 270 |
| Election | 254 | 0.281843 | 272 | | 272 | 1 | 273 |
| Clerk/ROD | 4,298 | 4.769144 | 4,616 | | 4,616 | 34 | 4,650 |
| Equalization | 185 | 0.205280 | 198 | | 198 | 1 | 199 |
| Pros Atty | 984 | 1.091865 | 1,053 | | 1,053 | 7 | 1,060 |
| Pros Atty C.R.P. | 374 | 0.414998 | 399 | | 399 | 1 | 400 |
| Drain Comm | 222 | 0.246335 | 236 | | 236 | 1 | 237 |
| Soil & Erosion | 203 | 0.225253 | 216 | | 216 | 1 | 217 |
| Sheriff Admin | 1,984 | 2.201485 | 2,128 | | 2,128 | 14 | 2,142 |
| Sheriff Jail | 1,857 | 2.060563 | 1,992 | | 1,992 | 13 | 2,005 |
| Sheriff Field Oper | 1,019 | 1.130702 | 1,092 | | 1,092 | 7 | 1,099 |
| Animal Control | 2,611 | 2.897216 | 2,806 | | 2,806 | 19 | 2,825 |
| Emergency Mgmt. | 249 | 0.276295 | 267 | | 267 | 1 | 268 |
| Veterans Affairs | 149 | 0.165333 | 158 | | 158 | | 158 |
| Medical Exam | 508 | 0.563687 | 540 | | 540 | 2 | 542 |
| Veterans Burial | 50 | 0.055481 | 53 | | 53 | | 53 |
| Sold/Sail Relief | 257 | 0.285172 | 274 | | 274 | 1 | 275 |
| MSU Extension | 106 | 0.117620 | 112 | | 112 | | 112 |
| Planning | 198 | 0.219705 | 211 | | 211 | 1 | 212 |
| Economic Develop | 2 | 0.002219 | 2 | | 2 | | 2 |
| Employee Benefits | 1,416 | 1.571221 | 1,517 | | 1,517 | 11 | 1,528 |
| LE Revenues | 219 | 0.243007 | 233 | | 233 | 1 | 234 |
| LE Circuit Ct | 188 | 0.208608 | 201 | | 201 | 1 | 202 |
| LE District Ct | 131 | 0.145360 | 138 | | 138 | | 138 |
| LE Pros Atty | 252 | 0.279624 | 270 | | 270 | 1 | 271 |
| LE Comm Correct | 20 | 0.022192 | 20 | | 20 | | 20 |
| LE Sheriff Admin | 106 | 0.117620 | 112 | | 112 | | 112 |
| LE Sheriff Jail | 260 | 0.288501 | 278 | | 278 | 1 | 279 |
| LE Sheriff F.O. | 187 | 0.207499 | 200 | | 200 | 1 | 201 |
| LE Animal Ctrl | 148 | 0.164224 | 157 | | 157 | | 157 |
| Technology Fund | 372 | 0.412778 | 396 | | 396 | 1 | 397 |
| Roads | 68 | 0.075454 | 72 | | 72 | | 72 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Accounting

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Parks Admin | 663 | 0.735678 | 709 | | 709 | 2 | 711 |
| P Markin Glen | 830 | 0.920984 | 890 | | 890 | 4 | 894 |
| P Scotts Mill | 177 | 0.196403 | 189 | | 189 | 1 | 190 |
| P Cold Brook | 795 | 0.882147 | 853 | | 853 | 4 | 857 |
| P Prairie View | 577 | 0.640250 | 615 | | 615 | 2 | 617 |
| P River Oaks | 663 | 0.735678 | 709 | | 709 | 2 | 711 |
| P Fairgrounds | 1,015 | 1.126264 | 1,088 | | 1,088 | 7 | 1,095 |
| P KRV Trail | 160 | 0.177539 | 168 | | 168 | | 168 |
| P KRV Trailway prg | 140 | 0.155347 | 147 | | 147 | | 147 |
| P County Fair | 616 | 0.683525 | 657 | | 657 | 2 | 659 |
| Access & Visitat | 19 | 0.021083 | 19 | | 19 | | 19 |
| Drain Comm Grant | 62 | 0.068796 | 66 | | 66 | | 66 |
| H-Oral Health | 954 | 1.058577 | 1,023 | | 1,023 | 6 | 1,029 |
| H-Laboratory | 1,934 | 2.146004 | 2,075 | | 2,075 | 13 | 2,088 |
| H-Vision/Hearing | 173 | 0.191964 | 186 | | 186 | 1 | 187 |
| H-Haz Waste | 1,344 | 1.491328 | 1,441 | | 1,441 | 10 | 1,451 |
| H-Clinical Serv | 765 | 0.848859 | 821 | | 821 | 4 | 825 |
| H-Comm. Disease | 559 | 0.620277 | 599 | | 599 | 2 | 601 |
| H-STD | 482 | 0.534836 | 514 | | 514 | 1 | 515 |
| H-Health Care Ac | 6 | 0.006658 | 5 | | 5 | | 5 |
| H-HIV Counseling | 67 | 0.074344 | 71 | | 71 | | 71 |
| H-Env Admin | 145 | 0.160895 | 155 | | 155 | | 155 |
| H-Env FS&F | 1,741 | 1.931847 | 1,872 | | 1,872 | 12 | 1,884 |
| H-Env LW&W | 1,224 | 1.358174 | 1,315 | | 1,315 | 9 | 1,324 |
| Local Housing | 118 | 0.130935 | 126 | | 126 | | 126 |
| Accommodation Tax | 566 | 0.628045 | 605 | | 605 | 2 | 607 |
| AS&E Grant | 227 | 0.251884 | 240 | | 240 | 1 | 241 |
| Dist Ct Grants | 137 | 0.152018 | 144 | | 144 | | 144 |
| Male Drug Court | 343 | 0.380599 | 367 | | 367 | 1 | 368 |
| Womens Drug Ct. | 352 | 0.390586 | 377 | | 377 | 1 | 378 |
| WK Kellogg Found | 15 | 0.016644 | 16 | | 16 | | 16 |
| DWI Drug Court | 372 | 0.412778 | 396 | | 396 | 1 | 397 |
| Browfield Redev | 117 | 0.129825 | 125 | | 125 | | 125 |
| Emerg Prep Bio | 238 | 0.264089 | 253 | | 253 | 1 | 254 |
| Circuit Court Gt | 438 | 0.486013 | 467 | | 467 | 1 | 468 |
| Homeland Sec. Gt. | 140 | 0.155347 | 147 | | 147 | | 147 |
| Haz Mat Team | 36 | 0.039946 | 36 | | 36 | | 36 |
| ROD Automation | 719 | 0.797816 | 767 | | 767 | 4 | 771 |
| 911 Service Fund | 387 | 0.429423 | 413 | | 413 | 1 | 414 |
| Concealed Pistol | 361 | 0.400573 | 386 | | 386 | 1 | 387 |
| Local Corr.Offc. | 90 | 0.099866 | 95 | | 95 | | 95 |
| Drug Law Enforce | 18 | 0.019973 | 18 | | 18 | | 18 |
| Law Library | 7 | 0.007767 | 6 | | 6 | | 6 |
| Victim Advocacy | 82 | 0.090989 | 86 | | 86 | | 86 |
| Crime Victim Rts | 99 | 0.109852 | 103 | | 103 | | 103 |
| AAA Senior Expo | 111 | 0.123168 | 118 | | 118 | | 118 |
| AAA Administration | 353 | 0.391696 | 378 | | 378 | 1 | 379 |
| AAA Providers | 231 | 0.256322 | 244 | | 244 | 1 | 245 |
| AAA Ombudsman | 152 | 0.168662 | 161 | | 161 | | 161 |
| AAA Health Living | 299 | 0.331776 | 318 | | 318 | 1 | 319 |
| AAA Info & Asst | 105 | 0.116510 | 111 | | 111 | | 111 |
| AAA CCC | 35 | 0.038837 | 36 | | 36 | | 36 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Accounting

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| AAA Verne Robbert | 9 | 0.009987 | 8 | | 8 | | 8 |
| CFI AAA Custom Care | 52 | 0.057700 | 55 | | 55 | | 55 |
| CFI Admin | 169 | 0.187526 | 179 | | 179 | 1 | 180 |
| CFI Care Mgmt | 984 | 1.091865 | 1,053 | | 1,053 | 7 | 1,060 |
| CFI Case Coord | 126 | 0.139812 | 133 | | 133 | | 133 |
| CFI Veterans | 123 | 0.136483 | 131 | | 131 | | 131 |
| CFI Comm Living | 594 | 0.659114 | 635 | | 635 | 2 | 637 |
| Safe Comm. Grant | 49 | 0.054371 | 52 | | 52 | | 52 |
| KCSD Grants | 123 | 0.136483 | 131 | | 131 | | 131 |
| F.I.A. | 1 | 0.001110 | 1 | | 1 | | 1 |
| CC-Juvenile Home | 2,007 | 2.227006 | 2,155 | | 2,155 | 15 | 2,170 |
| CC-In Home Care | 153 | 0.169772 | 162 | | 162 | | 162 |
| CC-Foster Care | 67 | 0.074344 | 71 | | 71 | | 71 |
| CC-Intens Learn | 79 | 0.087660 | 83 | | 83 | | 83 |
| CC-KEYS | 174 | 0.193074 | 187 | | 187 | 1 | 188 |
| CC-Juve Drug Ct | 124 | 0.137593 | 132 | | 132 | | 132 |
| CC-Restitution | 65 | 0.072125 | 70 | | 70 | | 70 |
| CC-Intake Assess | 81 | 0.089879 | 85 | | 85 | | 85 |
| CC-CASA | 64 | 0.071016 | 68 | | 68 | | 68 |
| CC-FI Treatment Ct. | 156 | 0.173101 | 164 | | 164 | | 164 |
| CC-MIDHS | 2,022 | 2.243650 | 2,172 | | 2,172 | 15 | 2,187 |
| Vet's Trust | 43 | 0.047714 | 45 | | 45 | | 45 |
| Healthy Start | 572 | 0.634702 | 611 | | 611 | 2 | 613 |
| SWMBH - HS | 91 | 0.100975 | 96 | | 96 | | 96 |
| AIDS Coun & Test | 143 | 0.158676 | 152 | | 152 | | 152 |
| MIECHV-ISS | 36 | 0.039946 | 36 | | 36 | | 36 |
| MIECHV-HFA | 220 | 0.244116 | 234 | | 234 | 1 | 235 |
| Nurse Family | 319 | 0.353969 | 340 | | 340 | 1 | 341 |
| MCIR | 152 | 0.168662 | 161 | | 161 | | 161 |
| CSHCS | 158 | 0.175320 | 166 | | 166 | | 166 |
| Edison Sch Health | 85 | 0.094318 | 89 | | 89 | | 89 |
| BCCCP Coord. | 213 | 0.236349 | 227 | | 227 | 1 | 228 |
| BCCCP Komen | 84 | 0.093208 | 88 | | 88 | | 88 |
| IAP | 178 | 0.197512 | 190 | | 190 | 1 | 191 |
| Clean Sweep Pest | 22 | 0.024412 | 22 | | 22 | | 22 |
| W.I.C. | 202 | 0.224143 | 215 | | 215 | 1 | 216 |
| Childhood Lead | 44 | 0.048823 | 46 | | 46 | | 46 |
| Marine Safety | 93 | 0.103195 | 98 | | 98 | | 98 |
| Sheriff Rd Pat | 64 | 0.071016 | 68 | | 68 | | 68 |
| Comm Corrections | 1,314 | 1.458040 | 1,409 | | 1,409 | 10 | 1,419 |
| Survey & Remonum | 32 | 0.035508 | 31 | | 31 | | 31 |
| Prop Tax Foreclosure | 1,950 | 2.163758 | 2,092 | | 2,092 | 13 | 2,105 |
| Airport | 4,039 | 4.481752 | 4,340 | | 4,340 | 32 | 4,372 |
| DTRF | 1,875 | 2.080536 | 2,013 | | 2,013 | 13 | 2,026 |
| Central Stores | 1,101 | 1.221691 | 1,180 | | 1,180 | 7 | 1,187 |
| Drain Eq Revolv | 2 | 0.002219 | 2 | | 2 | | 2 |
| Retirement | 25 | 0.027740 | 25 | | 25 | | 25 |
| OPEB | 1,112 | 1.233897 | 1,191 | | 1,191 | 7 | 1,198 |
| LIHEAP | 151 | 0.167553 | 160 | | 160 | | 160 |
| Emerg Needs EAP | 326 | 0.361736 | 347 | | 347 | 1 | 348 |
| Emerg Needs LCA | 76 | 0.084331 | 80 | | 80 | | 80 |
| Weather Energy Opt | 27 | 0.029960 | 26 | | 26 | | 26 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Accounting

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Weather DHS | 345 | 0.382819 | 370 | | 370 | 1 | 371 |
| CSBG | 439 | 0.487123 | 468 | | 468 | 1 | 469 |
| Non Allocated | 702 | 0.778953 | 746 | | 746 | 4 | 750 |
| Schedule .4 Total for Accounting | 90,121 | 100.000000 | 96,985 | | 96,985 | 740 | 97,725 |

Allocation Basis: Number of accounting transactions processed by dept

Allocation Source: Detail General Ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Cash Rec Post

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Insurance | 8 | 0.026664 | 31 | | 31 | | 31 |
| Finance Department | 92 | 0.306636 | 392 | | 392 | | 392 |
| Building & Grounds Department | 33 | 0.109989 | 139 | | 139 | | 139 |
| Utilities | 2 | 0.006666 | 7 | | 7 | | 7 |
| County Administration Dept | 1 | 0.003333 | 4 | | 4 | | 4 |
| Human Resources | 48 | 0.159984 | 205 | | 205 | | 205 |
| Treasurer | 1,055 | 3.516315 | 4,530 | | 4,530 | | 4,530 |
| Health & Comm. Serv. | 13 | 0.043329 | 55 | | 55 | | 55 |
| Nazareth Facility | 15 | 0.049995 | 63 | | 63 | | 63 |
| ADMIN,CSA,MCHD,HPDP | 28 | 0.093324 | 120 | | 120 | | 120 |
| Circuit Court | 3,113 | 10.375629 | 13,386 | | 13,386 | 102 | 13,488 |
| District Court | 3,397 | 11.322201 | 14,604 | | 14,604 | 109 | 14,713 |
| Friend of Court | 1,026 | 3.419658 | 4,408 | | 4,408 | 31 | 4,439 |
| Probate Court | 232 | 0.773256 | 994 | | 994 | 6 | 1,000 |
| Family Coun Serv | 251 | 0.836583 | 1,076 | | 1,076 | 6 | 1,082 |
| Election | 42 | 0.139986 | 178 | | 178 | | 178 |
| Clerk/ROD | 4,045 | 13.481986 | 17,739 | | 17,739 | 319 | 18,058 |
| Equalization | 4 | 0.013332 | 16 | | 16 | | 16 |
| Pros Atty | 339 | 1.129887 | 1,452 | | 1,452 | 9 | 1,461 |
| Pros Atty C.R.P. | 10 | 0.033330 | 42 | | 42 | | 42 |
| Drain Comm | 9 | 0.029997 | 36 | | 36 | | 36 |
| Soil & Erosion | 130 | 0.433290 | 555 | | 555 | 1 | 556 |
| Sheriff Admin | 1,016 | 3.386328 | 4,363 | | 4,363 | 31 | 4,394 |
| Sheriff Jail | 45 | 0.149985 | 192 | | 192 | 1 | 193 |
| Sheriff Field Oper | 3 | 0.009999 | 11 | | 11 | | 11 |
| Animal Control | 1,903 | 6.342699 | 8,178 | | 8,178 | 59 | 8,237 |
| Emergency Mgmt. | 6 | 0.019998 | 24 | | 24 | | 24 |
| Veterans Affairs | 2 | 0.006666 | 7 | | 7 | | 7 |
| Medical Exam | 1 | 0.003333 | 4 | | 4 | | 4 |
| Sold/Sail Relief | 3 | 0.009999 | 11 | | 11 | | 11 |
| MSU Extension | 10 | 0.033330 | 42 | | 42 | | 42 |
| Planning | 16 | 0.053328 | 68 | | 68 | | 68 |
| Employee Benefits | 175 | 0.583275 | 743 | | 743 | 2 | 745 |
| LE Revenues | 17 | 0.056661 | 72 | | 72 | | 72 |
| LE Pros Atty | 5 | 0.016665 | 20 | | 20 | | 20 |
| LE Sheriff Jail | 1 | 0.003333 | 4 | | 4 | | 4 |
| Roads | 43 | 0.143319 | 183 | | 183 | | 183 |
| Parks Admin | 41 | 0.136653 | 173 | | 173 | | 173 |
| P Markin Glen | 592 | 1.973136 | 2,542 | | 2,542 | 17 | 2,559 |
| P Scotts Mill | 108 | 0.359964 | 459 | | 459 | 1 | 460 |
| P Cold Brook | 537 | 1.789821 | 2,307 | | 2,307 | 15 | 2,322 |
| P Prairie View | 315 | 1.049895 | 1,349 | | 1,349 | 9 | 1,358 |
| P River Oaks | 367 | 1.223211 | 1,573 | | 1,573 | 11 | 1,584 |
| P Fairgrounds | 566 | 1.886478 | 2,430 | | 2,430 | 16 | 2,446 |
| P KRV Trail | 1 | 0.003333 | 4 | | 4 | | 4 |
| P KRV Trailway prg | 61 | 0.203313 | 261 | | 261 | 1 | 262 |
| P County Fair | 151 | 0.503283 | 643 | | 643 | 2 | 645 |
| Access & Visitat | 5 | 0.016665 | 20 | | 20 | | 20 |
| Drain Comm Grant | 15 | 0.049995 | 63 | | 63 | | 63 |
| H-Oral Health | 451 | 1.503183 | 1,937 | | 1,937 | 12 | 1,949 |
| H-Laboratory | 964 | 3.213012 | 4,140 | | 4,140 | 30 | 4,170 |
| H-Vision/Hearing | 35 | 0.116655 | 147 | | 147 | | 147 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Cash Rec Post

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| H-Haz Waste | 684 | 2.279772 | 2,934 | | 2,934 | 18 | 2,952 |
| H-Clinical Serv | 505 | 1.683165 | 2,168 | | 2,168 | 13 | 2,181 |
| H-Comm. Disease | 353 | 1.176549 | 1,511 | | 1,511 | 10 | 1,521 |
| H-STD | 282 | 0.939906 | 1,207 | | 1,207 | 7 | 1,214 |
| H-Env Admin | 1 | 0.003333 | 4 | | 4 | | 4 |
| H-Env FS&F | 1,341 | 4.469553 | 5,764 | | 5,764 | 43 | 5,807 |
| H-Env LW&W | 961 | 3.203013 | 4,125 | | 4,125 | 30 | 4,155 |
| Local Housing | 56 | 0.186648 | 237 | | 237 | 1 | 238 |
| Accommodation Tax | 504 | 1.679832 | 2,163 | | 2,163 | 13 | 2,176 |
| AS&E Grant | 175 | 0.583275 | 743 | | 743 | 2 | 745 |
| Dist Ct Grants | 15 | 0.049995 | 63 | | 63 | | 63 |
| Male Drug Court | 44 | 0.146652 | 188 | | 188 | 1 | 189 |
| Womens Drug Ct. | 40 | 0.133320 | 168 | | 168 | | 168 |
| WK Kellogg Found | 1 | 0.003333 | 4 | | 4 | | 4 |
| DWI Drug Court | 154 | 0.513282 | 657 | | 657 | 2 | 659 |
| Browfield Redev | 46 | 0.153318 | 195 | | 195 | 1 | 196 |
| Emerg Prep Bio | 42 | 0.139986 | 178 | | 178 | | 178 |
| Circuit Court Gt | 19 | 0.063327 | 80 | | 80 | | 80 |
| Homeland Sec. Gt. | 4 | 0.013332 | 16 | | 16 | | 16 |
| Haz Mat Team | 11 | 0.036663 | 46 | | 46 | | 46 |
| ROD Automation | 517 | 1.723161 | 2,216 | | 2,216 | 14 | 2,230 |
| 911 Service Fund | 355 | 1.183215 | 1,519 | | 1,519 | 10 | 1,529 |
| Concealed Pistol | 312 | 1.039896 | 1,336 | | 1,336 | 9 | 1,345 |
| Local Corr.Offc. | 15 | 0.049995 | 63 | | 63 | | 63 |
| Drug Law Enforce | 10 | 0.033330 | 42 | | 42 | | 42 |
| Victim Advocacy | 12 | 0.039996 | 50 | | 50 | | 50 |
| Crime Victim Rts | 6 | 0.019998 | 24 | | 24 | | 24 |
| AAA Senior Expo | 93 | 0.309969 | 395 | | 395 | 1 | 396 |
| AAA Administration | 39 | 0.129987 | 164 | | 164 | | 164 |
| AAA Providers | 55 | 0.183315 | 234 | | 234 | 1 | 235 |
| AAA Ombudsman | 57 | 0.189981 | 241 | | 241 | 1 | 242 |
| AAA Health Living | 53 | 0.176649 | 226 | | 226 | 1 | 227 |
| AAA Info & Asst | 9 | 0.029997 | 36 | | 36 | | 36 |
| AAA CCC | 6 | 0.019998 | 24 | | 24 | | 24 |
| AAA Verne Robbert | 5 | 0.016665 | 20 | | 20 | | 20 |
| CFI Admin | 10 | 0.033330 | 42 | | 42 | | 42 |
| CFI Care Mgmt | 74 | 0.246642 | 315 | | 315 | 1 | 316 |
| CFI Case Coord | 26 | 0.086658 | 110 | | 110 | | 110 |
| CFI Veterans | 48 | 0.159984 | 205 | | 205 | 1 | 206 |
| Safe Comm. Grant | 4 | 0.013332 | 16 | | 16 | | 16 |
| KCSD Grants | 12 | 0.039996 | 50 | | 50 | | 50 |
| CC-Juvenile Home | 254 | 0.846582 | 1,087 | | 1,087 | 6 | 1,093 |
| CC-In Home Care | 2 | 0.006666 | 7 | | 7 | | 7 |
| CC-MIDHS | 4 | 0.013332 | 16 | | 16 | | 16 |
| Vet's Trust | 9 | 0.029997 | 36 | | 36 | | 36 |
| Healthy Start | 9 | 0.029997 | 36 | | 36 | | 36 |
| SWMBH - HS | 4 | 0.013332 | 16 | | 16 | | 16 |
| AIDS Coun & Test | 16 | 0.053328 | 68 | | 68 | | 68 |
| MIECHV-ISS | 12 | 0.039996 | 50 | | 50 | | 50 |
| MIECHV-HFA | 15 | 0.049995 | 63 | | 63 | | 63 |
| Nurse Family | 17 | 0.056661 | 72 | | 72 | | 72 |
| MCIR | 13 | 0.043329 | 55 | | 55 | | 55 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Cash Rec Post

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| CSHCS | 29 | 0.096657 | 124 | | 124 | | 124 |
| Edison Sch Health | 5 | 0.016665 | 20 | | 20 | | 20 |
| BCCCP Coord. | 30 | 0.099990 | 128 | | 128 | | 128 |
| BCCCP Komen | 1 | 0.003333 | 4 | | 4 | | 4 |
| IAP | 42 | 0.139986 | 178 | | 178 | | 178 |
| Clean Sweep Pest | 4 | 0.013332 | 16 | | 16 | | 16 |
| W.I.C. | 16 | 0.053328 | 68 | | 68 | | 68 |
| Childhood Lead | 14 | 0.046662 | 58 | | 58 | | 58 |
| Marine Safety | 8 | 0.026664 | 31 | | 31 | | 31 |
| Sheriff Rd Pat | 4 | 0.013332 | 16 | | 16 | | 16 |
| Comm Corrections | 229 | 0.763257 | 981 | | 981 | 6 | 987 |
| Survey & Remonum | 2 | 0.006666 | 7 | | 7 | | 7 |
| Prop Tax Foreclosure | 82 | 0.273306 | 349 | | 349 | 1 | 350 |
| Airport | 390 | 1.299870 | 1,673 | | 1,673 | 11 | 1,684 |
| DTRF | 44 | 0.146652 | 188 | | 188 | 1 | 189 |
| Central Stores | 5 | 0.016665 | 20 | | 20 | | 20 |
| OPEB | 144 | 0.479952 | 614 | | 614 | 2 | 616 |
| LIHEAP | 15 | 0.049995 | 63 | | 63 | | 63 |
| Emerg Needs EAP | 16 | 0.053328 | 68 | | 68 | | 68 |
| Emerg Needs LCA | 11 | 0.036663 | 46 | | 46 | | 46 |
| Weather Energy Opt | 3 | 0.009999 | 11 | | 11 | | 11 |
| Weather DHS | 13 | 0.043329 | 55 | | 55 | | 55 |
| CSBG | 23 | 0.076659 | 97 | | 97 | | 97 |
| Non Allocated | 214 | 0.713262 | 916 | | 916 | 4 | 920 |
| Schedule .4 Total for Cash Rec Post | 30,003 | 100.000000 | 129,018 | | 129,018 | 1,001 | 130,019 |

Allocation Basis: Cash Receipt transactions posted by department

Allocation Source: Detail General Ledger- Finance

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Financial Audit

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Insurance | 27 | 0.025743 | 1 | | 1 | | 1 |
| Finance Department | 460 | 0.438580 | 16 | | 16 | | 16 |
| Building & Grounds Department | 3,471 | 3.309370 | 129 | | 129 | | 129 |
| Utilities | 987 | 0.941040 | 34 | | 34 | | 34 |
| Security | 306 | 0.291751 | 10 | | 10 | | 10 |
| County Administration Dept | 175 | 0.166851 | 6 | | 6 | | 6 |
| Information Systems | 207 | 0.197361 | 7 | | 7 | | 7 |
| Legal Services Department | 108 | 0.102971 | 3 | | 3 | | 3 |
| Human Resources | 451 | 0.429999 | 16 | | 16 | | 16 |
| Treasurer | 2,303 | 2.195759 | 84 | | 84 | | 84 |
| Health & Comm. Serv. | 477 | 0.454788 | 17 | | 17 | | 17 |
| Nazareth Facility | 861 | 0.820907 | 29 | | 29 | | 29 |
| ADMIN,CSA,MCHD,HPDP | 794 | 0.757027 | 27 | | 27 | | 27 |
| Commission | 165 | 0.157317 | 5 | | 5 | | 5 |
| Circuit Court | 9,884 | 9.423741 | 572 | | 572 | 23 | 595 |
| District Court | 4,632 | 4.416308 | 171 | | 171 | | 171 |
| Friend of Court | 1,634 | 1.557912 | 59 | | 59 | | 59 |
| Probate Court | 1,595 | 1.520728 | 58 | | 58 | | 58 |
| Adult Probation | 105 | 0.100111 | 3 | | 3 | | 3 |
| Family Coun Serv | 253 | 0.241219 | 8 | | 8 | | 8 |
| Election | 285 | 0.271729 | 9 | | 9 | | 9 |
| Clerk/ROD | 4,373 | 4.169368 | 162 | | 162 | | 162 |
| Equalization | 237 | 0.225964 | 7 | | 7 | | 7 |
| Pros Atty | 1,119 | 1.066893 | 41 | | 41 | | 41 |
| Pros Atty C.R.P. | 456 | 0.434766 | 16 | | 16 | | 16 |
| Drain Comm | 299 | 0.285077 | 9 | | 9 | | 9 |
| Soil & Erosion | 249 | 0.237405 | 8 | | 8 | | 8 |
| Sheriff Admin | 2,154 | 2.053697 | 80 | | 80 | | 80 |
| Sheriff Jail | 2,040 | 1.945006 | 76 | | 76 | | 76 |
| Sheriff Field Oper | 1,176 | 1.121239 | 43 | | 43 | | 43 |
| Animal Control | 2,768 | 2.639106 | 101 | | 101 | | 101 |
| Emergency Mgmt. | 324 | 0.308913 | 10 | | 10 | | 10 |
| Veterans Affairs | 242 | 0.230731 | 8 | | 8 | | 8 |
| Medical Exam | 530 | 0.505320 | 19 | | 19 | | 19 |
| Veterans Burial | 51 | 0.048625 | 2 | | 2 | | 2 |
| Sold/Sail Relief | 269 | 0.256474 | 8 | | 8 | | 8 |
| MSU Extension | 172 | 0.163991 | 5 | | 5 | | 5 |
| Planning | 275 | 0.262194 | 9 | | 9 | | 9 |
| Employee Benefits | 1,719 | 1.638954 | 63 | | 63 | | 63 |
| LE Revenues | 222 | 0.211662 | 7 | | 7 | | 7 |
| LE Circuit Ct | 237 | 0.225964 | 7 | | 7 | | 7 |
| LE District Ct | 135 | 0.128714 | 4 | | 4 | | 4 |
| LE Pros Atty | 293 | 0.279356 | 9 | | 9 | | 9 |
| LE Comm Correct | 88 | 0.083902 | 3 | | 3 | | 3 |
| LE Sheriff Admin | 118 | 0.112505 | 4 | | 4 | | 4 |
| LE Sheriff Jail | 283 | 0.269822 | 9 | | 9 | | 9 |
| LE Sheriff F.O. | 239 | 0.227871 | 8 | | 8 | | 8 |
| LE Animal Ctrl | 205 | 0.195454 | 6 | | 6 | | 6 |
| Technology Fund | 575 | 0.548225 | 20 | | 20 | | 20 |
| Roads | 122 | 0.116319 | 4 | | 4 | | 4 |
| Parks Admin | 915 | 0.872392 | 31 | | 31 | | 31 |
| P Markin Glen | 880 | 0.839022 | 30 | | 30 | | 30 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Financial Audit

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| P Scotts Mill | 194 | 0.184966 | 6 | | 6 | | 6 |
| P Cold Brook | 835 | 0.796118 | 28 | | 28 | | 28 |
| P Prairie View | 618 | 0.589222 | 21 | | 21 | | 21 |
| P River Oaks | 706 | 0.673125 | 24 | | 24 | | 24 |
| P Fairgrounds | 1,106 | 1.054498 | 41 | | 41 | | 41 |
| P KRV Trail | 179 | 0.170665 | 6 | | 6 | | 6 |
| P KRV Trailway prg | 191 | 0.182106 | 6 | | 6 | | 6 |
| P County Fair | 764 | 0.728424 | 26 | | 26 | | 26 |
| Access & Visitat | 21 | 0.020022 | 1 | | 1 | | 1 |
| Drain Comm Grant | 74 | 0.070554 | 2 | | 2 | | 2 |
| H-Oral Health | 1,071 | 1.021128 | 39 | | 39 | | 39 |
| H-Laboratory | 2,046 | 1.950727 | 76 | | 76 | | 76 |
| H-Vision/Hearing | 234 | 0.223104 | 7 | | 7 | | 7 |
| H-Haz Waste | 1,420 | 1.353877 | 53 | | 53 | | 53 |
| H-Clinical Serv | 932 | 0.888601 | 31 | | 31 | | 31 |
| H-Comm. Disease | 738 | 0.703634 | 25 | | 25 | | 25 |
| H-STD | 624 | 0.594943 | 22 | | 22 | | 22 |
| H-HIV Counseling | 146 | 0.139201 | 5 | | 5 | | 5 |
| H-Env Admin | 197 | 0.187827 | 6 | | 6 | | 6 |
| H-Env FS&F | 1,826 | 1.740971 | 67 | | 67 | | 67 |
| H-Env LW&W | 1,309 | 1.248045 | 47 | | 47 | | 47 |
| Local Housing | 120 | 0.114412 | 4 | | 4 | | 4 |
| Accommodation Tax | 655 | 0.624499 | 23 | | 23 | | 23 |
| AS&E Grant | 229 | 0.218336 | 7 | | 7 | | 7 |
| Dist Ct Grants | 228 | 0.217383 | 7 | | 7 | | 7 |
| Male Drug Court | 437 | 0.416651 | 16 | | 16 | | 16 |
| Womens Drug Ct. | 437 | 0.416651 | 16 | | 16 | | 16 |
| WK Kellogg Found | 19 | 0.018115 | 1 | | 1 | | 1 |
| DWI Drug Court | 462 | 0.440487 | 17 | | 17 | | 17 |
| Browfield Redev | 207 | 0.197361 | 7 | | 7 | | 7 |
| Emerg Prep Bio | 401 | 0.382327 | 15 | | 15 | | 15 |
| Circuit Court Gt | 500 | 0.476717 | 18 | | 18 | | 18 |
| Homeland Sec. Gt. | 165 | 0.157317 | 5 | | 5 | | 5 |
| Haz Mat Team | 47 | 0.044811 | 1 | | 1 | | 1 |
| ROD Automation | 799 | 0.761794 | 27 | | 27 | | 27 |
| 911 Service Fund | 411 | 0.391861 | 15 | | 15 | | 15 |
| Concealed Pistol | 391 | 0.372793 | 14 | | 14 | | 14 |
| Local Corr.Offc. | 112 | 0.106785 | 4 | | 4 | | 4 |
| Drug Law Enforce | 37 | 0.035277 | 1 | | 1 | | 1 |
| Victim Advocacy | 109 | 0.103924 | 3 | | 3 | | 3 |
| Crime Victim Rts | 123 | 0.117272 | 4 | | 4 | | 4 |
| AAA Senior Expo | 136 | 0.129667 | 4 | | 4 | | 4 |
| AAA Administration | 658 | 0.627360 | 23 | | 23 | | 23 |
| AAA Providers | 288 | 0.274589 | 9 | | 9 | | 9 |
| AAA Ombudsman | 249 | 0.237405 | 8 | | 8 | | 8 |
| AAA Health Living | 549 | 0.523435 | 19 | | 19 | | 19 |
| AAA Info & Asst | 346 | 0.329888 | 11 | | 11 | | 11 |
| AAA CCC | 149 | 0.142062 | 5 | | 5 | | 5 |
| CFI AAA Custom Care | 331 | 0.315587 | 10 | | 10 | | 10 |
| CFI Admin | 383 | 0.365165 | 14 | | 14 | | 14 |
| CFI Care Mgmt | 1,431 | 1.364364 | 53 | | 53 | | 53 |
| CFI Case Coord | 255 | 0.243126 | 8 | | 8 | | 8 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Financial Audit

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|------------------|------------------|---------------|-------------------|-------------------|--------------|
| CFI Veterans | 293 | 0.279356 | 9 | | 9 | | 9 |
| CFI Comm Living | 945 | 0.900995 | 32 | | 32 | | 32 |
| Safe Comm. Grant | 56 | 0.053392 | 2 | | 2 | | 2 |
| KCSD Grants | 170 | 0.162084 | 5 | | 5 | | 5 |
| CC-Juvenile Home | 2,171 | 2.069906 | 80 | | 80 | | 80 |
| CC-In Home Care | 192 | 0.183059 | 6 | | 6 | | 6 |
| CC-Foster Care | 97 | 0.092483 | 3 | | 3 | | 3 |
| CC-Intens Learn | 87 | 0.082949 | 3 | | 3 | | 3 |
| CC-KEYS | 214 | 0.204035 | 7 | | 7 | | 7 |
| CC-Juve Drug Ct | 152 | 0.144922 | 5 | | 5 | | 5 |
| CC-Restitution | 90 | 0.085809 | 3 | | 3 | | 3 |
| CC-Intake Assess | 119 | 0.113459 | 4 | | 4 | | 4 |
| CC-CASA | 103 | 0.098204 | 3 | | 3 | | 3 |
| CC-FI Treatment Ct. | 202 | 0.192594 | 6 | | 6 | | 6 |
| CC-MIDHS | 2,045 | 1.949773 | 76 | | 76 | | 76 |
| Vet's Trust | 50 | 0.047672 | 2 | | 2 | | 2 |
| Healthy Start | 812 | 0.774189 | 28 | | 28 | | 28 |
| SWMBH - HS | 191 | 0.182106 | 6 | | 6 | | 6 |
| AIDS Coun & Test | 252 | 0.240265 | 8 | | 8 | | 8 |
| MIECHV-ISS | 55 | 0.052439 | 2 | | 2 | | 2 |
| MIECHV-HFA | 317 | 0.302239 | 10 | | 10 | | 10 |
| Nurse Family | 465 | 0.443347 | 17 | | 17 | | 17 |
| MCIR | 234 | 0.223104 | 7 | | 7 | | 7 |
| CSHCS | 241 | 0.229778 | 8 | | 8 | | 8 |
| Edison Sch Health | 97 | 0.092483 | 3 | | 3 | | 3 |
| BCCCP Coord. | 312 | 0.297471 | 10 | | 10 | | 10 |
| BCCCP Komen | 87 | 0.082949 | 3 | | 3 | | 3 |
| IAP | 346 | 0.329888 | 11 | | 11 | | 11 |
| Clean Sweep Pest | 25 | 0.023836 | 1 | | 1 | | 1 |
| W.I.C. | 359 | 0.342283 | 12 | | 12 | | 12 |
| Childhood Lead | 86 | 0.081995 | 3 | | 3 | | 3 |
| Marine Safety | 105 | 0.100111 | 3 | | 3 | | 3 |
| Sheriff Rd Pat | 68 | 0.064834 | 2 | | 2 | | 2 |
| Comm Corrections | 1,658 | 1.580794 | 61 | | 61 | | 61 |
| Survey & Remonum | 79 | 0.075321 | 2 | | 2 | | 2 |
| Prop Tax Foreclosure | 1,968 | 1.876359 | 74 | | 74 | | 74 |
| Airport | 4,560 | 4.347660 | 167 | | 167 | | 167 |
| DTRF | 1,881 | 1.793410 | 70 | | 70 | | 70 |
| Central Stores | 1,317 | 1.255673 | 47 | | 47 | | 47 |
| Retirement | 77 | 0.073414 | 2 | | 2 | | 2 |
| OPEB | 1,357 | 1.293810 | 49 | | 49 | | 49 |
| LIHEAP | 333 | 0.317494 | 10 | | 10 | | 10 |
| Emerg Needs EAP | 361 | 0.344190 | 12 | | 12 | | 12 |
| Emerg Needs LCA | 111 | 0.105831 | 3 | | 3 | | 3 |
| Weather Energy Opt | 34 | 0.032417 | 1 | | 1 | | 1 |
| Weather DHS | 530 | 0.505320 | 19 | | 19 | | 19 |
| CSBG | 702 | 0.669311 | 24 | | 24 | | 24 |
| Non Allocated | 987 | 0.941040 | 34 | | 34 | | 34 |
| Schedule .4 Total for Financial Audit | 104,833 | 99.951375 | 3,936 | | 3,936 | 23 | 3,959 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Financial Audit

Allocation Basis: Number of accounting transactions by department

Allocation Source: Detail general ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accom Tax

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Accommodation Tax | 100 | 100.000000 | 31,342 | | 31,342 | 226 | 31,568 |
| Schedule .4 Total for Accom Tax | 100 | 100.000000 | 31,342 | | 31,342 | 226 | 31,568 |

Allocation Basis: Direct allocation to Accomodation Tax

Allocation Source: Treasurer's Office

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Treasurer**

| Receiving Department | Total | Accounting | Cash Rec Post | Financial Audit | Accom Tax |
|-------------------------------|--------|------------|---------------|-----------------|-----------|
| Insurance | 49 | 17 | 31 | 1 | 0 |
| Finance Department | 816 | 408 | 392 | 16 | 0 |
| Building & Grounds Department | 3,381 | 3,113 | 139 | 129 | 0 |
| Utilities | 1,093 | 1,052 | 7 | 34 | 0 |
| Security | 292 | 282 | 0 | 10 | 0 |
| County Administration Dept | 150 | 140 | 4 | 6 | 0 |
| Information Systems | 160 | 153 | 0 | 7 | 0 |
| Legal Services Department | 99 | 96 | 0 | 3 | 0 |
| Human Resources | 612 | 391 | 205 | 16 | 0 |
| Treasurer | 7,021 | 2,407 | 4,530 | 84 | 0 |
| Health & Comm. Serv. | 457 | 385 | 55 | 17 | 0 |
| Nazareth Facility | 833 | 741 | 63 | 29 | 0 |
| ADMIN,CSA,MCHD,HPDP | 637 | 490 | 120 | 27 | 0 |
| Commission | 137 | 132 | 0 | 5 | 0 |
| Circuit Court | 25,147 | 11,064 | 13,488 | 595 | 0 |
| District Court | 19,728 | 4,844 | 14,713 | 171 | 0 |
| Friend of Court | 6,150 | 1,652 | 4,439 | 59 | 0 |
| Jury Board | 2 | 2 | 0 | 0 | 0 |
| Probate Court | 2,696 | 1,638 | 1,000 | 58 | 0 |
| Adult Probation | 58 | 55 | 0 | 3 | 0 |
| Family Coun Serv | 1,360 | 270 | 1,082 | 8 | 0 |
| Election | 460 | 273 | 178 | 9 | 0 |
| Clerk/ROD | 22,870 | 4,650 | 18,058 | 162 | 0 |
| Equalization | 222 | 199 | 16 | 7 | 0 |
| Pros Atty | 2,562 | 1,060 | 1,461 | 41 | 0 |
| Pros Atty C.R.P. | 458 | 400 | 42 | 16 | 0 |
| Drain Comm | 282 | 237 | 36 | 9 | 0 |
| Soil & Erosion | 781 | 217 | 556 | 8 | 0 |
| Sheriff Admin | 6,616 | 2,142 | 4,394 | 80 | 0 |
| Sheriff Jail | 2,274 | 2,005 | 193 | 76 | 0 |
| Sheriff Field Oper | 1,153 | 1,099 | 11 | 43 | 0 |
| Animal Control | 11,163 | 2,825 | 8,237 | 101 | 0 |
| Emergency Mgmt. | 302 | 268 | 24 | 10 | 0 |
| Veterans Affairs | 173 | 158 | 7 | 8 | 0 |
| Medical Exam | 565 | 542 | 4 | 19 | 0 |
| Veterans Burial | 55 | 53 | 0 | 2 | 0 |
| Sold/Sail Relief | 294 | 275 | 11 | 8 | 0 |
| MSU Extension | 159 | 112 | 42 | 5 | 0 |
| Planning | 289 | 212 | 68 | 9 | 0 |
| Economic Develop | 2 | 2 | 0 | 0 | 0 |
| Employee Benefits | 2,336 | 1,528 | 745 | 63 | 0 |
| LE Revenues | 313 | 234 | 72 | 7 | 0 |
| LE Circuit Ct | 209 | 202 | 0 | 7 | 0 |
| LE District Ct | 142 | 138 | 0 | 4 | 0 |
| LE Pros Atty | 300 | 271 | 20 | 9 | 0 |
| LE Comm Correct | 23 | 20 | 0 | 3 | 0 |
| LE Sheriff Admin | 116 | 112 | 0 | 4 | 0 |
| LE Sheriff Jail | 292 | 279 | 4 | 9 | 0 |
| LE Sheriff F.O. | 209 | 201 | 0 | 8 | 0 |
| LE Animal Ctrl | 163 | 157 | 0 | 6 | 0 |
| Technology Fund | 417 | 397 | 0 | 20 | 0 |
| Roads | 259 | 72 | 183 | 4 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Treasurer**

| Receiving Department | Total | Accounting | Cash Rec Post | Financial Audit | Accom Tax |
|----------------------|--------|------------|---------------|-----------------|-----------|
| Parks Admin | 915 | 711 | 173 | 31 | 0 |
| P Markin Glen | 3,483 | 894 | 2,559 | 30 | 0 |
| P Scotts Mill | 656 | 190 | 460 | 6 | 0 |
| P Cold Brook | 3,207 | 857 | 2,322 | 28 | 0 |
| P Prairie View | 1,996 | 617 | 1,358 | 21 | 0 |
| P River Oaks | 2,319 | 711 | 1,584 | 24 | 0 |
| P Fairgrounds | 3,582 | 1,095 | 2,446 | 41 | 0 |
| P KRV Trail | 178 | 168 | 4 | 6 | 0 |
| P KRV Trailway prg | 415 | 147 | 262 | 6 | 0 |
| P County Fair | 1,330 | 659 | 645 | 26 | 0 |
| Access & Visitat | 40 | 19 | 20 | 1 | 0 |
| Drain Comm Grant | 131 | 66 | 63 | 2 | 0 |
| H-Oral Health | 3,017 | 1,029 | 1,949 | 39 | 0 |
| H-Laboratory | 6,334 | 2,088 | 4,170 | 76 | 0 |
| H-Vision/Hearing | 341 | 187 | 147 | 7 | 0 |
| H-Haz Waste | 4,456 | 1,451 | 2,952 | 53 | 0 |
| H-Clinical Serv | 3,037 | 825 | 2,181 | 31 | 0 |
| H-Comm. Disease | 2,147 | 601 | 1,521 | 25 | 0 |
| H-STD | 1,751 | 515 | 1,214 | 22 | 0 |
| H-Health Care Ac | 5 | 5 | 0 | 0 | 0 |
| H-HIV Counseling | 76 | 71 | 0 | 5 | 0 |
| H-Env Admin | 165 | 155 | 4 | 6 | 0 |
| H-Env FS&F | 7,758 | 1,884 | 5,807 | 67 | 0 |
| H-Env LW&W | 5,526 | 1,324 | 4,155 | 47 | 0 |
| Local Housing | 368 | 126 | 238 | 4 | 0 |
| Accommodation Tax | 34,374 | 607 | 2,176 | 23 | 31,568 |
| AS&E Grant | 993 | 241 | 745 | 7 | 0 |
| Dist Ct Grants | 214 | 144 | 63 | 7 | 0 |
| Male Drug Court | 573 | 368 | 189 | 16 | 0 |
| Womens Drug Ct. | 562 | 378 | 168 | 16 | 0 |
| WK Kellogg Found | 21 | 16 | 4 | 1 | 0 |
| DWI Drug Court | 1,073 | 397 | 659 | 17 | 0 |
| Browfield Redev | 328 | 125 | 196 | 7 | 0 |
| Emerg Prep Bio | 447 | 254 | 178 | 15 | 0 |
| Circuit Court Gt | 566 | 468 | 80 | 18 | 0 |
| Homeland Sec. Gt. | 168 | 147 | 16 | 5 | 0 |
| Haz Mat Team | 83 | 36 | 46 | 1 | 0 |
| ROD Automation | 3,028 | 771 | 2,230 | 27 | 0 |
| 911 Service Fund | 1,958 | 414 | 1,529 | 15 | 0 |
| Concealed Pistol | 1,746 | 387 | 1,345 | 14 | 0 |
| Local Corr.Offc. | 162 | 95 | 63 | 4 | 0 |
| Drug Law Enforce | 61 | 18 | 42 | 1 | 0 |
| Law Library | 6 | 6 | 0 | 0 | 0 |
| Victim Advocacy | 139 | 86 | 50 | 3 | 0 |
| Crime Victim Rts | 131 | 103 | 24 | 4 | 0 |
| AAA Senior Expo | 518 | 118 | 396 | 4 | 0 |
| AAA Administration | 566 | 379 | 164 | 23 | 0 |
| AAA Providers | 489 | 245 | 235 | 9 | 0 |
| AAA Ombudsman | 411 | 161 | 242 | 8 | 0 |
| AAA Health Living | 565 | 319 | 227 | 19 | 0 |
| AAA Info & Asst | 158 | 111 | 36 | 11 | 0 |
| AAA CCC | 65 | 36 | 24 | 5 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Treasurer**

| Receiving Department | Total | Accounting | Cash Rec Post | Financial Audit | Accom Tax |
|----------------------|-------|------------|---------------|-----------------|-----------|
| AAA Verne Robbert | 28 | 8 | 20 | 0 | 0 |
| CFI AAA Custom Care | 65 | 55 | 0 | 10 | 0 |
| CFI Admin | 236 | 180 | 42 | 14 | 0 |
| CFI Care Mgmt | 1,429 | 1,060 | 316 | 53 | 0 |
| CFI Case Coord | 251 | 133 | 110 | 8 | 0 |
| CFI Veterans | 346 | 131 | 206 | 9 | 0 |
| CFI Comm Living | 669 | 637 | 0 | 32 | 0 |
| Safe Comm. Grant | 70 | 52 | 16 | 2 | 0 |
| KCSD Grants | 186 | 131 | 50 | 5 | 0 |
| F.I.A. | 1 | 1 | 0 | 0 | 0 |
| CC-Juvenile Home | 3,343 | 2,170 | 1,093 | 80 | 0 |
| CC-In Home Care | 175 | 162 | 7 | 6 | 0 |
| CC-Foster Care | 74 | 71 | 0 | 3 | 0 |
| CC-Intens Learn | 86 | 83 | 0 | 3 | 0 |
| CC-KEYS | 195 | 188 | 0 | 7 | 0 |
| CC-Juve Drug Ct | 137 | 132 | 0 | 5 | 0 |
| CC-Restitution | 73 | 70 | 0 | 3 | 0 |
| CC-Intake Assess | 89 | 85 | 0 | 4 | 0 |
| CC-CASA | 71 | 68 | 0 | 3 | 0 |
| CC-FI Treatment Ct. | 170 | 164 | 0 | 6 | 0 |
| CC-MIDHS | 2,279 | 2,187 | 16 | 76 | 0 |
| Vet's Trust | 83 | 45 | 36 | 2 | 0 |
| Healthy Start | 677 | 613 | 36 | 28 | 0 |
| SWMBH - HS | 118 | 96 | 16 | 6 | 0 |
| AIDS Coun & Test | 228 | 152 | 68 | 8 | 0 |
| MIECHV-ISS | 88 | 36 | 50 | 2 | 0 |
| MIECHV-HFA | 308 | 235 | 63 | 10 | 0 |
| Nurse Family | 430 | 341 | 72 | 17 | 0 |
| MCIR | 223 | 161 | 55 | 7 | 0 |
| CSHCS | 298 | 166 | 124 | 8 | 0 |
| Edison Sch Health | 112 | 89 | 20 | 3 | 0 |
| BCCCP Coord. | 366 | 228 | 128 | 10 | 0 |
| BCCCP Komen | 95 | 88 | 4 | 3 | 0 |
| IAP | 380 | 191 | 178 | 11 | 0 |
| Clean Sweep Pest | 39 | 22 | 16 | 1 | 0 |
| W.I.C. | 296 | 216 | 68 | 12 | 0 |
| Childhood Lead | 107 | 46 | 58 | 3 | 0 |
| Marine Safety | 132 | 98 | 31 | 3 | 0 |
| Sheriff Rd Pat | 86 | 68 | 16 | 2 | 0 |
| Comm Corrections | 2,467 | 1,419 | 987 | 61 | 0 |
| Survey & Remonum | 40 | 31 | 7 | 2 | 0 |
| Prop Tax Foreclosure | 2,529 | 2,105 | 350 | 74 | 0 |
| Airport | 6,223 | 4,372 | 1,684 | 167 | 0 |
| DTRF | 2,285 | 2,026 | 189 | 70 | 0 |
| Central Stores | 1,254 | 1,187 | 20 | 47 | 0 |
| Drain Eq Revolv | 2 | 2 | 0 | 0 | 0 |
| Retirement | 27 | 25 | 0 | 2 | 0 |
| OPEB | 1,863 | 1,198 | 616 | 49 | 0 |
| LIHEAP | 233 | 160 | 63 | 10 | 0 |
| Emerg Needs EAP | 428 | 348 | 68 | 12 | 0 |
| Emerg Needs LCA | 129 | 80 | 46 | 3 | 0 |
| Weather Energy Opt | 38 | 26 | 11 | 1 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Treasurer**

| Receiving Department | Total | Accounting | Cash Rec Post | Financial Audit | Accom Tax |
|----------------------|---------|------------|---------------|-----------------|-----------|
| Weather DHS | 445 | 371 | 55 | 19 | 0 |
| CSBG | 590 | 469 | 97 | 24 | 0 |
| Non Allocated | 1,704 | 750 | 920 | 34 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 263,271 | 97,725 | 130,019 | 3,959 | 31,568 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Health & Comm. Serv.

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.

Billing & Reimbursement - This function identifies the costs of monitoring Public Health reimbursement dollars. The basis of allocation is the dollar amount of

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Health & Comm. Serv.

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
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,157,309 | | | 1,157,309 |
| Deductions: | | | | |
| Advertising | -1,070 | | | |
| Total Deductions: | -1,070 | | | -1,070 |
| Inbound Costs: | | | | |
| Equipment Depreciation | 13,806 | | 13,806 | |
| Insurance | 2,968 | 7 | 2,975 | |
| Termination Payoff | 9,143 | | 9,143 | |
| Finance Department | 7,743 | 448 | 8,191 | |
| County Administration Dept | 5,750 | 196 | 5,946 | |
| Information Systems | 17,131 | 388 | 17,519 | |
| Legal Services Department | 2,490 | 23 | 2,513 | |
| Human Resources | 9,457 | 131 | 9,588 | |
| Treasurer | 456 | 1 | 457 | |
| Health & Comm. Serv. | | 70,376 | 70,376 | |
| Nazareth Facility | | 32,714 | 32,714 | |
| ADMIN,CSA,MCHD,HPDP | | 34,404 | 34,404 | |
| Total Allocated Additions: | 68,944 | 138,688 | 207,632 | 207,632 |
| Total To Be Allocated: | 1,225,183 | 138,688 | | 1,363,871 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.**

| | Total | G&A | Prog Admin | Fiscal Svcs 1 | Fiscal Svcs 2 |
|---|-----------|----------|------------|---------------|---------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 639,369 | 13,120 | 276,666 | 62,583 | 53,390 |
| FRINGE BENEFITS | 233,370 | 4,784 | 100,981 | 22,847 | 19,486 |
| Other Expense & Cost | | | | | |
| Supplies | 20,886 | 428 | 9,037 | 2,045 | 1,744 |
| Subscription & Dues | 7,373 | 151 | 3,190 | 722 | 616 |
| Contract Services | 166,793 | 11,089 | 108,576 | 47,128 | 0 |
| Licensing Fees | 2,200 | 45 | 952 | 215 | 184 |
| Communications | 12,518 | 257 | 5,415 | 1,226 | 1,045 |
| Travel | 1,006 | 21 | 436 | 98 | 84 |
| Bank Fees | 6,493 | 0 | 0 | 0 | 0 |
| Service Fees | 644 | 0 | 0 | 0 | 0 |
| *Advertising | 1,070 | 0 | 0 | 0 | 0 |
| Insurance | 1,879 | 39 | 812 | 184 | 157 |
| Building Rental | 58,567 | 1,201 | 25,342 | 5,734 | 4,890 |
| Employee Training | 4,074 | 84 | 1,762 | 399 | 340 |
| Equipment Maint | 503 | 10 | 218 | 49 | 42 |
| Expendable Equip | 564 | 12 | 243 | 55 | 47 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,157,309 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (1,070) | 0 | 0 | 0 | 0 |
| Functional Cost | 1,156,239 | 31,241 | 533,630 | 143,285 | 82,025 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 68,944 | 1,405 | 29,942 | 6,734 | 5,749 |
| Reallocate Admin Costs | | (32,646) | 15,450 | 4,105 | 2,400 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,225,183 | 0 | 579,022 | 154,124 | 90,174 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 138,688 | 2,810 | 60,389 | 13,530 | 11,551 |
| Reallocate Admin Costs | | (2,810) | 1,347 | 354 | 205 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 138,688 | 0 | 61,736 | 13,884 | 11,756 |
| Total For Health & Comm. Serv. | | | | | |
| Schedule .3 Total | 1,363,871 | 0 | 640,758 | 168,008 | 101,930 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
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 | 39,312 | 47,211 | 13,377 | 44,607 | 7,871 |
| FRINGE BENEFITS | 14,352 | 17,223 | 4,877 | 16,289 | 2,870 |
| Other Expense & Cost | | | | | |
| Supplies | 1,284 | 1,541 | 437 | 1,458 | 257 |
| Subscription & Dues | 453 | 544 | 154 | 515 | 91 |
| Contract Services | 0 | 0 | 0 | 0 | 0 |
| Licensing Fees | 135 | 162 | 46 | 154 | 27 |
| Communications | 770 | 924 | 262 | 874 | 154 |
| Travel | 62 | 74 | 21 | 70 | 12 |
| Bank Fees | 0 | 0 | 0 | 0 | 0 |
| Service Fees | 0 | 0 | 0 | 0 | 0 |
| *Advertising | 0 | 0 | 0 | 0 | 0 |
| Insurance | 116 | 139 | 39 | 131 | 23 |
| Building Rental | 3,602 | 4,322 | 1,224 | 4,088 | 720 |
| Employee Training | 251 | 301 | 85 | 284 | 50 |
| Equipment Maint | 31 | 37 | 11 | 35 | 6 |
| Expendable Equip | 35 | 42 | 12 | 39 | 7 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 60,403 | 72,520 | 20,545 | 68,544 | 12,088 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 4,228 | 5,077 | 1,430 | 4,802 | 841 |
| Reallocate Admin Costs | 1,764 | 2,121 | 600 | 2,004 | 354 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 66,395 | 79,718 | 22,575 | 75,350 | 13,283 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 8,478 | 10,190 | 2,868 | 9,625 | 1,680 |
| Reallocate Admin Costs | 148 | 182 | 49 | 170 | 29 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 8,626 | 10,372 | 2,917 | 9,795 | 1,709 |
| Total For Health & Comm. Serv. | | | | | |
| Schedule .3 Total | 75,021 | 90,090 | 25,492 | 85,145 | 14,992 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.**

| | Billing/Reimb | Specific Supt |
|--------------------------------------|---------------|---------------|
| <hr/> | | |
| Wages & Benefits | | |
| ----- | | |
| SALARIES & WAGES | 70,010 | 11,222 |
| FRINGE BENEFITS | 25,554 | 4,107 |
| Other Expense & Cost | | |
| ----- | | |
| Supplies | 2,287 | 368 |
| Subscription & Dues | 807 | 130 |
| Contract Services | 0 | 0 |
| Licensing Fees | 241 | 39 |
| Communications | 1,371 | 220 |
| Travel | 110 | 18 |
| Bank Fees | 6,493 | 0 |
| Service Fees | 644 | 0 |
| *Advertising | 0 | 0 |
| Insurance | 206 | 33 |
| Building Rental | 6,413 | 1,031 |
| Employee Training | 446 | 72 |
| Equipment Maint | 55 | 9 |
| Expendable Equip | 62 | 10 |
| Departmental Total | | |
| ----- | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| ----- | | |
| *Total Disallowed Costs | 0 | 0 |
| Functional Cost | 114,699 | 17,259 |
| Allocation Step 1 | | |
| ----- | | |
| Inbound - All Others | 7,532 | 1,204 |
| Reallocate Admin Costs | 3,344 | 504 |
| Unallocated Costs | 0 | 0 |
| 1st Allocation | 125,575 | 18,967 |
| Allocation Step 2 | | |
| ----- | | |
| Inbound - All Others | 15,154 | 2,413 |
| Reallocate Admin Costs | 286 | 40 |
| Unallocated Costs | 0 | 0 |
| 2nd Allocation | 15,440 | 2,453 |
| Total For Health & Comm. Serv. | | |
| ----- | | |
| Schedule .3 Total | 141,015 | 21,420 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - Prog Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Health & Comm. Serv. | 12.10 | 8.555469 | 49,531 | | 49,531 | | 49,531 |
| Nazareth Facility | 8.31 | 5.875698 | 34,015 | | 34,015 | 3,961 | 37,976 |
| ADMIN,CSA,MCHD,HPDP | 12.22 | 8.640317 | 50,237 | | 50,237 | 6,120 | 56,357 |
| Veterans Affairs | 2.10 | 1.484833 | 8,593 | | 8,593 | 992 | 9,585 |
| H-Oral Health | 9.10 | 6.434278 | 37,253 | | 37,253 | 4,332 | 41,585 |
| H-Laboratory | 2.80 | 1.979778 | 11,460 | | 11,460 | 1,333 | 12,793 |
| H-Vision/Hearing | 2.66 | 1.880789 | 10,886 | | 10,886 | 1,263 | 12,149 |
| H-Haz Waste | 4.84 | 3.422188 | 19,807 | | 19,807 | 2,301 | 22,108 |
| H-Clinical Serv | 1.38 | 0.975748 | 5,644 | | 5,644 | 652 | 6,296 |
| H-Comm. Disease | 3.72 | 2.630276 | 15,224 | | 15,224 | 1,769 | 16,993 |
| H-STD | 4.00 | 2.828254 | 16,370 | | 16,370 | 1,901 | 18,271 |
| H-HIV Counseling | 1.00 | 0.707064 | 4,087 | | 4,087 | 473 | 4,560 |
| H-Env Admin | 3.76 | 2.658559 | 15,390 | | 15,390 | 1,787 | 17,177 |
| H-Env FS&F | 6.82 | 4.822174 | 27,922 | | 27,922 | 3,240 | 31,162 |
| H-Env LW&W | 5.98 | 4.228240 | 24,478 | | 24,478 | 2,843 | 27,321 |
| Emerg Prep Bio | 1.86 | 1.315138 | 7,612 | | 7,612 | 880 | 8,492 |
| AAA Administration | 2.55 | 1.803012 | 10,435 | | 10,435 | 1,216 | 11,651 |
| AAA Ombudsman | 1.00 | 0.707064 | 4,087 | | 4,087 | 473 | 4,560 |
| AAA Health Living | 1.37 | 0.968677 | 5,602 | | 5,602 | 646 | 6,248 |
| AAA Info & Asst | 1.12 | 0.791911 | 4,577 | | 4,577 | 526 | 5,103 |
| AAA CCC | 0.09 | 0.063636 | 367 | | 367 | 38 | 405 |
| CFI AAA Custom Care | 0.09 | 0.063636 | 367 | | 367 | 38 | 405 |
| CFI Admin | 1.38 | 0.975748 | 5,644 | | 5,644 | 652 | 6,296 |
| CFI Care Mgmt | 3.65 | 2.580782 | 14,936 | | 14,936 | 1,736 | 16,672 |
| CFI Case Coord | 0.04 | 0.028283 | 163 | | 163 | 16 | 179 |
| CFI Veterans | 0.04 | 0.028283 | 163 | | 163 | 16 | 179 |
| CFI Comm Living | 2.68 | 1.894930 | 10,968 | | 10,968 | 1,272 | 12,240 |
| Healthy Start | 8.65 | 6.116100 | 35,406 | | 35,406 | 4,117 | 39,523 |
| SWMBH - HS | 0.88 | 0.622216 | 3,597 | | 3,597 | 413 | 4,010 |
| AIDS Coun & Test | 1.47 | 1.039383 | 6,009 | | 6,009 | 694 | 6,703 |
| MIECHV-HFA | 3.35 | 2.368663 | 13,707 | | 13,707 | 1,590 | 15,297 |
| Nurse Family | 5.11 | 3.613095 | 20,915 | | 20,915 | 2,429 | 23,344 |
| MCIR | 3.83 | 2.708053 | 15,675 | | 15,675 | 1,818 | 17,493 |
| CSHCS | 3.00 | 2.121191 | 12,279 | | 12,279 | 1,425 | 13,704 |
| Edison Sch Health | 0.43 | 0.304037 | 1,754 | | 1,754 | 201 | 1,955 |
| BCCCCP Coord. | 2.54 | 1.795941 | 10,393 | | 10,393 | 1,211 | 11,604 |
| IAP | 1.37 | 0.968677 | 5,602 | | 5,602 | 646 | 6,248 |
| W.I.C. | 5.86 | 4.143392 | 23,984 | | 23,984 | 2,789 | 26,773 |
| Childhood Lead | 0.11 | 0.077777 | 449 | | 449 | 48 | 497 |
| LIHEAP | 0.58 | 0.410097 | 2,370 | | 2,370 | 272 | 2,642 |
| Emerg Needs LCA | 0.02 | 0.014141 | 81 | | 81 | 7 | 88 |
| Weather DHS | 1.52 | 1.074737 | 6,217 | | 6,217 | 721 | 6,938 |
| CSBG | 6.05 | 4.277735 | 24,766 | | 24,766 | 2,879 | 27,645 |
| Schedule .4 Total for Prog Admin | 141.43 | 100.000000 | 579,022 | | 579,022 | 61,736 | 640,758 |

Allocation Basis: Number of FTE employees by department
Allocation Source: Labor Distribution Summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - Fiscal Svcs 1

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Health & Comm. Serv. | 1,157,307 | 7.773522 | 12,154 | | 12,154 | | 12,154 |
| Nazareth Facility | 813,586 | 5.464781 | 8,417 | | 8,417 | 819 | 9,236 |
| ADMIN,CSA,MCHD,HPDP | 989,166 | 6.644135 | 10,237 | | 10,237 | 1,225 | 11,462 |
| Veterans Affairs | 142,154 | 0.954835 | 1,468 | | 1,468 | 140 | 1,608 |
| Medical Exam | 518,800 | 3.484731 | 5,364 | | 5,364 | 519 | 5,883 |
| Veterans Burial | 14,943 | 0.100371 | 154 | | 154 | 12 | 166 |
| Sold/Sail Relief | 27,934 | 0.187630 | 289 | | 289 | 27 | 316 |
| H-Oral Health | 942,659 | 6.331752 | 9,756 | | 9,756 | 945 | 10,701 |
| H-Laboratory | 352,598 | 2.368368 | 3,648 | | 3,648 | 349 | 3,997 |
| H-Vision/Hearing | 152,742 | 1.025954 | 1,577 | | 1,577 | 152 | 1,729 |
| H-Haz Waste | 444,966 | 2.988795 | 4,600 | | 4,600 | 444 | 5,044 |
| H-Clinical Serv | 283,921 | 1.907071 | 2,937 | | 2,937 | 284 | 3,221 |
| H-Comm. Disease | 317,707 | 2.134008 | 3,286 | | 3,286 | 317 | 3,603 |
| H-STD | 428,668 | 2.879323 | 4,433 | | 4,433 | 425 | 4,858 |
| H-Health Care Ac | 15,234 | 0.102325 | 157 | | 157 | 13 | 170 |
| H-HIV Counseling | 77,597 | 0.521212 | 800 | | 800 | 72 | 872 |
| H-Env Admin | 295,689 | 1.986115 | 3,058 | | 3,058 | 295 | 3,353 |
| H-Env FS&F | 499,598 | 3.355753 | 5,166 | | 5,166 | 501 | 5,667 |
| H-Env LW&W | 416,183 | 2.795462 | 4,303 | | 4,303 | 414 | 4,717 |
| Emerg Prep Bio | 163,812 | 1.100310 | 1,690 | | 1,690 | 163 | 1,853 |
| AAA Senior Expo | 7,485 | 0.050276 | 76 | | 76 | 7 | 83 |
| AAA Administration | 214,405 | 1.440138 | 2,216 | | 2,216 | 212 | 2,428 |
| AAA Providers | 815,514 | 5.477731 | 8,437 | | 8,437 | 822 | 9,259 |
| AAA Ombudsman | 80,164 | 0.538454 | 827 | | 827 | 75 | 902 |
| AAA Health Living | 119,749 | 0.804343 | 1,238 | | 1,238 | 116 | 1,354 |
| AAA Info & Asst | 87,158 | 0.585432 | 899 | | 899 | 82 | 981 |
| AAA CCC | 5,286 | 0.035506 | 53 | | 53 | 5 | 58 |
| CFI AAA Custom Care | 7,560 | 0.050780 | 77 | | 77 | 7 | 84 |
| CFI Admin | 113,424 | 0.761858 | 1,170 | | 1,170 | 109 | 1,279 |
| CFI Care Mgmt | 626,970 | 4.211299 | 6,488 | | 6,488 | 626 | 7,114 |
| CFI Case Coord | 19,702 | 0.132336 | 203 | | 203 | 17 | 220 |
| CFI Veterans | 46,609 | 0.313068 | 481 | | 481 | 44 | 525 |
| CFI Comm Living | 313,994 | 2.109068 | 3,246 | | 3,246 | 313 | 3,559 |
| Vet's Trust | 29,987 | 0.201420 | 310 | | 310 | 28 | 338 |
| Healthy Start | 668,379 | 4.489439 | 6,914 | | 6,914 | 671 | 7,585 |
| SWMBH - HS | 68,616 | 0.460887 | 706 | | 706 | 64 | 770 |
| AIDS Coun & Test | 128,639 | 0.864056 | 1,329 | | 1,329 | 124 | 1,453 |
| MIECHV-ISS | 13,388 | 0.089926 | 138 | | 138 | 10 | 148 |
| MIECHV-HFA | 238,804 | 1.604024 | 2,468 | | 2,468 | 236 | 2,704 |
| Nurse Family | 493,757 | 3.316519 | 5,106 | | 5,106 | 496 | 5,602 |
| MCIR | 292,399 | 1.964017 | 3,023 | | 3,023 | 293 | 3,316 |
| CSHCS | 247,853 | 1.664805 | 2,561 | | 2,561 | 247 | 2,808 |
| Edison Sch Health | 54,593 | 0.366696 | 563 | | 563 | 51 | 614 |
| BCCCP Coord. | 190,747 | 1.281230 | 1,969 | | 1,969 | 188 | 2,157 |
| BCCCP Komen | 5,915 | 0.039730 | 61 | | 61 | 5 | 66 |
| IAP | 135,669 | 0.911276 | 1,401 | | 1,401 | 132 | 1,533 |
| Clean Sweep Pest | 10,675 | 0.071703 | 111 | | 111 | 8 | 119 |
| W.I.C. | 445,996 | 2.995713 | 4,612 | | 4,612 | 445 | 5,057 |
| LIHEAP | 118,064 | 0.793025 | 1,220 | | 1,220 | 114 | 1,334 |
| Emerg Needs EAP | 211,889 | 1.423238 | 2,188 | | 2,188 | 210 | 2,398 |
| Emerg Needs LCA | 39,913 | 0.268092 | 412 | | 412 | 36 | 448 |
| Weather Energy Opt | 24,009 | 0.161266 | 246 | | 246 | 22 | 268 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - Fiscal Svcs 1

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Weather DHS | 299,341 | 2.010645 | 3,095 | | 3,095 | 298 | 3,393 |
| CSBG | 655,890 | 4.405551 | 6,786 | | 6,786 | 655 | 7,441 |
| Schedule .4 Total for Fiscal Svcs 1 | 14,887,807 | 100.000000 | 154,124 | | 154,124 | 13,884 | 168,008 |

Allocation Basis: Gross program costs by benefiting program
Allocation Source: Detail expense report - Health & Community Services

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - Fiscal Svcs 2

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| ADMIN,CSA,MCHD,HPDP | 989,166 | 18.458003 | 16,730 | | 16,730 | 2,272 | 19,002 |
| H-Vision/Hearing | 152,742 | 2.850191 | 2,567 | | 2,567 | 328 | 2,895 |
| H-Clinical Serv | 283,921 | 5.298013 | 4,771 | | 4,771 | 615 | 5,386 |
| H-Comm. Disease | 317,707 | 5.928466 | 5,341 | | 5,341 | 691 | 6,032 |
| H-STD | 428,668 | 7.999016 | 7,210 | | 7,210 | 933 | 8,143 |
| H-Health Care Ac | 15,234 | 0.284269 | 255 | | 255 | 31 | 286 |
| H-HIV Counseling | 77,597 | 1.447973 | 1,301 | | 1,301 | 167 | 1,468 |
| Emerg Prep Bio | 163,812 | 3.056759 | 2,751 | | 2,751 | 352 | 3,103 |
| Healthy Start | 668,379 | 12.472063 | 11,239 | | 11,239 | 1,459 | 12,698 |
| SWMBH - HS | 68,616 | 1.280386 | 1,149 | | 1,149 | 147 | 1,296 |
| AIDS Coun & Test | 128,639 | 2.400425 | 2,160 | | 2,160 | 277 | 2,437 |
| MIECHV-ISS | 13,388 | 0.249822 | 225 | | 225 | 28 | 253 |
| MIECHV-HFA | 238,804 | 4.456122 | 4,011 | | 4,011 | 518 | 4,529 |
| Nurse Family | 493,757 | 9.213588 | 8,302 | | 8,302 | 1,076 | 9,378 |
| MCIR | 292,399 | 5.456214 | 4,915 | | 4,915 | 635 | 5,550 |
| CSHCS | 247,853 | 4.624978 | 4,167 | | 4,167 | 541 | 4,708 |
| BCCCP Coord. | 190,747 | 3.559371 | 3,203 | | 3,203 | 414 | 3,617 |
| BCCCP Komen | 5,915 | 0.110375 | 99 | | 99 | 10 | 109 |
| IAP | 135,669 | 2.531606 | 2,278 | | 2,278 | 294 | 2,572 |
| W.I.C. | 445,996 | 8.322360 | 7,500 | | 7,500 | 968 | 8,468 |
| Schedule .4 Total for Fiscal Svcs 2 | 5,359,009 | 100.000000 | 90,174 | | 90,174 | 11,756 | 101,930 |

Allocation Basis: Gross program costs by benefiting program
Allocation Source: Detail expense report - Health & Community Services

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - Fiscal Svcs 3

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Health & Comm. Serv. | 289,327 | 7.535215 | 4,999 | | 4,999 | | 4,999 |
| Medical Exam | 518,800 | 13.511594 | 9,017 | | 9,017 | 1,316 | 10,333 |
| H-Laboratory | 352,598 | 9.183041 | 6,093 | | 6,093 | 850 | 6,943 |
| H-Haz Waste | 444,966 | 11.588667 | 7,691 | | 7,691 | 1,079 | 8,770 |
| H-Env Admin | 295,689 | 7.700906 | 5,107 | | 5,107 | 714 | 5,821 |
| H-Env FS&F | 499,598 | 13.011500 | 8,634 | | 8,634 | 1,211 | 9,845 |
| H-Env LW&W | 416,183 | 10.839045 | 7,196 | | 7,196 | 1,004 | 8,200 |
| Clean Sweep Pest | 10,675 | 0.278019 | 184 | | 184 | 23 | 207 |
| LIHEAP | 88,548 | 2.306139 | 1,526 | | 1,526 | 210 | 1,736 |
| Emerg Needs EAP | 158,917 | 4.138825 | 2,744 | | 2,744 | 381 | 3,125 |
| Emerg Needs LCA | 29,935 | 0.779625 | 515 | | 515 | 67 | 582 |
| Weather Energy Opt | 18,006 | 0.468947 | 310 | | 310 | 40 | 350 |
| Weather DHS | 224,506 | 5.847021 | 3,876 | | 3,876 | 541 | 4,417 |
| CSBG | 491,917 | 12.811456 | 8,503 | | 8,503 | 1,190 | 9,693 |
| Schedule .4 Total for Fiscal Svcs 3 | 3,839,665 | 100.000000 | 66,395 | | 66,395 | 8,626 | 75,021 |

Allocation Basis: Gross program costs by benefiting program
Allocation Source: Detail expense report - Health & Community Services

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - Fiscal Svcs 4

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Veterans Affairs | 142,155 | 3.547166 | 2,822 | | 2,822 | 362 | 3,184 |
| Veterans Burial | 14,943 | 0.372870 | 296 | | 296 | 35 | 331 |
| Sold/Sail Relief | 27,934 | 0.697032 | 552 | | 552 | 67 | 619 |
| H-Oral Health | 942,659 | 23.521982 | 18,822 | | 18,822 | 2,538 | 21,360 |
| AAA Senior Expo | 7,485 | 0.186772 | 147 | | 147 | 17 | 164 |
| AAA Administration | 214,405 | 5.350005 | 4,261 | | 4,261 | 551 | 4,812 |
| AAA Providers | 815,514 | 20.349359 | 16,216 | | 16,216 | 2,105 | 18,321 |
| AAA Ombudsman | 80,164 | 2.000316 | 1,591 | | 1,591 | 204 | 1,795 |
| AAA Health Living | 119,749 | 2.988073 | 2,379 | | 2,379 | 307 | 2,686 |
| AAA Info & Asst | 87,158 | 2.174836 | 1,730 | | 1,730 | 221 | 1,951 |
| AAA CCC | 5,286 | 0.131901 | 105 | | 105 | 10 | 115 |
| CFI AAA Custom Care | 7,560 | 0.188643 | 149 | | 149 | 17 | 166 |
| CFI Admin | 113,424 | 2.830247 | 2,253 | | 2,253 | 291 | 2,544 |
| CFI Care Mgmt | 626,970 | 15.644658 | 12,468 | | 12,468 | 1,618 | 14,086 |
| CFI Case Coord | 19,702 | 0.491620 | 391 | | 391 | 45 | 436 |
| CFI Veterans | 46,609 | 1.163025 | 924 | | 924 | 116 | 1,040 |
| CFI Comm Living | 313,994 | 7.835030 | 6,242 | | 6,242 | 810 | 7,052 |
| Vet's Trust | 29,987 | 0.748260 | 595 | | 595 | 72 | 667 |
| Edison Sch Health | 54,593 | 1.362248 | 1,083 | | 1,083 | 138 | 1,221 |
| LIHEAP | 29,516 | 0.736507 | 585 | | 585 | 71 | 656 |
| Emerg Needs EAP | 52,972 | 1.321800 | 1,049 | | 1,049 | 131 | 1,180 |
| Emerg Needs LCA | 9,978 | 0.248979 | 199 | | 199 | 23 | 222 |
| Weather Energy Opt | 6,002 | 0.149767 | 120 | | 120 | 13 | 133 |
| Weather DHS | 74,835 | 1.867343 | 1,483 | | 1,483 | 191 | 1,674 |
| CSBG | 163,972 | 4.091561 | 3,256 | | 3,256 | 419 | 3,675 |
| Schedule .4 Total for Fiscal Svcs 4 | 4,007,566 | 100.000000 | 79,718 | | 79,718 | 10,372 | 90,090 |

Allocation Basis: Gross program costs by benefiting program
Allocation Source: Detail expense report - Health & Community Services

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - Contract Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Health & Comm. Serv. | 12 | 5.687204 | 1,278 | | 1,278 | | 1,278 |
| Nazareth Facility | 3 | 1.421801 | 320 | | 320 | 40 | 360 |
| ADMIN,CSA,MCHD,HPDP | 2 | 0.947867 | 213 | | 213 | 28 | 241 |
| H-Oral Health | 19 | 9.004739 | 2,030 | | 2,030 | 275 | 2,305 |
| H-Laboratory | 6 | 2.843602 | 638 | | 638 | 83 | 721 |
| H-Vision/Hearing | 18 | 8.530806 | 1,923 | | 1,923 | 263 | 2,186 |
| H-Haz Waste | 28 | 13.270142 | 2,991 | | 2,991 | 406 | 3,397 |
| H-Clinical Serv | 2 | 0.947867 | 213 | | 213 | 28 | 241 |
| H-Comm. Disease | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| H-STD | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| H-Env LW&W | 3 | 1.421801 | 320 | | 320 | 40 | 360 |
| AAA Administration | 17 | 8.056872 | 1,812 | | 1,812 | 248 | 2,060 |
| AAA Ombudsman | 3 | 1.421801 | 320 | | 320 | 40 | 360 |
| AAA Health Living | 2 | 0.947867 | 213 | | 213 | 28 | 241 |
| CFI Admin | 36 | 17.061609 | 3,912 | | 3,912 | 606 | 4,518 |
| Healthy Start | 5 | 2.369668 | 533 | | 533 | 68 | 601 |
| SWMBH - HS | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| AIDS Coun & Test | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| MIECHV-ISS | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| Nurse Family | 2 | 0.947867 | 213 | | 213 | 28 | 241 |
| CSHCS | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| Edison Sch Health | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| BCCCP Coord. | 7 | 3.317536 | 745 | | 745 | 99 | 844 |
| BCCCP Komen | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| Clean Sweep Pest | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| LIHEAP | 3 | 1.421801 | 320 | | 320 | 40 | 360 |
| Emerg Needs EAP | 2 | 0.947867 | 213 | | 213 | 28 | 241 |
| Emerg Needs LCA | 1 | 0.473934 | 106 | | 106 | 12 | 118 |
| Weather DHS | 12 | 5.687204 | 1,278 | | 1,278 | 174 | 1,452 |
| CSBG | 19 | 9.004739 | 2,030 | | 2,030 | 275 | 2,305 |
| Schedule .4 Total for Contract Admin | 211 | 100.000000 | 22,575 | | 22,575 | 2,917 | 25,492 |

Allocation Basis: Number of contracts by benefiting program

Allocation Source: Health & Community Services

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - HCS Purch/AP

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Health & Comm. Serv. | 224 | 3.173704 | 2,389 | | 2,389 | | 2,389 |
| Nazareth Facility | 151 | 2.139416 | 1,606 | | 1,606 | 213 | 1,819 |
| ADMIN,CSA,MCHD,HPDP | 203 | 2.876169 | 2,161 | | 2,161 | 288 | 2,449 |
| Veterans Affairs | 65 | 0.920941 | 690 | | 690 | 88 | 778 |
| Medical Exam | 12 | 0.170020 | 128 | | 128 | 15 | 143 |
| Veterans Burial | 50 | 0.708416 | 532 | | 532 | 66 | 598 |
| Sold/Sail Relief | 251 | 3.556248 | 2,675 | | 2,675 | 354 | 3,029 |
| H-Oral Health | 346 | 4.902239 | 3,687 | | 3,687 | 493 | 4,180 |
| H-Laboratory | 208 | 2.947010 | 2,217 | | 2,217 | 294 | 2,511 |
| H-Vision/Hearing | 30 | 0.425050 | 319 | | 319 | 38 | 357 |
| H-Haz Waste | 290 | 4.108813 | 3,089 | | 3,089 | 412 | 3,501 |
| H-Clinical Serv | 227 | 3.216209 | 2,421 | | 2,421 | 321 | 2,742 |
| H-Comm. Disease | 91 | 1.289317 | 969 | | 969 | 124 | 1,093 |
| H-STD | 122 | 1.728535 | 1,296 | | 1,296 | 172 | 1,468 |
| H-HIV Counseling | 13 | 0.184188 | 138 | | 138 | 16 | 154 |
| H-Env Admin | 92 | 1.303485 | 979 | | 979 | 124 | 1,103 |
| H-Env FS&F | 162 | 2.295268 | 1,726 | | 1,726 | 227 | 1,953 |
| H-Env LW&W | 146 | 2.068575 | 1,553 | | 1,553 | 205 | 1,758 |
| Emerg Prep Bio | 83 | 1.175971 | 883 | | 883 | 114 | 997 |
| AAA Senior Expo | 13 | 0.184188 | 138 | | 138 | 16 | 154 |
| AAA Administration | 110 | 1.558515 | 1,169 | | 1,169 | 153 | 1,322 |
| AAA Providers | 154 | 2.181921 | 1,641 | | 1,641 | 215 | 1,856 |
| AAA Ombudsman | 30 | 0.425050 | 319 | | 319 | 38 | 357 |
| AAA Health Living | 146 | 2.068575 | 1,553 | | 1,553 | 205 | 1,758 |
| AAA Info & Asst | 12 | 0.170020 | 128 | | 128 | 15 | 143 |
| AAA CCC | 21 | 0.297535 | 224 | | 224 | 28 | 252 |
| AAA Verne Robbert | 3 | 0.042505 | 30 | | 30 | 3 | 33 |
| CFI AAA Custom Care | 13 | 0.184188 | 138 | | 138 | 16 | 154 |
| CFI Admin | 55 | 0.779258 | 585 | | 585 | 72 | 657 |
| CFI Care Mgmt | 661 | 9.365257 | 7,235 | | 7,235 | 1,164 | 8,399 |
| CFI Case Coord | 84 | 1.190139 | 893 | | 893 | 116 | 1,009 |
| CFI Veterans | 64 | 0.906772 | 680 | | 680 | 87 | 767 |
| CFI Comm Living | 455 | 6.446585 | 4,852 | | 4,852 | 646 | 5,498 |
| Vet's Trust | 32 | 0.453386 | 340 | | 340 | 42 | 382 |
| Healthy Start | 451 | 6.389912 | 4,809 | | 4,809 | 640 | 5,449 |
| SWMBH - HS | 32 | 0.453386 | 340 | | 340 | 42 | 382 |
| AIDS Coun & Test | 99 | 1.402664 | 1,052 | | 1,052 | 138 | 1,190 |
| MIECHV-ISS | 21 | 0.297535 | 224 | | 224 | 28 | 252 |
| MIECHV-HFA | 146 | 2.068575 | 1,553 | | 1,553 | 205 | 1,758 |
| Nurse Family | 182 | 2.578634 | 1,938 | | 1,938 | 258 | 2,196 |
| MCIR | 73 | 1.034287 | 775 | | 775 | 101 | 876 |
| CSHCS | 58 | 0.821763 | 616 | | 616 | 79 | 695 |
| Edison Sch Health | 52 | 0.736753 | 552 | | 552 | 68 | 620 |
| BCCCP Coord. | 74 | 1.048456 | 785 | | 785 | 102 | 887 |
| BCCCP Komen | 76 | 1.076792 | 807 | | 807 | 104 | 911 |
| IAP | 32 | 0.453386 | 340 | | 340 | 42 | 382 |
| Clean Sweep Pest | 14 | 0.198356 | 148 | | 148 | 18 | 166 |
| W.I.C. | 138 | 1.955228 | 1,468 | | 1,468 | 197 | 1,665 |
| LIHEAP | 98 | 1.388495 | 1,042 | | 1,042 | 138 | 1,180 |
| Emerg Needs EAP | 299 | 4.236328 | 3,187 | | 3,187 | 424 | 3,611 |
| Emerg Needs LCA | 58 | 0.821763 | 616 | | 616 | 79 | 695 |
| Weather Energy Opt | 22 | 0.311703 | 235 | | 235 | 29 | 264 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Purch/AP

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Weather DHS | 239 | 3.386228 | 2,549 | | 2,549 | 336 | 2,885 |
| CSBG | 275 | 3.896288 | 2,931 | | 2,931 | 387 | 3,318 |
| Schedule .4 Total for HCS Purch/AP | 7,058 | 100.000000 | 75,350 | | 75,350 | 9,795 | 85,145 |

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

Allocation Source: Detail general ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - HCS Cash Rec

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| Health & Comm. Serv. | 13 | 0.201270 | 25 | | 25 | | 25 |
| Nazareth Facility | 15 | 0.232234 | 29 | | 29 | 3 | 32 |
| ADMIN,CSA,MCHD,HPDP | 28 | 0.433504 | 55 | | 55 | 7 | 62 |
| Veterans Affairs | 2 | 0.030965 | 4 | | 4 | | 4 |
| Medical Exam | 1 | 0.015482 | 2 | | 2 | | 2 |
| Sold/Sail Relief | 3 | 0.046447 | 6 | | 6 | | 6 |
| H-Oral Health | 451 | 6.982505 | 925 | | 925 | 114 | 1,039 |
| H-Laboratory | 964 | 14.924911 | 1,981 | | 1,981 | 251 | 2,232 |
| H-Vision/Hearing | 35 | 0.541880 | 72 | | 72 | 7 | 79 |
| H-Haz Waste | 684 | 10.589875 | 1,403 | | 1,403 | 180 | 1,583 |
| H-Clinical Serv | 505 | 7.818548 | 1,035 | | 1,035 | 129 | 1,164 |
| H-Comm. Disease | 353 | 5.465242 | 723 | | 723 | 90 | 813 |
| H-STD | 282 | 4.366001 | 578 | | 578 | 70 | 648 |
| H-Env Admin | 1 | 0.015482 | 2 | | 2 | | 2 |
| H-Env FS&F | 1,341 | 20.761730 | 2,820 | | 2,820 | 435 | 3,255 |
| H-Env LW&W | 961 | 14.878464 | 1,975 | | 1,975 | 250 | 2,225 |
| Emerg Prep Bio | 42 | 0.650255 | 86 | | 86 | 8 | 94 |
| AAA Senior Expo | 93 | 1.439851 | 191 | | 191 | 23 | 214 |
| AAA Administration | 39 | 0.603809 | 80 | | 80 | 8 | 88 |
| AAA Providers | 55 | 0.851525 | 112 | | 112 | 12 | 124 |
| AAA Ombudsman | 57 | 0.882490 | 117 | | 117 | 13 | 130 |
| AAA Health Living | 53 | 0.820560 | 108 | | 108 | 11 | 119 |
| AAA Info & Asst | 9 | 0.139340 | 17 | | 17 | 1 | 18 |
| AAA CCC | 6 | 0.092894 | 11 | | 11 | 1 | 12 |
| AAA Verne Robbert | 5 | 0.077411 | 9 | | 9 | 1 | 10 |
| CFI Admin | 10 | 0.154823 | 20 | | 20 | 2 | 22 |
| CFI Care Mgmt | 74 | 1.145688 | 150 | | 150 | 17 | 167 |
| CFI Case Coord | 26 | 0.402539 | 52 | | 52 | 5 | 57 |
| CFI Veterans | 48 | 0.743149 | 98 | | 98 | 10 | 108 |
| Vet's Trust | 9 | 0.139340 | 17 | | 17 | 1 | 18 |
| Healthy Start | 9 | 0.139340 | 17 | | 17 | 1 | 18 |
| SWMBH - HS | 4 | 0.061929 | 7 | | 7 | 1 | 8 |
| AIDS Coun & Test | 16 | 0.247716 | 31 | | 31 | 3 | 34 |
| MIECHV-ISS | 12 | 0.185787 | 23 | | 23 | 3 | 26 |
| MIECHV-HFA | 15 | 0.232234 | 29 | | 29 | 3 | 32 |
| Nurse Family | 17 | 0.263199 | 34 | | 34 | 3 | 37 |
| MCIR | 13 | 0.201270 | 25 | | 25 | 3 | 28 |
| CSHCS | 29 | 0.448986 | 59 | | 59 | 7 | 66 |
| Edison Sch Health | 5 | 0.077411 | 9 | | 9 | 1 | 10 |
| BCCCP Coord. | 30 | 0.464468 | 61 | | 61 | 7 | 68 |
| BCCCP Komen | 1 | 0.015482 | 2 | | 2 | | 2 |
| IAP | 42 | 0.650255 | 86 | | 86 | 8 | 94 |
| Clean Sweep Pest | 4 | 0.061929 | 7 | | 7 | 1 | 8 |
| W.I.C. | 16 | 0.247716 | 31 | | 31 | 3 | 34 |
| LIHEAP | 15 | 0.232234 | 29 | | 29 | 3 | 32 |
| Emerg Needs EAP | 16 | 0.247716 | 31 | | 31 | 3 | 34 |
| Emerg Needs LCA | 11 | 0.170305 | 22 | | 22 | 2 | 24 |
| Weather Energy Opt | 3 | 0.046447 | 6 | | 6 | | 6 |
| Weather DHS | 13 | 0.201270 | 25 | | 25 | 3 | 28 |
| CSBG | 23 | 0.356092 | 46 | | 46 | 5 | 51 |
| Schedule .4 Total for HCS Cash Rec | 6,459 | 100.000000 | 13,283 | | 13,283 | 1,709 | 14,992 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - HCS Cash Rec

Allocation Basis: Number of cash receipt transactions by program
Allocation Source: Detail general ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.**

Activity - Billing/Reimb

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Nazareth Facility | 75.52 | 0.183049 | 229 | | 229 | 27 | 256 |
| ADMIN,CSA,MCHD,HPDP | 110.76 | 0.268466 | 337 | | 337 | 37 | 374 |
| Veterans Affairs | 140.96 | 0.341666 | 427 | | 427 | 48 | 475 |
| Medical Exam | 2,492.01 | 6.040266 | 7,581 | | 7,581 | 925 | 8,506 |
| H-Laboratory | 3,433.44 | 8.322153 | 10,443 | | 10,443 | 1,279 | 11,722 |
| H-Vision/Hearing | 2,105.02 | 5.102259 | 6,404 | | 6,404 | 786 | 7,190 |
| H-Haz Waste | 840.74 | 2.037830 | 2,556 | | 2,556 | 310 | 2,866 |
| H-Clinical Serv | 25,447.32 | 61.680559 | 77,494 | | 77,494 | 9,576 | 87,070 |
| H-Comm. Disease | 623.00 | 1.510060 | 1,893 | | 1,893 | 228 | 2,121 |
| H-STD | 5,116.91 | 12.402637 | 15,566 | | 15,566 | 1,905 | 17,471 |
| H-Env FS&F | 724.95 | 1.757172 | 2,203 | | 2,203 | 269 | 2,472 |
| CFI AAA Custom Care | 146.00 | 0.353883 | 442 | | 442 | 50 | 492 |
| Schedule .4 Total for Billing/Reimb | 41,256.63 | 100.000000 | 125,575 | | 125,575 | 15,440 | 141,015 |

Allocation Basis: Dollar amount of assigned wages by program
Allocation Source: Reimbursement summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Specific Supt

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Nazareth Facility | 11,222 | 100.000000 | 18,967 | | 18,967 | 2,453 | 21,420 |
| Schedule .4 Total for Specific Supt | 11,222 | 100.000000 | 18,967 | | 18,967 | 2,453 | 21,420 |

Allocation Basis: Dollar amount of wages by benefiting department
Allocation Source: Health & Community Services

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.**

| Receiving Department | Total | Prog Admin | Fiscal Svcs 1 | Fiscal Svcs 2 | Fiscal Svcs 3 |
|----------------------|---------|------------|---------------|---------------|---------------|
| Health & Comm. Serv. | 70,376 | 49,531 | 12,154 | 0 | 4,999 |
| Nazareth Facility | 71,099 | 37,976 | 9,236 | 0 | 0 |
| ADMIN,CSA,MCHD,HPDP | 89,947 | 56,357 | 11,462 | 19,002 | 0 |
| Veterans Affairs | 15,634 | 9,585 | 1,608 | 0 | 0 |
| Medical Exam | 24,867 | 0 | 5,883 | 0 | 10,333 |
| Veterans Burial | 1,095 | 0 | 166 | 0 | 0 |
| Sold/Sail Relief | 3,970 | 0 | 316 | 0 | 0 |
| H-Oral Health | 81,170 | 41,585 | 10,701 | 0 | 0 |
| H-Laboratory | 40,919 | 12,793 | 3,997 | 0 | 6,943 |
| H-Vision/Hearing | 26,585 | 12,149 | 1,729 | 2,895 | 0 |
| H-Haz Waste | 47,269 | 22,108 | 5,044 | 0 | 8,770 |
| H-Clinical Serv | 106,120 | 6,296 | 3,221 | 5,386 | 0 |
| H-Comm. Disease | 30,773 | 16,993 | 3,603 | 6,032 | 0 |
| H-STD | 50,977 | 18,271 | 4,858 | 8,143 | 0 |
| H-Health Care Ac | 456 | 0 | 170 | 286 | 0 |
| H-HIV Counseling | 7,054 | 4,560 | 872 | 1,468 | 0 |
| H-Env Admin | 27,456 | 17,177 | 3,353 | 0 | 5,821 |
| H-Env FS&F | 54,354 | 31,162 | 5,667 | 0 | 9,845 |
| H-Env LW&W | 44,581 | 27,321 | 4,717 | 0 | 8,200 |
| Emerg Prep Bio | 14,539 | 8,492 | 1,853 | 3,103 | 0 |
| AAA Senior Expo | 615 | 0 | 83 | 0 | 0 |
| AAA Administration | 22,361 | 11,651 | 2,428 | 0 | 0 |
| AAA Providers | 29,560 | 0 | 9,259 | 0 | 0 |
| AAA Ombudsman | 8,104 | 4,560 | 902 | 0 | 0 |
| AAA Health Living | 12,406 | 6,248 | 1,354 | 0 | 0 |
| AAA Info & Asst | 8,196 | 5,103 | 981 | 0 | 0 |
| AAA CCC | 842 | 405 | 58 | 0 | 0 |
| AAA Verne Robbert | 43 | 0 | 0 | 0 | 0 |
| CFI AAA Custom Care | 1,301 | 405 | 84 | 0 | 0 |
| CFI Admin | 15,316 | 6,296 | 1,279 | 0 | 0 |
| CFI Care Mgmt | 46,438 | 16,672 | 7,114 | 0 | 0 |
| CFI Case Coord | 1,901 | 179 | 220 | 0 | 0 |
| CFI Veterans | 2,619 | 179 | 525 | 0 | 0 |
| CFI Comm Living | 28,349 | 12,240 | 3,559 | 0 | 0 |
| Vet's Trust | 1,405 | 0 | 338 | 0 | 0 |
| Healthy Start | 65,874 | 39,523 | 7,585 | 12,698 | 0 |
| SWMBH - HS | 6,584 | 4,010 | 770 | 1,296 | 0 |
| AIDS Coun & Test | 11,935 | 6,703 | 1,453 | 2,437 | 0 |
| MIECHV-ISS | 797 | 0 | 148 | 253 | 0 |
| MIECHV-HFA | 24,320 | 15,297 | 2,704 | 4,529 | 0 |
| Nurse Family | 40,798 | 23,344 | 5,602 | 9,378 | 0 |
| MCIR | 27,263 | 17,493 | 3,316 | 5,550 | 0 |
| CSHCS | 22,099 | 13,704 | 2,808 | 4,708 | 0 |
| Edison Sch Health | 4,538 | 1,955 | 614 | 0 | 0 |
| BCCCCP Coord. | 19,177 | 11,604 | 2,157 | 3,617 | 0 |
| BCCCCP Komen | 1,206 | 0 | 66 | 109 | 0 |
| IAP | 10,829 | 6,248 | 1,533 | 2,572 | 0 |
| Clean Sweep Pest | 618 | 0 | 119 | 0 | 207 |
| W.I.C. | 41,997 | 26,773 | 5,057 | 8,468 | 0 |
| Childhood Lead | 497 | 497 | 0 | 0 | 0 |
| LIHEAP | 7,940 | 2,642 | 1,334 | 0 | 1,736 |
| Emerg Needs EAP | 10,589 | 0 | 2,398 | 0 | 3,125 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.**

| Receiving Department | Total | Prog Admin | Fiscal Svcs 1 | Fiscal Svcs 2 | Fiscal Svcs 3 |
|----------------------|-----------|------------|---------------|---------------|---------------|
| Emerg Needs LCA | 2,177 | 88 | 448 | 0 | 582 |
| Weather Energy Opt | 1,021 | 0 | 268 | 0 | 350 |
| Weather DHS | 20,787 | 6,938 | 3,393 | 0 | 4,417 |
| CSBG | 54,128 | 27,645 | 7,441 | 0 | 9,693 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,363,871 | 640,758 | 168,008 | 101,930 | 75,021 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.**

| Receiving Department | Fiscal Svcs 4 | Contract Admin | HCS Purch/AP | HCS Cash Rec | Billing/Reimb |
|----------------------|---------------|----------------|--------------|--------------|---------------|
| Health & Comm. Serv. | 0 | 1,278 | 2,389 | 25 | 0 |
| Nazareth Facility | 0 | 360 | 1,819 | 32 | 256 |
| ADMIN,CSA,MCHD,HPDP | 0 | 241 | 2,449 | 62 | 374 |
| Veterans Affairs | 3,184 | 0 | 778 | 4 | 475 |
| Medical Exam | 0 | 0 | 143 | 2 | 8,506 |
| Veterans Burial | 331 | 0 | 598 | 0 | 0 |
| Sold/Sail Relief | 619 | 0 | 3,029 | 6 | 0 |
| H-Oral Health | 21,360 | 2,305 | 4,180 | 1,039 | 0 |
| H-Laboratory | 0 | 721 | 2,511 | 2,232 | 11,722 |
| H-Vision/Hearing | 0 | 2,186 | 357 | 79 | 7,190 |
| H-Haz Waste | 0 | 3,397 | 3,501 | 1,583 | 2,866 |
| H-Clinical Serv | 0 | 241 | 2,742 | 1,164 | 87,070 |
| H-Comm. Disease | 0 | 118 | 1,093 | 813 | 2,121 |
| H-STD | 0 | 118 | 1,468 | 648 | 17,471 |
| H-Health Care Ac | 0 | 0 | 0 | 0 | 0 |
| H-HIV Counseling | 0 | 0 | 154 | 0 | 0 |
| H-Env Admin | 0 | 0 | 1,103 | 2 | 0 |
| H-Env FS&F | 0 | 0 | 1,953 | 3,255 | 2,472 |
| H-Env LW&W | 0 | 360 | 1,758 | 2,225 | 0 |
| Emerg Prep Bio | 0 | 0 | 997 | 94 | 0 |
| AAA Senior Expo | 164 | 0 | 154 | 214 | 0 |
| AAA Administration | 4,812 | 2,060 | 1,322 | 88 | 0 |
| AAA Providers | 18,321 | 0 | 1,856 | 124 | 0 |
| AAA Ombudsman | 1,795 | 360 | 357 | 130 | 0 |
| AAA Health Living | 2,686 | 241 | 1,758 | 119 | 0 |
| AAA Info & Asst | 1,951 | 0 | 143 | 18 | 0 |
| AAA CCC | 115 | 0 | 252 | 12 | 0 |
| AAA Verne Robbert | 0 | 0 | 33 | 10 | 0 |
| CFI AAA Custom Care | 166 | 0 | 154 | 0 | 492 |
| CFI Admin | 2,544 | 4,518 | 657 | 22 | 0 |
| CFI Care Mgmt | 14,086 | 0 | 8,399 | 167 | 0 |
| CFI Case Coord | 436 | 0 | 1,009 | 57 | 0 |
| CFI Veterans | 1,040 | 0 | 767 | 108 | 0 |
| CFI Comm Living | 7,052 | 0 | 5,498 | 0 | 0 |
| Vet's Trust | 667 | 0 | 382 | 18 | 0 |
| Healthy Start | 0 | 601 | 5,449 | 18 | 0 |
| SWMBH - HS | 0 | 118 | 382 | 8 | 0 |
| AIDS Coun & Test | 0 | 118 | 1,190 | 34 | 0 |
| MIECHV-ISS | 0 | 118 | 252 | 26 | 0 |
| MIECHV-HFA | 0 | 0 | 1,758 | 32 | 0 |
| Nurse Family | 0 | 241 | 2,196 | 37 | 0 |
| MCIR | 0 | 0 | 876 | 28 | 0 |
| CSHCS | 0 | 118 | 695 | 66 | 0 |
| Edison Sch Health | 1,221 | 118 | 620 | 10 | 0 |
| BCCCP Coord. | 0 | 844 | 887 | 68 | 0 |
| BCCCP Komen | 0 | 118 | 911 | 2 | 0 |
| IAP | 0 | 0 | 382 | 94 | 0 |
| Clean Sweep Pest | 0 | 118 | 166 | 8 | 0 |
| W.I.C. | 0 | 0 | 1,665 | 34 | 0 |
| Childhood Lead | 0 | 0 | 0 | 0 | 0 |
| LIHEAP | 656 | 360 | 1,180 | 32 | 0 |
| Emerg Needs EAP | 1,180 | 241 | 3,611 | 34 | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.**

| Receiving Department | Fiscal Svcs 4 | Contract Admin | HCS Purch/AP | HCS Cash Rec | Billing/Reimb |
|----------------------|---------------|----------------|---------------|---------------|----------------|
| Emerg Needs LCA | 222 | 118 | 695 | 24 | 0 |
| Weather Energy Opt | 133 | 0 | 264 | 6 | 0 |
| Weather DHS | 1,674 | 1,452 | 2,885 | 28 | 0 |
| CSBG | 3,675 | 2,305 | 3,318 | 51 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 90,090 | 25,492 | 85,145 | 14,992 | 141,015 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.**

| Receiving Department | Specific Supt |
|----------------------|---------------|
| Health & Comm. Serv. | 0 |
| Nazareth Facility | 21,420 |
| ADMIN,CSA,MCHD,HPDP | 0 |
| Veterans Affairs | 0 |
| Medical Exam | 0 |
| Veterans Burial | 0 |
| Sold/Sail Relief | 0 |
| H-Oral Health | 0 |
| H-Laboratory | 0 |
| H-Vision/Hearing | 0 |
| H-Haz Waste | 0 |
| H-Clinical Serv | 0 |
| H-Comm. Disease | 0 |
| H-STD | 0 |
| H-Health Care Ac | 0 |
| H-HIV Counseling | 0 |
| H-Env Admin | 0 |
| H-Env FS&F | 0 |
| H-Env LW&W | 0 |
| Emerg Prep Bio | 0 |
| AAA Senior Expo | 0 |
| AAA Administration | 0 |
| AAA Providers | 0 |
| AAA Ombudsman | 0 |
| AAA Health Living | 0 |
| AAA Info & Asst | 0 |
| AAA CCC | 0 |
| AAA Verne Robbert | 0 |
| CFI AAA Custom Care | 0 |
| CFI Admin | 0 |
| CFI Care Mgmt | 0 |
| CFI Case Coord | 0 |
| CFI Veterans | 0 |
| CFI Comm Living | 0 |
| Vet's Trust | 0 |
| Healthy Start | 0 |
| SWMBH - HS | 0 |
| AIDS Coun & Test | 0 |
| MIECHV-ISS | 0 |
| MIECHV-HFA | 0 |
| Nurse Family | 0 |
| MCIR | 0 |
| CSHCS | 0 |
| Edison Sch Health | 0 |
| BCCCP Coord. | 0 |
| BCCCP Komen | 0 |
| IAP | 0 |
| Clean Sweep Pest | 0 |
| W.I.C. | 0 |
| Childhood Lead | 0 |
| LIHEAP | 0 |
| Emerg Needs EAP | 0 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.**

| Receiving Department | Specific Supt |
|----------------------|---------------|
| Emerg Needs LCA | 0 |
| Weather Energy Opt | 0 |
| Weather DHS | 0 |
| CSBG | 0 |
| Direct Bill | 0 |
| Total | <u>21,420</u> |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department Nazareth Facility

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

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

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

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department Nazareth Facility**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 0 | | | 0 |
| Cost Adjustments: | | | | |
| Termination payout | 0 | | | |
| Total Departmental Cost Adjustments: | 0 | | | 0 |
| Inbound Costs: | | | | |
| Building Depreciation | 39,154 | | 39,154 | |
| Insurance | 30,662 | 4 | 30,666 | |
| Termination Payoff | 3,460 | | 3,460 | |
| Finance Department | 11,242 | 693 | 11,935 | |
| Building & Grounds Department | 249,412 | 36,674 | 286,086 | |
| County Administration Dept | 3,947 | 132 | 4,079 | |
| Information Systems | 9,784 | 219 | 10,003 | |
| Legal Services Department | 1,712 | 17 | 1,729 | |
| Human Resources | 7,995 | 87 | 8,082 | |
| Treasurer | 829 | 4 | 833 | |
| Health & Comm. Serv. | 63,583 | 7,516 | 71,099 | |
| Total Allocated Additions: | 421,780 | 45,346 | 467,126 | 467,126 |
| Total To Be Allocated: | 421,780 | 45,346 | | 467,126 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department Nazareth Facility**

| | Total | G&A | Nazareth Fac |
|--------------------------------------|---------|-----|--------------|
| Wages & Benefits | | | |
| SALARIES & WAGES | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 0 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Cost Adjustments | | | |
| Termination payout | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 0 | 0 | 0 |
| Allocation Step 1 | | | |
| Inbound - All Others | 421,780 | 0 | 421,780 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 421,780 | 0 | 421,780 |
| Allocation Step 2 | | | |
| Inbound - All Others | 45,346 | 0 | 45,346 |
| 2nd Allocation | 45,346 | 0 | 45,346 |
| Total For Nazareth Facility | | | |
| Schedule .3 Total | 467,126 | 0 | 467,126 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department Nazareth Facility**

Activity - Nazareth Fac

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Health & Comm. Serv. | 58,566.66 | 7.755360 | 32,714 | | 32,714 | | 32,714 |
| ADMIN,CSA,MCHD,HPDP | 56,462.74 | 7.476761 | 31,539 | | 31,539 | 3,668 | 35,207 |
| Veterans Affairs | 7,776.71 | 1.029787 | 4,340 | | 4,340 | 500 | 4,840 |
| MSU Extension | 53,331.99 | 7.062189 | 29,784 | | 29,784 | 3,462 | 33,246 |
| H-Oral Health | 38,332.36 | 5.075947 | 21,408 | | 21,408 | 2,492 | 23,900 |
| H-Laboratory | 76,009.37 | 10.065113 | 42,453 | | 42,453 | 4,943 | 47,396 |
| H-Vision/Hearing | 9,971.99 | 1.320485 | 5,564 | | 5,564 | 648 | 6,212 |
| H-Clinical Serv | 14,702.01 | 1.946831 | 8,205 | | 8,205 | 952 | 9,157 |
| H-Comm. Disease | 15,054.15 | 1.993461 | 8,403 | | 8,403 | 973 | 9,376 |
| H-STD | 30,137.32 | 3.990765 | 16,831 | | 16,831 | 1,960 | 18,791 |
| H-HIV Counseling | 4,414.83 | 0.584609 | 2,459 | | 2,459 | 284 | 2,743 |
| H-Env Admin | 17,404.04 | 2.304632 | 9,717 | | 9,717 | 1,126 | 10,843 |
| H-Env FS&F | 17,043.62 | 2.256905 | 9,516 | | 9,516 | 1,106 | 10,622 |
| H-Env LW&W | 14,608.80 | 1.934488 | 8,154 | | 8,154 | 945 | 9,099 |
| Mental Health | 128,811.62 | 17.057155 | 72,093 | | 72,093 | 8,538 | 80,631 |
| Emerg Prep Bio | 8,303.59 | 1.099556 | 4,631 | | 4,631 | 535 | 5,166 |
| AAA Administration | 8,461.55 | 1.120473 | 4,722 | | 4,722 | 546 | 5,268 |
| AAA Ombudsman | 3,288.01 | 0.435396 | 1,832 | | 1,832 | 211 | 2,043 |
| AAA Health Living | 2,953.18 | 0.391058 | 1,647 | | 1,647 | 188 | 1,835 |
| AAA Info & Asst | 3,988.25 | 0.528122 | 2,219 | | 2,219 | 254 | 2,473 |
| AAA CCC | 102.23 | 0.013537 | 53 | | 53 | 5 | 58 |
| CFI AAA Custom Care | 185.30 | 0.024537 | 101 | | 101 | 11 | 112 |
| CFI Admin | 3,048.71 | 0.403708 | 1,698 | | 1,698 | 194 | 1,892 |
| CFI Care Mgmt | 8,935.14 | 1.183186 | 4,987 | | 4,987 | 578 | 5,565 |
| CFI Case Coord | 109.87 | 0.014549 | 60 | | 60 | 5 | 65 |
| CFI Veterans | 92.95 | 0.012308 | 50 | | 50 | 5 | 55 |
| CFI Comm Living | 5,836.21 | 0.772827 | 3,257 | | 3,257 | 379 | 3,636 |
| Healthy Start | 17,641.98 | 2.336140 | 9,848 | | 9,848 | 1,143 | 10,991 |
| SWMBH - HS | 2,085.86 | 0.276208 | 1,160 | | 1,160 | 133 | 1,293 |
| AIDS Coun & Test | 7,100.79 | 0.940282 | 3,961 | | 3,961 | 460 | 4,421 |
| MIECHV-HFA | 10,697.51 | 1.416558 | 5,968 | | 5,968 | 691 | 6,659 |
| Nurse Family | 13,367.70 | 1.770142 | 7,465 | | 7,465 | 864 | 8,329 |
| MCIR | 5,757.84 | 0.762450 | 3,211 | | 3,211 | 374 | 3,585 |
| CSHCS | 9,863.94 | 1.306177 | 5,503 | | 5,503 | 643 | 6,146 |
| BCCCP Coord. | 10,153.77 | 1.344556 | 5,665 | | 5,665 | 658 | 6,323 |
| IAP | 3,214.61 | 0.425677 | 1,790 | | 1,790 | 206 | 1,996 |
| W.I.C. | 50,330.00 | 6.664667 | 28,109 | | 28,109 | 3,273 | 31,382 |
| Childhood Lead | 1,109.17 | 0.146876 | 619 | | 619 | 68 | 687 |
| LIHEAP | 2,438.64 | 0.322923 | 1,358 | | 1,358 | 158 | 1,516 |
| Emerg Needs LCA | 69.41 | 0.009191 | 38 | | 38 | 1 | 39 |
| Weather DHS | 5,597.49 | 0.741216 | 3,120 | | 3,120 | 363 | 3,483 |
| CSBG | 24,999.76 | 3.310453 | 13,959 | | 13,959 | 1,625 | 15,584 |
| Non Allocated | 2,814.84 | 0.372739 | 1,569 | | 1,569 | 178 | 1,747 |
| Schedule .4 Total for Nazareth Fac | 755,176.51 | 100.000000 | 421,780 | | 421,780 | 45,346 | 467,126 |

Allocation Basis: Dollar amount of building charges by program
Allocation Source: Building charges distribution summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department Nazareth Facility**

| Receiving Department | Total | Nazareth Fac |
|----------------------|----------------|----------------|
| Health & Comm. Serv. | 32,714 | 32,714 |
| ADMIN,CSA,MCHD,HPDP | 35,207 | 35,207 |
| Veterans Affairs | 4,840 | 4,840 |
| MSU Extension | 33,246 | 33,246 |
| H-Oral Health | 23,900 | 23,900 |
| H-Laboratory | 47,396 | 47,396 |
| H-Vision/Hearing | 6,212 | 6,212 |
| H-Clinical Serv | 9,157 | 9,157 |
| H-Comm. Disease | 9,376 | 9,376 |
| H-STD | 18,791 | 18,791 |
| H-HIV Counseling | 2,743 | 2,743 |
| H-Env Admin | 10,843 | 10,843 |
| H-Env FS&F | 10,622 | 10,622 |
| H-Env LW&W | 9,099 | 9,099 |
| Mental Health | 80,631 | 80,631 |
| Emerg Prep Bio | 5,166 | 5,166 |
| AAA Administration | 5,268 | 5,268 |
| AAA Ombudsman | 2,043 | 2,043 |
| AAA Health Living | 1,835 | 1,835 |
| AAA Info & Asst | 2,473 | 2,473 |
| AAA CCC | 58 | 58 |
| CFI AAA Custom Care | 112 | 112 |
| CFI Admin | 1,892 | 1,892 |
| CFI Care Mgmt | 5,565 | 5,565 |
| CFI Case Coord | 65 | 65 |
| CFI Veterans | 55 | 55 |
| CFI Comm Living | 3,636 | 3,636 |
| Healthy Start | 10,991 | 10,991 |
| SWMBH - HS | 1,293 | 1,293 |
| AIDS Coun & Test | 4,421 | 4,421 |
| MIECHV-HFA | 6,659 | 6,659 |
| Nurse Family | 8,329 | 8,329 |
| MCIR | 3,585 | 3,585 |
| CSHCS | 6,146 | 6,146 |
| BCCCP Coord. | 6,323 | 6,323 |
| IAP | 1,996 | 1,996 |
| W.I.C. | 31,382 | 31,382 |
| Childhood Lead | 687 | 687 |
| LIHEAP | 1,516 | 1,516 |
| Emerg Needs LCA | 39 | 39 |
| Weather DHS | 3,483 | 3,483 |
| CSBG | 15,584 | 15,584 |
| Non Allocated | 1,747 | 1,747 |
| Direct Bill | 0 | 0 |
| Total | 467,126 | 467,126 |

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department ADMIN,CSA,MCHD,HPDP

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.

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

Community Services Admin – This activity represents costs within the Community Services Administration program that have not been reallocated to other

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .1 - Nature and Extent of Services
For Department ADMIN,CSA,MCHD,HPDP

programs and should remain within the Community Services Administration program. The costs have been allocated directly to Community Services Administration.

Maternal & Child Health – This activity represents costs within the Maternal & Child Health program that have not been reallocated to other programs and should remain within the Maternal & Child Health program. The costs in this activity have been allocated directly to Maternal & CH.

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
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .2 - Costs To Be Allocated
For Department ADMIN,CSA,MCHD,HPDP**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 989,165 | | | 989,165 |
| Deductions: | | | | |
| Termination Payout | -501 | | | |
| Indirect | -5,000 | | | |
| Total Deductions: | -5,501 | | | -5,501 |
| Inbound Costs: | | | | |
| Equipment Depreciation | 1,451 | | 1,451 | |
| Insurance | 2,997 | 7 | 3,004 | |
| Termination Payoff | 8,999 | | 8,999 | |
| Finance Department | 10,485 | 620 | 11,105 | |
| County Administration Dept | 5,809 | 196 | 6,005 | |
| Information Systems | 18,356 | 420 | 18,776 | |
| Legal Services Department | 2,516 | 24 | 2,540 | |
| Human Resources | 9,502 | 132 | 9,634 | |
| Treasurer | 636 | 1 | 637 | |
| Health & Comm. Serv. | 79,970 | 9,977 | 89,947 | |
| Nazareth Facility | 31,539 | 3,668 | 35,207 | |
| Total Allocated Additions: | 172,260 | 15,045 | 187,305 | 187,305 |
| Total To Be Allocated: | 1,155,924 | 15,045 | | 1,170,969 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP**

| | Total | G&A | Prog Mgmt 1(a) | Prog Mgmt 1(b) | Prog Mgmt 2(a) |
|--------------------------------------|-----------|-----|----------------|----------------|----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 636,321 | 0 | 36,617 | 33,097 | 73,238 |
| FRINGE BENEFITS | 230,100 | 0 | 12,983 | 11,735 | 26,636 |
| Other Expense & Cost | | | | | |
| *Termination Payout | 501 | 0 | 0 | 0 | 0 |
| Supplies | 4,486 | 0 | 142 | 128 | 670 |
| Communications | 10,894 | 0 | 334 | 301 | 1,804 |
| Contract Services | 40,562 | 0 | 0 | 0 | 0 |
| Expendable Equip | 1,180 | 0 | 0 | 0 | 238 |
| Travel | 1,786 | 0 | 0 | 0 | 47 |
| Incentives | 569 | 0 | 0 | 0 | 151 |
| Building Rent | 52,680 | 0 | 1,537 | 1,389 | 8,829 |
| Training | 5,086 | 0 | 370 | 335 | 132 |
| *Indirect | 5,000 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 989,165 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (5,501) | 0 | 0 | 0 | 0 |
| Functional Cost | 983,664 | 0 | 51,983 | 46,985 | 111,745 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 172,260 | 0 | 9,852 | 8,911 | 19,789 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,155,924 | 0 | 61,835 | 55,896 | 131,534 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 15,045 | 0 | 786 | 708 | 1,678 |
| 2nd Allocation | 15,045 | 0 | 786 | 708 | 1,678 |
| Total For ADMIN,CSA,MCHD,HPDP | | | | | |
| Schedule .3 Total | 1,170,969 | 0 | 62,621 | 56,604 | 133,212 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
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 | 86,345 | 40,100 | 89,271 | 150,637 | 52,962 |
| FRINGE BENEFITS | 31,402 | 14,636 | 32,451 | 54,449 | 18,778 |
| Other Expense & Cost | | | | | |
| *Termination Payout | 0 | 0 | 0 | 0 | 0 |
| Supplies | 790 | 257 | 624 | 1,183 | 205 |
| Communications | 2,127 | 576 | 1,086 | 3,139 | 483 |
| Contract Services | 0 | 0 | 4,199 | 0 | 1,755 |
| Expendable Equip | 281 | 49 | 144 | 370 | 0 |
| Travel | 56 | 327 | 670 | 74 | 0 |
| Incentives | 179 | 0 | 3 | 235 | 0 |
| Building Rent | 10,409 | 2,608 | 5,588 | 15,269 | 2,223 |
| Training | 156 | 727 | 992 | 578 | 536 |
| *Indirect | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 131,745 | 59,280 | 135,028 | 225,934 | 76,942 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 23,352 | 10,798 | 24,153 | 41,163 | 14,269 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 155,097 | 70,078 | 159,181 | 267,097 | 91,211 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 2,022 | 872 | 2,083 | 4,083 | 1,162 |
| 2nd Allocation | 2,022 | 872 | 2,083 | 4,083 | 1,162 |
| Total For ADMIN,CSA,MCHD,HPDP | | | | | |
| Schedule .3 Total | 157,119 | 70,950 | 161,264 | 271,180 | 92,373 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP**

| | Comm Serv Admin | Maternal & CH | Contract Serv |
|--------------------------------------|-----------------|---------------|---------------|
| Wages & Benefits | | | |
| SALARIES & WAGES | 62,344 | 11,710 | 0 |
| FRINGE BENEFITS | 22,756 | 4,274 | 0 |
| Other Expense & Cost | | | |
| *Termination Payout | 0 | 0 | 0 |
| Supplies | 399 | 88 | 0 |
| Communications | 896 | 148 | 0 |
| Contract Services | 0 | 661 | 33,947 |
| Expendable Equip | 76 | 22 | 0 |
| Travel | 509 | 103 | 0 |
| Incentives | 0 | 1 | 0 |
| Building Rent | 4,054 | 774 | 0 |
| Training | 1,130 | 130 | 0 |
| *Indirect | 0 | 0 | 0 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 92,164 | 17,911 | 33,947 |
| Allocation Step 1 | | | |
| Inbound - All Others | 16,830 | 3,143 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 108,994 | 21,054 | 33,947 |
| Allocation Step 2 | | | |
| Inbound - All Others | 1,410 | 241 | 0 |
| 2nd Allocation | 1,410 | 241 | 0 |
| Total For ADMIN,CSA,MCHD,HPDP | | | |
| Schedule .3 Total | 110,404 | 21,295 | 33,947 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP**

Activity - Prog Mgmt 1(a)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-Env Admin | 295,689 | 64.350023 | 39,797 | | 39,797 | 508 | 40,305 |
| Emerg Prep Bio | 163,812 | 35.649977 | 22,038 | | 22,038 | 278 | 22,316 |
| Schedule .4 Total for Prog Mgmt 1(a) | 459,501 | 100.000000 | 61,835 | | 61,835 | 786 | 62,621 |

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP**

Activity - Prog Mgmt 1(b)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Health & Comm. Serv. | 61.54 | 61.540000 | 34,404 | | 34,404 | | 34,404 |
| MCIR | 30.77 | 30.770000 | 17,201 | | 17,201 | 569 | 17,770 |
| CSBG | 7.69 | 7.690000 | 4,291 | | 4,291 | 139 | 4,430 |
| Schedule .4 Total for Prog Mgmt 1(b) | 100.00 | 100.000000 | 55,896 | | 55,896 | 708 | 56,604 |

Allocation Basis: Percentage of effort by program
Allocation Source: HCS Administration

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Prog Mgmt 2(a)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| H-Clinical Serv | 283,921 | 39.843584 | 52,400 | | 52,400 | 666 | 53,066 |
| H-STD | 428,668 | 60.156416 | 79,134 | | 79,134 | 1,012 | 80,146 |
| Schedule .4 Total for Prog Mgmt 2(a) | 712,589 | 100.000000 | 131,534 | | 131,534 | 1,678 | 133,212 |

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Prog Mgmt 2(b)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| H-Comm. Disease | 317,707 | 48.165739 | 74,700 | | 74,700 | 984 | 75,684 |
| H-HIV Counseling | 77,597 | 11.764037 | 18,241 | | 18,241 | 236 | 18,477 |
| AIDS Coun & Test | 128,639 | 19.502223 | 30,254 | | 30,254 | 391 | 30,645 |
| IAP | 135,669 | 20.568001 | 31,902 | | 31,902 | 411 | 32,313 |
| Schedule .4 Total for Prog Mgmt 2(b) | 659,612 | 100.000000 | 155,097 | | 155,097 | 2,022 | 157,119 |

Allocation Basis: Dollar amount of expenses by benefiting program

Allocation Source: General ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP**

Activity - Prog Mgmt 3

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Veterans Affairs | 142,155 | 5.691632 | 3,983 | | 3,983 | 48 | 4,031 |
| H-Oral Health | 942,659 | 37.742382 | 26,468 | | 26,468 | 348 | 26,816 |
| AAA Administration | 214,405 | 8.584393 | 6,014 | | 6,014 | 73 | 6,087 |
| AAA Health Living | 119,749 | 4.794536 | 3,357 | | 3,357 | 39 | 3,396 |
| CFI AAA Custom Care | 7,560 | 0.302689 | 210 | | 210 | 1 | 211 |
| CFI Veterans | 46,609 | 1.866141 | 1,305 | | 1,305 | 10 | 1,315 |
| CFI Comm Living | 313,994 | 12.571758 | 8,809 | | 8,809 | 108 | 8,917 |
| Edison Sch Health | 54,593 | 2.185806 | 1,528 | | 1,528 | 14 | 1,542 |
| CSBG | 655,890 | 26.260663 | 18,404 | | 18,404 | 231 | 18,635 |
| Schedule .4 Total for Prog Mgmt 3 | 2,497,614 | 100.000000 | 70,078 | | 70,078 | 872 | 70,950 |

Allocation Basis: Dollar amount of expenses by benefiting program
Allocation Source: General ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP**

Activity - Prog Mgmt 4

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| H-Vision/Hearing | 152,742 | 6.215136 | 9,889 | | 9,889 | 124 | 10,013 |
| Healthy Start | 668,379 | 27.196622 | 43,314 | | 43,314 | 597 | 43,911 |
| MIECHV-ISS | 13,388 | 0.544763 | 865 | | 865 | 7 | 872 |
| MIECHV-HFA | 238,804 | 9.717035 | 15,460 | | 15,460 | 196 | 15,656 |
| Nurse Family | 493,757 | 20.091179 | 31,983 | | 31,983 | 415 | 32,398 |
| CSHCS | 247,853 | 10.085242 | 16,052 | | 16,052 | 210 | 16,262 |
| BCCCP Coord. | 190,747 | 7.761575 | 12,353 | | 12,353 | 156 | 12,509 |
| BCCCP Komen | 5,915 | 0.240684 | 379 | | 379 | 3 | 382 |
| W.I.C. | 445,996 | 18.147764 | 28,886 | | 28,886 | 375 | 29,261 |
| Schedule .4 Total for Prog Mgmt 4 | 2,457,581 | 100.000000 | 159,181 | | 159,181 | 2,083 | 161,264 |

Allocation Basis: Dollar amount of expenses by benefiting program
Allocation Source: General ledger

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP**

Activity - Clinical Supt.

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| H-Clinical Serv | 2,614.00 | 36.936555 | 98,653 | | 98,653 | 1,505 | 100,158 |
| H-Comm. Disease | 1,072.00 | 15.147661 | 40,456 | | 40,456 | 618 | 41,074 |
| H-STD | 3,391.00 | 47.915784 | 127,988 | | 127,988 | 1,960 | 129,948 |
| Schedule .4 Total for Clinical Supt. | 7,077.00 | 100.000000 | 267,097 | | 267,097 | 4,083 | 271,180 |

Allocation Basis: Number of Patient Visits by type

Allocation Source: Patient visit summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP**

Activity - Health Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-Health Admin | 100 | 100.000000 | 91,211 | | 91,211 | 1,162 | 92,373 |
| Schedule .4 Total for Health Admin | 100 | 100.000000 | 91,211 | | 91,211 | 1,162 | 92,373 |

Allocation Basis: Direct allocation to Health Administration

Allocation Source: Employee time summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Comm Serv Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| H Comm Serv Adm | 100 | 100.000000 | 108,994 | | 108,994 | 1,410 | 110,404 |
| Schedule .4 Total for Comm Serv Admin | 100 | 100.000000 | 108,994 | | 108,994 | 1,410 | 110,404 |

Allocation Basis: Direct allocation to Community Service Administration
Allocation Source: Employee time summary

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP**

Activity - Maternal & CH

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-Maternal & CH | 100 | 100.000000 | 21,054 | | 21,054 | 241 | 21,295 |
| Schedule .4 Total for Maternal & CH | 100 | 100.000000 | 21,054 | | 21,054 | 241 | 21,295 |

Allocation Basis: Direct allocation to Maternal & Child Health

Allocation Source: Employee time summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .4 - Detail Activity Allocations
For Department ADMIN,CSA,MCHD,HPDP

Activity - Contract Serv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| H-STD | 33,947 | 100.000000 | 33,947 | | 33,947 | | 33,947 |
| Schedule .4 Total for Contract Serv | 33,947 | 100.000000 | 33,947 | | 33,947 | 0 | 33,947 |

Allocation Basis: Dollar amount of contract services by program

Allocation Source: Paid invoice

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
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) |
|----------------------|------------------|----------------|----------------|----------------|----------------|
| Health & Comm. Serv. | 34,404 | 0 | 34,404 | 0 | 0 |
| Veterans Affairs | 4,031 | 0 | 0 | 0 | 0 |
| H-Health Admin | 92,373 | 0 | 0 | 0 | 0 |
| H-Oral Health | 26,816 | 0 | 0 | 0 | 0 |
| H-Vision/Hearing | 10,013 | 0 | 0 | 0 | 0 |
| H-Maternal & CH | 21,295 | 0 | 0 | 0 | 0 |
| H Comm Serv Adm | 110,404 | 0 | 0 | 0 | 0 |
| H-Clinical Serv | 153,224 | 0 | 0 | 53,066 | 0 |
| H-Comm. Disease | 116,758 | 0 | 0 | 0 | 75,684 |
| H-STD | 244,041 | 0 | 0 | 80,146 | 0 |
| H-HIV Counseling | 18,477 | 0 | 0 | 0 | 18,477 |
| H-Env Admin | 40,305 | 40,305 | 0 | 0 | 0 |
| Emerg Prep Bio | 22,316 | 22,316 | 0 | 0 | 0 |
| AAA Administration | 6,087 | 0 | 0 | 0 | 0 |
| AAA Health Living | 3,396 | 0 | 0 | 0 | 0 |
| CFI AAA Custom Care | 211 | 0 | 0 | 0 | 0 |
| CFI Veterans | 1,315 | 0 | 0 | 0 | 0 |
| CFI Comm Living | 8,917 | 0 | 0 | 0 | 0 |
| Healthy Start | 43,911 | 0 | 0 | 0 | 0 |
| AIDS Coun & Test | 30,645 | 0 | 0 | 0 | 30,645 |
| MIECHV-ISS | 872 | 0 | 0 | 0 | 0 |
| MIECHV-HFA | 15,656 | 0 | 0 | 0 | 0 |
| Nurse Family | 32,398 | 0 | 0 | 0 | 0 |
| MCIR | 17,770 | 0 | 17,770 | 0 | 0 |
| CSHCS | 16,262 | 0 | 0 | 0 | 0 |
| Edison Sch Health | 1,542 | 0 | 0 | 0 | 0 |
| BCCCP Coord. | 12,509 | 0 | 0 | 0 | 0 |
| BCCCP Komen | 382 | 0 | 0 | 0 | 0 |
| IAP | 32,313 | 0 | 0 | 0 | 32,313 |
| W.I.C. | 29,261 | 0 | 0 | 0 | 0 |
| CSBG | 23,065 | 0 | 4,430 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,170,969 | 62,621 | 56,604 | 133,212 | 157,119 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department ADMIN,CSA,MCHD,HPDP**

| Receiving Department | Prog Mgmt 3 | Prog Mgmt 4 | Clinical Supt. | Health Admin | Comm Serv Admin |
|----------------------|---------------|----------------|----------------|---------------|-----------------|
| Health & Comm. Serv. | 0 | 0 | 0 | 0 | 0 |
| Veterans Affairs | 4,031 | 0 | 0 | 0 | 0 |
| H-Health Admin | 0 | 0 | 0 | 92,373 | 0 |
| H-Oral Health | 26,816 | 0 | 0 | 0 | 0 |
| H-Vision/Hearing | 0 | 10,013 | 0 | 0 | 0 |
| H-Maternal & CH | 0 | 0 | 0 | 0 | 0 |
| H Comm Serv Adm | 0 | 0 | 0 | 0 | 110,404 |
| H-Clinical Serv | 0 | 0 | 100,158 | 0 | 0 |
| H-Comm. Disease | 0 | 0 | 41,074 | 0 | 0 |
| H-STD | 0 | 0 | 129,948 | 0 | 0 |
| H-HIV Counseling | 0 | 0 | 0 | 0 | 0 |
| H-Env Admin | 0 | 0 | 0 | 0 | 0 |
| Emerg Prep Bio | 0 | 0 | 0 | 0 | 0 |
| AAA Administration | 6,087 | 0 | 0 | 0 | 0 |
| AAA Health Living | 3,396 | 0 | 0 | 0 | 0 |
| CFI AAA Custom Care | 211 | 0 | 0 | 0 | 0 |
| CFI Veterans | 1,315 | 0 | 0 | 0 | 0 |
| CFI Comm Living | 8,917 | 0 | 0 | 0 | 0 |
| Healthy Start | 0 | 43,911 | 0 | 0 | 0 |
| AIDS Coun & Test | 0 | 0 | 0 | 0 | 0 |
| MIECHV-ISS | 0 | 872 | 0 | 0 | 0 |
| MIECHV-HFA | 0 | 15,656 | 0 | 0 | 0 |
| Nurse Family | 0 | 32,398 | 0 | 0 | 0 |
| MCIR | 0 | 0 | 0 | 0 | 0 |
| CSHCS | 0 | 16,262 | 0 | 0 | 0 |
| Edison Sch Health | 1,542 | 0 | 0 | 0 | 0 |
| BCCCP Coord. | 0 | 12,509 | 0 | 0 | 0 |
| BCCCP Komen | 0 | 382 | 0 | 0 | 0 |
| IAP | 0 | 0 | 0 | 0 | 0 |
| W.I.C. | 0 | 29,261 | 0 | 0 | 0 |
| CSBG | 18,635 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 70,950 | 161,264 | 271,180 | 92,373 | 110,404 |

**Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2016
Schedule .5 - Allocation Summary
For Department ADMIN,CSA,MCHD,HPDP**

| Receiving Department | Maternal & CH | Contract Serv |
|----------------------|---------------|---------------|
| Health & Comm. Serv. | 0 | 0 |
| Veterans Affairs | 0 | 0 |
| H-Health Admin | 0 | 0 |
| H-Oral Health | 0 | 0 |
| H-Vision/Hearing | 0 | 0 |
| H-Maternal & CH | 21,295 | 0 |
| H Comm Serv Adm | 0 | 0 |
| H-Clinical Serv | 0 | 0 |
| H-Comm. Disease | 0 | 0 |
| H-STD | 0 | 33,947 |
| H-HIV Counseling | 0 | 0 |
| H-Env Admin | 0 | 0 |
| Emerg Prep Bio | 0 | 0 |
| AAA Administration | 0 | 0 |
| AAA Health Living | 0 | 0 |
| CFI AAA Custom Care | 0 | 0 |
| CFI Veterans | 0 | 0 |
| CFI Comm Living | 0 | 0 |
| Healthy Start | 0 | 0 |
| AIDS Coun & Test | 0 | 0 |
| MIECHV-ISS | 0 | 0 |
| MIECHV-HFA | 0 | 0 |
| Nurse Family | 0 | 0 |
| MCIR | 0 | 0 |
| CSHCS | 0 | 0 |
| Edison Sch Health | 0 | 0 |
| BCCCP Coord. | 0 | 0 |
| BCCCP Komen | 0 | 0 |
| IAP | 0 | 0 |
| W.I.C. | 0 | 0 |
| CSBG | 0 | 0 |
| Direct Bill | 0 | 0 |
| Total | 21,295 | 33,947 |

Section D: Supplemental Data

Kalamazoo County, Michigan Internal Service Fund Summary Based On The Year Ended December 31, 2016

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 2016 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.

The following information is provided so the County may take the necessary corrective action if necessary in order to satisfy the above requirements.

COUNTY OF KALAMAZOO, MICHIGAN

Internal Service Funds

The Internal Service Funds 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 - 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 - 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 - 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 - 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 - 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 - 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).

Insurance Fund - was established to account for insurance costs associated with the Michigan Municipal Risk Management Authority and other purchased commercial insurance as well as proceeds related to insurance claims. Funding is provided by the General Fund.

COUNTY OF KALAMAZOO, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2016

| | Employee Benefits | Technology | Nazareth Facility | Central Stores |
|---|----------------------|---------------------|----------------------|-------------------|
| Assets | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | \$ 3,205,290 | \$ 602,536 | \$ 267,353 | \$ 78,969 |
| Investments | 6,934,085 | - | - | - |
| Receivables, net: | | | | |
| Accounts | 204,200 | - | 6,604 | 2,915 |
| Accrued interest | 17,325 | - | - | - |
| Due from other funds | 143,819 | - | - | - |
| Inventories | - | 3,000 | - | 106,520 |
| Prepays | 445,834 | 91,607 | 10,417 | - |
| Total current assets | <u>10,950,553</u> | <u>697,143</u> | <u>284,374</u> | <u>188,404</u> |
| Noncurrent assets: | | | | |
| Capital assets being depreciated, net | <u>62,379</u> | <u>549,735</u> | <u>104,039</u> | <u>6,624</u> |
| Total assets | <u>11,012,932</u> | <u>1,246,878</u> | <u>388,413</u> | <u>195,028</u> |
| Liabilities | | | | |
| Current liabilities: | | | | |
| Accounts payable | 131,521 | 6,342 | 27,053 | 16,840 |
| Accrued liabilities | 159,740 | 3,861 | 6,902 | 1,305 |
| Deposits payable | 84,774 | - | - | 6,829 |
| Current portion of long-term debt | 1,706 | 8,903 | 17,802 | 2,165 |
| Total current liabilities | <u>377,741</u> | <u>19,106</u> | <u>51,757</u> | <u>27,139</u> |
| Noncurrent liabilities, net of current portion: | | | | |
| Claims payable | 1,419,512 | - | - | - |
| Long-term debt | - | 1,350 | 9,437 | 948 |
| Total noncurrent liabilities | <u>1,419,512</u> | <u>1,350</u> | <u>9,437</u> | <u>948</u> |
| Total liabilities | <u>1,797,253</u> | <u>20,456</u> | <u>61,194</u> | <u>28,087</u> |
| Net position | | | | |
| Investment in capital assets | 62,379 | 549,735 | 104,039 | 6,624 |
| Unrestricted | <u>9,153,300</u> | <u>676,687</u> | <u>223,180</u> | <u>160,317</u> |
| Total net position | <u>\$ 9,215,679</u> | <u>\$ 1,226,422</u> | <u>\$ 327,219</u> | <u>\$ 166,941</u> |

| HSD Personnel Pool | Local Site Remediation Revolving Fund | Insurance | Total |
|--------------------|---------------------------------------|----------------|----------------------|
| \$ 16,581 | \$ 31,170 | \$ 360,952 | \$ 4,562,851 |
| - | - | - | 6,934,085 |
| - | - | - | 213,719 |
| - | - | - | 17,325 |
| - | - | - | 143,819 |
| - | - | - | 109,520 |
| - | - | 305,326 | 853,184 |
| <u>16,581</u> | <u>31,170</u> | <u>666,278</u> | <u>12,834,503</u> |
| - | - | - | 722,777 |
| <u>16,581</u> | <u>31,170</u> | <u>666,278</u> | <u>13,557,280</u> |
| - | - | - | 181,756 |
| 16,581 | - | - | 188,389 |
| - | - | - | 91,603 |
| - | - | - | 30,576 |
| <u>16,581</u> | <u>-</u> | <u>-</u> | <u>492,324</u> |
| - | - | 666,278 | 2,085,790 |
| - | - | - | 11,735 |
| - | - | <u>666,278</u> | <u>2,097,525</u> |
| <u>16,581</u> | <u>-</u> | <u>666,278</u> | <u>2,589,849</u> |
| - | - | - | 722,777 |
| - | <u>31,170</u> | - | <u>10,244,654</u> |
| <u>\$ -</u> | <u>\$ 31,170</u> | <u>\$ -</u> | <u>\$ 10,967,431</u> |

COUNTY OF KALAMAZOO, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2016

| | Employee Benefits | Technology | Nazareth Facility | Central Stores |
|---------------------------------------|----------------------|--------------|----------------------|-------------------|
| Operating revenues | | | | |
| Charges for services | \$ 21,365,329 | \$ 645,013 | \$ 770,308 | \$ 794,584 |
| Operating expenses | | | | |
| Salaries and fringes | 61,908 | 201,851 | 337,171 | 97,094 |
| Supplies and other operating expenses | 88,177 | 403,820 | 459,454 | 666,637 |
| Depreciation | 24,951 | 134,579 | 16,961 | 4,197 |
| Insurance benefits and claims | 20,635,492 | - | - | - |
| Total operating expenses | 20,810,528 | 740,250 | 813,586 | 767,928 |
| Operating income (loss) | 554,801 | (95,237) | (43,278) | 26,656 |
| Transfers in | - | - | 48,714 | - |
| Changes in net position | 554,801 | (95,237) | 5,436 | 26,656 |
| Net position, beginning of year | 8,660,878 | 1,321,659 | 321,783 | 140,285 |
| Net position, end of year | \$ 9,215,679 | \$ 1,226,422 | \$ 327,219 | \$ 166,941 |



| HSD Personnel Pool | Local Site Remediation Revolving Fund | Insurance | Total |
|--------------------|---------------------------------------|-----------|---------------|
| \$ 856,548 | \$ 12,794 | \$ - | \$ 24,444,576 |
| 818,996 | - | - | 1,517,020 |
| 37,552 | - | - | 1,655,640 |
| - | - | - | 180,688 |
| - | - | - | 20,635,492 |
| 856,548 | - | - | 23,988,840 |
| - | 12,794 | - | 455,736 |
| - | - | - | 48,714 |
| - | 12,794 | - | 504,450 |
| - | 18,376 | - | 10,462,981 |
| \$ - | \$ 31,170 | \$ - | \$ 10,967,431 |

COUNTY OF KALAMAZOO, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2016

| | Employee Benefits | Technology | Nazareth Facility | Central Stores |
|--|---------------------|---------------------|--------------------|------------------|
| Cash flows from operating activities | | | | |
| Receipts from customers and users | \$ 21,763,619 | \$ 645,013 | \$ 763,704 | \$ 794,346 |
| Payments to vendors | (88,177) | (681,110) | (456,508) | (672,444) |
| Payments for personnel services | (174,497) | (200,608) | (336,495) | (96,174) |
| Benefit payments | (20,842,661) | - | - | - |
| Net cash provided by (used in) operating activities | 658,284 | (236,705) | (29,299) | 25,728 |
| Cash flows from noncapital financing activities | | | | |
| Transfers from other funds | - | - | 48,714 | - |
| Cash flows from capital and related financing activities | | | | |
| Purchase of capital assets | - | (17,487) | - | - |
| Cash flows from investing activities | | | | |
| Purchases of investments | (1,558,091) | - | - | - |
| Net increase (decrease) in cash and cash equivalents | (899,807) | (254,192) | 19,415 | 25,728 |
| Cash and cash equivalents, beginning of year | 4,105,097 | 856,728 | 247,938 | 53,241 |
| Cash and cash equivalents, end of year | <u>\$ 3,205,290</u> | <u>\$ 602,536</u> | <u>\$ 267,353</u> | <u>\$ 78,969</u> |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities | | | | |
| Operating income (loss) | \$ 554,801 | \$ (95,237) | \$ (43,278) | \$ 26,656 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Depreciation expense | 24,951 | 134,579 | 16,961 | 4,197 |
| Change in: | | | | |
| Accounts receivable | 390,788 | - | (6,604) | (238) |
| Accrued interest receivable | 7,502 | - | - | - |
| Due from other funds | (143,819) | - | - | - |
| Inventories | - | 2,360 | 1,110 | (6,383) |
| Prepays | (329,849) | (13,998) | - | - |
| Accounts payable | (78,827) | (265,652) | 1,836 | (610) |
| Accrued liabilities | 30,861 | 804 | 1,777 | (384) |
| Deposits payable | (30,127) | - | - | 1,186 |
| Claims payable | 231,634 | - | - | - |
| Compensated absences | 369 | 439 | (1,101) | 1,304 |
| Net cash provided by (used in) operating activities | \$ 658,284 | \$ (236,705) | \$ (29,299) | \$ 25,728 |

All Monetary Values are US Dollars

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MAXCAP 2017 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

| HSD Personnel Pool | Local Site Remediation Revolving Fund | Insurance | Total |
|--------------------|---------------------------------------|-------------------|---------------------|
| \$ 856,548 | \$ 12,794 | \$ 360,952 | \$ 25,196,976 |
| (37,632) | - | - | (1,935,871) |
| (814,823) | - | - | (1,622,597) |
| - | - | - | (20,842,661) |
| <u>4,093</u> | <u>12,794</u> | <u>360,952</u> | <u>795,847</u> |
| - | - | - | 48,714 |
| - | - | - | (17,487) |
| - | - | - | (1,558,091) |
| 4,093 | 12,794 | 360,952 | (731,017) |
| <u>12,488</u> | <u>18,376</u> | <u>-</u> | <u>5,293,868</u> |
| <u>\$ 16,581</u> | <u>\$ 31,170</u> | <u>\$ 360,952</u> | <u>\$ 4,562,851</u> |
| \$ - | \$ 12,794 | \$ - | \$ 455,736 |
| - | - | - | 180,688 |
| - | - | - | 383,946 |
| - | - | - | 7,502 |
| - | - | - | (143,819) |
| - | - | - | (2,913) |
| - | - | (305,326) | (649,173) |
| (80) | - | - | (343,333) |
| 4,173 | - | - | 37,231 |
| - | - | - | (28,941) |
| - | - | 666,278 | 897,912 |
| - | - | - | 1,011 |
| <u>\$ 4,093</u> | <u>\$ 12,794</u> | <u>\$ 360,952</u> | <u>\$ 795,847</u> |

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2016

| Income Statement: | Total | Employee Benefits | Technology | Nazareth Facility |
|-------------------------------|-----------------------------|------------------------------|----------------------------|------------------------------|
| Operating Revenues | 24,444,576 | 21,365,329 | 645,013 | 770,308 |
| Operating Expenses | (23,808,152) | (20,785,577) | (605,671) | (796,625) |
| Depreciation | (180,688) | (24,951) | (134,579) | (16,961) |
| Total Expenses | <u>(23,988,840)</u> | <u>(20,810,528)</u> | <u>(740,250)</u> | <u>(813,586)</u> |
| Net Profit/(Loss) | 455,736 | 554,801 | (95,237) | (43,278) |
| Non Operating Revenue/(Exp) | - | - | - | - |
| Operating Transfers In/(Out) | <u>48,714</u> | <u>-</u> | <u>-</u> | <u>48,714</u> |
| Net Increase/(Decrease) | 504,450 | 554,801 | (95,237) | 5,436 |
| Beginning R.E. per CAFR | <u>10,462,981</u> | <u>8,660,878</u> | <u>1,321,659</u> | <u>321,783</u> |
| Ending R.E. per CAFR | <u><u>\$ 10,967,431</u></u> | <u><u>\$ 9,215,679</u></u> | <u><u>\$ 1,226,422</u></u> | <u><u>\$ 327,219</u></u> |
| <i>A-87 R.E. Adjustments:</i> | | | | |
| Prior Year Adjustments | (4,608,445) | (2,830,921) | (924,120) | (353,851) |
| Current Year Adjustments | <u>(97,540)</u> | <u>(23,334)</u> | <u>(31,342)</u> | <u>-</u> |
| Total Adjustments | <u>(4,705,985)</u> | <u>(2,854,255)</u> | <u>(955,462)</u> | <u>(353,851)</u> |
| A-87 Adjusted R.E. | 6,261,446 | 6,361,424 | 270,960 | (26,632) |
| Sixty Day Operating Expense | <u>(3,968,025)</u> | <u>(3,464,263)</u> | <u>(100,945)</u> | <u>(132,771)</u> |
| Excess Reserves | <u><u>\$ 2,293,421</u></u> | <u><u>\$ 2,897,161</u></u> | <u><u>\$ 170,015</u></u> | <u><u>\$ (159,403)</u></u> |
| Excess months of WCR | | 1.7 | 3.4 | (2.4) |

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2016

| | Central Stores | HSD Personnel Pool | Local Site Remediation Revolving |
|--------------------------------------|----------------------------|-----------------------------------|---|
| Income Statement: | | | |
| Operating Revenues | 794,584 | 856,548 | 12,794 |
| Operating Expenses | (763,731) | (856,548) | - |
| Depreciation | (4,197) | - | - |
| Total Expenses | <u>(767,928)</u> | <u>(856,548)</u> | <u>-</u> |
| Net Profit/(Loss) | 26,656 | - | 12,794 |
| Non Operating Revenue/(Exp) | - | - | - |
| Operating Transfers In/(Out) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Increase/(Decrease) | 26,656 | - | 12,794 |
| Beginning R.E. per CAFR | <u>140,285</u> | <u>-</u> | <u>18,376</u> |
| Ending R.E. per CAFR | <u><u>\$ 166,941</u></u> | <u><u>\$ -</u></u> | <u><u>31,170</u></u> |
| <i><u>A-87 R.E. Adjustments:</u></i> | | | |
| Prior Year Adjustments | (492,136) | - | (7,417) |
| Current Year Adjustments | (42,864) | - | - |
| Total Adjustments | <u>(535,000)</u> | <u>-</u> | <u>(7,417)</u> |
| A-87 Adjusted R.E. | (368,059) | - | 23,753 |
| Sixty Day Operating Expense | <u>(127,289)</u> | <u>(142,758)</u> | <u>-</u> |
| Excess Reserves | <u><u>\$ (495,348)</u></u> | <u><u>\$ (142,758)</u></u> | <u><u>\$ 23,753</u></u> |
| Excess months of WCR | (7.8) | (2.0) | N/A |

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808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

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