MAXIMUS

Central Services
Cost Allocation Plan
Kalamazoo County, Michigan

FY 2017
Cost Allocation Plan

Based on actual expenditures for Year Ended
December 31, 2017

Central Services
Cost Allocation Plan
Kalamazoo County, Michigan

FY 2017
Cost Allocation Plan

Based on actual expenditures for
the Year Ended December 31, 2017

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, 2017 to establish cost allocations or billings for the year beginning January 1, 2019, 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: Timothy F. Meeker

Name of Official: TIMOTHY F. MEEKER

Title: FINANCE DIRECTOR

Date: 10/1/2018

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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Section A: 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 Kalamazo 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) 2017.

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.

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.

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 *Adjustment*s 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

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

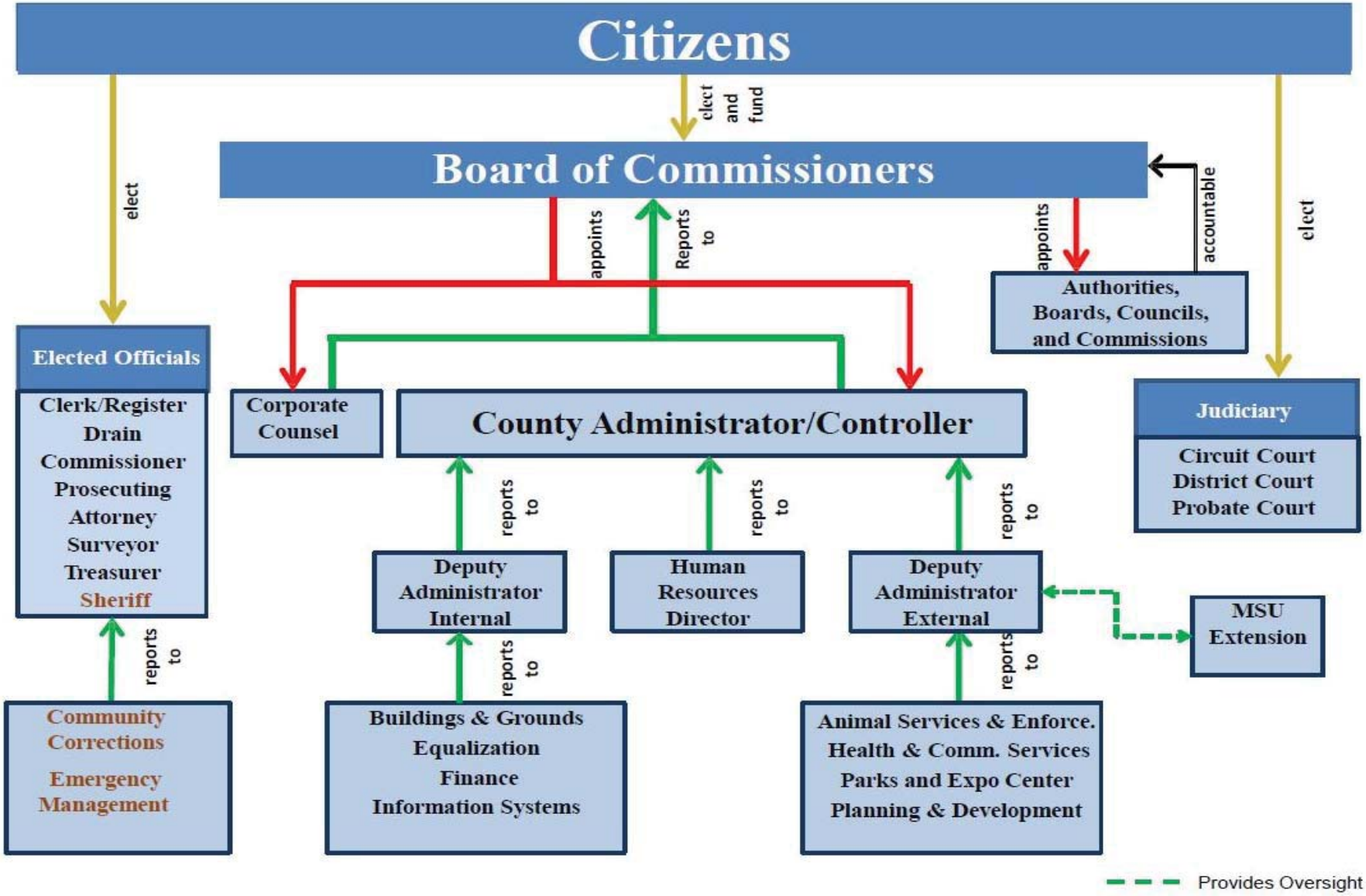
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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


Citizens
elect and fund
Board of Commissioners
elect
appoints
Reports to
appoints
accountable
elect
Authorities, Boards, Councils, and Commissions
Elected Officials
Clerk/Register
Drain Commissioner
Prosecuting Attorney
Surveyor
Treasurer
Sheriff
Corporate Counsel
County Administrator/Controller
Judiciary
Circuit Court
District Court
Probate Court
reports to
reports to
reports to
Deputy Administrator Internal
Human Resources Director
Deputy Administrator External
MSU Extension
reports to
reports to
reports to
Community Corrections
Emergency Management
Buildings & Grounds
Equalization
Finance
Information Systems
Animal Services & Enforce.
Health & Comm. Services
Parks and Expo Center
Planning & Development
Provides Oversight

Section C: Cost Allocation Plan

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Commission	Circuit Court	District Court	Friend of Court	FOC-Direct DP
Building Depreciation	6,997	325,100	33,161	75,593	0
Equipment Depreciation	0	0	0	2,129	3,320
Insurance	653	3,768	3,163	2,808	0
Insurance - Property	156	5,017	2,245	666	0
Termination Payoff	0	52,032	43,698	43,677	0
Finance Department	3,234	77,090	24,545	19,039	0
Building & Grounds Department	27,006	562,277	302,519	72,088	0
Utilities	5,136	118,225	52,443	15,835	0
Security	1,600	229,380	127,867	35,554	0
County Administration Dept	6,582	34,961	31,840	28,283	0
Information Systems	1,297	163,310	130,185	0	67,692
Legal Services Department	2,136	11,359	10,343	9,192	0
Human Resources	0	58,047	51,662	45,896	0
Treasurer	151	26,010	20,157	6,590	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 2017	54,948	1,666,576	833,828	357,350	71,012
Roll Forwards	0	0	0	(9,076)	2,821
Fixed Costs	54,948	1,666,576	833,828	348,274	73,833
Adjustments	0	(132,072)	(38,725)	0	0
Proposed Costs Future Period	54,948	1,534,504	795,103	348,274	73,833

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Jury Board	Probate Court	Adult Probation	Family Coun Serv	Election
Building Depreciation	0	69,814	81,817	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	525	0	0	31
Insurance - Property	0	615	914	0	0
Termination Payoff	0	7,754	0	0	311
Finance Department	16	13,638	917	241	2,567
Building & Grounds Department	0	66,579	96,868	0	0
Utilities	0	14,624	44,814	0	0
Security	0	32,838	0	0	0
County Administration Dept	0	5,284	0	0	304
Information Systems	0	20,823	0	0	0
Legal Services Department	0	1,714	0	0	101
Human Resources	0	8,575	0	0	498
Treasurer	0	2,917	57	1,406	528
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 2017	16	245,700	225,387	1,647	4,340
Roll Forwards	0	0	0	0	0
Fixed Costs	16	245,700	225,387	1,647	4,340
Adjustments	0	(811)	0	0	0
Proposed Costs Future Period	16	244,889	225,387	1,647	4,340

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	17,269	8,891	44,911	21,589	0
Equipment Depreciation	0	0	0	0	0
Insurance	542	298	1,294	490	0
Insurance - Property	385	198	1,527	190	0
Termination Payoff	6,063	6,203	22,583	8,290	0
Finance Department	7,784	2,705	11,230	11,056	0
Building & Grounds Department	66,665	34,319	166,104	20,580	0
Utilities	12,685	6,531	35,749	4,520	0
Security	3,950	2,032	52,474	10,151	0
County Administration Dept	5,459	2,987	13,031	4,937	0
Information Systems	9,107	6,503	46,866	0	9,107
Legal Services Department	1,770	967	4,232	1,603	0
Human Resources	8,981	4,849	21,145	8,020	0
Treasurer	23,242	227	2,128	536	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 2017	163,902	76,710	423,274	91,962	9,107
Roll Forwards	0	0	0	13,052	765
Fixed Costs	163,902	76,710	423,274	105,014	9,872
Adjustments	(1,332)	0	(42,254)	0	0
Proposed Costs Future Period	162,570	76,710	381,020	105,014	9,872

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Drain Comm	Soil & Erosion	Sheriff Admin	Sheriff Jail	Sheriff Field Oper
Building Depreciation	2,385	466	1,128	674,384	3,225
Equipment Depreciation	0	0	0	0	0
Insurance	148	89	13,979	33,141	32,109
Insurance - Property	53	10	144	8,677	654
Termination Payoff	1,724	1,104	27,605	69,221	79,901
Finance Department	3,059	1,425	19,521	34,492	18,021
Building & Grounds Department	9,201	1,791	10,093	546,885	73,831
Utilities	1,749	342	5,989	353,107	27,157
Security	544	107	0	18,694	0
County Administration Dept	1,489	892	14,919	36,737	30,849
Information Systems	2,596	2,596	32,539	61,184	35,143
Legal Services Department	483	290	4,843	12,131	10,024
Human Resources	2,422	1,724	29,824	74,745	63,891
Treasurer	303	1,253	8,359	2,418	1,078
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 2017	26,156	12,089	168,943	1,925,816	375,883
Roll Forwards	0	0	0	0	0
Fixed Costs	26,156	12,089	168,943	1,925,816	375,883
Adjustments	0	0	(30,570)	(19,239)	(248,009)
Proposed Costs Future Period	26,156	12,089	138,373	1,906,577	127,874

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Animal Control	Emergency Mgmnt.	Veterans Affairs	Medical Exam	Veterans Burial
Building Depreciation	13,838	913	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	1,735	237	117	0	0
Insurance - Property	0	185	0	0	0
Termination Payoff	7,424	460	1,719	0	0
Finance Department	10,009	3,719	2,126	857	429
Building & Grounds Department	40,219	11,688	0	0	0
Utilities	19,547	7,688	0	0	0
Security	0	0	0	0	0
County Administration Dept	5,383	892	1,174	0	0
Information Systems	16,919	7,803	3,897	1,297	0
Legal Services Department	4,374	290	17,731	0	0
Human Resources	9,801	1,589	2,072	0	0
Treasurer	11,423	298	188	572	59
Health & Comm. Serv.	0	0	16,471	16,013	1,197
Nazareth Facility	0	0	5,161	0	0
ADMIN,CSA,MCHD,HPDP	0	0	10,916	0	0
Allocated Costs for Fiscal 2017	140,672	35,762	61,572	18,739	1,685
Roll Forwards	0	0	0	0	0
Fixed Costs	140,672	35,762	61,572	18,739	1,685
Adjustments	0	0	0	0	0
Proposed Costs Future Period	140,672	35,762	61,572	18,739	1,685

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Central Service Departments	Sold/Sail Relief	MSU Extension	Planning	Economic Develop	Employee Benefits
Building Depreciation	0	1,477	4,945	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	121	148	0	57
Insurance - Property	0	33	110	0	0
Termination Payoff	0	1,750	2,457	0	965
Finance Department	3,009	2,027	2,405	47	14,128
Building & Grounds Department	0	(5,963)	19,082	0	0
Utilities	0	1,083	3,627	0	0
Security	0	338	1,130	0	0
County Administration Dept	0	1,210	1,489	0	567
Information Systems	0	4,874	3,897	0	1,297
Legal Services Department	0	391	483	0	183
Human Resources	0	1,967	2,422	0	927
Treasurer	420	157	243	2	2,281
Health & Comm. Serv.	5,637	0	0	0	0
Nazareth Facility	0	22,280	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0
Allocated Costs for Fiscal 2017	9,066	31,745	42,438	49	20,405
Roll Forwards	0	0	0	0	0
Fixed Costs	9,066	31,745	42,438	49	20,405
Adjustments	0	0	0	0	(891)
Proposed Costs Future Period	9,066	31,745	42,438	49	19,514

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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	720	1,135	1,228	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	12,820	16,496	30,626	0
Finance Department	149	4,474	3,842	5,479	104
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	0	7,243	11,427	12,348	0
Information Systems	0	9,107	22,128	32,539	0
Legal Services Department	0	2,351	3,706	4,007	0
Human Resources	0	12,767	18,602	20,037	0
Treasurer	248	229	137	269	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 2017	397	49,711	77,473	106,533	104
Roll Forwards	0	0	0	0	0
Fixed Costs	397	49,711	77,473	106,533	104
Adjustments	0	(20,528)	(7,296)	(6,337)	0
Proposed Costs Future Period	397	29,183	70,177	100,196	104

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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	696
Insurance	1,121	26,077	10,320	356	172
Insurance - Property	0	0	0	0	0
Termination Payoff	2,316	61,078	22,585	4,648	3,010
Finance Department	1,510	9,057	6,171	3,282	9,537
Building & Grounds Department	0	3,031	1,300	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	1,210	27,882	9,257	3,585	1,731
Information Systems	2,596	1,297	2,596	1,297	3,897
Legal Services Department	391	9,059	3,002	1,161	561
Human Resources	2,512	57,465	19,186	7,434	2,808
Treasurer	136	316	390	198	440
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 2017	11,792	195,262	74,807	21,961	22,852
Roll Forwards	0	0	0	0	0
Fixed Costs	11,792	195,262	74,807	21,961	22,852
Adjustments	0	(38)	0	0	0
Proposed Costs Future Period	11,792	195,224	74,807	21,961	22,852

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Central Service Departments	Roads	Parks Admin	P Markin Glen	P Scotts Mill	P Cold Brook
Building Depreciation	0	81,555	90,194	1,441	8,288
Equipment Depreciation	0	0	0	0	0
Insurance	0	1,124	566	321	253
Insurance - Property	0	0	0	0	0
Termination Payoff	0	5,923	553	0	756
Finance Department	550	10,500	4,112	1,023	3,431
Building & Grounds Department	0	2,548	650	69	378
Utilities	0	0	29,132	1,049	8,685
Security	0	0	0	0	0
County Administration Dept	0	3,616	1,520	360	1,621
Information Systems	0	9,107	0	0	0
Legal Services Department	0	1,170	493	118	525
Human Resources	0	6,140	2,650	588	2,903
Treasurer	223	932	4,070	714	3,176
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 2017	773	122,615	133,940	5,683	30,016
Roll Forwards	0	0	0	0	0
Fixed Costs	773	122,615	133,940	5,683	30,016
Adjustments	0	0	0	0	0
Proposed Costs Future Period	773	122,615	133,940	5,683	30,016

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Central Service Departments	P Prairie View	P River Oaks	P Fairgrounds	P KRV Trail	P KRV Trailway prg
Building Depreciation	13,780	27,436	80,226	443,143	0
Equipment Depreciation	0	0	0	0	0
Insurance	278	503	4,066	77	22
Insurance - Property	0	0	0	0	0
Termination Payoff	616	709	2,651	470	308
Finance Department	3,426	4,436	6,817	2,444	938
Building & Grounds Department	784	0	102,244	440	0
Utilities	2,981	37,281	166,575	0	0
Security	0	0	0	0	0
County Administration Dept	1,549	2,152	2,954	768	217
Information Systems	0	0	1,297	0	2,596
Legal Services Department	502	697	954	248	71
Human Resources	2,759	3,765	5,577	1,403	453
Treasurer	2,134	2,647	3,606	241	306
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 2017	28,809	79,626	376,967	449,234	4,911
Roll Forwards	0	0	0	0	0
Fixed Costs	28,809	79,626	376,967	449,234	4,911
Adjustments	0	0	0	0	0
Proposed Costs Future Period	28,809	79,626	376,967	449,234	4,911

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Central Service Departments	P County Fair	P Special Purposes	Access & Visitat	Drain Comm Grant	H-Health Admin
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	23	0	0	0	0
Insurance - Property	0	0	0	0	0
Termination Payoff	328	0	0	0	0
Finance Department	5,356	834	314	1,559	0
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	227	0	0	0	0
Information Systems	0	0	0	0	0
Legal Services Department	74	0	0	0	0
Human Resources	477	0	0	0	0
Treasurer	1,420	48	36	100	0
Health & Comm. Serv.	0	0	0	0	0
Nazareth Facility	0	0	0	0	0
ADMIN,CSA,MCHD,HPDP	0	0	0	0	134,407
Allocated Costs for Fiscal 2017	7,905	882	350	1,659	134,407
Roll Forwards	0	0	0	0	0
Fixed Costs	7,905	882	350	1,659	134,407
Adjustments	0	0	0	0	0
Proposed Costs Future Period	7,905	882	350	1,659	134,407

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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	0	178	166	410	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	3,318	2,119	4,008	0
Finance Department	291	6,408	2,106	6,659	0
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	0	1,793	1,670	2,892	0
Information Systems	0	3,897	3,897	5,202	0
Legal Services Department	0	581	540	935	0
Human Resources	0	2,901	2,712	4,697	0
Treasurer	64	7,454	361	4,654	0
Health & Comm. Serv.	705	43,040	22,661	51,386	0
Nazareth Facility	0	50,717	6,602	0	0
ADMIN,CSA,MCHD,HPDP	1,080	0	9,976	0	77,671
Allocated Costs for Fiscal 2017	2,140	120,287	52,810	80,843	77,671
Roll Forwards	0	0	0	0	0
Fixed Costs	2,140	120,287	52,810	80,843	77,671
Adjustments	0	0	(7,421)	0	0
Proposed Costs Future Period	2,140	120,287	45,389	80,843	77,671

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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	119	223	288	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	2,291	4,553	4,912	0
Finance Department	0	6,872	4,299	6,530	99
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	0	1,191	2,247	2,899	0
Information Systems	0	5,202	6,892	6,503	0
Legal Services Department	0	385	727	937	0
Human Resources	0	1,938	3,649	4,975	0
Treasurer	0	3,028	2,109	2,427	27
Health & Comm. Serv.	0	94,971	30,412	60,965	228
Nazareth Facility	0	9,871	9,724	21,702	0
ADMIN,CSA,MCHD,HPDP	130,740	180,100	125,009	214,549	0
Allocated Costs for Fiscal 2017	130,740	305,968	189,844	326,687	354
Roll Forwards	0	0	0	0	0
Fixed Costs	130,740	305,968	189,844	326,687	354
Adjustments	0	0	(10,557)	(3,065)	0
Proposed Costs Future Period	130,740	305,968	179,287	323,622	354

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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	40	235	422	349	0
Insurance - Property	0	0	0	0	0
Termination Payoff	704	4,089	7,119	5,323	0
Finance Department	1,316	2,409	6,921	5,962	0
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	410	2,357	4,244	3,516	0
Information Systems	1,297	6,503	9,107	7,803	0
Legal Services Department	133	763	1,380	1,139	0
Human Resources	667	3,832	6,892	5,706	0
Treasurer	53	171	8,059	5,854	0
Health & Comm. Serv.	5,161	30,154	57,747	46,326	0
Nazareth Facility	1,653	11,535	11,299	9,357	13,746
ADMIN,CSA,MCHD,HPDP	13,367	45,102	0	0	0
Allocated Costs for Fiscal 2017	24,801	107,150	113,190	91,335	13,746
Roll Forwards	0	0	0	0	0
Fixed Costs	24,801	107,150	113,190	91,335	13,746
Adjustments	(11,492)	(6,098)	(312)	0	0
Proposed Costs Future Period	13,309	101,052	112,878	91,335	13,746

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Central Service Departments	Local Housing	Accommodation Tax	AS&E Grant	Dist Ct Grants	Male Drug Court
Building Depreciation	0	0	0	0	875
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	0	0	169
Insurance - Property	0	0	0	0	59
Termination Payoff	0	0	0	0	2,508
Finance Department	203	2,286	3,860	4,411	11,240
Building & Grounds Department	0	0	0	0	6,442
Utilities	0	0	0	0	1,382
Security	0	0	0	0	1,834
County Administration Dept	0	0	0	0	1,702
Information Systems	0	0	0	1,297	3,897
Legal Services Department	0	0	0	0	549
Human Resources	0	0	0	0	2,759
Treasurer	490	44,386	1,127	170	651
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 2017	693	46,672	4,987	5,878	34,067
Roll Forwards	0	0	0	0	0
Fixed Costs	693	46,672	4,987	5,878	34,067
Adjustments	0	0	0	0	0
Proposed Costs Future Period	693	46,672	4,987	5,878	34,067

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Central Service Departments	Womens Drug Ct.	WK Kellogg Found	DWI Drug Court	Browfield Redev	Emerg Prep Bio
Building Depreciation	565	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	110	0	0	0	73
Insurance - Property	38	0	0	0	0
Termination Payoff	1,569	0	402	763	1,017
Finance Department	8,663	53	8,338	2,836	4,618
Building & Grounds Department	4,154	0	0	0	0
Utilities	892	0	0	0	0
Security	1,185	0	0	0	0
County Administration Dept	1,095	0	0	0	734
Information Systems	3,897	0	2,596	0	2,596
Legal Services Department	355	0	0	0	236
Human Resources	1,784	0	0	0	1,295
Treasurer	558	4	936	741	391
Health & Comm. Serv.	0	0	0	0	12,350
Nazareth Facility	0	0	0	0	4,483
ADMIN,CSA,MCHD,HPDP	0	0	0	0	24,855
Allocated Costs for Fiscal 2017	24,865	57	12,272	4,340	52,648
Roll Forwards	0	0	0	0	0
Fixed Costs	24,865	57	12,272	4,340	52,648
Adjustments	0	0	0	0	(8,336)
Proposed Costs Future Period	24,865	57	12,272	4,340	44,312

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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	101	0	0	56	0
Insurance - Property	0	0	0	0	0
Termination Payoff	1,380	0	0	760	0
Finance Department	13,625	2,418	600	5,231	891
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	1,006	0	0	562	0
Information Systems	0	0	0	11,712	0
Legal Services Department	326	0	0	181	0
Human Resources	1,638	0	0	917	0
Treasurer	809	125	107	3,127	2,342
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 2017	18,885	2,543	707	22,546	3,233
Roll Forwards	0	0	0	0	0
Fixed Costs	18,885	2,543	707	22,546	3,233
Adjustments	0	0	0	0	0
Proposed Costs Future Period	18,885	2,543	707	22,546	3,233

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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	29	0	0	0	0
Insurance - Property	0	0	0	0	0
Termination Payoff	377	0	0	0	0
Finance Department	1,064	1,448	27	766	104
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	295	0	0	0	0
Information Systems	0	0	0	0	0
Legal Services Department	97	0	0	0	0
Human Resources	480	0	0	0	0
Treasurer	1,909	212	0	50	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 2017	4,251	1,660	27	816	110
Roll Forwards	0	0	0	0	0
Fixed Costs	4,251	1,660	27	816	110
Adjustments	0	0	0	0	0
Proposed Costs Future Period	4,251	1,660	27	816	110

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Central Service Departments	Victim Advocacy	Crime Victim Rts	AAA Senior Expo	AAA Administration	AAA Providers
Building Depreciation	167	1,663	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	137	164	0	175	0
Insurance - Property	11	36	0	0	0
Termination Payoff	2,024	2,642	0	5,728	0
Finance Department	2,823	2,814	813	4,893	2,244
Building & Grounds Department	1,222	3,961	0	0	0
Utilities	263	860	0	0	0
Security	349	1,385	0	0	0
County Administration Dept	1,368	1,645	0	1,762	0
Information Systems	3,897	5,202	0	5,851	0
Legal Services Department	444	532	0	570	0
Human Resources	2,227	2,671	0	2,855	0
Treasurer	153	131	551	461	481
Health & Comm. Serv.	0	0	811	28,954	42,913
Nazareth Facility	0	0	0	5,953	0
ADMIN,CSA,MCHD,HPDP	0	0	0	19,958	0
Allocated Costs for Fiscal 2017	15,085	23,706	2,175	77,160	45,638
Roll Forwards	0	0	0	0	0
Fixed Costs	15,085	23,706	2,175	77,160	45,638
Adjustments	0	(363)	0	(34,168)	0
Proposed Costs Future Period	15,085	23,343	2,175	42,992	45,638

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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	116	42	65	3	0
Insurance - Property	0	0	0	0	0
Termination Payoff	2,083	1,122	1,466	105	0
Finance Department	3,284	2,858	2,951	1,157	64
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	1,163	423	658	27	0
Information Systems	2,856	517	1,688	127	0
Legal Services Department	376	136	214	9	0
Human Resources	1,888	686	1,071	46	0
Treasurer	347	401	145	104	19
Health & Comm. Serv.	17,300	7,237	9,582	733	44
Nazareth Facility	4,166	1,033	2,684	85	0
ADMIN,CSA,MCHD,HPDP	0	4,495	0	0	0
Allocated Costs for Fiscal 2017	33,579	18,950	20,524	2,396	127
Roll Forwards	0	0	0	0	0
Fixed Costs	33,579	18,950	20,524	2,396	127
Adjustments	(2,656)	(3,699)	0	0	0
Proposed Costs Future Period	30,923	15,251	20,524	2,396	127

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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	3	75	201	3	2
Insurance - Property	0	0	0	0	0
Termination Payoff	116	2,780	7,123	111	79
Finance Department	2,453	3,193	10,760	2,347	2,204
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	27	752	2,021	27	21
Information Systems	127	1,815	4,677	127	0
Legal Services Department	9	242	656	9	7
Human Resources	46	1,222	3,284	46	36
Treasurer	67	131	1,208	300	218
Health & Comm. Serv.	1,048	16,599	55,102	2,721	2,999
Nazareth Facility	101	2,086	4,439	87	50
ADMIN,CSA,MCHD,HPDP	389	0	0	0	3,800
Allocated Costs for Fiscal 2017	4,386	28,895	89,471	5,778	9,416
Roll Forwards	0	0	0	0	0
Fixed Costs	4,386	28,895	89,471	5,778	9,416
Adjustments	(97)	0	(4,371)	(53)	(60)
Proposed Costs Future Period	4,289	28,895	85,100	5,725	9,356

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Central Service Departments	CFI Comm Living	Safe Comm. Grant	KCSD Grants	CC-Juvenile Home	CC-J.H. Bldg Depr
Building Depreciation	0	0	0	0	714,351
Equipment Depreciation	0	0	0	0	0
Insurance	170	0	0	3,866	0
Insurance - Property	0	0	0	5,355	0
Termination Payoff	3,680	0	0	42,383	0
Finance Department	8,168	1,205	4,963	30,271	0
Building & Grounds Department	0	0	0	167,968	0
Utilities	0	0	0	1,597	0
Security	0	0	0	3,581	0
County Administration Dept	1,708	0	0	35,190	0
Information Systems	3,897	0	0	32,539	0
Legal Services Department	551	0	0	11,438	0
Human Resources	2,768	0	0	67,709	0
Treasurer	598	61	248	3,429	0
Health & Comm. Serv.	32,054	0	0	0	0
Nazareth Facility	3,604	0	0	0	0
ADMIN,CSA,MCHD,HPDP	23,099	0	0	0	0
Allocated Costs for Fiscal 2017	80,297	1,266	5,211	405,326	714,351
Roll Forwards	0	0	0	57,300	0
Fixed Costs	80,297	1,266	5,211	462,626	714,351
Adjustments	(4,564)	0	0	(2,145)	0
Proposed Costs Future Period	75,733	1,266	5,211	460,481	714,351

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Central Service Departments	CC-In Home Care	CC-Foster Care	CC-Intens Learn	CC-KEYS	CC-Juve Drug Ct
Building Depreciation	0	0	0	1,527	1,527
Equipment Depreciation	0	0	0	0	0
Insurance	587	0	59	191	92
Insurance - Property	0	0	1,560	284	13
Termination Payoff	10,522	0	510	3,291	2,014
Finance Department	3,395	1,852	1,012	3,799	1,996
Building & Grounds Department	0	0	47,034	9,606	1,450
Utilities	0	0	0	319	319
Security	0	0	0	716	716
County Administration Dept	5,899	0	591	1,915	916
Information Systems	13,009	0	0	3,897	2,596
Legal Services Department	1,917	0	193	620	297
Human Resources	11,975	0	1,233	3,617	1,761
Treasurer	165	72	97	287	162
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 2017	47,469	1,924	52,289	30,069	13,859
Roll Forwards	(12,280)	1,013	(1,095)	14,506	(4,308)
Fixed Costs	35,189	2,937	51,194	44,575	9,551
Adjustments	0	0	0	(349)	(9,931)
Proposed Costs Future Period	35,189	2,937	51,194	44,226	(380)

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Central Service Departments	CC-Restitution	CC-Intake Assess	CC-CASA	CC-FI Treatment Ct.	CC-MIDHS
Building Depreciation	2,239	6,811	2,859	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	119	248	59	29	0
Insurance - Property	20	60	25	0	0
Termination Payoff	2,453	4,349	1,173	416	0
Finance Department	1,107	1,649	1,252	5,306	23,178
Building & Grounds Department	2,124	6,484	2,715	0	0
Utilities	469	1,425	599	0	0
Security	1,051	3,200	1,342	0	0
County Administration Dept	1,191	2,484	591	289	0
Information Systems	1,297	5,202	1,297	1,297	0
Legal Services Department	385	803	193	95	0
Human Resources	2,207	5,088	1,233	470	0
Treasurer	79	85	94	205	2,792
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 2017	14,741	37,888	13,432	8,107	25,970
Roll Forwards	2,991	5,513	5,416	(1,030)	0
Fixed Costs	17,732	43,401	18,848	7,077	25,970
Adjustments	(9,931)	0	0	0	0
Proposed Costs Future Period	7,801	43,401	18,848	7,077	25,970

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Central Service Departments	Vet's Trust	Healthy Start	SWMBH - HS	AIDS Coun & Test	MIECHV-ISS
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	637	55	89	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	8,801	870	1,404	0
Finance Department	154	14,590	2,430	2,690	659
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	0	6,405	556	892	0
Information Systems	0	13,009	1,297	2,596	0
Legal Services Department	0	2,080	179	290	0
Human Resources	0	10,407	908	1,455	0
Treasurer	21	927	148	235	127
Health & Comm. Serv.	497	84,159	7,413	11,630	1,190
Nazareth Facility	0	13,462	1,474	4,706	0
ADMIN,CSA,MCHD,HPDP	0	52,370	0	31,342	1,167
Allocated Costs for Fiscal 2017	672	206,847	15,330	57,329	3,143
Roll Forwards	0	0	0	0	0
Fixed Costs	672	206,847	15,330	57,329	3,143
Adjustments	0	0	0	0	0
Proposed Costs Future Period	672	206,847	15,330	57,329	3,143

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Central Service Departments	MIECHV-HFA	Nurse Family	MCIR	CSHCS	BCCCP Coord.
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	184	343	238	171	146
Insurance - Property	0	0	0	0	0
Termination Payoff	2,641	6,415	3,598	3,194	2,167
Finance Department	3,022	6,486	2,971	2,363	2,770
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	1,845	3,455	2,389	1,727	1,466
Information Systems	5,202	9,107	3,897	3,897	2,596
Legal Services Department	598	1,119	773	558	476
Human Resources	2,994	5,607	3,883	2,796	2,383
Treasurer	246	545	238	302	306
Health & Comm. Serv.	21,647	45,986	28,410	21,273	17,400
Nazareth Facility	7,090	10,356	3,813	6,531	5,932
ADMIN,CSA,MCHD,HPDP	13,692	36,409	21,043	16,003	10,563
Allocated Costs for Fiscal 2017	59,161	125,828	71,253	58,815	46,205
Roll Forwards	0	0	0	0	0
Fixed Costs	59,161	125,828	71,253	58,815	46,205
Adjustments	0	(3,613)	0	0	(3,172)
Proposed Costs Future Period	59,161	122,215	71,253	58,815	43,033

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Central Service Departments	BCCCP Komen	IAP	Clean Sweep Pest	W.I.C.	Childhood Lead
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	94	0	496	57
Insurance - Property	0	0	0	0	0
Termination Payoff	0	2,559	0	7,003	2,028
Finance Department	1,498	3,054	365	5,515	3,428
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	0	941	0	4,993	567
Information Systems	0	2,466	0	18,223	1,297
Legal Services Department	0	304	0	1,621	183
Human Resources	0	1,529	0	8,107	927
Treasurer	193	370	47	445	311
Health & Comm. Serv.	2,164	12,953	805	59,632	8,739
Nazareth Facility	0	2,158	0	32,265	2,141
ADMIN,CSA,MCHD,HPDP	688	39,096	0	40,343	0
Allocated Costs for Fiscal 2017	4,543	65,524	1,217	178,643	19,678
Roll Forwards	0	0	0	0	0
Fixed Costs	4,543	65,524	1,217	178,643	19,678
Adjustments	0	0	0	0	0
Proposed Costs Future Period	4,543	65,524	1,217	178,643	19,678

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Central Service Departments	Marine Safety	Sheriff Rd Pat	Livescan Finger	Comm Corrections	Survey & Remonum
Building Depreciation	0	0	0	26,001	0
Equipment Depreciation	0	0	0	0	0
Insurance	751	994	0	828	0
Insurance - Property	0	0	0	291	0
Termination Payoff	919	2,539	0	9,846	35
Finance Department	2,864	1,734	2	34,679	1,167
Building & Grounds Department	78	0	0	44,281	0
Utilities	0	0	0	14,236	0
Security	0	0	0	0	0
County Administration Dept	807	1,073	0	6,855	0
Information Systems	0	0	0	16,919	0
Legal Services Department	262	346	0	2,225	0
Human Resources	1,446	2,226	0	11,305	0
Treasurer	141	99	2	2,714	31
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 2017	7,268	9,011	4	170,180	1,233
Roll Forwards	0	0	0	0	(863)
Fixed Costs	7,268	9,011	4	170,180	370
Adjustments	0	0	0	(3,000)	0
Proposed Costs Future Period	7,268	9,011	4	167,180	370

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Central Service Departments	Prop Tax Foreclosure	Airport	DTRF	Central Stores	Drain Eq Revolv
Building Depreciation	0	0	0	3,402	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	0	204	0
Insurance - Property	0	0	0	76	0
Termination Payoff	0	20,137	0	1,425	0
Finance Department	6,269	31,326	1,951	11,952	10
Building & Grounds Department	0	66,094	0	13,339	0
Utilities	0	0	0	2,495	0
Security	0	0	0	775	0
County Administration Dept	0	13,207	0	1,299	0
Information Systems	0	16,919	0	1,297	0
Legal Services Department	15,614	4,284	0	422	0
Human Resources	0	25,972	0	2,697	0
Treasurer	2,797	7,008	2,586	1,363	1
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 2017	24,680	184,947	4,537	40,746	11
Roll Forwards	0	0	0	0	0
Fixed Costs	24,680	184,947	4,537	40,746	11
Adjustments	0	(23,764)	0	0	0
Proposed Costs Future Period	24,680	161,183	4,537	40,746	11

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Central Service Departments	Retirement	OPEB	LIHEAP	Emerg Needs EAP	Emerg Needs LCA
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	32	0	1
Insurance - Property	0	0	0	0	0
Termination Payoff	0	0	899	411	25
Finance Department	75,094	20,265	2,060	4,413	802
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	318	0	11
Information Systems	0	0	517	0	0
Legal Services Department	0	0	104	0	4
Human Resources	5,007	8,088	522	0	18
Treasurer	31	1,862	151	525	140
Health & Comm. Serv.	0	0	6,841	11,361	1,401
Nazareth Facility	0	0	1,460	0	462
ADMIN,CSA,MCHD,HPDP	0	0	0	0	0
Allocated Costs for Fiscal 2017	80,132	30,215	12,904	16,710	2,864
Roll Forwards	(7,768)	5,550	0	0	0
Fixed Costs	72,364	35,765	12,904	16,710	2,864
Adjustments	0	0	(1,152)	0	0
Proposed Costs Future Period	72,364	35,765	11,752	16,710	2,864

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Central Service Departments	Weather Energy Opt	Weather DOE	CSBG	Non Allocated	Total Allocated
Building Depreciation	0	0	0	51,717	2,947,670
Equipment Depreciation	0	0	0	0	6,145
Insurance	0	62	376	0	158,947
Insurance - Property	0	0	0	3,510	33,117
Termination Payoff	0	1,943	6,154	0	779,229
Finance Department	381	4,596	7,977	3,837	898,620
Building & Grounds Department	0	0	0	158,782	2,769,010
Utilities	0	0	0	58,263	1,059,673
Security	0	0	0	13,575	546,368
County Administration Dept	0	629	3,797	0	461,449
Information Systems	0	1,297	8,713	0	1,000,851
Legal Services Department	0	205	1,230	0	185,567
Human Resources	0	1,025	6,165	0	833,031
Treasurer	70	308	468	1,754	267,024
Health & Comm. Serv.	810	17,161	55,828	0	1,130,821
Nazareth Facility	0	3,328	16,778	6,324	320,698
ADMIN,CSA,MCHD,HPDP	0	0	54,806	0	1,337,035
Allocated Costs for Fiscal 2017	1,261	30,554	162,292	297,762	14,735,255
Roll Forwards	0	0	0	0	72,507
Fixed Costs	1,261	30,554	162,292	297,762	14,807,762
Adjustments	0	(2,322)	(3,924)	0	(708,717)
Proposed Costs Future Period	1,261	28,232	158,368	297,762	14,099,045

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Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	0	0	(3,086,198)		
Equipment Depreciation	0	0	(518,760)		
Insurance	0	0	750		
Insurance - Property	0	0	0		
Termination Payoff	0	0	(896,488)		
Finance Department	0	0	143	20,276	
Building & Grounds Department	85,735	0	74	1,925	
Utilities	0	0	0		
Security	0	0	0	26,212	
County Administration Dept	0	262,977	0		
Information Systems	0	0	0	54,655	
Legal Services Department	0	52,456	0		
Human Resources	0	0	(21,355)	2,005	
Treasurer	0	939,406	0		
Health & Comm. Serv.	0	0	0	13,606	
Nazareth Facility	0	0	10,510		
ADMIN,CSA,MCHD,HPDP	0	0	0	14,272	
Allocated Costs for Fiscal 2017	85,735	1,254,839	(4,511,324)	132,951	11,697,456

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Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2017	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Commission	54,948	NA	NA	54,948	0	54,948
Circuit Court	1,666,576	NA	NA	1,666,576	(132,072)	1,534,504
District Court	833,828	NA	NA	833,828	(38,725)	795,103
Friend of Court	357,350	366,426	(9,076)	348,274	0	348,274
FOC-Direct DP	71,012	68,191	2,821	73,833	0	73,833
Jury Board	16	NA	NA	16	0	16
Probate Court	245,700	NA	NA	245,700	(811)	244,889
Adult Probation	225,387	NA	NA	225,387	0	225,387
Family Coun Serv	1,647	NA	NA	1,647	0	1,647
Election	4,340	NA	NA	4,340	0	4,340
Clerk/ROD	163,902	NA	NA	163,902	(1,332)	162,570
Equalization	76,710	NA	NA	76,710	0	76,710
Pros Atty	423,274	NA	NA	423,274	(42,254)	381,020
Pros Atty C.R.P.	91,962	78,910	13,052	105,014	0	105,014
P.A. CRP - DP	9,107	8,342	765	9,872	0	9,872
Drain Comm	26,156	NA	NA	26,156	0	26,156
Soil & Erosion	12,089	NA	NA	12,089	0	12,089
Sheriff Admin	168,943	NA	NA	168,943	(30,570)	138,373
Sheriff Jail	1,925,816	NA	NA	1,925,816	(19,239)	1,906,577
Sheriff Field Oper	375,883	NA	NA	375,883	(248,009)	127,874
Animal Control	140,672	NA	NA	140,672	0	140,672
Emergency Mgmnt.	35,762	NA	NA	35,762	0	35,762
Veterans Affairs	61,572	NA	NA	61,572	0	61,572
Medical Exam	18,739	NA	NA	18,739	0	18,739
Veterans Burial	1,685	NA	NA	1,685	0	1,685
Sold/Sail Relief	9,066	NA	NA	9,066	0	9,066
MSU Extension	31,745	NA	NA	31,745	0	31,745
Planning	42,438	NA	NA	42,438	0	42,438
Economic Develop	49	NA	NA	49	0	49
Employee Benefits	20,405	NA	NA	20,405	(891)	19,514
LE Revenues	397	NA	NA	397	0	397
LE Circuit Ct	49,711	NA	NA	49,711	(20,528)	29,183
LE District Ct	77,473	NA	NA	77,473	(7,296)	70,177
LE Pros Atty	106,533	NA	NA	106,533	(6,337)	100,196
LE Comm Correct	104	NA	NA	104	0	104
LE Sheriff Admin	11,792	NA	NA	11,792	0	11,792
LE Sheriff Jail	195,262	NA	NA	195,262	(38)	195,224
LE Sheriff F.O.	74,807	NA	NA	74,807	0	74,807
LE Animal Ctrl	21,961	NA	NA	21,961	0	21,961
Technology Fund	22,852	NA	NA	22,852	0	22,852
Roads	773	NA	NA	773	0	773
Parks Admin	122,615	NA	NA	122,615	0	122,615
P Markin Glen	133,940	NA	NA	133,940	0	133,940
P Scotts Mill	5,683	NA	NA	5,683	0	5,683
P Cold Brook	30,016	NA	NA	30,016	0	30,016
P Prairie View	28,809	NA	NA	28,809	0	28,809
P River Oaks	79,626	NA	NA	79,626	0	79,626
P Fairgrounds	376,967	NA	NA	376,967	0	376,967
P KRV Trail	449,234	NA	NA	449,234	0	449,234
P KRV Trailway prg	4,911	NA	NA	4,911	0	4,911
P County Fair	7,905	NA	NA	7,905	0	7,905
P Special Purposes	882	NA	NA	882	0	882
Access & Visitat	350	NA	NA	350	0	350

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Drain Comm Grant	1,659	NA	NA	1,659	0	1,659
H-Health Admin	134,407	NA	NA	134,407	0	134,407
H-Oral Health	2,140	NA	NA	2,140	0	2,140
H-Laboratory	120,287	NA	NA	120,287	0	120,287
H-Vision/Hearing	52,810	NA	NA	52,810	(7,421)	45,389
H-Haz Waste	80,843	NA	NA	80,843	0	80,843
H-Maternal & CH	77,671	NA	NA	77,671	0	77,671
H Comm Serv Adm	130,740	NA	NA	130,740	0	130,740
H-Clinical Serv	305,968	NA	NA	305,968	0	305,968
H-Comm. Disease	189,844	NA	NA	189,844	(10,557)	179,287
H-STD	326,687	NA	NA	326,687	(3,065)	323,622
H-Health Care Ac	354	NA	NA	354	0	354
H-HIV Counseling	24,801	NA	NA	24,801	(11,492)	13,309
H-Env Admin	107,150	NA	NA	107,150	(6,098)	101,052
H-Env FS&F	113,190	NA	NA	113,190	(312)	112,878
H-Env LW&W	91,335	NA	NA	91,335	0	91,335
Mental Health	13,746	NA	NA	13,746	0	13,746
Local Housing	693	NA	NA	693	0	693
Accommodation Tax	46,672	NA	NA	46,672	0	46,672
AS&E Grant	4,987	NA	NA	4,987	0	4,987
Dist Ct Grants	5,878	NA	NA	5,878	0	5,878
Male Drug Court	34,067	NA	NA	34,067	0	34,067
Womens Drug Ct.	24,865	NA	NA	24,865	0	24,865
WK Kellogg Found	57	NA	NA	57	0	57
DWI Drug Court	12,272	NA	NA	12,272	0	12,272
Browfield Redev	4,340	NA	NA	4,340	0	4,340
Emerg Prep Bio	52,648	NA	NA	52,648	(8,336)	44,312
Circuit Court Gt	18,885	NA	NA	18,885	0	18,885
Homeland Sec. Gt.	2,543	NA	NA	2,543	0	2,543
Haz Mat Team	707	NA	NA	707	0	707
ROD Automation	22,546	NA	NA	22,546	0	22,546
911 Service Fund	3,233	NA	NA	3,233	0	3,233
Concealed Pistol	4,251	NA	NA	4,251	0	4,251
Local Corr.Offc.	1,660	NA	NA	1,660	0	1,660
COPS Grant	27	NA	NA	27	0	27
Drug Law Enforce	816	NA	NA	816	0	816
Law Library	110	NA	NA	110	0	110
Victim Advocacy	15,085	NA	NA	15,085	0	15,085
Crime Victim Rts	23,706	NA	NA	23,706	(363)	23,343
AAA Senior Expo	2,175	NA	NA	2,175	0	2,175
AAA Administration	77,160	NA	NA	77,160	(34,168)	42,992
AAA Providers	45,638	NA	NA	45,638	0	45,638
AAA Ombudsman	33,579	NA	NA	33,579	(2,656)	30,923
AAA Health Living	18,950	NA	NA	18,950	(3,699)	15,251
AAA Info & Asst	20,524	NA	NA	20,524	0	20,524
AAA CCC	2,396	NA	NA	2,396	0	2,396
AAA Verne Robbert	127	NA	NA	127	0	127
CFI AAA Custom Care	4,386	NA	NA	4,386	(97)	4,289
CFI Admin	28,895	NA	NA	28,895	0	28,895
CFI Care Mgmt	89,471	NA	NA	89,471	(4,371)	85,100
CFI Case Coord	5,778	NA	NA	5,778	(53)	5,725
CFI Veterans	9,416	NA	NA	9,416	(60)	9,356
CFI Comm Living	80,297	NA	NA	80,297	(4,564)	75,733
Safe Comm. Grant	1,266	NA	NA	1,266	0	1,266
KCSD Grants	5,211	NA	NA	5,211	0	5,211

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule B - Fixed Costs Proposed

CC-Juvenile Home	405,326	348,026	57,300	462,626	(2,145)	460,481
CC-J.H. Bldg Depr	714,351	NA	NA	714,351	0	714,351
CC-In Home Care	47,469	59,749	(12,280)	35,189	0	35,189
CC-Foster Care	1,924	911	1,013	2,937	0	2,937
CC-Intens Learn	52,289	53,384	(1,095)	51,194	0	51,194
CC-KEYS	30,069	15,563	14,506	44,575	(349)	44,226
CC-Juve Drug Ct	13,859	18,167	(4,308)	9,551	(9,931)	(380)
CC-Restitution	14,741	11,750	2,991	17,732	(9,931)	7,801
CC-Intake Assess	37,888	32,375	5,513	43,401	0	43,401
CC-CASA	13,432	8,016	5,416	18,848	0	18,848
CC-FI Treatment Ct.	8,107	9,137	(1,030)	7,077	0	7,077
CC-MIDHS	25,970	NA	NA	25,970	0	25,970
Vet's Trust	672	NA	NA	672	0	672
Healthy Start	206,847	NA	NA	206,847	0	206,847
SWMBH - HS	15,330	NA	NA	15,330	0	15,330
AIDS Coun & Test	57,329	NA	NA	57,329	0	57,329
MIECHV-ISS	3,143	NA	NA	3,143	0	3,143
MIECHV-HFA	59,161	NA	NA	59,161	0	59,161
Nurse Family	125,828	NA	NA	125,828	(3,613)	122,215
MCIR	71,253	NA	NA	71,253	0	71,253
CSHCS	58,815	NA	NA	58,815	0	58,815
BCCCP Coord.	46,205	NA	NA	46,205	(3,172)	43,033
BCCCP Komen	4,543	NA	NA	4,543	0	4,543
IAP	65,524	NA	NA	65,524	0	65,524
Clean Sweep Pest	1,217	NA	NA	1,217	0	1,217
W.I.C.	178,643	NA	NA	178,643	0	178,643
Childhood Lead	19,678	NA	NA	19,678	0	19,678
Marine Safety	7,268	NA	NA	7,268	0	7,268
Sheriff Rd Pat	9,011	NA	NA	9,011	0	9,011
Livescan Finger	4	NA	NA	4	0	4
Comm Corrections	170,180	NA	NA	170,180	(3,000)	167,180
Survey & Remonum	1,233	2,096	(863)	370	0	370
Prop Tax Foreclosure	24,680	NA	NA	24,680	0	24,680
Airport	184,947	NA	NA	184,947	(23,764)	161,183
DTRF	4,537	NA	NA	4,537	0	4,537
Central Stores	40,746	NA	NA	40,746	0	40,746
Drain Eq Revolv	11	NA	NA	11	0	11
Retirement	80,132	87,900	(7,768)	72,364	0	72,364
OPEB	30,215	24,665	5,550	35,765	0	35,765
LIHEAP	12,904	NA	NA	12,904	(1,152)	11,752
Emerg Needs EAP	16,710	NA	NA	16,710	0	16,710
Emerg Needs LCA	2,864	NA	NA	2,864	0	2,864
Weather Energy Opt	1,261	NA	NA	1,261	0	1,261
Weather DOE	30,554	NA	NA	30,554	(2,322)	28,232
CSBG	162,292	NA	NA	162,292	(3,924)	158,368
Non Allocated	297,762	NA	NA	297,762	0	297,762
Total Allocated	14,735,255	1,193,608	72,507	14,807,762	(708,717)	14,099,045
Direct Billed	85,735					
Unallocated Total	1,254,839					
Cost Adjustments	(4,511,324)					
Disallowed Total	132,951					
Total Expenditures	11,697,456					

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		3,086,198		0	
Equipment Depreciation	0		518,760		0	
Insurance	211,806		(750)		0	
Insurance - Property	0		0		0	
Termination Payoff	0		896,488		0	
Finance Department	1,013,270	(20,276)	(143)		0	
Building & Grounds Department	2,622,732	(1,925)	(74)		(85,735)	
Utilities	1,137,951		0		0	
Security	552,228	(26,212)	0		0	
County Administration Dept	624,910		0	(262,977)	0	
Information Systems	1,062,490	(54,655)	0		0	
Legal Services Department	242,082		0	(52,456)	0	
Human Resources	814,137	(2,005)	21,355		0	
Treasurer	1,103,226		0	(939,406)	0	
Health & Comm. Serv.	1,141,517	(13,606)	0		0	
Nazareth Facility	0		(10,510)		0	
ADMIN,CSA,MCHD,HPDP	1,171,107	(14,272)	0		0	
Commission						54,948
Circuit Court						1,666,576
District Court						833,828
Friend of Court						357,350
FOC-Direct DP						71,012
Jury Board						16
Probate Court						245,700
Adult Probation						225,387
Family Coun Serv						1,647
Election						4,340
Clerk/ROD						163,902
Equalization						76,710
Pros Atty						423,274
Pros Atty C.R.P.						91,962
P.A. CRP - DP						9,107
Drain Comm						26,156
Soil & Erosion						12,089
Sheriff Admin						168,943
Sheriff Jail						1,925,816
Sheriff Field Oper						375,883
Animal Control						140,672
Emergency Mgmnt.						35,762
Veterans Affairs						61,572
Medical Exam						18,739
Veterans Burial						1,685
Sold/Sail Relief						9,066
MSU Extension						31,745
Planning						42,438
Economic Develop						49
Employee Benefits						20,405
LE Revenues						397
LE Circuit Ct						49,711
LE District Ct						77,473
LE Pros Atty						106,533
LE Comm Correct						104

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
LE Sheriff Admin						11,792
LE Sheriff Jail						195,262
LE Sheriff F.O.						74,807
LE Animal Ctrl						21,961
Technology Fund						22,852
Roads						773
Parks Admin						122,615
P Markin Glen						133,940
P Scotts Mill						5,683
P Cold Brook						30,016
P Prairie View						28,809
P River Oaks						79,626
P Fairgrounds						376,967
P KRV Trail						449,234
P KRV Trailway prg						4,911
P County Fair						7,905
P Special Purposes						882
Access & Visitat						350
Drain Comm Grant						1,659
H-Health Admin						134,407
H-Oral Health						2,140
H-Laboratory						120,287
H-Vision/Hearing						52,810
H-Haz Waste						80,843
H-Maternal & CH						77,671
H Comm Serv Adm						130,740
H-Clinical Serv						305,968
H-Comm. Disease						189,844
H-STD						326,687
H-Health Care Ac						354
H-HIV Counseling						24,801
H-Env Admin						107,150
H-Env FS&F						113,190
H-Env LW&W						91,335
Mental Health						13,746
Local Housing						693
Accommodation Tax						46,672
AS&E Grant						4,987
Dist Ct Grants						5,878
Male Drug Court						34,067
Womens Drug Ct.						24,865
WK Kellogg Found						57
DWI Drug Court						12,272
Browfield Redev						4,340
Emerg Prep Bio						52,648
Circuit Court Gt						18,885
Homeland Sec. Gt.						2,543
Haz Mat Team						707
ROD Automation						22,546
911 Service Fund						3,233
Concealed Pistol						4,251
Local Corr.Offc.						1,660
COPS Grant						27

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Drug Law Enforce						816
Law Library						110
Victim Advocacy						15,085
Crime Victim Rts						23,706
AAA Senior Expo						2,175
AAA Administration						77,160
AAA Providers						45,638
AAA Ombudsman						33,579
AAA Health Living						18,950
AAA Info & Asst						20,524
AAA CCC						2,396
AAA Verne Robbert						127
CFI AAA Custom Care						4,386
CFI Admin						28,895
CFI Care Mgmt						89,471
CFI Case Coord						5,778
CFI Veterans						9,416
CFI Comm Living						80,297
Safe Comm. Grant						1,266
KCSD Grants						5,211
CC-Juvenile Home						405,326
CC-J.H. Bldg Depr						714,351
CC-In Home Care						47,469
CC-Foster Care						1,924
CC-Intens Learn						52,289
CC-KEYS						30,069
CC-Juve Drug Ct						13,859
CC-Restitution						14,741
CC-Intake Assess						37,888
CC-CASA						13,432
CC-FI Treatment Ct.						8,107
CC-MIDHS						25,970
Vet's Trust						672
Healthy Start						206,847
SWMBH - HS						15,330
AIDS Coun & Test						57,329
MIECHV-ISS						3,143
MIECHV-HFA						59,161
Nurse Family						125,828
MCIR						71,253
CSHCS						58,815
BCCCP Coord.						46,205
BCCCP Komen						4,543
IAP						65,524
Clean Sweep Pest						1,217
W.I.C.						178,643
Childhood Lead						19,678
Marine Safety						7,268
Sheriff Rd Pat						9,011
Livescan Finger						4
Comm Corrections						170,180
Survey & Remonum						1,233
Prop Tax Foreclosure						24,680

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Airport						184,947
DTRF						4,537
Central Stores						40,746
Drain Eq Revolv						11
Retirement						80,132
OPEB						30,215
LIHEAP						12,904
Emerg Needs EAP						16,710
Emerg Needs LCA						2,864
Weather Energy Opt						1,261
Weather DOE						30,554
CSBG						162,292
Non Allocated						297,762
Totals	11,697,456	(132,951)	4,511,324	(1,254,839)	(85,735)	14,735,255

Deviation: 0

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	(2,269)	0	0
Insurance - Property	0	0	34,998	(34,998)	0
Termination Payoff	0	0	0	0	0
Finance Department	12,754	8,189	578	284	11,322
Building & Grounds Department	41,237	457,530	4,553	488	25,761
Utilities	0	0	0	0	0
Security	0	13,867	3,202	0	3,228
County Administration Dept	10,092	0	314	225	8,750
Information Systems	12,654	6,415	592	282	15,535
Legal Services Department	700	0	109	16	3,504
Human Resources	15,288	0	372	341	7,576
Treasurer	10,975	0	594	245	8,467
Health & Comm. Serv.	0	25,163	692	0	13,047
Nazareth Facility	34,828	0	7,514	0	5,320
ADMIN,CSA,MCHD,HPDP	0	1,451	860	0	14,749
Commission	6,997	0	653	156	0
Circuit Court	325,100	0	3,768	5,017	52,032
District Court	33,161	0	3,163	2,245	43,698
Friend of Court	75,593	2,129	2,808	666	43,677
FOC-Direct DP	0	3,320	0	0	0
Jury Board	0	0	0	0	0
Probate Court	69,814	0	525	615	7,754
Adult Probation	81,817	0	0	914	0
Family Coun Serv	0	0	0	0	0
Election	0	0	31	0	311
Clerk/ROD	17,269	0	542	385	6,063
Equalization	8,891	0	298	198	6,203
Pros Atty	44,911	0	1,294	1,527	22,583
Pros Atty C.R.P.	21,589	0	490	190	8,290
P.A. CRP - DP	0	0	0	0	0
Drain Comm	2,385	0	148	53	1,724
Soil & Erosion	466	0	89	10	1,104
Sheriff Admin	1,128	0	13,979	144	27,605
Sheriff Jail	674,384	0	33,141	8,677	69,221
Sheriff Field Oper	3,225	0	32,109	654	79,901
Animal Control	13,838	0	1,735	0	7,424
Emergency Mgmnt.	913	0	237	185	460
Veterans Affairs	0	0	117	0	1,719
Medical Exam	0	0	0	0	0
Veterans Burial	0	0	0	0	0
Sold/Sail Relief	0	0	0	0	0
MSU Extension	1,477	0	121	33	1,750
Planning	4,945	0	148	110	2,457
Economic Develop	0	0	0	0	0
Employee Benefits	0	0	57	0	965
LE Revenues	0	0	0	0	0
LE Circuit Ct	0	0	720	0	12,820
LE District Ct	0	0	1,135	0	16,496
LE Pros Atty	0	0	1,228	0	30,626
LE Comm Correct	0	0	0	0	0
LE Sheriff Admin	0	0	1,121	0	2,316

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	26,077	0	61,078
LE Sheriff F.O.	0	0	10,320	0	22,585
LE Animal Ctrl	0	0	356	0	4,648
Technology Fund	0	696	172	0	3,010
Roads	0	0	0	0	0
Parks Admin	81,555	0	1,124	0	5,923
P Markin Glen	90,194	0	566	0	553
P Scotts Mill	1,441	0	321	0	0
P Cold Brook	8,288	0	253	0	756
P Prairie View	13,780	0	278	0	616
P River Oaks	27,436	0	503	0	709
P Fairgrounds	80,226	0	4,066	0	2,651
P KRV Trail	443,143	0	77	0	470
P KRV Trailway prg	0	0	22	0	308
P County Fair	0	0	23	0	328
P Special Purposes	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	0	0	0
H-Laboratory	0	0	178	0	3,318
H-Vision/Hearing	0	0	166	0	2,119
H-Haz Waste	0	0	410	0	4,008
H-Maternal & CH	0	0	0	0	0
H Comm Serv Adm	0	0	0	0	0
H-Clinical Serv	0	0	119	0	2,291
H-Comm. Disease	0	0	223	0	4,553
H-STD	0	0	288	0	4,912
H-Health Care Ac	0	0	0	0	0
H-HIV Counseling	0	0	40	0	704
H-Env Admin	0	0	235	0	4,089
H-Env FS&F	0	0	422	0	7,119
H-Env LW&W	0	0	349	0	5,323
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	875	0	169	59	2,508
Womens Drug Ct.	565	0	110	38	1,569
WK Kellogg Found	0	0	0	0	0
DWI Drug Court	0	0	0	0	402
Browfield Redev	0	0	0	0	763
Emerg Prep Bio	0	0	73	0	1,017
Circuit Court Gt	0	0	101	0	1,380
Homeland Sec. Gt.	0	0	0	0	0
Haz Mat Team	0	0	0	0	0
ROD Automation	0	0	56	0	760
911 Service Fund	0	0	0	0	0
Concealed Pistol	0	0	29	0	377
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, 2017
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	167	0	137	11	2,024
Crime Victim Rts	1,663	0	164	36	2,642
AAA Senior Expo	0	0	0	0	0
AAA Administration	0	0	175	0	5,728
AAA Providers	0	0	0	0	0
AAA Ombudsman	0	0	116	0	2,083
AAA Health Living	0	0	42	0	1,122
AAA Info & Asst	0	0	65	0	1,466
AAA CCC	0	0	3	0	105
AAA Verne Robbert	0	0	0	0	0
CFI AAA Custom Care	0	0	3	0	116
CFI Admin	0	0	75	0	2,780
CFI Care Mgmt	0	0	201	0	7,123
CFI Case Coord	0	0	3	0	111
CFI Veterans	0	0	2	0	79
CFI Comm Living	0	0	170	0	3,680
Safe Comm. Grant	0	0	0	0	0
KCSD Grants	0	0	0	0	0
CC-Juvenile Home	0	0	3,866	5,355	42,383
CC-J.H. Bldg Depr	714,351	0	0	0	0
CC-In Home Care	0	0	587	0	10,522
CC-Foster Care	0	0	0	0	0
CC-Intens Learn	0	0	59	1,560	510
CC-KEYS	1,527	0	191	284	3,291
CC-Juve Drug Ct	1,527	0	92	13	2,014
CC-Restitution	2,239	0	119	20	2,453
CC-Intake Assess	6,811	0	248	60	4,349
CC-CASA	2,859	0	59	25	1,173
CC-FI Treatment Ct.	0	0	29	0	416
CC-MIDHS	0	0	0	0	0
Vet's Trust	0	0	0	0	0
Healthy Start	0	0	637	0	8,801
SWMBH - HS	0	0	55	0	870
AIDS Coun & Test	0	0	89	0	1,404
MIECHV-ISS	0	0	0	0	0
MIECHV-HFA	0	0	184	0	2,641
Nurse Family	0	0	343	0	6,415
MCIR	0	0	238	0	3,598
CSHCS	0	0	171	0	3,194
BCCCP Coord.	0	0	146	0	2,167
BCCCP Komen	0	0	0	0	0
IAP	0	0	94	0	2,559
Clean Sweep Pest	0	0	0	0	0
W.I.C.	0	0	496	0	7,003
Childhood Lead	0	0	57	0	2,028
Marine Safety	0	0	751	0	919
Sheriff Rd Pat	0	0	994	0	2,539
Livescan Finger	0	0	0	0	0
Comm Corrections	26,001	0	828	291	9,846
Survey & Remonum	0	0	0	0	35
Prop Tax Foreclosure	0	0	0	0	0
Airport	0	0	0	0	20,137

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
DTRF	0	0	0	0	0
Central Stores	3,402	0	204	76	1,425
Drain Eq Revolv	0	0	0	0	0
Retirement	0	0	0	0	0
OPEB	0	0	0	0	0
LIHEAP	0	0	32	0	899
Emerg Needs EAP	0	0	0	0	411
Emerg Needs LCA	0	0	1	0	25
Weather Energy Opt	0	0	0	0	0
Weather DOE	0	0	62	0	1,943
CSBG	0	0	376	0	6,154
Non Allocated	51,717	0	0	3,510	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	(3,086,198)	(518,760)	750	0	(896,488)
Disallowed	0	0	0	0	0
Total Expenditures	0	0	211,806	0	0

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	1,889	0	0	0	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	0	0	0	0
Finance Department	(119,042)	44,952	9,342	2,797	5,559
Building & Grounds Department	58,190	(736,694)	43,007	10,187	20,045
Utilities	9,356	0	(10,584)	0	0
Security	4,952	0	0	(44,707)	3,319
County Administration Dept	89,887	38,958	7,414	2,309	(173,069)
Information Systems	3,805	48,848	9,294	2,895	5,961
Legal Services Department	1,559	2,688	513	158	8,187
Human Resources	5,814	59,023	11,230	3,497	3,754
Treasurer	7,483	42,368	8,062	2,512	5,978
Health & Comm. Serv.	12,515	0	0	0	6,962
Nazareth Facility	7,753	265,845	0	0	5,135
ADMIN,CSA,MCHD,HPDP	10,070	0	0	0	8,653
Commission	3,234	27,006	5,136	1,600	6,582
Circuit Court	77,090	562,277	118,225	229,380	34,961
District Court	24,545	302,519	52,443	127,867	31,840
Friend of Court	19,039	72,088	15,835	35,554	28,283
FOC-Direct DP	0	0	0	0	0
Jury Board	16	0	0	0	0
Probate Court	13,638	66,579	14,624	32,838	5,284
Adult Probation	917	96,868	44,814	0	0
Family Coun Serv	241	0	0	0	0
Election	2,567	0	0	0	304
Clerk/ROD	7,784	66,665	12,685	3,950	5,459
Equalization	2,705	34,319	6,531	2,032	2,987
Pros Atty	11,230	166,104	35,749	52,474	13,031
Pros Atty C.R.P.	11,056	20,580	4,520	10,151	4,937
P.A. CRP - DP	0	0	0	0	0
Drain Comm	3,059	9,201	1,749	544	1,489
Soil & Erosion	1,425	1,791	342	107	892
Sheriff Admin	19,521	10,093	5,989	0	14,919
Sheriff Jail	34,492	546,885	353,107	18,694	36,737
Sheriff Field Oper	18,021	73,831	27,157	0	30,849
Animal Control	10,009	40,219	19,547	0	5,383
Emergency Mgmnt.	3,719	11,688	7,688	0	892
Veterans Affairs	2,126	0	0	0	1,174
Medical Exam	857	0	0	0	0
Veterans Burial	429	0	0	0	0
Sold/Sail Relief	3,009	0	0	0	0
MSU Extension	2,027	(5,963)	1,083	338	1,210
Planning	2,405	19,082	3,627	1,130	1,489
Economic Develop	47	0	0	0	0
Employee Benefits	14,128	0	0	0	567
LE Revenues	149	0	0	0	0
LE Circuit Ct	4,474	0	0	0	7,243
LE District Ct	3,842	0	0	0	11,427
LE Pros Atty	5,479	0	0	0	12,348
LE Comm Correct	104	0	0	0	0
LE Sheriff Admin	1,510	0	0	0	1,210

Kalamazoo County, Michigan
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Department	Finance Departmen 6.5	Building & Ground 7.5	Utilities 8.5	Security 9.5	County Administra 10.5
LE Sheriff Jail	9,057	3,031	0	0	27,882
LE Sheriff F.O.	6,171	1,300	0	0	9,257
LE Animal Ctrl	3,282	0	0	0	3,585
Technology Fund	9,537	0	0	0	1,731
Roads	550	0	0	0	0
Parks Admin	10,500	2,548	0	0	3,616
P Markin Glen	4,112	650	29,132	0	1,520
P Scotts Mill	1,023	69	1,049	0	360
P Cold Brook	3,431	378	8,685	0	1,621
P Prairie View	3,426	784	2,981	0	1,549
P River Oaks	4,436	0	37,281	0	2,152
P Fairgrounds	6,817	102,244	166,575	0	2,954
P KRV Trail	2,444	440	0	0	768
P KRV Trailway prg	938	0	0	0	217
P County Fair	5,356	0	0	0	227
P Special Purposes	834	0	0	0	0
Access & Visitat	314	0	0	0	0
Drain Comm Grant	1,559	0	0	0	0
H-Health Admin	0	0	0	0	0
H-Oral Health	291	0	0	0	0
H-Laboratory	6,408	0	0	0	1,793
H-Vision/Hearing	2,106	0	0	0	1,670
H-Haz Waste	6,659	0	0	0	2,892
H-Maternal & CH	0	0	0	0	0
H Comm Serv Adm	0	0	0	0	0
H-Clinical Serv	6,872	0	0	0	1,191
H-Comm. Disease	4,299	0	0	0	2,247
H-STD	6,530	0	0	0	2,899
H-Health Care Ac	99	0	0	0	0
H-HIV Counseling	1,316	0	0	0	410
H-Env Admin	2,409	0	0	0	2,357
H-Env FS&F	6,921	0	0	0	4,244
H-Env LW&W	5,962	0	0	0	3,516
Mental Health	0	0	0	0	0
Local Housing	203	0	0	0	0
Accommodation Tax	2,286	0	0	0	0
AS&E Grant	3,860	0	0	0	0
Dist Ct Grants	4,411	0	0	0	0
Male Drug Court	11,240	6,442	1,382	1,834	1,702
Womens Drug Ct.	8,663	4,154	892	1,185	1,095
WK Kellogg Found	53	0	0	0	0
DWI Drug Court	8,338	0	0	0	0
Browfield Redev	2,836	0	0	0	0
Emerg Prep Bio	4,618	0	0	0	734
Circuit Court Gt	13,625	0	0	0	1,006
Homeland Sec. Gt.	2,418	0	0	0	0
Haz Mat Team	600	0	0	0	0
ROD Automation	5,231	0	0	0	562
911 Service Fund	891	0	0	0	0
Concealed Pistol	1,064	0	0	0	295
Local Corr.Offc.	1,448	0	0	0	0
COPS Grant	27	0	0	0	0
Drug Law Enforce	766	0	0	0	0

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Department	Finance Departmen 6.5	Building & Ground 7.5	Utilities 8.5	Security 9.5	County Administra 10.5
Law Library	104	0	0	0	0
Victim Advocacy	2,823	1,222	263	349	1,368
Crime Victim Rts	2,814	3,961	860	1,385	1,645
AAA Senior Expo	813	0	0	0	0
AAA Administration	4,893	0	0	0	1,762
AAA Providers	2,244	0	0	0	0
AAA Ombudsman	3,284	0	0	0	1,163
AAA Health Living	2,858	0	0	0	423
AAA Info & Asst	2,951	0	0	0	658
AAA CCC	1,157	0	0	0	27
AAA Verne Robbert	64	0	0	0	0
CFI AAA Custom Care	2,453	0	0	0	27
CFI Admin	3,193	0	0	0	752
CFI Care Mgmt	10,760	0	0	0	2,021
CFI Case Coord	2,347	0	0	0	27
CFI Veterans	2,204	0	0	0	21
CFI Comm Living	8,168	0	0	0	1,708
Safe Comm. Grant	1,205	0	0	0	0
KCSD Grants	4,963	0	0	0	0
CC-Juvenile Home	30,271	167,968	1,597	3,581	35,190
CC-J.H. Bldg Depr	0	0	0	0	0
CC-In Home Care	3,395	0	0	0	5,899
CC-Foster Care	1,852	0	0	0	0
CC-Intens Learn	1,012	47,034	0	0	591
CC-KEYS	3,799	9,606	319	716	1,915
CC-Juve Drug Ct	1,996	1,450	319	716	916
CC-Restitution	1,107	2,124	469	1,051	1,191
CC-Intake Assess	1,649	6,484	1,425	3,200	2,484
CC-CASA	1,252	2,715	599	1,342	591
CC-FI Treatment Ct.	5,306	0	0	0	289
CC-MIDHS	23,178	0	0	0	0
Vet's Trust	154	0	0	0	0
Healthy Start	14,590	0	0	0	6,405
SWMBH - HS	2,430	0	0	0	556
AIDS Coun & Test	2,690	0	0	0	892
MIECHV-ISS	659	0	0	0	0
MIECHV-HFA	3,022	0	0	0	1,845
Nurse Family	6,486	0	0	0	3,455
MCIR	2,971	0	0	0	2,389
CSHCS	2,363	0	0	0	1,727
BCCCP Coord.	2,770	0	0	0	1,466
BCCCP Komen	1,498	0	0	0	0
IAP	3,054	0	0	0	941
Clean Sweep Pest	365	0	0	0	0
W.I.C.	5,515	0	0	0	4,993
Childhood Lead	3,428	0	0	0	567
Marine Safety	2,864	78	0	0	807
Sheriff Rd Pat	1,734	0	0	0	1,073
Livescan Finger	2	0	0	0	0
Comm Corrections	34,679	44,281	14,236	0	6,855
Survey & Remonum	1,167	0	0	0	0
Prop Tax Foreclosure	6,269	0	0	0	0
Airport	31,326	66,094	0	0	13,207

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Department	Finance Departmen 6.5	Building & Ground 7.5	Utilities 8.5	Security 9.5	County Administra 10.5
DTRF	1,951	0	0	0	0
Central Stores	11,952	13,339	2,495	775	1,299
Drain Eq Revolv	10	0	0	0	0
Retirement	75,094	0	0	0	0
OPEB	20,265	0	0	0	0
LIHEAP	2,060	0	0	0	318
Emerg Needs EAP	4,413	0	0	0	0
Emerg Needs LCA	802	0	0	0	11
Weather Energy Opt	381	0	0	0	0
Weather DOE	4,596	0	0	0	629
CSBG	7,977	0	0	0	3,797
Non Allocated	3,837	158,782	58,263	13,575	0
Total Allocated					
Direct Bills	0	85,735	0	0	0
Unallocated	0	0	0	0	262,977
Cost Adjustments	143	74	0	0	0
Disallowed	20,276	1,925	0	26,212	0
Total Expenditures	1,013,270	2,622,732	1,137,951	552,228	624,910

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	380	0
Insurance - Property	0	0	0	0	0
Termination Payoff	0	0	0	0	0
Finance Department	11,399	1,868	9,293	705	0
Building & Grounds Department	20,264	10,171	41,643	3,618	0
Utilities	0	0	0	1,228	0
Security	7,597	1,112	7,102	328	0
County Administration Dept	8,867	1,012	5,047	194	0
Information Systems	(117,924)	1,917	9,533	193	0
Legal Services Department	2,596	(21,911)	1,749	132	0
Human Resources	10,410	1,217	(119,233)	711	0
Treasurer	15,618	1,941	9,717	(113,960)	0
Health & Comm. Serv.	18,223	2,259	11,507	1,589	(166,800)
Nazareth Facility	10,410	1,665	9,942	837	57,706
ADMIN,CSA,MCHD,HPDP	19,524	2,808	14,156	841	106,184
Commission	1,297	2,136	0	151	0
Circuit Court	163,310	11,359	58,047	26,010	0
District Court	130,185	10,343	51,662	20,157	0
Friend of Court	0	9,192	45,896	6,590	0
FOC-Direct DP	67,692	0	0	0	0
Jury Board	0	0	0	0	0
Probate Court	20,823	1,714	8,575	2,917	0
Adult Probation	0	0	0	57	0
Family Coun Serv	0	0	0	1,406	0
Election	0	101	498	528	0
Clerk/ROD	9,107	1,770	8,981	23,242	0
Equalization	6,503	967	4,849	227	0
Pros Atty	46,866	4,232	21,145	2,128	0
Pros Atty C.R.P.	0	1,603	8,020	536	0
P.A. CRP - DP	9,107	0	0	0	0
Drain Comm	2,596	483	2,422	303	0
Soil & Erosion	2,596	290	1,724	1,253	0
Sheriff Admin	32,539	4,843	29,824	8,359	0
Sheriff Jail	61,184	12,131	74,745	2,418	0
Sheriff Field Oper	35,143	10,024	63,891	1,078	0
Animal Control	16,919	4,374	9,801	11,423	0
Emergency Mgmnt.	7,803	290	1,589	298	0
Veterans Affairs	3,897	17,731	2,072	188	16,471
Medical Exam	1,297	0	0	572	16,013
Veterans Burial	0	0	0	59	1,197
Sold/Sail Relief	0	0	0	420	5,637
MSU Extension	4,874	391	1,967	157	0
Planning	3,897	483	2,422	243	0
Economic Develop	0	0	0	2	0
Employee Benefits	1,297	183	927	2,281	0
LE Revenues	0	0	0	248	0
LE Circuit Ct	9,107	2,351	12,767	229	0
LE District Ct	22,128	3,706	18,602	137	0
LE Pros Atty	32,539	4,007	20,037	269	0
LE Comm Correct	0	0	0	0	0
LE Sheriff Admin	2,596	391	2,512	136	0

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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	1,297	9,059	57,465	316	0
LE Sheriff F.O.	2,596	3,002	19,186	390	0
LE Animal Ctrl	1,297	1,161	7,434	198	0
Technology Fund	3,897	561	2,808	440	0
Roads	0	0	0	223	0
Parks Admin	9,107	1,170	6,140	932	0
P Markin Glen	0	493	2,650	4,070	0
P Scotts Mill	0	118	588	714	0
P Cold Brook	0	525	2,903	3,176	0
P Prairie View	0	502	2,759	2,134	0
P River Oaks	0	697	3,765	2,647	0
P Fairgrounds	1,297	954	5,577	3,606	0
P KRV Trail	0	248	1,403	241	0
P KRV Trailway prg	2,596	71	453	306	0
P County Fair	0	74	477	1,420	0
P Special Purposes	0	0	0	48	0
Access & Visitat	0	0	0	36	0
Drain Comm Grant	0	0	0	100	0
H-Health Admin	0	0	0	0	0
H-Oral Health	0	0	0	64	705
H-Laboratory	3,897	581	2,901	7,454	43,040
H-Vision/Hearing	3,897	540	2,712	361	22,661
H-Haz Waste	5,202	935	4,697	4,654	51,386
H-Maternal & CH	0	0	0	0	0
H Comm Serv Adm	0	0	0	0	0
H-Clinical Serv	5,202	385	1,938	3,028	94,971
H-Comm. Disease	6,892	727	3,649	2,109	30,412
H-STD	6,503	937	4,975	2,427	60,965
H-Health Care Ac	0	0	0	27	228
H-HIV Counseling	1,297	133	667	53	5,161
H-Env Admin	6,503	763	3,832	171	30,154
H-Env FS&F	9,107	1,380	6,892	8,059	57,747
H-Env LW&W	7,803	1,139	5,706	5,854	46,326
Mental Health	0	0	0	0	0
Local Housing	0	0	0	490	0
Accommodation Tax	0	0	0	44,386	0
AS&E Grant	0	0	0	1,127	0
Dist Ct Grants	1,297	0	0	170	0
Male Drug Court	3,897	549	2,759	651	0
Womens Drug Ct.	3,897	355	1,784	558	0
WK Kellogg Found	0	0	0	4	0
DWI Drug Court	2,596	0	0	936	0
Browfield Redev	0	0	0	741	0
Emerg Prep Bio	2,596	236	1,295	391	12,350
Circuit Court Gt	0	326	1,638	809	0
Homeland Sec. Gt.	0	0	0	125	0
Haz Mat Team	0	0	0	107	0
ROD Automation	11,712	181	917	3,127	0
911 Service Fund	0	0	0	2,342	0
Concealed Pistol	0	97	480	1,909	0
Local Corr.Offc.	0	0	0	212	0
COPS Grant	0	0	0	0	0
Drug Law Enforce	0	0	0	50	0

Kalamazoo County, Michigan
Cost Allocation Plan
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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	3,897	444	2,227	153	0
Crime Victim Rts	5,202	532	2,671	131	0
AAA Senior Expo	0	0	0	551	811
AAA Administration	5,851	570	2,855	461	28,954
AAA Providers	0	0	0	481	42,913
AAA Ombudsman	2,856	376	1,888	347	17,300
AAA Health Living	517	136	686	401	7,237
AAA Info & Asst	1,688	214	1,071	145	9,582
AAA CCC	127	9	46	104	733
AAA Verne Robbert	0	0	0	19	44
CFI AAA Custom Care	127	9	46	67	1,048
CFI Admin	1,815	242	1,222	131	16,599
CFI Care Mgmt	4,677	656	3,284	1,208	55,102
CFI Case Coord	127	9	46	300	2,721
CFI Veterans	0	7	36	218	2,999
CFI Comm Living	3,897	551	2,768	598	32,054
Safe Comm. Grant	0	0	0	61	0
KCSD Grants	0	0	0	248	0
CC-Juvenile Home	32,539	11,438	67,709	3,429	0
CC-J.H. Bldg Depr	0	0	0	0	0
CC-In Home Care	13,009	1,917	11,975	165	0
CC-Foster Care	0	0	0	72	0
CC-Intens Learn	0	193	1,233	97	0
CC-KEYS	3,897	620	3,617	287	0
CC-Juve Drug Ct	2,596	297	1,761	162	0
CC-Restitution	1,297	385	2,207	79	0
CC-Intake Assess	5,202	803	5,088	85	0
CC-CASA	1,297	193	1,233	94	0
CC-FI Treatment Ct.	1,297	95	470	205	0
CC-MIDHS	0	0	0	2,792	0
Vet's Trust	0	0	0	21	497
Healthy Start	13,009	2,080	10,407	927	84,159
SWMBH - HS	1,297	179	908	148	7,413
AIDS Coun & Test	2,596	290	1,455	235	11,630
MIECHV-ISS	0	0	0	127	1,190
MIECHV-HFA	5,202	598	2,994	246	21,647
Nurse Family	9,107	1,119	5,607	545	45,986
MCIR	3,897	773	3,883	238	28,410
CSHCS	3,897	558	2,796	302	21,273
BCCCP Coord.	2,596	476	2,383	306	17,400
BCCCP Komen	0	0	0	193	2,164
IAP	2,466	304	1,529	370	12,953
Clean Sweep Pest	0	0	0	47	805
W.I.C.	18,223	1,621	8,107	445	59,632
Childhood Lead	1,297	183	927	311	8,739
Marine Safety	0	262	1,446	141	0
Sheriff Rd Pat	0	346	2,226	99	0
Livescan Finger	0	0	0	2	0
Comm Corrections	16,919	2,225	11,305	2,714	0
Survey & Remonum	0	0	0	31	0
Prop Tax Foreclosure	0	15,614	0	2,797	0
Airport	16,919	4,284	25,972	7,008	0

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Department	Information Syste 11.5	Legal Services De 12.5	Human Resources 13.5	Treasurer 14.5	Health & Comm. Se 15.5
DTRF	0	0	0	2,586	0
Central Stores	1,297	422	2,697	1,363	0
Drain Eq Revolv	0	0	0	1	0
Retirement	0	0	5,007	31	0
OPEB	0	0	8,088	1,862	0
LIHEAP	517	104	522	151	6,841
Emerg Needs EAP	0	0	0	525	11,361
Emerg Needs LCA	0	4	18	140	1,401
Weather Energy Opt	0	0	0	70	810
Weather DOE	1,297	205	1,025	308	17,161
CSBG	8,713	1,230	6,165	468	55,828
Non Allocated	0	0	0	1,754	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	52,456	0	939,406	0
Cost Adjustments	0	0	(21,355)	0	0
Disallowed	54,655	0	2,005	0	13,606
Total Expenditures	1,062,490	242,082	814,137	1,103,226	1,141,517

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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.	34,187	40,656	0
Nazareth Facility	(406,955)	0	0
ADMIN,CSA,MCHD,HPDP	41,560	(220,856)	0
Commission	0	0	54,948
Circuit Court	0	0	1,666,576
District Court	0	0	833,828
Friend of Court	0	0	357,350
FOC-Direct DP	0	0	71,012
Jury Board	0	0	16
Probate Court	0	0	245,700
Adult Probation	0	0	225,387
Family Coun Serv	0	0	1,647
Election	0	0	4,340
Clerk/ROD	0	0	163,902
Equalization	0	0	76,710
Pros Atty	0	0	423,274
Pros Atty C.R.P.	0	0	91,962
P.A. CRP - DP	0	0	9,107
Drain Comm	0	0	26,156
Soil & Erosion	0	0	12,089
Sheriff Admin	0	0	168,943
Sheriff Jail	0	0	1,925,816
Sheriff Field Oper	0	0	375,883
Animal Control	0	0	140,672
Emergency Mgmnt.	0	0	35,762
Veterans Affairs	5,161	10,916	61,572
Medical Exam	0	0	18,739
Veterans Burial	0	0	1,685
Sold/Sail Relief	0	0	9,066
MSU Extension	22,280	0	31,745
Planning	0	0	42,438
Economic Develop	0	0	49
Employee Benefits	0	0	20,405
LE Revenues	0	0	397
LE Circuit Ct	0	0	49,711
LE District Ct	0	0	77,473
LE Pros Atty	0	0	106,533
LE Comm Correct	0	0	104
LE Sheriff Admin	0	0	11,792

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule D - Detail of Allocated Costs

Department	Nazareth Facility 16.5	ADMIN,CSA,MCHD, HP 17.5	Totals
LE Sheriff Jail	0	0	195,262
LE Sheriff F.O.	0	0	74,807
LE Animal Ctrl	0	0	21,961
Technology Fund	0	0	22,852
Roads	0	0	773
Parks Admin	0	0	122,615
P Markin Glen	0	0	133,940
P Scotts Mill	0	0	5,683
P Cold Brook	0	0	30,016
P Prairie View	0	0	28,809
P River Oaks	0	0	79,626
P Fairgrounds	0	0	376,967
P KRV Trail	0	0	449,234
P KRV Trailway prg	0	0	4,911
P County Fair	0	0	7,905
P Special Purposes	0	0	882
Access & Visitat	0	0	350
Drain Comm Grant	0	0	1,659
H-Health Admin	0	134,407	134,407
H-Oral Health	0	1,080	2,140
H-Laboratory	50,717	0	120,287
H-Vision/Hearing	6,602	9,976	52,810
H-Haz Waste	0	0	80,843
H-Maternal & CH	0	77,671	77,671
H Comm Serv Adm	0	130,740	130,740
H-Clinical Serv	9,871	180,100	305,968
H-Comm. Disease	9,724	125,009	189,844
H-STD	21,702	214,549	326,687
H-Health Care Ac	0	0	354
H-HIV Counseling	1,653	13,367	24,801
H-Env Admin	11,535	45,102	107,150
H-Env FS&F	11,299	0	113,190
H-Env LW&W	9,357	0	91,335
Mental Health	13,746	0	13,746
Local Housing	0	0	693
Accommodation Tax	0	0	46,672
AS&E Grant	0	0	4,987
Dist Ct Grants	0	0	5,878
Male Drug Court	0	0	34,067
Womens Drug Ct.	0	0	24,865
WK Kellogg Found	0	0	57
DWI Drug Court	0	0	12,272
Browfield Redev	0	0	4,340
Emerg Prep Bio	4,483	24,855	52,648
Circuit Court Gt	0	0	18,885
Homeland Sec. Gt.	0	0	2,543
Haz Mat Team	0	0	707
ROD Automation	0	0	22,546
911 Service Fund	0	0	3,233
Concealed Pistol	0	0	4,251
Local Corr.Offc.	0	0	1,660
COPS Grant	0	0	27
Drug Law Enforce	0	0	816

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule D - Detail of Allocated Costs

Department	Nazareth Facility 16.5	ADMIN,CSA,MCHD, HP 17.5	Totals
Law Library	0	0	110
Victim Advocacy	0	0	15,085
Crime Victim Rts	0	0	23,706
AAA Senior Expo	0	0	2,175
AAA Administration	5,953	19,958	77,160
AAA Providers	0	0	45,638
AAA Ombudsman	4,166	0	33,579
AAA Health Living	1,033	4,495	18,950
AAA Info & Asst	2,684	0	20,524
AAA CCC	85	0	2,396
AAA Verne Robbert	0	0	127
CFI AAA Custom Care	101	389	4,386
CFI Admin	2,086	0	28,895
CFI Care Mgmt	4,439	0	89,471
CFI Case Coord	87	0	5,778
CFI Veterans	50	3,800	9,416
CFI Comm Living	3,604	23,099	80,297
Safe Comm. Grant	0	0	1,266
KCSD Grants	0	0	5,211
CC-Juvenile Home	0	0	405,326
CC-J.H. Bldg Depr	0	0	714,351
CC-In Home Care	0	0	47,469
CC-Foster Care	0	0	1,924
CC-Intens Learn	0	0	52,289
CC-KEYS	0	0	30,069
CC-Juve Drug Ct	0	0	13,859
CC-Restitution	0	0	14,741
CC-Intake Assess	0	0	37,888
CC-CASA	0	0	13,432
CC-FI Treatment Ct.	0	0	8,107
CC-MIDHS	0	0	25,970
Vet's Trust	0	0	672
Healthy Start	13,462	52,370	206,847
SWMBH - HS	1,474	0	15,330
AIDS Coun & Test	4,706	31,342	57,329
MIECHV-ISS	0	1,167	3,143
MIECHV-HFA	7,090	13,692	59,161
Nurse Family	10,356	36,409	125,828
MCIR	3,813	21,043	71,253
CSHCS	6,531	16,003	58,815
BCCCP Coord.	5,932	10,563	46,205
BCCCP Komen	0	688	4,543
IAP	2,158	39,096	65,524
Clean Sweep Pest	0	0	1,217
W.I.C.	32,265	40,343	178,643
Childhood Lead	2,141	0	19,678
Marine Safety	0	0	7,268
Sheriff Rd Pat	0	0	9,011
Livescan Finger	0	0	4
Comm Corrections	0	0	170,180
Survey & Remonum	0	0	1,233
Prop Tax Foreclosure	0	0	24,680
Airport	0	0	184,947

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule D - Detail of Allocated Costs

Department	Nazareth Facility 16.5	ADMIN,CSA,MCHD, HP 17.5	Totals
DTRF	0	0	4,537
Central Stores	0	0	40,746
Drain Eq Revolv	0	0	11
Retirement	0	0	80,132
OPEB	0	0	30,215
LIHEAP	1,460	0	12,904
Emerg Needs EAP	0	0	16,710
Emerg Needs LCA	462	0	2,864
Weather Energy Opt	0	0	1,261
Weather DOE	3,328	0	30,554
CSBG	16,778	54,806	162,292
Non Allocated	6,324	0	297,762
Total Allocated			14,735,255
Direct Bills	0	0	85,735
Unallocated	0	0	1,254,839
Cost Adjustments	10,510	0	(4,511,324)
Disallowed	0	14,272	132,951
Total Expenditures	0	1,171,107	11,697,456

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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 deparment
1.4.5 Law Enf Fac	Assigned square footage by department	Building and Grounds department
1.4.6 Lake Lamont	Assigned square footage by department	Building and Grounds department
1.4.7 Admin Bldg	Assigned square footage by department	Building and Grounds department
1.4.8 Healy Street	Assigned square footage by department	Building & Grounds Department
1.4.9 Nazareth	Direct allocation to Nazareth Facility	Building & Grounds
1.4.10 Jail Addition	Direct allocation to Jail	Building & Grounds
1.4.11 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 deparment
4.4.3 Admin. Building	Assinged square footage by department	Building and Grounds department
4.4.4 Law Enf Center	Assigned square footage by department	Building and Grounds department
4.4.5 Healy Street	Assigned square footage by occupant	Building and Grounds department
4.4.6 GR Justice Ctr	Assigned square footage by department	Building and Grounds Department
4.4.7 Gull Rd C.H.	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 Acctng	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.	Direct allocation to Building & Grounds	Employee time allocation
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
6.4.14 CCF CAP	Total number of CCF transactions by program	Detail General Ledger
Building & Grounds Department		

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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 Law Enf Fac.	Assigned square footage by department	Building and Grounds department
7.4.3 Court House	Assigned square footage by department	Building and Grounds department
7.4.4 Juvenile Home	Assigned square footage by department	Building and Grounds deparment
7.4.5 Central Garage	Dollar amount of vehicle charges by dept.	Detail General Ledger
7.4.6 Airport	Assigned square footage by department	Building and Grounds department
7.4.7 Parks	Assigned square footage by department	Building and Grounds department
7.4.8 Lake Lamont	Assigned square footage by department	Building and Grounds department
7.4.9 Nazareth bldg	Direct allocation to Nazareth Facility	Building and Grounds department
7.4.10 Crosstown	Assigned square footage by department	Building lease agreement
7.4.11 Animal Shelter	Direct allocation to Animal Control	Building and Grounds department
7.4.12 Healy Street	Assigned square footage by occupant	Building & Grounds department
7.4.13 GR Justice Ctr	Assigned square footage by deprtment	Building and Grounds Department
7.4.14 Gull Rd CH	Assigned square footage by department	Building and Grounds department
7.4.15 Other Services	Dollar amount of services by location	Paid invoices
Utilities		
8.4.1 Admin Bldg	Assigned square footage by department	Building and Grounds department
8.4.2 Center Bldg	Dollar amount of utilities by Parks Division	Paid Invoices
8.4.3 Law Enf Bldg	Assigned square footage by department	Building and Grounds department
8.4.4 Court House	Assigned square footage by department	Building and Grounds department
8.4.5 Lake Lamont	Assigned square footage by department	Building and Grounds department
8.4.6 Healy St	Assigned square footage by department	Building and Grounds Department
8.4.7 GR Justice Ctr	Assigned square footage by department	Building and Grounds Department
8.4.8 Gull Rd CH	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 Crosstown	Assigned square footage by department	Building lease agreement
9.4.4 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
12.4.4 Vet's Affairs	Direct allocation to Vet's Affairs	Legal Services
Human Resources		
13.4.1 Personnel Admin	Number of FTE employees by depart (except commissioner)	Labor Distribution Summary
13.4.2 OPEB/Retirement	Dollar amount of wages by department	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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
14.4.3 Financial Audit	Number of accounting transactions by department	Detail general ledger
14.4.4 Accom Tax	Direct allocation to Accomodation Tax	Treasurer's Office
Health & Comm. Serv.		
15.4.1 Prog Admin	Number of FTE employees by department	Labor Distribution Summary
15.4.2 Fiscal Svcs 1	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.3 Fiscal Svcs 2	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.4 Fiscal Svcs 3	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.5 Fiscal Svcs 4	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.6 Fiscal Svcs 5	Gross program costs by benefiting program	Detail expense report - Health & Community Services
15.4.7 Contract Admin	Number of contracts by benefiting program	Health & Community Services
15.4.8 HCS Purch/AP	Number of purchasing and A/P transactions by program	Detail general ledger
15.4.9 HCS Cash Rec	Number of cash receipt transactions by program	Detail general ledger
15.4.10 Billing/Reimb	Dollar amount of assigned wages by program	Reimbursement summary
15.4.11 Specific Supt	Dollar amount of wages by benefiting department	Health & Community Services
15.4.12 Fund 690 Redis	Dollar amount of redistributed wages by department	Wage allocation summary
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

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 included within this Schedule:

Courthouse
Parks & Recreation Facilities
Sheriff Radio Tower
Juvenile Home
Law Enforcement Facility
Lake-Lamont Complex
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, 2017
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.	3,086,198			
Total Departmental Cost Adjustments:	3,086,198		3,086,198	
Total To Be Allocated:	3,086,198		3,086,198	

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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.	3,086,198	0	94,195	746,063	417
Functional Cost	3,086,198	0	94,195	746,063	417
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	3,086,198	0	94,195	746,063	417
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	3,086,198	0	94,195	746,063	417

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Juvenile Home	Law Enf Fac	Lake Lamont	Admin Bldg	Healy Street
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.	706,725	44,978	33,160	174,992	116,379
Functional Cost	706,725	44,978	33,160	174,992	116,379
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	706,725	44,978	33,160	174,992	116,379
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	706,725	44,978	33,160	174,992	116,379

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Nazareth	Jail Addition	GR Justice Ctr
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Building Depr.	34,828	597,542	536,919
Functional Cost	34,828	597,542	536,919
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	34,828	597,542	536,919
Allocation Step 2			
2nd Allocation	0	0	0
Total For Building Depreciation			
Schedule .3 Total	34,828	597,542	536,919

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	36,507		36,507		36,507
District Court	19,901	35.204316	33,161		33,161		33,161
Pros Atty	11,525	20.387405	19,204		19,204		19,204
Sheriff Jail	2,006	3.548558	3,343		3,343		3,343
Male Drug Court	525	0.928710	875		875		875
Womens Drug Ct.	339	0.599682	565		565		565
Victim Advocacy	100	0.176897	167		167		167
Crime Victim Rts	224	0.396250	373		373		373
Schedule .4 Total for Courthouse	56,530	100.000000	94,195		94,195	0	94,195

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	81,555	10.931382	81,555		81,555		81,555
P Markin Glen	90,194	12.089328	90,194		90,194		90,194
P Scotts Mill	1,441	0.193147	1,441		1,441		1,441
P Cold Brook	8,288	1.110898	8,288		8,288		8,288
P Prairie View	13,780	1.847029	13,780		13,780		13,780
P River Oaks	27,436	3.677437	27,436		27,436		27,436
P Fairgrounds	80,226	10.753247	80,226		80,226		80,226
P KRV Trail	443,143	59.397532	443,143		443,143		443,143
Schedule .4 Total for Parks & Rec	746,063	100.000000	746,063		746,063	0	746,063

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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, 2017
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	706,725		706,725		706,725
Schedule .4 Total for Juvenile Home	85,782	100.000000	706,725		706,725	0	706,725

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, 2017
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 Mgmnt.	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, 2017
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	19,322		19,322		19,322
Animal Control	6,166	41.729832	13,838		13,838		13,838
Schedule .4 Total for Lake Lamont	14,776	100.000000	33,160		33,160	0	33,160

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, 2017
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	4,101	7.288075	12,754		12,754		12,754
Building & Grounds Department	7,047	12.523547	21,915		21,915		21,915
County Administration Dept	3,245	5.766838	10,092		10,092		10,092
Information Systems	4,069	7.231207	12,654		12,654		12,654
Legal Services Department	225	0.399858	700		700		700
Human Resources	4,916	8.736449	15,288		15,288		15,288
Treasurer	3,529	6.271548	10,975		10,975		10,975
Commission	2,250	3.998578	6,997		6,997		6,997
Clerk/ROD	5,553	9.868491	17,269		17,269		17,269
Equalization	2,859	5.080860	8,891		8,891		8,891
Drain Comm	767	1.363071	2,385		2,385		2,385
Soil & Erosion	150	0.266572	466		466		466
MSU Extension	475	0.844144	1,477		1,477		1,477
Planning	1,590	2.825662	4,945		4,945		4,945
Central Stores	1,094	1.944198	3,402		3,402		3,402
Non Allocated	14,400	25.590902	44,782		44,782		44,782
Schedule .4 Total for Admin Bldg	56,270	100.000000	174,992		174,992	0	174,992

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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, 2017
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	34,828		34,828		34,828
Schedule .4 Total for Nazareth	100	100.000000	34,828		34,828	0	34,828

Allocation Basis: Direct allocation to Nazareth Facility
Allocation Source: Building & Grounds

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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, 2017
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	288,593		288,593		288,593
Friend of Court	7,325	14.078957	75,593		75,593		75,593
Probate Court	6,765	13.002614	69,814		69,814		69,814
Pros Atty	2,491	4.787807	25,707		25,707		25,707
Pros Atty C.R.P.	2,092	4.020912	21,589		21,589		21,589
Sheriff Jail	2,404	4.620589	24,809		24,809		24,809
Crime Victim Rts	125	0.240255	1,290		1,290		1,290
CC-J.H. Bldg Depr	739	1.420389	7,626		7,626		7,626
CC-KEYS	148	0.284462	1,527		1,527		1,527
CC-Juve Drug Ct	148	0.284462	1,527		1,527		1,527
CC-Restitution	217	0.417083	2,239		2,239		2,239
CC-Intake Assess	660	1.268548	6,811		6,811		6,811
CC-CASA	277	0.532406	2,859		2,859		2,859
Non Allocated	672	1.291612	6,935		6,935		6,935
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	536,919		536,919	0	536,919

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Parks & Rec	Radio Tower	Juvenile Home
Finance Department	12,754	0	0	0	0
Building & Grounds Department	41,237	0	0	0	0
County Administration Dept	10,092	0	0	0	0
Information Systems	12,654	0	0	0	0
Legal Services Department	700	0	0	0	0
Human Resources	15,288	0	0	0	0
Treasurer	10,975	0	0	0	0
Nazareth Facility	34,828	0	0	0	0
Commission	6,997	0	0	0	0
Circuit Court	325,100	36,507	0	0	0
District Court	33,161	33,161	0	0	0
Friend of Court	75,593	0	0	0	0
Probate Court	69,814	0	0	0	0
Adult Probation	81,817	0	0	0	0
Clerk/ROD	17,269	0	0	0	0
Equalization	8,891	0	0	0	0
Pros Atty	44,911	19,204	0	0	0
Pros Atty C.R.P.	21,589	0	0	0	0
Drain Comm	2,385	0	0	0	0
Soil & Erosion	466	0	0	0	0
Sheriff Admin	1,128	0	0	417	0
Sheriff Jail	674,384	3,343	0	0	0
Sheriff Field Oper	3,225	0	0	0	0
Animal Control	13,838	0	0	0	0
Emergency Mgmnt.	913	0	0	0	0
MSU Extension	1,477	0	0	0	0
Planning	4,945	0	0	0	0
Parks Admin	81,555	0	81,555	0	0
P Markin Glen	90,194	0	90,194	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	13,780	0	13,780	0	0
P River Oaks	27,436	0	27,436	0	0
P Fairgrounds	80,226	0	80,226	0	0
P KRV Trail	443,143	0	443,143	0	0
Male Drug Court	875	875	0	0	0
Womens Drug Ct.	565	565	0	0	0
Victim Advocacy	167	167	0	0	0
Crime Victim Rts	1,663	373	0	0	0
CC-J.H. Bldg Depr	714,351	0	0	0	706,725
CC-KEYS	1,527	0	0	0	0
CC-Juve Drug Ct	1,527	0	0	0	0
CC-Restitution	2,239	0	0	0	0
CC-Intake Assess	6,811	0	0	0	0
CC-CASA	2,859	0	0	0	0
Comm Corrections	26,001	0	0	0	0
Central Stores	3,402	0	0	0	0
Non Allocated	51,717	0	0	0	0
Direct Bill	0	0	0	0	0
Total	3,086,198	94,195	746,063	417	706,725

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Law Enf Fac	Lake Lamont	Admin Bldg	Healy Street	Nazareth
Finance Department	0	0	12,754	0	0
Building & Grounds Department	0	19,322	21,915	0	0
County Administration Dept	0	0	10,092	0	0
Information Systems	0	0	12,654	0	0
Legal Services Department	0	0	700	0	0
Human Resources	0	0	15,288	0	0
Treasurer	0	0	10,975	0	0
Nazareth Facility	0	0	0	0	34,828
Commission	0	0	6,997	0	0
Circuit Court	0	0	0	0	0
District Court	0	0	0	0	0
Friend of Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Adult Probation	0	0	0	81,817	0
Clerk/ROD	0	0	17,269	0	0
Equalization	0	0	8,891	0	0
Pros Atty	0	0	0	0	0
Pros Atty C.R.P.	0	0	0	0	0
Drain Comm	0	0	2,385	0	0
Soil & Erosion	0	0	466	0	0
Sheriff Admin	711	0	0	0	0
Sheriff Jail	40,129	0	0	8,561	0
Sheriff Field Oper	3,225	0	0	0	0
Animal Control	0	13,838	0	0	0
Emergency Mgmnt.	913	0	0	0	0
MSU Extension	0	0	1,477	0	0
Planning	0	0	4,945	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	0
CC-J.H. Bldg Depr	0	0	0	0	0
CC-KEYS	0	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
Comm Corrections	0	0	0	26,001	0
Central Stores	0	0	3,402	0	0
Non Allocated	0	0	44,782	0	0
Direct Bill	0	0	0	0	0
Total	44,978	33,160	174,992	116,379	34,828

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Jail Addition	GR Justice Ctr
Finance Department	0	0
Building & Grounds Department	0	0
County Administration Dept	0	0
Information Systems	0	0
Legal Services Department	0	0
Human Resources	0	0
Treasurer	0	0
Nazareth Facility	0	0
Commission	0	0
Circuit Court	0	288,593
District Court	0	0
Friend of Court	0	75,593
Probate Court	0	69,814
Adult Probation	0	0
Clerk/ROD	0	0
Equalization	0	0
Pros Atty	0	25,707
Pros Atty C.R.P.	0	21,589
Drain Comm	0	0
Soil & Erosion	0	0
Sheriff Admin	0	0
Sheriff Jail	597,542	24,809
Sheriff Field Oper	0	0
Animal Control	0	0
Emergency Mgmnt.	0	0
MSU Extension	0	0
Planning	0	0
Parks Admin	0	0
P Markin Glen	0	0
P Scotts Mill	0	0
P Cold Brook	0	0
P Prairie View	0	0
P River Oaks	0	0
P Fairgrounds	0	0
P KRV Trail	0	0
Male Drug Court	0	0
Womens Drug Ct.	0	0
Victim Advocacy	0	0
Crime Victim Rts	0	1,290
CC-J.H. Bldg Depr	0	7,626
CC-KEYS	0	1,527
CC-Juve Drug Ct	0	1,527
CC-Restitution	0	2,239
CC-Intake Assess	0	6,811
CC-CASA	0	2,859
Comm Corrections	0	0
Central Stores	0	0
Non Allocated	0	6,935
Direct Bill	0	0
Total	597,542	536,919

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, 2017
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.	197,320			
Expendable Equip	321,440			
Total Departmental Cost Adjustments:	518,760		518,760	
Total To Be Allocated:	518,760		518,760	

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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.	197,320	0	197,320	0
Expendable Equip	321,440	0	0	321,440
Functional Cost	518,760	0	197,320	321,440
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	518,760	0	197,320	321,440
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Equipment Depreciation				
Schedule .3 Total	518,760	0	197,320	321,440

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	8,189	4.150111	8,189		8,189		8,189
Building & Grounds Department	159,787	80.978613	159,787		159,787		159,787
Security	7,657	3.880499	7,657		7,657		7,657
Information Systems	6,415	3.251064	6,415		6,415		6,415
Health & Comm. Serv.	7,676	3.890128	7,676		7,676		7,676
ADMIN,CSA,MCHD,HPDP	1,451	0.735354	1,451		1,451		1,451
Friend of Court	2,129	1.078958	2,129		2,129		2,129
FOC-Direct DP	3,320	1.682546	3,320		3,320		3,320
Technology Fund	696	0.352727	696		696		696
Schedule .4 Total for Equip Depr.	197,320	100.000000	197,320		197,320	0	197,320

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	297,743	92.627862	297,743		297,743		297,743
Security	6,210	1.931931	6,210		6,210		6,210
Health & Comm. Serv.	17,487	5.440207	17,487		17,487		17,487
Schedule .4 Total for Expendable Impv	321,440	100.000000	321,440		321,440	0	321,440

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, 2017
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equip Depr.	Expendable Impv
Finance Department	8,189	8,189	0
Building & Grounds Department	457,530	159,787	297,743
Security	13,867	7,657	6,210
Information Systems	6,415	6,415	0
Health & Comm. Serv.	25,163	7,676	17,487
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	696	696	0
Direct Bill	0	0	0
Total	518,760	197,320	321,440

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

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

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

Automobile Insurance - The County acquired auto liability and motor vehicle insurance for all County owned and operated vehicles. The insurance policy provides blanket coverage on all County owned vehicles regardless of intended use or value. The basis of allocation is the number of vehicles assigned by department.

Property Insurance - This type of insurance was acquired to provide blanket protection on all real and business/personal property at various locations throughout the County. Costs associated with this function are distributed to departments based on insured values of each facility. Distribution to buildings which have multiple occupants are allocated to Insurance-Property schedule. Property insurance for multiple occupant facilities are subsequently allocated to occupant departments based on usable square footage.

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

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	211,806			211,806
Cost Adjustments:				
Reimbursement	-750			
Total Departmental Cost Adjustments:	-750			-750
Inbound Costs:				
Finance Department		1,889	1,889	
Treasurer		380	380	
Total Allocated Additions:		2,269	2,269	2,269
Total To Be Allocated:	211,056	2,269		213,325

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	210,907	0	49,309	102,837	10,819
Pollution Liab	899	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	211,806				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	(750)	0	0	0	0
Functional Cost	211,056	0	49,309	102,837	10,819
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	211,056	0	49,309	102,837	10,819
Allocation Step 2					
Inbound - All Others	2,269	0	2,269	0	0
2nd Allocation	2,269	0	2,269	0	0
Total For Insurance					
Schedule .3 Total	213,325	0	51,578	102,837	10,819

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* - Indicates Disallowed Expenditure
** - Indicates Unallocated Activity

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Property Insur.	Specific Claims
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
MMRMA Premium	47,942	0
Pollution Liab	0	899
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Reimbursement	(750)	0
Functional Cost	47,192	899
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	47,192	899
Allocation Step 2		
Inbound - All Others	0	0
2nd Allocation	0	0
Total For Insurance		
Schedule .3 Total	47,192	899

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	9.72	1.121910	553		553	25	578
Building & Grounds Department	35.02	4.042106	1,993		1,993	91	2,084
Security	5.80	0.669452	330		330	14	344
County Administration Dept	5.28	0.609432	301		301	13	314
Information Systems	9.97	1.150765	567		567	25	592
Legal Services Department	1.83	0.211224	104		104	5	109
Human Resources	6.28	0.724855	357		357	15	372
Treasurer	10.00	1.154228	569		569	25	594
Health & Comm. Serv.	11.64	1.343521	662		662	30	692
Nazareth Facility	8.58	0.990328	488		488	21	509
ADMIN,CSA,MCHD,HPDP	14.46	1.669014	823		823	37	860
Commission	11.00	1.269651	626		626	27	653
Circuit Court	58.36	6.736074	3,321		3,321	151	3,472
District Court	53.15	6.134721	3,025		3,025	138	3,163
Friend of Court	47.22	5.450264	2,687		2,687	121	2,808
Probate Court	8.83	1.019183	503		503	22	525
Election	0.52	0.060020	30		30	1	31
Clerk/ROD	9.12	1.052656	519		519	23	542
Equalization	5.00	0.577114	285		285	13	298
Pros Atty	21.76	2.511600	1,238		1,238	56	1,294
Pros Atty C.R.P.	8.26	0.953392	470		470	20	490
Drain Comm	2.50	0.288557	142		142	6	148
Soil & Erosion	1.50	0.173134	85		85	4	89
Sheriff Admin	24.91	2.875182	1,418		1,418	65	1,483
Sheriff Jail	59.88	6.911520	3,413		3,413	222	3,635
Sheriff Field Oper	51.50	5.944274	2,931		2,931	133	3,064
Animal Control	8.99	1.037651	512		512	22	534
Emergency Mgmnt.	1.50	0.173134	85		85	4	89
Veterans Affairs	1.97	0.227383	112		112	5	117
MSU Extension	2.03	0.234308	116		116	5	121
Planning	2.50	0.288557	142		142	6	148
Employee Benefits	0.96	0.110806	55		55	2	57
LE Circuit Ct	12.11	1.397770	689		689	31	720
LE District Ct	19.08	2.202267	1,086		1,086	49	1,135
LE Pros Atty	20.62	2.380018	1,174		1,174	54	1,228
LE Sheriff Admin	2.03	0.234308	116		116	5	121
LE Sheriff Jail	46.55	5.372931	2,649		2,649	119	2,768
LE Sheriff F.O.	15.47	1.785591	880		880	39	919
LE Animal Ctrl	6.00	0.692537	341		341	15	356
Technology Fund	2.90	0.334726	165		165	7	172
Parks Admin	6.05	0.698308	344		344	15	359
P Markin Glen	2.55	0.294328	145		145	6	151
P Scotts Mill	0.61	0.070408	35		35	1	36
P Cold Brook	2.72	0.313950	155		155	7	162
P Prairie View	2.60	0.300099	148		148	6	154
P River Oaks	3.61	0.416676	205		205	9	214
P Fairgrounds	4.94	0.570189	281		281	12	293
P KRV Trail	1.29	0.148895	73		73	4	77
P KRV Trailway prg	0.37	0.042706	21		21	1	22
P County Fair	0.39	0.045015	22		22	1	23
H-Laboratory	3.00	0.346268	171		171	7	178
H-Vision/Hearing	2.80	0.323184	159		159	7	166

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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-Haz Waste	4.84	0.558646	275		275	12	287
H-Clinical Serv	2.00	0.230846	114		114	5	119
H-Comm. Disease	3.76	0.433990	214		214	9	223
H-STD	4.85	0.559801	276		276	12	288
H-HIV Counseling	0.69	0.079642	39		39	1	40
H-Env Admin	3.95	0.455920	225		225	10	235
H-Env FS&F	7.10	0.819502	404		404	18	422
H-Env LW&W	5.88	0.678686	335		335	14	349
Male Drug Court	2.85	0.328955	162		162	7	169
Womens Drug Ct.	1.84	0.212378	105		105	5	110
Emerg Prep Bio	1.23	0.141970	70		70	3	73
Circuit Court Gt	1.69	0.195065	96		96	5	101
ROD Automation	0.95	0.109652	54		54	2	56
Concealed Pistol	0.50	0.057711	28		28	1	29
Victim Advocacy	2.30	0.265472	131		131	6	137
Crime Victim Rts	2.76	0.318567	157		157	7	164
AAA Administration	2.95	0.340497	168		168	7	175
AAA Ombudsman	1.95	0.225074	111		111	5	116
AAA Health Living	0.71	0.081950	40		40	2	42
AAA Info & Asst	1.11	0.128119	63		63	2	65
AAA CCC	0.05	0.005771	3		3		3
CFI AAA Custom Care	0.05	0.005771	3		3		3
CFI Admin	1.26	0.145433	72		72	3	75
CFI Care Mgmt	3.39	0.391283	193		193	8	201
CFI Case Coord	0.05	0.005771	3		3		3
CFI Veterans	0.04	0.004617	2		2		2
CFI Comm Living	2.86	0.330109	163		163	7	170
CC-Juvenile Home	58.74	6.779935	3,343		3,343	152	3,495
CC-In Home Care	9.87	1.139223	562		562	25	587
CC-Intens Learn	1.00	0.115423	57		57	2	59
CC-KEYS	3.21	0.370507	183		183	8	191
CC-Juve Drug Ct	1.54	0.177751	88		88	4	92
CC-Restitution	2.00	0.230846	114		114	5	119
CC-Intake Assess	4.16	0.480159	237		237	11	248
CC-CASA	1.00	0.115423	57		57	2	59
CC-FI Treatment Ct.	0.49	0.056557	28		28	1	29
Healthy Start	10.71	1.236178	610		610	27	637
SWMBH - HS	0.94	0.108497	53		53	2	55
AIDS Coun & Test	1.50	0.173134	85		85	4	89
MIECHV-HFA	3.09	0.356656	176		176	8	184
Nurse Family	5.78	0.667144	329		329	14	343
MCIR	4.00	0.461691	228		228	10	238
CSHCS	2.89	0.333572	164		164	7	171
BCCCP Coord.	2.46	0.283940	140		140	6	146
IAP	1.58	0.182368	90		90	4	94
W.I.C.	8.35	0.963780	475		475	21	496
Childhood Lead	0.96	0.110806	55		55	2	57
Marine Safety	1.36	0.156975	77		77	4	81
Sheriff Rd Pat	1.80	0.207761	102		102	5	107
Comm Corrections	11.46	1.322745	652		652	28	680
Central Stores	2.18	0.251622	124		124	6	130
LIHEAP	0.54	0.062328	31		31	1	32

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Emerg Needs LCA	0.02	0.002308	1		1		1
Weather DOE	1.06	0.122348	60		60	2	62
CSBG	6.35	0.732935	361		361	15	376
Schedule .4 Total for General Liab	866.38	100.000000	49,309		49,309	2,269	51,578

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, 2017
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	5.80	2.779109	2,858		2,858		2,858
Sheriff Admin	24.91	11.935793	12,274		12,274		12,274
Sheriff Jail	59.88	28.691902	29,506		29,506		29,506
Sheriff Field Oper	50.90	24.389075	25,081		25,081		25,081
LE Sheriff Admin	2.03	0.972688	1,000		1,000		1,000
LE Sheriff Jail	46.55	22.304744	22,938		22,938		22,938
LE Sheriff F.O.	15.47	7.412554	7,623		7,623		7,623
Marine Safety	1.36	0.651653	670		670		670
Sheriff Rd Pat	1.80	0.862482	887		887		887
Schedule .4 Total for Sheriff Liab	208.70	100.000000	102,837		102,837	0	102,837

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, 2017
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	18	12.328767	1,334		1,334		1,334
Nazareth Facility	1	0.684932	74		74		74
Circuit Court	4	2.739726	296		296		296
Sheriff Admin	3	2.054795	222		222		222
Sheriff Field Oper	52	35.616435	3,854		3,854		3,854
Animal Control	14	9.589041	1,037		1,037		1,037
Emergency Mgmnt.	2	1.369863	148		148		148
LE Sheriff Jail	5	3.424658	371		371		371
LE Sheriff F.O.	24	16.438356	1,778		1,778		1,778
Parks Admin	9	6.164384	667		667		667
P Markin Glen	1	0.684932	74		74		74
P Fairgrounds	5	3.424658	371		371		371
CC-Juvenile Home	5	3.424658	371		371		371
Comm Corrections	2	1.369863	148		148		148
Central Stores	1	0.684932	74		74		74
Schedule .4 Total for Auto Insur.	146	100.000000	10,819		10,819	0	10,819

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	155,350,680	74.161465	34,998		34,998		34,998
Building & Grounds Department	1,048,300	0.500439	236		236		236
Nazareth Facility	30,763,900	14.686102	6,931		6,931		6,931
Sheriff Field Oper	488,900	0.233392	110		110		110
Animal Control	725,800	0.346483	164		164		164
Parks Admin	436,200	0.208234	98		98		98
P Markin Glen	1,512,000	0.721800	341		341		341
P Scotts Mill	1,265,400	0.604078	285		285		285
P Cold Brook	404,900	0.193292	91		91		91
P Prairie View	548,200	0.261700	124		124		124
P River Oaks	1,283,700	0.612814	289		289		289
P Fairgrounds	15,102,300	7.209551	3,402		3,402		3,402
H-Haz Waste	546,000	0.260650	123		123		123
Schedule .4 Total for Property Insur.	209,476,280	100.000000	47,192		47,192	0	47,192

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	899.00	100.000000	899		899		899
Schedule .4 Total for Specific Claims	899.00	100.000000	899		899	0	899

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, 2017
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.
Insurance - Property	34,998	0	0	0	34,998
Finance Department	578	578	0	0	0
Building & Grounds Department	4,553	2,084	0	1,334	236
Security	3,202	344	2,858	0	0
County Administration Dept	314	314	0	0	0
Information Systems	592	592	0	0	0
Legal Services Department	109	109	0	0	0
Human Resources	372	372	0	0	0
Treasurer	594	594	0	0	0
Health & Comm. Serv.	692	692	0	0	0
Nazareth Facility	7,514	509	0	74	6,931
ADMIN,CSA,MCHD,HPDP	860	860	0	0	0
Commission	653	653	0	0	0
Circuit Court	3,768	3,472	0	296	0
District Court	3,163	3,163	0	0	0
Friend of Court	2,808	2,808	0	0	0
Probate Court	525	525	0	0	0
Election	31	31	0	0	0
Clerk/ROD	542	542	0	0	0
Equalization	298	298	0	0	0
Pros Atty	1,294	1,294	0	0	0
Pros Atty C.R.P.	490	490	0	0	0
Drain Comm	148	148	0	0	0
Soil & Erosion	89	89	0	0	0
Sheriff Admin	13,979	1,483	12,274	222	0
Sheriff Jail	33,141	3,635	29,506	0	0
Sheriff Field Oper	32,109	3,064	25,081	3,854	110
Animal Control	1,735	534	0	1,037	164
Emergency Mgmnt.	237	89	0	148	0
Veterans Affairs	117	117	0	0	0
MSU Extension	121	121	0	0	0
Planning	148	148	0	0	0
Employee Benefits	57	57	0	0	0
LE Circuit Ct	720	720	0	0	0
LE District Ct	1,135	1,135	0	0	0
LE Pros Atty	1,228	1,228	0	0	0
LE Sheriff Admin	1,121	121	1,000	0	0
LE Sheriff Jail	26,077	2,768	22,938	371	0
LE Sheriff F.O.	10,320	919	7,623	1,778	0
LE Animal Ctrl	356	356	0	0	0
Technology Fund	172	172	0	0	0
Parks Admin	1,124	359	0	667	98
P Markin Glen	566	151	0	74	341
P Scotts Mill	321	36	0	0	285
P Cold Brook	253	162	0	0	91
P Prairie View	278	154	0	0	124
P River Oaks	503	214	0	0	289
P Fairgrounds	4,066	293	0	371	3,402
P KRV Trail	77	77	0	0	0
P KRV Trailway prg	22	22	0	0	0
P County Fair	23	23	0	0	0
H-Laboratory	178	178	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.
H-Vision/Hearing	166	166	0	0	0
H-Haz Waste	410	287	0	0	123
H-Clinical Serv	119	119	0	0	0
H-Comm. Disease	223	223	0	0	0
H-STD	288	288	0	0	0
H-HIV Counseling	40	40	0	0	0
H-Env Admin	235	235	0	0	0
H-Env FS&F	422	422	0	0	0
H-Env LW&W	349	349	0	0	0
Male Drug Court	169	169	0	0	0
Womens Drug Ct.	110	110	0	0	0
Emerg Prep Bio	73	73	0	0	0
Circuit Court Gt	101	101	0	0	0
ROD Automation	56	56	0	0	0
Concealed Pistol	29	29	0	0	0
Victim Advocacy	137	137	0	0	0
Crime Victim Rts	164	164	0	0	0
AAA Administration	175	175	0	0	0
AAA Ombudsman	116	116	0	0	0
AAA Health Living	42	42	0	0	0
AAA Info & Asst	65	65	0	0	0
AAA CCC	3	3	0	0	0
CFI AAA Custom Care	3	3	0	0	0
CFI Admin	75	75	0	0	0
CFI Care Mgmt	201	201	0	0	0
CFI Case Coord	3	3	0	0	0
CFI Veterans	2	2	0	0	0
CFI Comm Living	170	170	0	0	0
CC-Juvenile Home	3,866	3,495	0	371	0
CC-In Home Care	587	587	0	0	0
CC-Intens Learn	59	59	0	0	0
CC-KEYS	191	191	0	0	0
CC-Juve Drug Ct	92	92	0	0	0
CC-Restitution	119	119	0	0	0
CC-Intake Assess	248	248	0	0	0
CC-CASA	59	59	0	0	0
CC-FI Treatment Ct.	29	29	0	0	0
Healthy Start	637	637	0	0	0
SWMBH - HS	55	55	0	0	0
AIDS Coun & Test	89	89	0	0	0
MIECHV-HFA	184	184	0	0	0
Nurse Family	343	343	0	0	0
MCIR	238	238	0	0	0
CSHCS	171	171	0	0	0
BCCCP Coord.	146	146	0	0	0
IAP	94	94	0	0	0
W.I.C.	496	496	0	0	0
Childhood Lead	57	57	0	0	0
Marine Safety	751	81	670	0	0
Sheriff Rd Pat	994	107	887	0	0
Comm Corrections	828	680	0	148	0
Central Stores	204	130	0	74	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.
LIHEAP	32	32	0	0	0
Emerg Needs LCA	1	1	0	0	0
Weather DOE	62	62	0	0	0
CSBG	376	376	0	0	0
Direct Bill	0	0	0	0	0
Total	213,325	51,578	102,837	10,819	47,192

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Specific Claims
Insurance - Property	0
Finance Department	0
Building & Grounds Department	899
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 Mgmnt.	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-Laboratory	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Specific Claims
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
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
CC-FI Treatment Ct.	0
Healthy Start	0
SWMBH - HS	0
AIDS Coun & Test	0
MIECHV-HFA	0
Nurse Family	0
MCIR	0
CSHCS	0
BCCCP Coord.	0
IAP	0
W.I.C.	0
Childhood Lead	0
Marine Safety	0
Sheriff Rd Pat	0
Comm Corrections	0
Central Stores	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Specific Claims
LIHEAP	0
Emerg Needs LCA	0
Weather DOE	0
CSBG	0
Direct Bill	0
Total	899

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, 2017
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	34,998	34,998		
Total Allocated Additions:	34,998	34,998	34,998	
Total To Be Allocated:	34,998		34,998	

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Insurance - Property

	Total	G&A	Courthouse	Juvenile Home	Admin. Building
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	0	0	0	0	0
Allocation Step 1					
Inbound - All Others	34,998	0	6,377	7,119	3,900
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	34,998	0	6,377	7,119	3,900
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Insurance - Property					
Schedule .3 Total	34,998	0	6,377	7,119	3,900

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Insurance - Property

	Law Enf Center	Healy Street	GR Justice Ctr	Gull Rd C.H.
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	9,119	1,301	4,731	2,451
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	9,119	1,301	4,731	2,451
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Insurance - Property				
Schedule .3 Total	9,119	1,301	4,731	2,451

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	2,473		2,473		2,473
District Court	19,901	35.204316	2,245		2,245		2,245
Pros Atty	11,525	20.387405	1,300		1,300		1,300
Sheriff Jail	2,006	3.548558	226		226		226
Male Drug Court	525	0.928710	59		59		59
Womens Drug Ct.	339	0.599682	38		38		38
Victim Advocacy	100	0.176897	11		11		11
Crime Victim Rts	224	0.396250	25		25		25
Schedule .4 Total for Courthouse	56,530	100.000000	6,377		6,377	0	6,377

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	5,288		5,288		5,288
CC-Intens Learn	18,795	21.910191	1,560		1,560		1,560
CC-KEYS	3,263	3.803828	271		271		271
Schedule .4 Total for Juvenile Home	85,782	100.000000	7,119		7,119	0	7,119

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, 2017
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	4,101	7.288075	284		284		284
Building & Grounds Department	7,047	12.523547	488		488		488
County Administration Dept	3,245	5.766838	225		225		225
Information Systems	4,069	7.231207	282		282		282
Legal Services Department	225	0.399858	16		16		16
Human Resources	4,916	8.736449	341		341		341
Treasurer	3,529	6.271548	245		245		245
Commission	2,250	3.998578	156		156		156
Clerk/ROD	5,553	9.868491	385		385		385
Equalization	2,859	5.080860	198		198		198
Drain Comm	767	1.363071	53		53		53
Soil & Erosion	150	0.266572	10		10		10
MSU Extension	475	0.844144	33		33		33
Planning	1,590	2.825662	110		110		110
Central Stores	1,094	1.944198	76		76		76
Non Allocated	14,400	25.590902	998		998		998
Schedule .4 Total for Admin. Building	56,270	100.000000	3,900		3,900	0	3,900

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

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	144		144		144
Sheriff Jail	101,078	89.218222	8,136		8,136		8,136
Sheriff Field Oper	8,123	7.169905	654		654		654
Emergency Mgmnt.	2,300	2.030134	185		185		185
Schedule .4 Total for Law Enf Center	113,293	100.000000	9,119		9,119	0	9,119

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	914		914		914
Sheriff Jail	1,694	7.355943	96		96		96
Comm Corrections	5,145	22.341396	291		291		291
Schedule .4 Total for Healy Street	23,029	100.000000	1,301		1,301	0	1,301

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, 2017
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	2,544		2,544		2,544
Friend of Court	7,325	14.078957	666		666		666
Probate Court	6,765	13.002614	615		615		615
Pros Atty	2,491	4.787807	227		227		227
Pros Atty C.R.P.	2,092	4.020912	190		190		190
Sheriff Jail	2,404	4.620589	219		219		219
Crime Victim Rts	125	0.240255	11		11		11
CC-Juvenile Home	739	1.420389	67		67		67
CC-KEYS	148	0.284462	13		13		13
CC-Juve Drug Ct	148	0.284462	13		13		13
CC-Restitution	217	0.417083	20		20		20
CC-Intake Assess	660	1.268548	60		60		60
CC-CASA	277	0.532406	25		25		25
Non Allocated	672	1.291612	61		61		61
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	4,731		4,731	0	4,731

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Non Allocated	23,883	100.000000	2,451		2,451		2,451
Schedule .4 Total for Gull Rd C.H.	23,883	100.000000	2,451		2,451	0	2,451

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, 2017
Schedule .5 - Allocation Summary
For Department Insurance - Property

Receiving Department	Total	Courthouse	Juvenile Home	Admin. Building	Law Enf Center
Finance Department	284	0	0	284	0
Building & Grounds Department	488	0	0	488	0
County Administration Dept	225	0	0	225	0
Information Systems	282	0	0	282	0
Legal Services Department	16	0	0	16	0
Human Resources	341	0	0	341	0
Treasurer	245	0	0	245	0
Commission	156	0	0	156	0
Circuit Court	5,017	2,473	0	0	0
District Court	2,245	2,245	0	0	0
Friend of Court	666	0	0	0	0
Probate Court	615	0	0	0	0
Adult Probation	914	0	0	0	0
Clerk/ROD	385	0	0	385	0
Equalization	198	0	0	198	0
Pros Atty	1,527	1,300	0	0	0
Pros Atty C.R.P.	190	0	0	0	0
Drain Comm	53	0	0	53	0
Soil & Erosion	10	0	0	10	0
Sheriff Admin	144	0	0	0	144
Sheriff Jail	8,677	226	0	0	8,136
Sheriff Field Oper	654	0	0	0	654
Emergency Mgmnt.	185	0	0	0	185
MSU Extension	33	0	0	33	0
Planning	110	0	0	110	0
Male Drug Court	59	59	0	0	0
Womens Drug Ct.	38	38	0	0	0
Victim Advocacy	11	11	0	0	0
Crime Victim Rts	36	25	0	0	0
CC-Juvenile Home	5,355	0	5,288	0	0
CC-Intens Learn	1,560	0	1,560	0	0
CC-KEYS	284	0	271	0	0
CC-Juve Drug Ct	13	0	0	0	0
CC-Restitution	20	0	0	0	0
CC-Intake Assess	60	0	0	0	0
CC-CASA	25	0	0	0	0
Comm Corrections	291	0	0	0	0
Central Stores	76	0	0	76	0
Non Allocated	3,510	0	0	998	0
Direct Bill	0	0	0	0	0
Total	34,998	6,377	7,119	3,900	9,119

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Insurance - Property

Receiving Department	Healy Street	GR Justice Ctr	Gull Rd C.H.
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	2,544	0
District Court	0	0	0
Friend of Court	0	666	0
Probate Court	0	615	0
Adult Probation	914	0	0
Clerk/ROD	0	0	0
Equalization	0	0	0
Pros Atty	0	227	0
Pros Atty C.R.P.	0	190	0
Drain Comm	0	0	0
Soil & Erosion	0	0	0
Sheriff Admin	0	0	0
Sheriff Jail	96	219	0
Sheriff Field Oper	0	0	0
Emergency Mgmnt.	0	0	0
MSU Extension	0	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	11	0
CC-Juvenile Home	0	67	0
CC-Intens Learn	0	0	0
CC-KEYS	0	13	0
CC-Juve Drug Ct	0	13	0
CC-Restitution	0	20	0
CC-Intake Assess	0	60	0
CC-CASA	0	25	0
Comm Corrections	291	0	0
Central Stores	0	0	0
Non Allocated	0	61	2,451
Direct Bill	0	0	0
Total	1,301	4,731	2,451

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”

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, 2017
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	896,488			
Total Departmental Cost Adjustments:	896,488		896,488	
Total To Be Allocated:	896,488		896,488	

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	896,488	0	626,058	270,430
Functional Cost	896,488	0	626,058	270,430
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	896,488	0	626,058	270,430
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Termination Payoff				
Schedule .3 Total	896,488	0	626,058	270,430

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	556,004	1.808487	11,322		11,322		11,322
Building & Grounds Department	1,265,047	4.114757	25,761		25,761		25,761
County Administration Dept	429,705	1.397681	8,750		8,750		8,750
Information Systems	762,900	2.481448	15,535		15,535		15,535
Legal Services Department	172,095	0.559765	3,504		3,504		3,504
Human Resources	372,056	1.210169	7,576		7,576		7,576
Treasurer	415,786	1.352407	8,467		8,467		8,467
Health & Comm. Serv.	640,700	2.083974	13,047		13,047		13,047
Nazareth Facility	261,242	0.849729	5,320		5,320		5,320
ADMIN,CSA,MCHD,HPDP	724,282	2.355837	14,749		14,749		14,749
Circuit Court	2,555,084	8.310799	52,032		52,032		52,032
District Court	2,145,885	6.979816	43,698		43,698		43,698
Friend of Court	2,144,850	6.976450	43,677		43,677		43,677
Probate Court	380,792	1.238584	7,754		7,754		7,754
Election	15,295	0.049749	311		311		311
Clerk/ROD	297,716	0.968366	6,063		6,063		6,063
Equalization	304,635	0.990871	6,203		6,203		6,203
Pros Atty	1,109,007	3.607213	22,583		22,583		22,583
Pros Atty C.R.P.	407,093	1.324132	8,290		8,290		8,290
Drain Comm	84,652	0.275343	1,724		1,724		1,724
Soil & Erosion	54,205	0.176310	1,104		1,104		1,104
Sheriff Admin	226,438	0.736524	4,611		4,611		4,611
Sheriff Jail	25,875	0.084162	527		527		527
Animal Control	364,585	1.185868	7,424		7,424		7,424
Veterans Affairs	84,425	0.274605	1,719		1,719		1,719
MSU Extension	85,935	0.279517	1,750		1,750		1,750
Planning	120,680	0.392530	2,457		2,457		2,457
Employee Benefits	47,383	0.154120	965		965		965
LE Circuit Ct	629,553	2.047717	12,820		12,820		12,820
LE District Ct	810,078	2.634901	16,496		16,496		16,496
LE Pros Atty	1,503,956	4.891845	30,626		30,626		30,626
LE Animal Ctrl	228,266	0.742470	4,648		4,648		4,648
Technology Fund	147,805	0.480758	3,010		3,010		3,010
Parks Admin	290,860	0.946066	5,923		5,923		5,923
P Markin Glen	27,181	0.088410	553		553		553
P Cold Brook	37,146	0.120823	756		756		756
P Prairie View	30,231	0.098331	616		616		616
P River Oaks	34,824	0.113270	709		709		709
P Fairgrounds	130,187	0.423453	2,651		2,651		2,651
P KRV Trail	23,059	0.075003	470		470		470
P KRV Trailway prg	15,121	0.049183	308		308		308
P County Fair	16,107	0.052390	328		328		328
H-Laboratory	162,917	0.529912	3,318		3,318		3,318
H-Vision/Hearing	104,035	0.338390	2,119		2,119		2,119
H-Haz Waste	196,831	0.640223	4,008		4,008		4,008
H-Clinical Serv	112,498	0.365917	2,291		2,291		2,291
H-Comm. Disease	223,604	0.727306	4,553		4,553		4,553
H-STD	241,226	0.784624	4,912		4,912		4,912
H-HIV Counseling	34,559	0.112408	704		704		704
H-Env Admin	200,805	0.653149	4,089		4,089		4,089
H-Env FS&F	349,618	1.137186	7,119		7,119		7,119
H-Env LW&W	261,401	0.850246	5,323		5,323		5,323

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Male Drug Court	123,154	0.400577	2,508		2,508		2,508
Womens Drug Ct.	77,067	0.250672	1,569		1,569		1,569
DWI Drug Court	19,729	0.064172	402		402		402
Browfield Redev	37,476	0.121896	763		763		763
Emerg Prep Bio	49,949	0.162467	1,017		1,017		1,017
Circuit Court Gt	67,777	0.220455	1,380		1,380		1,380
ROD Automation	37,306	0.121343	760		760		760
Concealed Pistol	18,526	0.060259	377		377		377
Victim Advocacy	99,412	0.323353	2,024		2,024		2,024
Crime Victim Rts	129,764	0.422077	2,642		2,642		2,642
AAA Administration	281,299	0.914968	5,728		5,728		5,728
AAA Ombudsman	102,315	0.332795	2,083		2,083		2,083
AAA Health Living	55,121	0.179289	1,122		1,122		1,122
AAA Info & Asst	72,015	0.234240	1,466		1,466		1,466
AAA CCC	5,149	0.016748	105		105		105
CFI AAA Custom Care	5,684	0.018488	116		116		116
CFI Admin	136,523	0.444062	2,780		2,780		2,780
CFI Care Mgmt	349,785	1.137729	7,123		7,123		7,123
CFI Case Coord	5,430	0.017662	111		111		111
CFI Veterans	3,870	0.012588	79		79		79
CFI Comm Living	180,729	0.587848	3,680		3,680		3,680
CC-Juvenile Home	2,081,313	6.769786	42,383		42,383		42,383
CC-In Home Care	516,692	1.680619	10,522		10,522		10,522
CC-Intens Learn	25,064	0.081524	510		510		510
CC-KEYS	161,610	0.525661	3,291		3,291		3,291
CC-Juve Drug Ct	98,910	0.321720	2,014		2,014		2,014
CC-Restitution	120,451	0.391785	2,453		2,453		2,453
CC-Intake Assess	213,565	0.694653	4,349		4,349		4,349
CC-CASA	57,626	0.187437	1,173		1,173		1,173
CC-FI Treatment Ct.	20,433	0.066461	416		416		416
Healthy Start	432,207	1.405819	8,801		8,801		8,801
SWMBH - HS	42,699	0.138885	870		870		870
AIDS Coun & Test	68,946	0.224257	1,404		1,404		1,404
MIECHV-HFA	129,703	0.421879	2,641		2,641		2,641
Nurse Family	315,016	1.024637	6,415		6,415		6,415
MCIR	176,686	0.574698	3,598		3,598		3,598
CSHCS	156,846	0.510165	3,194		3,194		3,194
BCCCP Coord.	106,408	0.346108	2,167		2,167		2,167
IAP	125,664	0.408741	2,559		2,559		2,559
W.I.C.	343,913	1.118629	7,003		7,003		7,003
Childhood Lead	99,582	0.323906	2,028		2,028		2,028
Comm Corrections	483,490	1.572624	9,846		9,846		9,846
Survey & Remonum	1,699	0.005526	35		35		35
Airport	708,180	2.303463	14,421		14,421		14,421
Central Stores	69,962	0.227562	1,425		1,425		1,425
LIHEAP	44,144	0.143585	899		899		899
Emerg Needs EAP	20,177	0.065629	411		411		411
Emerg Needs LCA	1,223	0.003978	25		25		25
Weather DOE	95,421	0.310371	1,943		1,943		1,943
CSBG	302,218	0.983010	6,154		6,154		6,154
Schedule .4 Total for Payouts Gen Co.	30,744,148	100.000000	626,058		626,058	0	626,058

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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, 2017
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	149,263	1.193694	3,228		3,228		3,228
Sheriff Admin	1,063,195	8.502638	22,994		22,994		22,994
Sheriff Jail	3,176,331	25.401918	68,694		68,694		68,694
Sheriff Field Oper	3,694,533	29.546108	79,901		79,901		79,901
Emergency Mgmnt.	21,282	0.170198	460		460		460
LE Sheriff Admin	107,070	0.856266	2,316		2,316		2,316
LE Sheriff Jail	2,824,140	22.585358	61,078		61,078		61,078
LE Sheriff F.O.	1,044,321	8.351698	22,585		22,585		22,585
Marine Safety	42,493	0.339827	919		919		919
Sheriff Rd Pat	117,389	0.938789	2,539		2,539		2,539
Airport	264,279	2.113506	5,716		5,716		5,716
Schedule .4 Total for Payouts Sheriff	12,504,296	100.000000	270,430		270,430	0	270,430

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

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Payouts Gen Co.	Payouts Sheriff
Finance Department	11,322	11,322	0
Building & Grounds Department	25,761	25,761	0
Security	3,228	0	3,228
County Administration Dept	8,750	8,750	0
Information Systems	15,535	15,535	0
Legal Services Department	3,504	3,504	0
Human Resources	7,576	7,576	0
Treasurer	8,467	8,467	0
Health & Comm. Serv.	13,047	13,047	0
Nazareth Facility	5,320	5,320	0
ADMIN,CSA,MCHD,HPDP	14,749	14,749	0
Circuit Court	52,032	52,032	0
District Court	43,698	43,698	0
Friend of Court	43,677	43,677	0
Probate Court	7,754	7,754	0
Election	311	311	0
Clerk/ROD	6,063	6,063	0
Equalization	6,203	6,203	0
Pros Atty	22,583	22,583	0
Pros Atty C.R.P.	8,290	8,290	0
Drain Comm	1,724	1,724	0
Soil & Erosion	1,104	1,104	0
Sheriff Admin	27,605	4,611	22,994
Sheriff Jail	69,221	527	68,694
Sheriff Field Oper	79,901	0	79,901
Animal Control	7,424	7,424	0
Emergency Mgmnt.	460	0	460
Veterans Affairs	1,719	1,719	0
MSU Extension	1,750	1,750	0
Planning	2,457	2,457	0
Employee Benefits	965	965	0
LE Circuit Ct	12,820	12,820	0
LE District Ct	16,496	16,496	0
LE Pros Atty	30,626	30,626	0
LE Sheriff Admin	2,316	0	2,316
LE Sheriff Jail	61,078	0	61,078
LE Sheriff F.O.	22,585	0	22,585
LE Animal Ctrl	4,648	4,648	0
Technology Fund	3,010	3,010	0
Parks Admin	5,923	5,923	0
P Markin Glen	553	553	0
P Cold Brook	756	756	0
P Prairie View	616	616	0
P River Oaks	709	709	0
P Fairgrounds	2,651	2,651	0
P KRV Trail	470	470	0
P KRV Trailway prg	308	308	0
P County Fair	328	328	0
H-Laboratory	3,318	3,318	0
H-Vision/Hearing	2,119	2,119	0
H-Haz Waste	4,008	4,008	0
H-Clinical Serv	2,291	2,291	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Payouts Gen Co.	Payouts Sheriff
H-Comm. Disease	4,553	4,553	0
H-STD	4,912	4,912	0
H-HIV Counseling	704	704	0
H-Env Admin	4,089	4,089	0
H-Env FS&F	7,119	7,119	0
H-Env LW&W	5,323	5,323	0
Male Drug Court	2,508	2,508	0
Womens Drug Ct.	1,569	1,569	0
DWI Drug Court	402	402	0
Browfield Redev	763	763	0
Emerg Prep Bio	1,017	1,017	0
Circuit Court Gt	1,380	1,380	0
ROD Automation	760	760	0
Concealed Pistol	377	377	0
Victim Advocacy	2,024	2,024	0
Crime Victim Rts	2,642	2,642	0
AAA Administration	5,728	5,728	0
AAA Ombudsman	2,083	2,083	0
AAA Health Living	1,122	1,122	0
AAA Info & Asst	1,466	1,466	0
AAA CCC	105	105	0
CFI AAA Custom Care	116	116	0
CFI Admin	2,780	2,780	0
CFI Care Mgmt	7,123	7,123	0
CFI Case Coord	111	111	0
CFI Veterans	79	79	0
CFI Comm Living	3,680	3,680	0
CC-Juvenile Home	42,383	42,383	0
CC-In Home Care	10,522	10,522	0
CC-Intens Learn	510	510	0
CC-KEYS	3,291	3,291	0
CC-Juve Drug Ct	2,014	2,014	0
CC-Restitution	2,453	2,453	0
CC-Intake Assess	4,349	4,349	0
CC-CASA	1,173	1,173	0
CC-FI Treatment Ct.	416	416	0
Healthy Start	8,801	8,801	0
SWMBH - HS	870	870	0
AIDS Coun & Test	1,404	1,404	0
MIECHV-HFA	2,641	2,641	0
Nurse Family	6,415	6,415	0
MCIR	3,598	3,598	0
CSHCS	3,194	3,194	0
BCCCP Coord.	2,167	2,167	0
IAP	2,559	2,559	0
W.I.C.	7,003	7,003	0
Childhood Lead	2,028	2,028	0
Marine Safety	919	0	919
Sheriff Rd Pat	2,539	0	2,539
Comm Corrections	9,846	9,846	0
Survey & Remonum	35	35	0
Airport	20,137	14,421	5,716

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Termination Payoff

Receiving Department	Total	Payouts Gen Co.	Payouts Sheriff
Central Stores	1,425	1,425	0
LIHEAP	899	899	0
Emerg Needs EAP	411	411	0
Emerg Needs LCA	25	25	0
Weather DOE	1,943	1,943	0
CSBG	6,154	6,154	0
Direct Bill	0	0	0
Total	896,488	626,058	270,430

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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

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 costs have been allocated directly to the Building & Grounds schedule for redistribution.

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 activity includes the costs associated with 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.

CCF CAP - This activity includes the costs associated with Child Care Fund Cost Allocation Plan. This activity has been allocated based on the total number of CCF transactions 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, 2017
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,013,270			1,013,270
Deductions:				
Payout	-20,276			
Total Deductions:	-20,276			-20,276
Cost Adjustments:				
Misc Reimb	-143			
Total Departmental Cost Adjustments:	-143			-143
Inbound Costs:				
Building Depreciation	12,754		12,754	
Equipment Depreciation	8,189		8,189	
Insurance	553	25	578	
Insurance - Property	284		284	
Termination Payoff	11,322		11,322	
Finance Department		4,999	4,999	
Building & Grounds Department		44,952	44,952	
Utilities		9,342	9,342	
Security		2,797	2,797	
County Administration Dept		5,559	5,559	
Information Systems		11,399	11,399	
Legal Services Department		1,868	1,868	
Human Resources		9,293	9,293	
Treasurer		705	705	
Total Allocated Additions:	33,102	90,939	124,041	124,041
Total To Be Allocated:	1,025,953	90,939		1,116,892

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	G&A	Accounting Serv	Non-HCS Funds	Payroll
Wages & Benefits					
SALARIES & WAGES	541,256	77,512	227,248	38,642	25,086
FRINGE BENEFITS	197,558	28,290	82,935	14,106	9,147
Other Expense & Cost					
*Payout	20,276	0	0	0	0
Printing & Binding	1,722	247	722	123	80
Postage	2,148	0	1,482	0	163
Copying	4,472	640	1,877	319	207
Office Supplies	12,120	1,736	5,089	865	561
Subscriptions	1,865	267	783	133	86
Dues	4,882	699	2,049	349	226
Contract Services	17,233	933	11,500	0	0
Consultant	17,830	0	0	0	17,830
Auditing Services	89,000	0	0	0	0
Telephone	8,995	1,288	3,777	642	416
Software Maint	88,072	0	44,036	0	44,036
Equipment Maint	850	122	355	61	39
Training	4,033	578	1,693	288	187
Travel	958	137	404	68	44
Departmental Total					
Expenditures Per Financial Statement	1,013,270				
Deductions					
*Total Disallowed Costs	(20,276)	0	0	0	0
Cost Adjustments					
Misc Reimb	(143)	(143)	0	0	0
Functional Cost	992,851	112,306	383,950	55,596	98,108
Allocation Step 1					
Inbound - Equipment Depreciation: Equip Depr.	8,189	0	3,200	0	4,989
Inbound - All Others	24,913	3,567	10,459	1,778	1,154
Reallocate Admin Costs		(115,873)	50,621	7,305	13,274
Unallocated Costs	0	0	0	0	0
1st Allocation	1,025,953	0	448,230	64,679	117,525
Allocation Step 2					
Inbound - All Others	90,939	13,010	38,326	6,472	4,201
Reallocate Admin Costs		(13,010)	5,731	817	1,484
Unallocated Costs	0	0	0	0	0
2nd Allocation	90,939	0	44,057	7,289	5,685
Total For Finance Department					
Schedule .3 Total	1,116,892	0	492,287	71,968	123,210

* - Indicates Disallowed Expenditure
** - Indicates Unallocated Activity

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Acctng	Purchasing
Wages & Benefits					
SALARIES & WAGES	39,885	0	51,414	13,259	37,300
FRINGE BENEFITS	14,560	0	18,768	4,840	13,612
Other Expense & Cost					
*Payout	0	0	0	0	0
Printing & Binding	127	0	164	42	119
Postage	260	0	0	0	243
Copying	330	0	425	110	308
Office Supplies	893	0	1,151	297	835
Subscriptions	137	0	177	46	128
Dues	360	0	464	120	336
Contract Services	0	0	0	0	0
Consultant	0	0	0	0	0
Auditing Services	0	89,000	0	0	0
Telephone	663	0	855	220	620
Software Maint	0	0	0	0	0
Equipment Maint	63	0	81	21	59
Training	297	0	383	99	278
Travel	71	0	91	23	66
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	57,646	89,000	73,973	19,077	53,904
Allocation Step 1					
Inbound - Equipment Depreciation: Equip Depr.	0	0	0	0	0
Inbound - All Others	1,836	0	2,368	610	1,717
Reallocate Admin Costs	7,573	11,333	9,720	2,507	7,083
Unallocated Costs	0	0	0	0	0
1st Allocation	67,055	100,333	86,061	22,194	62,704
Allocation Step 2					
Inbound - All Others	6,691	0	8,625	2,213	6,249
Reallocate Admin Costs	848	1,268	1,088	277	790
Unallocated Costs	0	0	0	0	0
2nd Allocation	7,539	1,268	9,713	2,490	7,039
Total For Finance Department					
Schedule .3 Total	74,594	101,601	95,774	24,684	69,743

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	13,661	4,203	1,884	7,398	3,764
FRINGE BENEFITS	4,978	1,541	691	2,707	1,383
Other Expense & Cost					
*Payout	0	0	0	0	0
Printing & Binding	43	13	6	24	12
Postage	0	0	0	0	0
Copying	113	35	16	61	31
Office Supplies	305	95	42	166	85
Subscriptions	47	15	7	26	13
Dues	123	38	17	67	34
Contract Services	0	0	0	0	0
Consultant	0	0	0	0	0
Auditing Services	0	0	0	0	0
Telephone	227	70	31	123	63
Software Maint	0	0	0	0	0
Equipment Maint	21	7	3	12	6
Training	102	31	14	55	28
Travel	24	7	3	13	7
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	19,644	6,055	2,714	10,652	5,426
Allocation Step 1					
Inbound - Equipment Depreciation: Equip Depr.	0	0	0	0	0
Inbound - All Others	627	193	88	342	174
Reallocate Admin Costs	2,581	796	357	1,400	712
Unallocated Costs	0	0	0	0	0
1st Allocation	22,852	7,044	3,159	12,394	6,312
Allocation Step 2					
Inbound - All Others	2,282	699	309	1,234	628
Reallocate Admin Costs	286	86	38	153	78
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,568	785	347	1,387	706
Total For Finance Department					
Schedule .3 Total	25,420	7,829	3,506	13,781	7,018

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* - Indicates Disallowed Expenditure
** - Indicates Unallocated Activity

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	CCF CAP
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
*Payout	0
Printing & Binding	0
Postage	0
Copying	0
Office Supplies	0
Subscriptions	0
Dues	0
Contract Services	4,800
Consultant	0
Auditing Services	0
Telephone	0
Software Maint	0
Equipment Maint	0
Training	0
Travel	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Misc Reimb	0
Functional Cost	4,800
Allocation Step 1	
Inbound - Equipment Depreciation: Equip Depr.	0
Inbound - All Others	0
Reallocate Admin Costs	611
Unallocated Costs	0
1st Allocation	5,411
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	66
Unallocated Costs	0
2nd Allocation	66
Total For Finance Department	
Schedule .3 Total	5,477

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	91	0.145205	651		651		651
Finance Department	262	0.418063	1,872		1,872		1,872
Building & Grounds Department	3,210	5.122068	22,959		22,959	2,260	25,219
Utilities	1,007	1.606829	7,201		7,201	706	7,907
Security	337	0.537737	2,411		2,411	231	2,642
County Administration Dept	225	0.359023	1,608		1,608	153	1,761
Information Systems	215	0.343067	1,536		1,536	148	1,684
Legal Services Department	146	0.232966	1,043		1,043	98	1,141
Human Resources	463	0.738790	3,312		3,312	317	3,629
Treasurer	311	0.496250	2,225		2,225	214	2,439
Health & Comm. Serv.	793	1.265358	5,671		5,671	550	6,221
Nazareth Facility	666	1.062709	4,762		4,762	460	5,222
ADMIN,CSA,MCHD,HPDP	845	1.348333	6,044		6,044	589	6,633
Commission	169	0.269667	1,208		1,208	116	1,324
Circuit Court	6,662	10.630294	47,690		47,690	5,611	53,301
District Court	1,296	2.067975	9,269		9,269	908	10,177
Friend of Court	495	0.789852	3,541		3,541	340	3,881
Jury Board	2	0.003191	14		14		14
Probate Court	1,317	2.101484	9,421		9,421	927	10,348
Adult Probation	96	0.153183	685		685	64	749
Election	210	0.335089	1,502		1,502	144	1,646
Clerk/ROD	288	0.459550	2,060		2,060	195	2,255
Equalization	219	0.349449	1,566		1,566	150	1,716
Pros Atty	754	1.203127	5,392		5,392	524	5,916
Pros Atty C.R.P.	419	0.668581	2,997		2,997	288	3,285
Drain Comm	260	0.414872	1,859		1,859	176	2,035
Soil & Erosion	115	0.183501	822		822	76	898
Sheriff Admin	1,060	1.691399	7,581		7,581	747	8,328
Sheriff Jail	1,912	3.050902	13,676		13,676	1,337	15,013
Sheriff Field Oper	1,005	1.603638	7,188		7,188	703	7,891
Animal Control	586	0.935057	4,190		4,190	407	4,597
Emergency Mgmnt.	295	0.470720	2,109		2,109	201	2,310
Veterans Affairs	193	0.307962	1,379		1,379	132	1,511
Medical Exam	23	0.036700	164		164	14	178
Veterans Burial	49	0.078187	351		351	31	382
Sold/Sail Relief	334	0.532950	2,388		2,388	227	2,615
MSU Extension	180	0.287219	1,287		1,287	123	1,410
Planning	207	0.330302	1,481		1,481	143	1,624
Economic Develop	2	0.003191	14		14		14
Employee Benefits	1,141	1.820648	8,159		8,159	802	8,961
LE Circuit Ct	259	0.413276	1,852		1,852	176	2,028
LE District Ct	119	0.189884	850		850	79	929
LE Pros Atty	249	0.397319	1,781		1,781	171	1,952
LE Comm Correct	12	0.019148	86		86	7	93
LE Sheriff Admin	131	0.209031	937		937	89	1,026
LE Sheriff Jail	284	0.453167	2,032		2,032	193	2,225
LE Sheriff F.O.	377	0.601564	2,696		2,696	258	2,954
LE Animal Ctrl	236	0.376576	1,688		1,688	161	1,849
Technology Fund	476	0.759534	3,404		3,404	328	3,732
Roads	56	0.089357	401		401	36	437
Parks Admin	817	1.303654	5,843		5,843	569	6,412
P Markin Glen	314	0.501037	2,247		2,247	215	2,462

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	93	0.148396	665		665	61	726
P Cold Brook	268	0.427637	1,917		1,917	184	2,101
P Prairie View	287	0.457954	2,054		2,054	195	2,249
P River Oaks	363	0.579225	2,597		2,597	249	2,846
P Fairgrounds	540	0.861656	3,862		3,862	372	4,234
P KRV Trail	228	0.363810	1,631		1,631	155	1,786
P KRV Trailway prg	90	0.143609	643		643	60	703
P County Fair	519	0.828147	3,712		3,712	354	4,066
P Special Purposes	59	0.094144	421		421	39	460
Access & Visitat	5	0.007978	35		35	1	36
Drain Comm Grant	39	0.062231	278		278	23	301
H-Oral Health	14	0.022339	100		100	8	108
H-Laboratory	395	0.630286	2,824		2,824	272	3,096
H-Vision/Hearing	161	0.256901	1,151		1,151	110	1,261
H-Haz Waste	487	0.777086	3,483		3,483	336	3,819
H-Clinical Serv	461	0.735599	3,297		3,297	316	3,613
H-Comm. Disease	305	0.486676	2,182		2,182	208	2,390
H-STD	520	0.829743	3,719		3,719	355	4,074
H-Health Care Ac	6	0.009574	43		43	1	44
H-HIV Counseling	129	0.205840	922		922	87	1,009
H-Env Admin	202	0.322323	1,444		1,444	141	1,585
H-Env FS&F	297	0.473911	2,125		2,125	203	2,328
H-Env LW&W	346	0.552098	2,475		2,475	236	2,711
Local Housing	5	0.007978	35		35	1	36
Accommodation Tax	112	0.178714	800		800	75	875
AS&E Grant	36	0.057444	257		257	22	279
Dist Ct Grants	149	0.237753	1,067		1,067	100	1,167
Male Drug Court	354	0.564864	2,531		2,531	242	2,773
Womens Drug Ct.	303	0.483485	2,166		2,166	207	2,373
DWI Drug Court	277	0.441998	1,982		1,982	188	2,170
Browfield Redev	199	0.317536	1,423		1,423	137	1,560
Emerg Prep Bio	387	0.617520	2,767		2,767	265	3,032
Circuit Court Gt	537	0.856869	3,840		3,840	368	4,208
Homeland Sec. Gt.	86	0.137227	614		614	56	670
Haz Mat Team	12	0.019148	86		86	7	93
ROD Automation	490	0.781873	3,505		3,505	337	3,842
911 Service Fund	30	0.047870	214		214	18	232
Concealed Pistol	77	0.122866	551		551	49	600
Local Corr.Offc.	130	0.207436	929		929	88	1,017
Drug Law Enforce	47	0.074996	337		337	30	367
Law Library	4	0.006383	28		28	1	29
Victim Advocacy	101	0.161162	722		722	65	787
Crime Victim Rts	103	0.164353	736		736	67	803
AAA Senior Expo	56	0.089357	401		401	36	437
AAA Administration	418	0.666986	2,990		2,990	287	3,277
AAA Providers	162	0.258497	1,158		1,158	111	1,269
AAA Ombudsman	281	0.448380	2,010		2,010	191	2,201
AAA Health Living	254	0.405298	1,816		1,816	173	1,989
AAA Info & Asst	272	0.434019	1,945		1,945	187	2,132
AAA CCC	105	0.167544	749		749	69	818
AAA Verne Robbert	5	0.007978	35		35	1	36
CFI AAA Custom Care	237	0.378171	1,695		1,695	162	1,857

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	296	0.472315	2,116		2,116	202	2,318
CFI Care Mgmt	975	1.555768	6,973		6,973	682	7,655
CFI Case Coord	224	0.357428	1,601		1,601	153	1,754
CFI Veterans	182	0.290410	1,301		1,301	123	1,424
CFI Comm Living	760	1.212701	5,436		5,436	528	5,964
Safe Comm. Grant	47	0.074996	337		337	30	367
KCSD Grants	185	0.295197	1,322		1,322	126	1,448
CC-Juvenile Home	1,826	2.913675	13,061		13,061	1,279	14,340
CC-In Home Care	175	0.279240	1,251		1,251	120	1,371
CC-Foster Care	91	0.145205	651		651	61	712
CC-Intens Learn	87	0.138822	621		621	58	679
CC-KEYS	264	0.421254	1,888		1,888	180	2,068
CC-Juve Drug Ct	166	0.264880	1,187		1,187	113	1,300
CC-Restitution	85	0.135631	607		607	56	663
CC-Intake Assess	103	0.164353	736		736	67	803
CC-CASA	111	0.177118	792		792	75	867
CC-FI Treatment Ct.	212	0.338280	1,516		1,516	146	1,662
CC-MIDHS	2,262	3.609382	16,179		16,179	1,588	17,767
Vet's Trust	9	0.014361	64		64	4	68
Healthy Start	1,111	1.772778	7,947		7,947	779	8,726
SWMBH - HS	222	0.354236	1,588		1,588	150	1,738
AIDS Coun & Test	235	0.374980	1,681		1,681	161	1,842
MIECHV-ISS	58	0.092548	414		414	37	451
MIECHV-HFA	234	0.373384	1,674		1,674	160	1,834
Nurse Family	487	0.777086	3,483		3,483	336	3,819
MCIR	223	0.355832	1,595		1,595	152	1,747
CSHCS	183	0.292006	1,308		1,308	124	1,432
BCCCP Coord.	231	0.368597	1,653		1,653	159	1,812
BCCCP Komen	148	0.236158	1,060		1,060	100	1,160
IAP	262	0.418063	1,872		1,872	178	2,050
Clean Sweep Pest	20	0.031913	144		144	12	156
W.I.C.	408	0.651029	2,919		2,919	278	3,197
Childhood Lead	342	0.545716	2,445		2,445	234	2,679
Marine Safety	112	0.178714	800		800	75	875
Sheriff Rd Pat	61	0.097335	437		437	39	476
Comm Corrections	1,195	1.906813	8,546		8,546	838	9,384
Survey & Remonum	44	0.070209	314		314	27	341
Prop Tax Foreclosure	357	0.569651	2,553		2,553	244	2,797
Airport	2,281	3.639700	16,314		16,314	1,602	17,916
DTRF	4	0.006383	28		28	1	29
Central Stores	1,094	1.745652	7,824		7,824	768	8,592
Drain Eq Revolv	1	0.001596	7		7		7
Retirement	54	0.086166	387		387	35	422
OPEB	1,105	1.763204	7,902		7,902	776	8,678
LIHEAP	175	0.279240	1,251		1,251	120	1,371
Emerg Needs EAP	333	0.531355	2,381		2,381	227	2,608
Emerg Needs LCA	74	0.118079	529		529	47	576
Weather Energy Opt	23	0.036700	164		164	14	178
Weather DOE	376	0.599968	2,689		2,689	256	2,945
CSBG	647	1.032392	4,626		4,626	449	5,075
Non Allocated	277	0.441998	1,982		1,982	188	2,170
Schedule .4 Total for Accounting Serv	62,670	100.000000	448,230		448,230	44,057	492,287

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting Serv

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, 2017
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	485	8.088726	5,231		5,231	584	5,815
Pros Atty	21	0.350233	226		226	22	248
Pros Atty C.R.P.	457	7.621748	4,930		4,930	547	5,477
Sheriff Admin	15	0.250167	161		161	16	177
Emergency Mgmnt.	41	0.683789	442		442	45	487
LE Pros Atty	8	0.133422	85		85	8	93
Access & Visitat	15	0.250167	161		161	16	177
Drain Comm Grant	74	1.234156	796		796	87	883
AS&E Grant	254	4.236157	2,740		2,740	299	3,039
Dist Ct Grants	186	3.102068	2,007		2,007	220	2,227
Male Drug Court	438	7.304870	4,723		4,723	523	5,246
Womens Drug Ct.	361	6.020680	3,893		3,893	432	4,325
WK Kellogg Found	4	0.066711	44		44	2	46
DWI Drug Court	409	6.821214	4,411		4,411	488	4,899
Circuit Court Gt	606	10.106738	6,538		6,538	733	7,271
Homeland Sec. Gt.	94	1.567712	1,015		1,015	110	1,125
Haz Mat Team	36	0.600400	389		389	40	429
Victim Advocacy	122	2.034690	1,315		1,315	145	1,460
Crime Victim Rts	115	1.917945	1,239		1,239	137	1,376
Safe Comm. Grant	56	0.933956	604		604	64	668
KCSD Grants	224	3.735824	2,415		2,415	267	2,682
CC-FI Treatment Ct.	212	3.535690	2,287		2,287	251	2,538
Marine Safety	124	2.068045	1,337		1,337	148	1,485
Sheriff Rd Pat	72	1.200801	776		776	84	860
Comm Corrections	1,518	25.316880	16,386		16,386	1,965	18,351
Survey & Remonum	49	0.817211	528		528	56	584
Schedule .4 Total for Non-HCS Funds	5,996	100.000000	64,679		64,679	7,289	71,968

Allocation Basis: Number of accounting transactions by benefiting dept.
Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	9.72	1.094077	1,285		1,285		1,285
Building & Grounds Department	35.02	3.941829	4,632		4,632	220	4,852
Security	5.80	0.652844	766		766	34	800
County Administration Dept	5.28	0.594314	698		698	31	729
Information Systems	9.97	1.122217	1,318		1,318	58	1,376
Legal Services Department	1.83	0.205984	240		240	9	249
Human Resources	6.28	0.706873	829		829	38	867
Treasurer	10.00	1.125594	1,322		1,322	61	1,383
Health & Comm. Serv.	11.64	1.310191	1,539		1,539	72	1,611
Nazareth Facility	8.58	0.965759	1,134		1,134	52	1,186
ADMIN,CSA,MCHD,HPDP	14.46	1.627609	1,912		1,912	89	2,001
Commission	11.00	1.238153	1,454		1,454	67	1,521
Circuit Court	58.36	6.568965	7,721		7,721	368	8,089
District Court	53.15	5.982531	7,031		7,031	337	7,368
Friend of Court	47.22	5.315054	6,245		6,245	299	6,544
Probate Court	8.83	0.993899	1,168		1,168	53	1,221
Election	0.52	0.058531	68		68	1	69
Clerk/ROD	9.12	1.026542	1,205		1,205	54	1,259
Equalization	5.00	0.562797	660		660	29	689
Pros Atty	21.76	2.449292	2,878		2,878	137	3,015
Pros Atty C.R.P.	8.26	0.929740	1,092		1,092	51	1,143
Drain Comm	2.50	0.281398	331		331	13	344
Soil & Erosion	1.50	0.168839	198		198	7	205
Sheriff Admin	24.91	2.803854	3,296		3,296	157	3,453
Sheriff Jail	59.88	6.740056	7,967		7,967	720	8,687
Sheriff Field Oper	51.50	5.796808	6,813		6,813	327	7,140
Animal Control	8.99	1.011909	1,188		1,188	54	1,242
Emergency Mgmnt.	1.50	0.168839	198		198	7	205
Veterans Affairs	1.97	0.221742	260		260	10	270
MSU Extension	2.03	0.228496	266		266	10	276
Planning	2.50	0.281398	331		331	13	344
Employee Benefits	0.96	0.108057	127		127	4	131
LE Circuit Ct	12.11	1.363094	1,601		1,601	74	1,675
LE District Ct	19.08	2.147633	2,523		2,523	118	2,641
LE Pros Atty	20.62	2.320974	2,728		2,728	129	2,857
LE Sheriff Admin	2.03	0.228496	266		266	10	276
LE Sheriff Jail	46.55	5.239639	6,157		6,157	292	6,449
LE Sheriff F.O.	15.47	1.741294	2,045		2,045	95	2,140
LE Animal Ctrl	6.00	0.675356	794		794	37	831
Technology Fund	2.90	0.326422	384		384	17	401
Parks Admin	6.05	0.680984	800		800	37	837
P Markin Glen	2.55	0.287026	339		339	13	352
P Scotts Mill	0.61	0.068661	79		79	1	80
P Cold Brook	2.72	0.306162	360		360	14	374
P Prairie View	2.60	0.292654	346		346	14	360
P River Oaks	3.61	0.406339	477		477	22	499
P Fairgrounds	4.94	0.556043	654		654	29	683
P KRV Trail	1.29	0.145202	170		170	7	177
P KRV Trailway prg	0.37	0.041647	48		48	1	49
P County Fair	0.39	0.043898	51		51	1	52
H-Laboratory	3.00	0.337678	397		397	17	414
H-Vision/Hearing	2.80	0.315166	372		372	15	387

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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-Haz Waste	4.84	0.544787	639		639	28	667
H-Clinical Serv	2.00	0.225119	263		263	10	273
H-Comm. Disease	3.76	0.423223	497		497	23	520
H-STD	4.85	0.545913	641		641	28	669
H-HIV Counseling	0.69	0.077666	90		90	1	91
H-Env Admin	3.95	0.444610	522		522	24	546
H-Env FS&F	7.10	0.799172	939		939	43	982
H-Env LW&W	5.88	0.661849	776		776	36	812
Male Drug Court	2.85	0.320794	378		378	16	394
Womens Drug Ct.	1.84	0.207109	242		242	9	251
Emerg Prep Bio	1.23	0.138448	163		163	6	169
Circuit Court Gt	1.69	0.190225	222		222	8	230
ROD Automation	0.95	0.106931	126		126	4	130
Concealed Pistol	0.50	0.056280	65		65	1	66
Victim Advocacy	2.30	0.258887	304		304	12	316
Crime Victim Rts	2.76	0.310664	366		366	15	381
AAA Administration	2.95	0.332050	392		392	17	409
AAA Ombudsman	1.95	0.219491	256		256	9	265
AAA Health Living	0.71	0.079917	92		92	1	93
AAA Info & Asst	1.11	0.124941	147		147	5	152
AAA CCC	0.05	0.005628	7		7		7
CFI AAA Custom Care	0.05	0.005628	7		7		7
CFI Admin	1.26	0.141825	166		166	6	172
CFI Care Mgmt	3.39	0.381576	448		448	20	468
CFI Case Coord	0.05	0.005628	7		7		7
CFI Veterans	0.04	0.004502	5		5		5
CFI Comm Living	2.86	0.321920	379		379	16	395
CC-Juvenile Home	58.74	6.611738	7,772		7,772	371	8,143
CC-In Home Care	9.87	1.110961	1,305		1,305	58	1,363
CC-Intens Learn	1.00	0.112559	132		132	4	136
CC-KEYS	3.21	0.361316	424		424	18	442
CC-Juve Drug Ct	1.54	0.173341	203		203	8	211
CC-Restitution	2.00	0.225119	263		263	10	273
CC-Intake Assess	4.16	0.468247	549		549	24	573
CC-CASA	1.00	0.112559	132		132	4	136
CC-FI Treatment Ct.	0.49	0.055154	64		64	1	65
Healthy Start	10.71	1.205511	1,416		1,416	66	1,482
SWMBH - HS	0.94	0.105806	125		125	4	129
AIDS Coun & Test	1.50	0.168839	198		198	7	205
MIECHV-HFA	3.09	0.347808	409		409	18	427
Nurse Family	5.78	0.650593	763		763	34	797
MCIR	4.00	0.450238	529		529	24	553
CSHCS	2.89	0.325297	383		383	16	399
BCCCP Coord.	2.46	0.276896	327		327	13	340
IAP	1.58	0.177844	208		208	8	216
W.I.C.	8.35	0.939871	1,105		1,105	51	1,156
Childhood Lead	0.96	0.108057	127		127	4	131
Marine Safety	1.36	0.153081	180		180	7	187
Sheriff Rd Pat	1.80	0.202607	237		237	9	246
Comm Corrections	11.46	1.289930	1,516		1,516	70	1,586
Airport	22.04	2.480809	2,916		2,916	138	3,054
Central Stores	2.18	0.245379	288		288	11	299

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
LIHEAP	0.54	0.060782	71		71	1	72
Emerg Needs LCA	0.02	0.002251	2		2		2
Weather DOE	1.06	0.119313	140		140	5	145
CSBG	6.35	0.714752	839		839	38	877
Schedule .4 Total for Payroll	888.42	100.000000	117,525		117,525	5,685	123,210

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, 2017
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	67,055		67,055	7,539	74,594
Schedule .4 Total for Retire System	100	100.000000	67,055		67,055	7,539	74,594

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, 2017
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	96	0.092055	92		92		92
Finance Department	451	0.432465	434		434		434
Building & Grounds Department	3,349	3.211361	3,222		3,222	39	3,261
Utilities	1,007	0.965614	969		969	11	980
Security	337	0.323150	325		325	2	327
County Administration Dept	225	0.215753	216		216	1	217
Information Systems	215	0.206164	206		206	1	207
Legal Services Department	146	0.140000	140		140	1	141
Human Resources	496	0.475615	477		477	5	482
Treasurer	2,319	2.223693	2,231		2,231	28	2,259
Health & Comm. Serv.	1,519	1.456571	1,461		1,461	18	1,479
Nazareth Facility	722	0.692327	694		694	8	702
ADMIN,CSA,MCHD,HPDP	909	0.871641	875		875	11	886
Commission	169	0.162054	162		162	1	163
Circuit Court	9,800	9.397235	9,465		9,465	311	9,776
District Court	4,676	4.483823	4,498		4,498	55	4,553
Friend of Court	1,596	1.530407	1,535		1,535	18	1,553
Jury Board	2	0.001918	2		2		2
Probate Court	1,577	1.512188	1,517		1,517	18	1,535
Adult Probation	96	0.092055	92		92		92
Family Coun Serv	251	0.240684	240		240	1	241
Election	272	0.260821	261		261	1	262
Clerk/ROD	4,281	4.105057	4,119		4,119	49	4,168
Equalization	222	0.212876	212		212	1	213
Pros Atty	1,027	0.984792	988		988	11	999
Pros Atty C.R.P.	457	0.438218	440		440	4	444
Drain Comm	272	0.260821	261		261	1	262
Soil & Erosion	322	0.308766	310		310	2	312
Sheriff Admin	2,444	2.343555	2,351		2,351	28	2,379
Sheriff Jail	1,912	1.833420	1,839		1,839	22	1,861
Sheriff Field Oper	1,005	0.963696	968		968	11	979
Animal Control	2,697	2.586157	2,595		2,595	31	2,626
Emergency Mgmnt.	300	0.287670	289		289	2	291
Veterans Affairs	222	0.212876	212		212	1	213
Medical Exam	484	0.464108	466		466	5	471
Veterans Burial	49	0.046986	47		47		47
Sold/Sail Relief	342	0.327944	330		330	2	332
MSU Extension	185	0.177397	177		177	1	178
Planning	232	0.222465	222		222	1	223
Economic Develop	2	0.001918	2		2		2
Employee Benefits	1,577	1.512188	1,517		1,517	18	1,535
LE Revenues	155	0.148630	148		148	1	149
LE Circuit Ct	259	0.248355	248		248	1	249
LE District Ct	119	0.114109	115		115	1	116
LE Pros Atty	255	0.244520	245		245	1	246
LE Comm Correct	12	0.011507	11		11		11
LE Sheriff Admin	131	0.125616	126		126	1	127
LE Sheriff Jail	284	0.272328	272		272	1	273
LE Sheriff F.O.	377	0.361506	364		364	3	367
LE Animal Ctrl	236	0.226301	226		226	1	227
Technology Fund	524	0.502464	504		504	6	510
Roads	117	0.112191	112		112	1	113

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	859	0.823696	825		825	9	834
P Markin Glen	1,000	0.958901	962		962	11	973
P Scotts Mill	209	0.200410	200		200	1	201
P Cold Brook	792	0.759450	761		761	9	770
P Prairie View	631	0.605067	607		607	7	614
P River Oaks	776	0.744108	746		746	9	755
P Fairgrounds	1,097	1.051915	1,056		1,056	12	1,068
P KRV Trail	233	0.223424	224		224	1	225
P KRV Trailway prg	136	0.130411	130		130	1	131
P County Fair	682	0.653971	656		656	7	663
P Special Purposes	63	0.060411	61		61		61
Access & Visitat	15	0.014384	15		15		15
Drain Comm Grant	74	0.070959	71		71		71
H-Oral Health	37	0.035479	36		36		36
H-Laboratory	2,262	2.169035	2,175		2,175	25	2,200
H-Vision/Hearing	250	0.239725	239		239	1	240
H-Haz Waste	1,361	1.305065	1,309		1,309	15	1,324
H-Clinical Serv	1,000	0.958901	962		962	11	973
H-Comm. Disease	710	0.680820	683		683	8	691
H-STD	931	0.892737	896		896	11	907
H-Health Care Ac	16	0.015342	16		16		16
H-HIV Counseling	129	0.123698	124		124	1	125
H-Env Admin	202	0.193698	193		193	1	194
H-Env FS&F	1,863	1.786433	1,792		1,792	21	1,813
H-Env LW&W	1,394	1.336709	1,341		1,341	17	1,358
Local Housing	156	0.149589	149		149	1	150
Accommodation Tax	636	0.609861	612		612	7	619
AS&E Grant	254	0.243561	244		244	1	245
Dist Ct Grants	186	0.178356	179		179	1	180
Male Drug Court	438	0.419999	422		422	4	426
Womens Drug Ct.	361	0.346163	348		348	3	351
WK Kellogg Found	4	0.003836	3		3		3
DWI Drug Court	409	0.392191	394		394	4	398
Browfield Redev	323	0.309725	311		311	2	313
Emerg Prep Bio	433	0.415204	418		418	4	422
Circuit Court Gt	606	0.581094	583		583	7	590
Homeland Sec. Gt.	94	0.090137	90		90		90
Haz Mat Team	36	0.034520	35		35		35
ROD Automation	754	0.723012	724		724	8	732
911 Service Fund	448	0.429588	431		431	4	435
Concealed Pistol	405	0.388355	391		391	4	395
Local Corr.Offc.	152	0.145753	146		146	1	147
Drug Law Enforce	54	0.051781	52		52		52
Law Library	6	0.005753	6		6		6
Victim Advocacy	122	0.116986	117		117	1	118
Crime Victim Rts	115	0.110274	110		110	1	111
AAA Senior Expo	157	0.150548	151		151	1	152
AAA Administration	500	0.479451	482		482	6	488
AAA Providers	252	0.241643	242		242	1	243
AAA Ombudsman	344	0.329862	332		332	2	334
AAA Health Living	320	0.306848	308		308	2	310
AAA Info & Asst	295	0.282876	284		284	1	285

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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 CCC	129	0.123698	124		124	1	125
AAA Verne Robbert	10	0.009589	10		10		10
CFI AAA Custom Care	275	0.263698	264		264	1	265
CFI Admin	316	0.303013	304		304	2	306
CFI Care Mgmt	1,098	1.052874	1,057		1,057	12	1,069
CFI Case Coord	273	0.261780	262		262	1	263
CFI Veterans	217	0.208082	208		208	1	209
CFI Comm Living	764	0.732601	734		734	9	743
Safe Comm. Grant	56	0.053698	54		54		54
KCSD Grants	224	0.214794	215		215	1	216
CC-Juvenile Home	2,080	1.994515	2,001		2,001	23	2,024
CC-In Home Care	175	0.167808	167		167	1	168
CC-Foster Care	91	0.087260	88		88		88
CC-Intens Learn	87	0.083424	83		83		83
CC-KEYS	266	0.255068	255		255	1	256
CC-Juve Drug Ct	166	0.159178	159		159	1	160
CC-Restitution	85	0.081507	82		82		82
CC-Intake Assess	103	0.098767	99		99	1	100
CC-CASA	111	0.106438	107		107	1	108
CC-FI Treatment Ct.	212	0.203287	203		203	1	204
CC-MIDHS	2,262	2.169035	2,175		2,175	25	2,200
Vet's Trust	13	0.012466	12		12		12
Healthy Start	1,135	1.088353	1,093		1,093	13	1,106
SWMBH - HS	230	0.220547	220		220	1	221
AIDS Coun & Test	259	0.248355	248		248	1	249
MIECHV-ISS	76	0.072877	73		73		73
MIECHV-HFA	250	0.239725	239		239	1	240
Nurse Family	538	0.515889	518		518	6	524
MCIR	242	0.232054	232		232	1	233
CSHCS	231	0.221506	221		221	1	222
BCCCP Coord.	274	0.262739	263		263	1	264
BCCCP Komen	158	0.151506	152		152	1	153
IAP	323	0.309725	311		311	2	313
Clean Sweep Pest	31	0.029726	29		29		29
W.I.C.	444	0.425752	428		428	4	432
Childhood Lead	403	0.386437	388		388	4	392
Marine Safety	124	0.118904	119		119	1	120
Sheriff Rd Pat	72	0.069041	69		69		69
Livescan Finger	2	0.001918	2		2		2
Comm Corrections	1,518	1.455612	1,460		1,460	18	1,478
Survey & Remonum	49	0.046986	47		47		47
Prop Tax Foreclosure	1,963	1.882324	1,888		1,888	22	1,910
Airport	4,349	4.170263	4,184		4,184	52	4,236
DTRF	1,976	1.894789	1,900		1,900	22	1,922
Central Stores	1,230	1.179449	1,184		1,184	14	1,198
Drain Eq Revolv	3	0.002877	3		3		3
Retirement	81	0.077671	78		78		78
OPEB	1,374	1.317531	1,322		1,322	16	1,338
LIHEAP	192	0.184109	184		184	1	185
Emerg Needs EAP	390	0.373972	376		376	3	379
Emerg Needs LCA	94	0.090137	90		90		90
Weather Energy Opt	34	0.032603	33		33		33

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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 DOE	399	0.382602	385		385	4	389
CSBG	672	0.644382	646		646	7	653
Non Allocated	844	0.809313	811		811	9	820
Schedule .4 Total for Audit Services	104,286	100.000000	100,333		100,333	1,268	101,601

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, 2017
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
Insurance	599	1.165052	1,004		1,004		1,004
County Administration Dept	44,942	87.411989	75,226		75,226	8,601	83,827
Technology Fund	1,634	3.178123	2,735		2,735	304	3,039
OPEB	4,239	8.244836	7,096		7,096	808	7,904
Schedule .4 Total for Dept Support	51,414	100.000000	86,061		86,061	9,713	95,774

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, 2017
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
ADMIN,CSA,MCHD,HPDP	115	0.554270	123		123	12	135
Friend of Court	485	2.337575	518		518	55	573
Pros Atty	21	0.101215	21		21	1	22
Pros Atty C.R.P.	457	2.202622	489		489	51	540
Sheriff Admin	15	0.072296	16		16	1	17
Emergency Mgmnt.	41	0.197609	45		45	3	48
LE Pros Atty	8	0.038558	8		8		8
Access & Visitat	15	0.072296	16		16	1	17
Drain Comm Grant	74	0.356661	79		79	7	86
H-Laboratory	107	0.515712	114		114	12	126
H-Vision/Hearing	163	0.785618	173		173	18	191
H-Clinical Serv	83	0.400039	88		88	8	96
H-Comm. Disease	453	2.183343	485		485	51	536
H-STD	615	2.964141	656		656	71	727
H-Health Care Ac	8	0.038558	8		8		8
H-Env FS&F	1,052	5.070368	1,125		1,125	123	1,248
H-Env LW&W	788	3.797956	844		844	92	936
AS&E Grant	254	1.224214	271		271	26	297
Dist Ct Grants	186	0.896472	198		198	19	217
Male Drug Court	438	2.111047	469		469	47	516
Womens Drug Ct.	361	1.739927	386		386	40	426
WK Kellogg Found	4	0.019279	4		4		4
DWI Drug Court	409	1.971274	437		437	44	481
Emerg Prep Bio	433	2.086948	464		464	47	511
Circuit Court Gt	606	2.920763	647		647	68	715
Homeland Sec. Gt.	94	0.453056	99		99	10	109
Haz Mat Team	36	0.173511	38		38	2	40
Victim Advocacy	122	0.588008	130		130	12	142
Crime Victim Rts	115	0.554270	123		123	12	135
AAA Senior Expo	157	0.756699	166		166	17	183
AAA Administration	500	2.409871	536		536	57	593
AAA Providers	252	1.214575	269		269	26	295
AAA Ombudsman	344	1.657991	368		368	38	406
AAA Health Living	320	1.542317	342		342	35	377
AAA Info & Asst	295	1.421824	315		315	32	347
AAA CCC	129	0.621747	138		138	14	152
AAA Verne Robbert	10	0.048197	10		10		10
CFI AAA Custom Care	275	1.325429	294		294	30	324
CFI Admin	316	1.523038	339		339	34	373
CFI Care Mgmt	1,098	5.292076	1,176		1,176	128	1,304
CFI Case Coord	273	1.315789	292		292	30	322
CFI Veterans	217	1.045884	231		231	22	253
CFI Comm Living	764	3.682283	815		815	87	902
Safe Comm. Grant	56	0.269906	60		60	5	65
KCSD Grants	224	1.079622	238		238	23	261
CC-FI Treatment Ct.	212	1.021785	226		226	22	248
Vet's Trust	13	0.062657	14		14	1	15
Healthy Start	1,135	5.470407	1,214		1,214	132	1,346
SWMBH - HS	230	1.108541	244		244	24	268
AIDS Coun & Test	259	1.248313	275		275	26	301
MIECHV-ISS	76	0.366300	81		81	7	88
MIECHV-HFA	250	1.204935	266		266	26	292

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Nurse Family	538	2.593021	575		575	63	638
MCIR	242	1.166377	258		258	25	283
CSHCS	231	1.113360	245		245	24	269
BCCCP Coord.	274	1.320609	293		293	30	323
BCCCP Komen	158	0.761519	167		167	18	185
IAP	323	1.556777	346		346	35	381
Clean Sweep Pest	31	0.149412	33		33	1	34
W.I.C.	444	2.139965	475		475	47	522
Marine Safety	124	0.597648	133		133	13	146
Sheriff Rd Pat	72	0.347021	76		76	7	83
Comm Corrections	1,518	7.316373	1,654		1,654	383	2,037
Survey & Remonum	49	0.236167	53		53	4	57
LIHEAP	192	0.925390	205		205	19	224
Emerg Needs EAP	390	1.879699	418		418	43	461
Emerg Needs LCA	94	0.453056	99		99	10	109
Weather Energy Opt	34	0.163871	36		36	1	37
Weather DOE	399	1.923077	427		427	43	470
CSBG	672	3.238866	718		718	75	793
Schedule .4 Total for Grant Acctng	20,748	100.000000	22,194		22,194	2,490	24,684

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	0.226358	142		142		142
Finance Department	19	0.477867	300		300		300
Building & Grounds Department	312	7.847082	4,921		4,921	547	5,468
Utilities	27	0.679074	426		426	43	469
Security	65	1.634809	1,025		1,025	112	1,137
County Administration Dept	2	0.050302	30		30	1	31
Information Systems	21	0.528169	332		332	34	366
Legal Services Department	1	0.025151	16		16	1	17
Human Resources	33	0.829980	519		519	55	574
Treasurer	11	0.276660	172		172	18	190
Health & Comm. Serv.	32	0.804829	504		504	55	559
Nazareth Facility	32	0.804829	504		504	55	559
ADMIN,CSA,MCHD,HPDP	9	0.226358	142		142	14	156
Commission	5	0.125755	79		79	7	86
Circuit Court	190	4.778672	2,996		2,996	333	3,329
District Court	79	1.986922	1,244		1,244	137	1,381
Friend of Court	27	0.679074	426		426	43	469
Probate Court	12	0.301811	189		189	19	208
Adult Probation	4	0.100604	63		63	6	69
Election	32	0.804829	504		504	55	559
Clerk/ROD	3	0.075453	48		48	3	51
Equalization	4	0.100604	63		63	6	69
Pros Atty	33	0.829980	519		519	55	574
Pros Atty C.R.P.	1	0.025151	16		16	1	17
Drain Comm	7	0.176056	110		110	12	122
Sheriff Admin	73	1.836016	1,151		1,151	124	1,275
Sheriff Jail	421	10.588521	6,670		6,670	1,077	7,747
Sheriff Field Oper	47	1.182093	739		739	79	818
Animal Control	37	0.930584	583		583	63	646
Emergency Mgmnt.	7	0.176056	110		110	12	122
Veterans Affairs	5	0.125755	79		79	7	86
Medical Exam	12	0.301811	189		189	19	208
Sold/Sail Relief	3	0.075453	48		48	3	51
MSU Extension	4	0.100604	63		63	6	69
Planning	11	0.276660	172		172	18	190
Economic Develop	2	0.050302	30		30	1	31
Employee Benefits	197	4.954728	3,108		3,108	346	3,454
LE Circuit Ct	30	0.754527	474		474	48	522
LE District Ct	9	0.226358	142		142	14	156
LE Pros Atty	11	0.276660	172		172	18	190
LE Sheriff Admin	2	0.050302	30		30	1	31
LE Sheriff Jail	5	0.125755	79		79	7	86
LE Sheriff F.O.	30	0.754527	474		474	48	522
LE Animal Ctrl	9	0.226358	142		142	14	156
Technology Fund	79	1.986922	1,244		1,244	137	1,381
Parks Admin	43	1.081489	677		677	74	751
P Markin Glen	7	0.176056	110		110	12	122
P Cold Brook	4	0.100604	63		63	6	69
P Prairie View	5	0.125755	79		79	7	86
P River Oaks	14	0.352113	220		220	22	242
P Fairgrounds	31	0.779678	489		489	51	540
P KRV Trail	11	0.276660	172		172	18	190

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
P KRV Trailway prg	2	0.050302	30		30	1	31
P County Fair	32	0.804829	504		504	55	559
P Special Purposes	18	0.452716	284		284	29	313
Access & Visitat	4	0.100604	63		63	6	69
Drain Comm Grant	10	0.251509	157		157	15	172
H-Oral Health	3	0.075453	48		48	3	51
H-Laboratory	25	0.628773	395		395	42	437
H-Haz Waste	32	0.804829	504		504	55	559
H-Clinical Serv	109	2.741449	1,719		1,719	190	1,909
H-Comm. Disease	7	0.176056	110		110	12	122
H-STD	5	0.125755	79		79	7	86
H-Health Care Ac	2	0.050302	30		30	1	31
H-HIV Counseling	4	0.100604	63		63	6	69
H-Env FS&F	1	0.025151	16		16	1	17
H-Env LW&W	1	0.025151	16		16	1	17
Local Housing	1	0.025151	16		16	1	17
Accommodation Tax	44	1.106640	694		694	74	768
Dist Ct Grants	28	0.704225	441		441	46	487
Male Drug Court	104	2.615694	1,641		1,641	181	1,822
Womens Drug Ct.	53	1.332998	835		835	91	926
DWI Drug Court	3	0.075453	48		48	3	51
Browfield Redev	54	1.358149	852		852	95	947
Emerg Prep Bio	17	0.427565	266		266	26	292
Circuit Court Gt	22	0.553320	347		347	36	383
Homeland Sec. Gt.	2	0.050302	30		30	1	31
ROD Automation	21	0.528169	332		332	34	366
911 Service Fund	11	0.276660	172		172	18	190
Local Corr.Offc.	9	0.226358	142		142	14	156
Drug Law Enforce	18	0.452716	284		284	29	313
Law Library	4	0.100604	63		63	6	69
AAA Senior Expo	1	0.025151	16		16	1	17
AAA Administration	3	0.075453	48		48	3	51
AAA Providers	25	0.628773	395		395	42	437
AAA Ombudsman	3	0.075453	48		48	3	51
AAA Info & Asst	2	0.050302	30		30	1	31
CFI Care Mgmt	12	0.301811	189		189	19	208
CFI Veterans	18	0.452716	284		284	29	313
CFI Comm Living	9	0.226358	142		142	14	156
Safe Comm. Grant	3	0.075453	48		48	3	51
KCSD Grants	14	0.352113	220		220	22	242
CC-Juvenile Home	109	2.741449	1,719		1,719	190	1,909
CC-In Home Care	11	0.276660	172		172	18	190
CC-Foster Care	55	1.383300	868		868	97	965
CC-Intens Learn	2	0.050302	30		30	1	31
CC-KEYS	3	0.075453	48		48	3	51
CC-Juve Drug Ct	4	0.100604	63		63	6	69
CC-Intake Assess	1	0.025151	16		16	1	17
CC-FI Treatment Ct.	21	0.528169	332		332	34	366
CC-MIDHS	57	1.433602	899		899	98	997
Vet's Trust	3	0.075453	48		48	3	51
Healthy Start	47	1.182093	739		739	79	818
SWMBH - HS	1	0.025151	16		16	1	17

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
AIDS Coun & Test	3	0.075453	48		48	3	51
MIECHV-ISS	2	0.050302	30		30	1	31
MIECHV-HFA	3	0.075453	48		48	3	51
Nurse Family	5	0.125755	79		79	7	86
MCIR	3	0.075453	48		48	3	51
CSHCS	1	0.025151	16		16	1	17
IAP	5	0.125755	79		79	7	86
Clean Sweep Pest	8	0.201207	126		126	12	138
W.I.C.	6	0.150905	93		93	9	102
Childhood Lead	7	0.176056	110		110	12	122
Marine Safety	3	0.075453	48		48	3	51
Comm Corrections	90	2.263581	1,419		1,419	158	1,577
Survey & Remonum	8	0.201207	126		126	12	138
Prop Tax Foreclosure	87	2.188129	1,370		1,370	152	1,522
Airport	192	4.828974	3,027		3,027	335	3,362
Central Stores	105	2.640845	1,657		1,657	183	1,840
OPEB	134	3.370221	2,113		2,113	232	2,345
LIHEAP	12	0.301811	189		189	19	208
Emerg Needs EAP	55	1.383300	868		868	97	965
Emerg Needs LCA	1	0.025151	16		16	1	17
Weather Energy Opt	7	0.176056	110		110	12	122
Weather DOE	34	0.855131	537		537	57	594
CSBG	28	0.704225	441		441	46	487
Non Allocated	48	1.207243	756		756	83	839
Schedule .4 Total for Purchasing	3,976	100.000000	62,704		62,704	7,039	69,743

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Finance Department	1	4.166667	953		953		953
Building & Grounds Department	12	49.999999	11,420		11,420	1,365	12,785
County Administration Dept	3	12.500000	2,858		2,858	330	3,188
Treasurer	1	4.166667	953		953	108	1,061
Health & Comm. Serv.	2	8.333333	1,904		1,904	219	2,123
Sheriff Admin	3	12.500000	2,858		2,858	330	3,188
Parks Admin	1	4.166667	953		953	108	1,061
Airport	1	4.166667	953		953	108	1,061
Schedule .4 Total for Bids / RFP's	24	100.000000	22,852		22,852	2,568	25,420

Allocation Basis: Number of bids and RFP's by department
Allocation Source: Bid & RFP Summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	0.567644	39		39		39
Building & Grounds Department	252	23.841061	1,704		1,704	285	1,989
Security	4	0.378430	26		26	1	27
Information Systems	15	1.419111	99		99	10	109
Treasurer	4	0.378430	26		26	1	27
Health & Comm. Serv.	5	0.473037	33		33	1	34
Nazareth Facility	4	0.378430	26		26	1	27
ADMIN,CSA,MCHD,HPDP	2	0.189215	12		12	1	13
Circuit Court	47	4.446547	312		312	32	344
District Court	26	2.459792	172		172	18	190
Friend of Court	4	0.378430	26		26	1	27
Probate Court	7	0.662252	47		47	3	50
Adult Probation	1	0.094607	7		7		7
Clerk/ROD	4	0.378430	26		26	1	27
Equalization	1	0.094607	7		7		7
Pros Atty	4	0.378430	26		26	1	27
Drain Comm	12	1.135289	80		80	7	87
Sheriff Admin	27	2.554399	180		180	18	198
Sheriff Jail	125	11.825922	832		832	90	922
Sheriff Field Oper	108	10.217597	719		719	78	797
Animal Control	25	2.365184	165		165	16	181
Emergency Mgmnt.	5	0.473037	33		33	1	34
MSU Extension	2	0.189215	12		12	1	13
Employee Benefits	1	0.094607	7		7		7
Technology Fund	39	3.689688	258		258	25	283
Parks Admin	51	4.824976	340		340	34	374
P Markin Glen	24	2.270577	159		159	16	175
P Scotts Mill	2	0.189215	12		12	1	13
P Cold Brook	9	0.851466	61		61	5	66
P Prairie View	10	0.946074	66		66	6	72
P River Oaks	8	0.756859	54		54	4	58
P Fairgrounds	29	2.743614	192		192	19	211
P KRV Trail	9	0.851466	61		61	5	66
P KRV Trailway prg	2	0.189215	12		12	1	13
H-Oral Health	13	1.229896	85		85	8	93
H-Laboratory	10	0.946074	66		66	6	72
H-Haz Waste	1	0.094607	7		7		7
H-Comm. Disease	1	0.094607	7		7		7
H-Env Admin	4	0.378430	26		26	1	27
H-Env FS&F	1	0.094607	7		7		7
Browfield Redev	2	0.189215	12		12	1	13
Emerg Prep Bio	5	0.473037	33		33	1	34
Circuit Court Gt	1	0.094607	7		7		7
Homeland Sec. Gt.	39	3.689688	258		258	25	283
ROD Automation	14	1.324503	92		92	8	100
911 Service Fund	5	0.473037	33		33	1	34
COPS Grant	4	0.378430	26		26	1	27
Drug Law Enforce	5	0.473037	33		33	1	34
AAA Administration	1	0.094607	7		7		7
KCSD Grants	1	0.094607	7		7		7
CC-Juvenile Home	16	1.513718	106		106	11	117
Healthy Start	1	0.094607	7		7		7

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Kalamazoo County, Michigan
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Based On The Year Ended December 31, 2017
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
W.I.C.	1	0.094607	7		7		7
Comm Corrections	1	0.094607	7		7		7
Airport	54	5.108798	359		359	38	397
Central Stores	1	0.094607	7		7		7
Weather DOE	1	0.094607	7		7		7
CSBG	1	0.094607	7		7		7
Schedule .4 Total for Fixed Assets	1,057	100.000000	7,044		7,044	785	7,829

Allocation Basis: Number of active fixed capital assets by department
Allocation Source: Fixed asset report

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

Activity - Building Auth.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds Department	100	100.000000	3,159		3,159	347	3,506
Schedule .4 Total for Building Auth.	100	100.000000	3,159		3,159	347	3,506

Allocation Basis: Direct allocation to Building & Grounds
Allocation Source: Employee time allocation

Kalamazoo County, Michigan
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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	30	0.941620	116		116		116
Building & Grounds Department	87	2.730697	339		339	35	374
County Administration Dept	19	0.596359	74		74	7	81
Information Systems	15	0.470810	58		58	5	63
Legal Services Department	3	0.094162	11		11		11
Human Resources	62	1.946014	239		239	23	262
Treasurer	29	0.910232	112		112	12	124
Health & Comm. Serv.	104	3.264281	405		405	43	448
Nazareth Facility	10	0.313873	38		38	2	40
ADMIN,CSA,MCHD,HPDP	38	1.192718	147		147	15	162
Commission	33	1.035782	128		128	12	140
Circuit Court	149	4.676711	578		578	63	641
District Court	143	4.488387	556		556	59	615
Friend of Court	27	0.847458	104		104	10	114
Probate Court	35	1.098556	136		136	14	150
Election	8	0.251099	30		30	1	31
Clerk/ROD	6	0.188324	23		23	1	24
Equalization	3	0.094162	11		11		11
Pros Atty	70	2.197112	271		271	26	297
Pros Atty C.R.P.	14	0.439422	55		55	4	59
Drain Comm	26	0.816070	100		100	10	110
Soil & Erosion	2	0.062775	8		8		8
Sheriff Admin	118	3.703704	459		459	47	506
Sheriff Jail	62	1.946014	239		239	23	262
Sheriff Field Oper	92	2.887633	358		358	38	396
Animal Control	108	3.389831	420		420	43	463
Emergency Mgmnt.	34	1.067169	132		132	13	145
Veterans Affairs	11	0.345261	44		44	2	46
Sold/Sail Relief	3	0.094162	11		11		11
MSU Extension	9	0.282486	34		34	1	35
Planning	6	0.188324	23		23	1	24
Employee Benefits	10	0.313873	38		38	2	40
LE Pros Atty	31	0.973007	121		121	12	133
LE Sheriff Admin	12	0.376648	47		47	3	50
LE Sheriff Jail	6	0.188324	23		23	1	24
LE Sheriff F.O.	44	1.381042	170		170	18	188
LE Animal Ctrl	16	0.502197	62		62	6	68
Technology Fund	45	1.412429	173		173	18	191
Parks Admin	34	1.067169	132		132	13	145
P Markin Glen	3	0.094162	11		11		11
P Scotts Mill	1	0.031387	3		3		3
P Cold Brook	8	0.251099	30		30	1	31
P Prairie View	7	0.219711	26		26	1	27
P River Oaks	4	0.125549	15		15	1	16
P Fairgrounds	15	0.470810	58		58	5	63
P KRV Trailway prg	3	0.094162	11		11		11
P County Fair	4	0.125549	15		15	1	16
Drain Comm Grant	11	0.345261	44		44	2	46
H-Oral Health	1	0.031387	3		3		3
H-Laboratory	6	0.188324	23		23	1	24
H-Vision/Hearing	7	0.219711	26		26	1	27
H-Haz Waste	57	1.789077	221		221	22	243

Kalamazoo County, Michigan
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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-Clinical Serv	2	0.062775	8		8		8
H-Comm. Disease	4	0.125549	15		15	1	16
H-STD	3	0.094162	11		11		11
H-Env Admin	9	0.282486	34		34	1	35
H-Env FS&F	19	0.596359	74		74	7	81
H-Env LW&W	30	0.941620	116		116	12	128
Accommodation Tax	6	0.188324	23		23	1	24
Dist Ct Grants	31	0.973007	121		121	12	133
Male Drug Court	15	0.470810	58		58	5	63
Womens Drug Ct.	3	0.094162	11		11		11
DWI Drug Court	79	2.479598	307		307	32	339
Browfield Redev	1	0.031387	3		3		3
Emerg Prep Bio	18	0.564972	70		70	6	76
Circuit Court Gt	52	1.632141	202		202	19	221
Homeland Sec. Gt.	26	0.816070	100		100	10	110
Haz Mat Team	1	0.031387	3		3		3
ROD Automation	7	0.219711	26		26	1	27
Concealed Pistol	1	0.031387	3		3		3
Local Corr.Offc.	30	0.941620	116		116	12	128
Crime Victim Rts	2	0.062775	8		8		8
AAA Senior Expo	6	0.188324	23		23	1	24
AAA Administration	16	0.502197	62		62	6	68
AAA Ombudsman	7	0.219711	26		26	1	27
AAA Health Living	16	0.502197	62		62	6	68
AAA Info & Asst	1	0.031387	3		3		3
AAA CCC	13	0.408035	51		51	4	55
AAA Verne Robbert	2	0.062775	8		8		8
CFI Admin	6	0.188324	23		23	1	24
CFI Care Mgmt	7	0.219711	26		26	1	27
CFI Comm Living	2	0.062775	8		8		8
KCSD Grants	25	0.784683	97		97	10	107
CC-Juvenile Home	320	10.043938	1,296		1,296	340	1,636
CC-In Home Care	2	0.062775	8		8		8
CC-KEYS	169	5.304457	656		656	71	727
CC-Juve Drug Ct	23	0.721908	89		89	8	97
CC-Restitution	2	0.062775	8		8		8
CC-CASA	4	0.125549	15		15	1	16
CC-FI Treatment Ct.	5	0.156937	19		19	1	20
Vet's Trust	2	0.062775	8		8		8
Healthy Start	149	4.676711	578		578	63	641
SWMBH - HS	1	0.031387	3		3		3
AIDS Coun & Test	2	0.062775	8		8		8
MIECHV-ISS	4	0.125549	15		15	1	16
MIECHV-HFA	6	0.188324	23		23	1	24
Nurse Family	72	2.259887	280		280	28	308
MCIR	4	0.125549	15		15	1	16
CSHCS	6	0.188324	23		23	1	24
BCCCP Coord.	8	0.251099	30		30	1	31
IAP	2	0.062775	8		8		8
Clean Sweep Pest	2	0.062775	8		8		8
W.I.C.	14	0.439422	55		55	4	59
Childhood Lead	12	0.376648	47		47	3	50

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

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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
Comm Corrections	61	1.914626	236		236	23	259
Prop Tax Foreclosure	10	0.313873	38		38	2	40
Airport	148	4.645323	575		575	63	638
Central Stores	4	0.125549	15		15	1	16
Emerg Needs LCA	2	0.062775	8		8		8
Weather Energy Opt	3	0.094162	11		11		11
Weather DOE	11	0.345261	44		44	2	46
CSBG	15	0.470810	58		58	5	63
Non Allocated	2	0.062775	8		8		8
Schedule .4 Total for P-Card	3,186	100.000000	12,394		12,394	1,387	13,781

Allocation Basis: Number of P-Card entries by department
Allocation Source: Detail General Ledger

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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	8,241.46	10.543960	664		664	72	736
Security	228.83	0.292761	18		18	1	19
County Administration Dept	610.60	0.781190	49		49	4	53
Health & Comm. Serv.	480.13	0.614269	38		38	2	40
Nazareth Facility	201.41	0.257680	16		16	1	17
ADMIN,CSA,MCHD,HPDP	960.91	1.229369	77		77	7	84
Circuit Court	16,656.32	21.309766	1,372		1,372	238	1,610
District Court	2,970.28	3.800117	238		238	23	261
Friend of Court	722.53	0.924391	58		58	5	63
Probate Court	1,416.90	1.812754	114		114	12	126
Pros Atty	1,488.77	1.904703	120		120	12	132
Pros Atty C.R.P.	1,046.54	1.338923	84		84	7	91
Drain Comm	1,139.37	1.457687	91		91	8	99
Soil & Erosion	26.68	0.034134	2		2		2
Animal Control	2,881.26	3.686227	231		231	23	254
Emergency Mgmnt.	871.88	1.115466	71		71	6	77
MSU Extension	536.73	0.686682	44		44	2	46
LE Animal Ctrl	1,700.81	2.175983	137		137	14	151
Parks Admin	972.88	1.244683	79		79	7	86
P Markin Glen	201.11	0.257296	16		16	1	17
P Cold Brook	250.57	0.320574	19		19	1	20
P Prairie View	215.81	0.276103	17		17	1	18
P River Oaks	251.50	0.321764	19		19	1	20
P Fairgrounds	216.33	0.276768	17		17	1	18
H-Laboratory	454.91	0.582003	37		37	2	39
H-Haz Waste	480.13	0.614269	38		38	2	40
H-Comm. Disease	202.08	0.258537	16		16	1	17
H-STD	637.59	0.815720	52		52	4	56
H-HIV Counseling	279.86	0.358047	21		21	1	22
H-Env Admin	272.69	0.348874	21		21	1	22
H-Env FS&F	4,966.70	6.354297	402		402	43	445
Emerg Prep Bio	943.34	1.206890	75		75	7	82
ROD Automation	422.98	0.541152	33		33	1	34
AAA Health Living	262.34	0.335633	20		20	1	21
AAA Info & Asst	13.88	0.017758	1		1		1
CFI Care Mgmt	363.22	0.464696	28		28	1	29
CFI Case Coord	8.22	0.010517	1		1		1
CC-Juvenile Home	957.07	1.224456	76		76	7	83
CC-In Home Care	1,430.04	1.829565	115		115	12	127
CC-Intake Assess	634.97	0.812368	52		52	4	56
CC-CASA	197.97	0.253279	16		16	1	17
Healthy Start	5,208.50	6.663652	421		421	43	464
SWMBH - HS	613.06	0.784337	50		50	4	54
AIDS Coun & Test	422.98	0.541152	33		33	1	34
MIECHV-HFA	1,744.33	2.231661	140		140	14	154
Nurse Family	3,541.56	4.531002	285		285	29	314
MCIR	1,015.17	1.298788	81		81	7	88
W.I.C.	480.13	0.614269	38		38	2	40
Childhood Lead	617.78	0.790375	50		50	4	54
Airport	7,420.26	9.493333	598		598	64	662
CSBG	280.07	0.358316	21		21	1	22
Schedule .4 Total for Cell Phones	78,161.44	99.998196	6,312		6,312	706	7,018

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

Activity - Cell Phones

Allocation Basis:	Dollar amount of cell phone charges by department
Allocation Source:	Detail General Ledger

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Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - CCF CAP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC-Juvenile Home	2,080	36.892515	1,996		1,996	23	2,019
CC-In Home Care	175	3.103938	167		167	1	168
CC-Foster Care	91	1.614048	87		87		87
CC-Intens Learn	87	1.543100	83		83		83
CC-KEYS	266	4.717985	254		254	1	255
CC-Juve Drug Ct	166	2.944306	158		158	1	159
CC-Restitution	85	1.507627	81		81		81
CC-Intake Assess	103	1.826889	99		99	1	100
CC-CASA	111	1.968783	107		107	1	108
CC-FI Treatment Ct.	212	3.760199	202		202	1	203
CC-MIDHS	2,262	40.120610	2,177		2,177	37	2,214
Schedule .4 Total for CCF CAP	5,638	100.000000	5,411		5,411	66	5,477

Allocation Basis: Total number of CCF transactions by program
Allocation Source: Detail General Ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System
Insurance	1,889	651	0	0	0
Finance Department	4,999	1,872	0	1,285	0
Building & Grounds Department	58,190	25,219	0	4,852	0
Utilities	9,356	7,907	0	0	0
Security	4,952	2,642	0	800	0
County Administration Dept	89,887	1,761	0	729	0
Information Systems	3,805	1,684	0	1,376	0
Legal Services Department	1,559	1,141	0	249	0
Human Resources	5,814	3,629	0	867	0
Treasurer	7,483	2,439	0	1,383	0
Health & Comm. Serv.	12,515	6,221	0	1,611	0
Nazareth Facility	7,753	5,222	0	1,186	0
ADMIN,CSA,MCHD,HPDP	10,070	6,633	0	2,001	0
Commission	3,234	1,324	0	1,521	0
Circuit Court	77,090	53,301	0	8,089	0
District Court	24,545	10,177	0	7,368	0
Friend of Court	19,039	3,881	5,815	6,544	0
Jury Board	16	14	0	0	0
Probate Court	13,638	10,348	0	1,221	0
Adult Probation	917	749	0	0	0
Family Coun Serv	241	0	0	0	0
Election	2,567	1,646	0	69	0
Clerk/ROD	7,784	2,255	0	1,259	0
Equalization	2,705	1,716	0	689	0
Pros Atty	11,230	5,916	248	3,015	0
Pros Atty C.R.P.	11,056	3,285	5,477	1,143	0
Drain Comm	3,059	2,035	0	344	0
Soil & Erosion	1,425	898	0	205	0
Sheriff Admin	19,521	8,328	177	3,453	0
Sheriff Jail	34,492	15,013	0	8,687	0
Sheriff Field Oper	18,021	7,891	0	7,140	0
Animal Control	10,009	4,597	0	1,242	0
Emergency Mgmnt.	3,719	2,310	487	205	0
Veterans Affairs	2,126	1,511	0	270	0
Medical Exam	857	178	0	0	0
Veterans Burial	429	382	0	0	0
Sold/Sail Relief	3,009	2,615	0	0	0
MSU Extension	2,027	1,410	0	276	0
Planning	2,405	1,624	0	344	0
Economic Develop	47	14	0	0	0
Employee Benefits	14,128	8,961	0	131	0
LE Revenues	149	0	0	0	0
LE Circuit Ct	4,474	2,028	0	1,675	0
LE District Ct	3,842	929	0	2,641	0
LE Pros Atty	5,479	1,952	93	2,857	0
LE Comm Correct	104	93	0	0	0
LE Sheriff Admin	1,510	1,026	0	276	0
LE Sheriff Jail	9,057	2,225	0	6,449	0
LE Sheriff F.O.	6,171	2,954	0	2,140	0
LE Animal Ctrl	3,282	1,849	0	831	0
Technology Fund	9,537	3,732	0	401	0
Roads	550	437	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System
Parks Admin	10,500	6,412	0	837	0
P Markin Glen	4,112	2,462	0	352	0
P Scotts Mill	1,023	726	0	80	0
P Cold Brook	3,431	2,101	0	374	0
P Prairie View	3,426	2,249	0	360	0
P River Oaks	4,436	2,846	0	499	0
P Fairgrounds	6,817	4,234	0	683	0
P KRV Trail	2,444	1,786	0	177	0
P KRV Trailway prg	938	703	0	49	0
P County Fair	5,356	4,066	0	52	0
P Special Purposes	834	460	0	0	0
Access & Visitat	314	36	177	0	0
Drain Comm Grant	1,559	301	883	0	0
H-Oral Health	291	108	0	0	0
H-Laboratory	6,408	3,096	0	414	0
H-Vision/Hearing	2,106	1,261	0	387	0
H-Haz Waste	6,659	3,819	0	667	0
H-Clinical Serv	6,872	3,613	0	273	0
H-Comm. Disease	4,299	2,390	0	520	0
H-STD	6,530	4,074	0	669	0
H-Health Care Ac	99	44	0	0	0
H-HIV Counseling	1,316	1,009	0	91	0
H-Env Admin	2,409	1,585	0	546	0
H-Env FS&F	6,921	2,328	0	982	0
H-Env LW&W	5,962	2,711	0	812	0
Local Housing	203	36	0	0	0
Accommodation Tax	2,286	875	0	0	0
AS&E Grant	3,860	279	3,039	0	0
Dist Ct Grants	4,411	1,167	2,227	0	0
Male Drug Court	11,240	2,773	5,246	394	0
Womens Drug Ct.	8,663	2,373	4,325	251	0
WK Kellogg Found	53	0	46	0	0
DWI Drug Court	8,338	2,170	4,899	0	0
Browfield Redev	2,836	1,560	0	0	0
Emerg Prep Bio	4,618	3,032	0	169	0
Circuit Court Gt	13,625	4,208	7,271	230	0
Homeland Sec. Gt.	2,418	670	1,125	0	0
Haz Mat Team	600	93	429	0	0
ROD Automation	5,231	3,842	0	130	0
911 Service Fund	891	232	0	0	0
Concealed Pistol	1,064	600	0	66	0
Local Corr.Offc.	1,448	1,017	0	0	0
COPS Grant	27	0	0	0	0
Drug Law Enforce	766	367	0	0	0
Law Library	104	29	0	0	0
Victim Advocacy	2,823	787	1,460	316	0
Crime Victim Rts	2,814	803	1,376	381	0
AAA Senior Expo	813	437	0	0	0
AAA Administration	4,893	3,277	0	409	0
AAA Providers	2,244	1,269	0	0	0
AAA Ombudsman	3,284	2,201	0	265	0
AAA Health Living	2,858	1,989	0	93	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System
AAA Info & Asst	2,951	2,132	0	152	0
AAA CCC	1,157	818	0	7	0
AAA Verne Robbert	64	36	0	0	0
CFI AAA Custom Care	2,453	1,857	0	7	0
CFI Admin	3,193	2,318	0	172	0
CFI Care Mgmt	10,760	7,655	0	468	0
CFI Case Coord	2,347	1,754	0	7	0
CFI Veterans	2,204	1,424	0	5	0
CFI Comm Living	8,168	5,964	0	395	0
Safe Comm. Grant	1,205	367	668	0	0
KCSD Grants	4,963	1,448	2,682	0	0
CC-Juvenile Home	30,271	14,340	0	8,143	0
CC-In Home Care	3,395	1,371	0	1,363	0
CC-Foster Care	1,852	712	0	0	0
CC-Intens Learn	1,012	679	0	136	0
CC-KEYS	3,799	2,068	0	442	0
CC-Juve Drug Ct	1,996	1,300	0	211	0
CC-Restitution	1,107	663	0	273	0
CC-Intake Assess	1,649	803	0	573	0
CC-CASA	1,252	867	0	136	0
CC-FI Treatment Ct.	5,306	1,662	2,538	65	0
CC-MIDHS	23,178	17,767	0	0	0
Vet's Trust	154	68	0	0	0
Healthy Start	14,590	8,726	0	1,482	0
SWMBH - HS	2,430	1,738	0	129	0
AIDS Coun & Test	2,690	1,842	0	205	0
MIECHV-ISS	659	451	0	0	0
MIECHV-HFA	3,022	1,834	0	427	0
Nurse Family	6,486	3,819	0	797	0
MCIR	2,971	1,747	0	553	0
CSHCS	2,363	1,432	0	399	0
BCCCP Coord.	2,770	1,812	0	340	0
BCCCP Komen	1,498	1,160	0	0	0
IAP	3,054	2,050	0	216	0
Clean Sweep Pest	365	156	0	0	0
W.I.C.	5,515	3,197	0	1,156	0
Childhood Lead	3,428	2,679	0	131	0
Marine Safety	2,864	875	1,485	187	0
Sheriff Rd Pat	1,734	476	860	246	0
Livescan Finger	2	0	0	0	0
Comm Corrections	34,679	9,384	18,351	1,586	0
Survey & Remonum	1,167	341	584	0	0
Prop Tax Foreclosure	6,269	2,797	0	0	0
Airport	31,326	17,916	0	3,054	0
DTRF	1,951	29	0	0	0
Central Stores	11,952	8,592	0	299	0
Drain Eq Revolv	10	7	0	0	0
Retirement	75,094	422	0	0	74,594
OPEB	20,265	8,678	0	0	0
LIHEAP	2,060	1,371	0	72	0
Emerg Needs EAP	4,413	2,608	0	0	0
Emerg Needs LCA	802	576	0	2	0

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Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System
Weather Energy Opt	381	178	0	0	0
Weather DOE	4,596	2,945	0	145	0
CSBG	7,977	5,075	0	877	0
Non Allocated	3,837	2,170	0	0	0
Direct Bill	0	0	0	0	0
Total	1,116,892	492,287	71,968	123,210	74,594

Kalamazoo County, Michigan
Cost Allocation Plan
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For Department Finance Department

Receiving Department	Audit Services	Dept Support	Grant Acctng	Purchasing	Bids / RFP's
Insurance	92	1,004	0	142	0
Finance Department	434	0	0	300	953
Building & Grounds Department	3,261	0	0	5,468	12,785
Utilities	980	0	0	469	0
Security	327	0	0	1,137	0
County Administration Dept	217	83,827	0	31	3,188
Information Systems	207	0	0	366	0
Legal Services Department	141	0	0	17	0
Human Resources	482	0	0	574	0
Treasurer	2,259	0	0	190	1,061
Health & Comm. Serv.	1,479	0	0	559	2,123
Nazareth Facility	702	0	0	559	0
ADMIN,CSA,MCHD,HPDP	886	0	135	156	0
Commission	163	0	0	86	0
Circuit Court	9,776	0	0	3,329	0
District Court	4,553	0	0	1,381	0
Friend of Court	1,553	0	573	469	0
Jury Board	2	0	0	0	0
Probate Court	1,535	0	0	208	0
Adult Probation	92	0	0	69	0
Family Coun Serv	241	0	0	0	0
Election	262	0	0	559	0
Clerk/ROD	4,168	0	0	51	0
Equalization	213	0	0	69	0
Pros Atty	999	0	22	574	0
Pros Atty C.R.P.	444	0	540	17	0
Drain Comm	262	0	0	122	0
Soil & Erosion	312	0	0	0	0
Sheriff Admin	2,379	0	17	1,275	3,188
Sheriff Jail	1,861	0	0	7,747	0
Sheriff Field Oper	979	0	0	818	0
Animal Control	2,626	0	0	646	0
Emergency Mgmnt.	291	0	48	122	0
Veterans Affairs	213	0	0	86	0
Medical Exam	471	0	0	208	0
Veterans Burial	47	0	0	0	0
Sold/Sail Relief	332	0	0	51	0
MSU Extension	178	0	0	69	0
Planning	223	0	0	190	0
Economic Develop	2	0	0	31	0
Employee Benefits	1,535	0	0	3,454	0
LE Revenues	149	0	0	0	0
LE Circuit Ct	249	0	0	522	0
LE District Ct	116	0	0	156	0
LE Pros Atty	246	0	8	190	0
LE Comm Correct	11	0	0	0	0
LE Sheriff Admin	127	0	0	31	0
LE Sheriff Jail	273	0	0	86	0
LE Sheriff F.O.	367	0	0	522	0
LE Animal Ctrl	227	0	0	156	0
Technology Fund	510	3,039	0	1,381	0
Roads	113	0	0	0	0

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For Department Finance Department

Receiving Department	Audit Services	Dept Support	Grant Acctng	Purchasing	Bids / RFP's
Parks Admin	834	0	0	751	1,061
P Markin Glen	973	0	0	122	0
P Scotts Mill	201	0	0	0	0
P Cold Brook	770	0	0	69	0
P Prairie View	614	0	0	86	0
P River Oaks	755	0	0	242	0
P Fairgrounds	1,068	0	0	540	0
P KRV Trail	225	0	0	190	0
P KRV Trailway prg	131	0	0	31	0
P County Fair	663	0	0	559	0
P Special Purposes	61	0	0	313	0
Access & Visitat	15	0	17	69	0
Drain Comm Grant	71	0	86	172	0
H-Oral Health	36	0	0	51	0
H-Laboratory	2,200	0	126	437	0
H-Vision/Hearing	240	0	191	0	0
H-Haz Waste	1,324	0	0	559	0
H-Clinical Serv	973	0	96	1,909	0
H-Comm. Disease	691	0	536	122	0
H-STD	907	0	727	86	0
H-Health Care Ac	16	0	8	31	0
H-HIV Counseling	125	0	0	69	0
H-Env Admin	194	0	0	0	0
H-Env FS&F	1,813	0	1,248	17	0
H-Env LW&W	1,358	0	936	17	0
Local Housing	150	0	0	17	0
Accommodation Tax	619	0	0	768	0
AS&E Grant	245	0	297	0	0
Dist Ct Grants	180	0	217	487	0
Male Drug Court	426	0	516	1,822	0
Womens Drug Ct.	351	0	426	926	0
WK Kellogg Found	3	0	4	0	0
DWI Drug Court	398	0	481	51	0
Browfield Redev	313	0	0	947	0
Emerg Prep Bio	422	0	511	292	0
Circuit Court Gt	590	0	715	383	0
Homeland Sec. Gt.	90	0	109	31	0
Haz Mat Team	35	0	40	0	0
ROD Automation	732	0	0	366	0
911 Service Fund	435	0	0	190	0
Concealed Pistol	395	0	0	0	0
Local Corr.Offc.	147	0	0	156	0
COPS Grant	0	0	0	0	0
Drug Law Enforce	52	0	0	313	0
Law Library	6	0	0	69	0
Victim Advocacy	118	0	142	0	0
Crime Victim Rts	111	0	135	0	0
AAA Senior Expo	152	0	183	17	0
AAA Administration	488	0	593	51	0
AAA Providers	243	0	295	437	0
AAA Ombudsman	334	0	406	51	0
AAA Health Living	310	0	377	0	0

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Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Audit Services	Dept Support	Grant Acctng	Purchasing	Bids / RFP's
AAA Info & Asst	285	0	347	31	0
AAA CCC	125	0	152	0	0
AAA Verne Robbert	10	0	10	0	0
CFI AAA Custom Care	265	0	324	0	0
CFI Admin	306	0	373	0	0
CFI Care Mgmt	1,069	0	1,304	208	0
CFI Case Coord	263	0	322	0	0
CFI Veterans	209	0	253	313	0
CFI Comm Living	743	0	902	156	0
Safe Comm. Grant	54	0	65	51	0
KCSD Grants	216	0	261	242	0
CC-Juvenile Home	2,024	0	0	1,909	0
CC-In Home Care	168	0	0	190	0
CC-Foster Care	88	0	0	965	0
CC-Intens Learn	83	0	0	31	0
CC-KEYS	256	0	0	51	0
CC-Juve Drug Ct	160	0	0	69	0
CC-Restitution	82	0	0	0	0
CC-Intake Assess	100	0	0	17	0
CC-CASA	108	0	0	0	0
CC-FI Treatment Ct.	204	0	248	366	0
CC-MIDHS	2,200	0	0	997	0
Vet's Trust	12	0	15	51	0
Healthy Start	1,106	0	1,346	818	0
SWMBH - HS	221	0	268	17	0
AIDS Coun & Test	249	0	301	51	0
MIECHV-ISS	73	0	88	31	0
MIECHV-HFA	240	0	292	51	0
Nurse Family	524	0	638	86	0
MCIR	233	0	283	51	0
CSHCS	222	0	269	17	0
BCCCP Coord.	264	0	323	0	0
BCCCP Komen	153	0	185	0	0
IAP	313	0	381	86	0
Clean Sweep Pest	29	0	34	138	0
W.I.C.	432	0	522	102	0
Childhood Lead	392	0	0	122	0
Marine Safety	120	0	146	51	0
Sheriff Rd Pat	69	0	83	0	0
Livescan Finger	2	0	0	0	0
Comm Corrections	1,478	0	2,037	1,577	0
Survey & Remonum	47	0	57	138	0
Prop Tax Foreclosure	1,910	0	0	1,522	0
Airport	4,236	0	0	3,362	1,061
DTRF	1,922	0	0	0	0
Central Stores	1,198	0	0	1,840	0
Drain Eq Revolv	3	0	0	0	0
Retirement	78	0	0	0	0
OPEB	1,338	7,904	0	2,345	0
LIHEAP	185	0	224	208	0
Emerg Needs EAP	379	0	461	965	0
Emerg Needs LCA	90	0	109	17	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Audit Services	Dept Support	Grant Acctng	Purchasing	Bids / RFP's
Weather Energy Opt	33	0	37	122	0
Weather DOE	389	0	470	594	0
CSBG	653	0	793	487	0
Non Allocated	820	0	0	839	0
Direct Bill	0	0	0	0	0
Total	101,601	95,774	24,684	69,743	25,420

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Fixed Assets	Building Auth.	P-Card	Cell Phones	CCF CAP
Insurance	0	0	0	0	0
Finance Department	39	0	116	0	0
Building & Grounds Department	1,989	3,506	374	736	0
Utilities	0	0	0	0	0
Security	27	0	0	19	0
County Administration Dept	0	0	81	53	0
Information Systems	109	0	63	0	0
Legal Services Department	0	0	11	0	0
Human Resources	0	0	262	0	0
Treasurer	27	0	124	0	0
Health & Comm. Serv.	34	0	448	40	0
Nazareth Facility	27	0	40	17	0
ADMIN,CSA,MCHD,HPDP	13	0	162	84	0
Commission	0	0	140	0	0
Circuit Court	344	0	641	1,610	0
District Court	190	0	615	261	0
Friend of Court	27	0	114	63	0
Jury Board	0	0	0	0	0
Probate Court	50	0	150	126	0
Adult Probation	7	0	0	0	0
Family Coun Serv	0	0	0	0	0
Election	0	0	31	0	0
Clerk/ROD	27	0	24	0	0
Equalization	7	0	11	0	0
Pros Atty	27	0	297	132	0
Pros Atty C.R.P.	0	0	59	91	0
Drain Comm	87	0	110	99	0
Soil & Erosion	0	0	8	2	0
Sheriff Admin	198	0	506	0	0
Sheriff Jail	922	0	262	0	0
Sheriff Field Oper	797	0	396	0	0
Animal Control	181	0	463	254	0
Emergency Mgmnt.	34	0	145	77	0
Veterans Affairs	0	0	46	0	0
Medical Exam	0	0	0	0	0
Veterans Burial	0	0	0	0	0
Sold/Sail Relief	0	0	11	0	0
MSU Extension	13	0	35	46	0
Planning	0	0	24	0	0
Economic Develop	0	0	0	0	0
Employee Benefits	7	0	40	0	0
LE Revenues	0	0	0	0	0
LE Circuit Ct	0	0	0	0	0
LE District Ct	0	0	0	0	0
LE Pros Atty	0	0	133	0	0
LE Comm Correct	0	0	0	0	0
LE Sheriff Admin	0	0	50	0	0
LE Sheriff Jail	0	0	24	0	0
LE Sheriff F.O.	0	0	188	0	0
LE Animal Ctrl	0	0	68	151	0
Technology Fund	283	0	191	0	0
Roads	0	0	0	0	0

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Schedule .5 - Allocation Summary
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Receiving Department	Fixed Assets	Building Auth.	P-Card	Cell Phones	CCF CAP
Parks Admin	374	0	145	86	0
P Markin Glen	175	0	11	17	0
P Scotts Mill	13	0	3	0	0
P Cold Brook	66	0	31	20	0
P Prairie View	72	0	27	18	0
P River Oaks	58	0	16	20	0
P Fairgrounds	211	0	63	18	0
P KRV Trail	66	0	0	0	0
P KRV Trailway prg	13	0	11	0	0
P County Fair	0	0	16	0	0
P Special Purposes	0	0	0	0	0
Access & Visitat	0	0	0	0	0
Drain Comm Grant	0	0	46	0	0
H-Oral Health	93	0	3	0	0
H-Laboratory	72	0	24	39	0
H-Vision/Hearing	0	0	27	0	0
H-Haz Waste	7	0	243	40	0
H-Clinical Serv	0	0	8	0	0
H-Comm. Disease	7	0	16	17	0
H-STD	0	0	11	56	0
H-Health Care Ac	0	0	0	0	0
H-HIV Counseling	0	0	0	22	0
H-Env Admin	27	0	35	22	0
H-Env FS&F	7	0	81	445	0
H-Env LW&W	0	0	128	0	0
Local Housing	0	0	0	0	0
Accommodation Tax	0	0	24	0	0
AS&E Grant	0	0	0	0	0
Dist Ct Grants	0	0	133	0	0
Male Drug Court	0	0	63	0	0
Womens Drug Ct.	0	0	11	0	0
WK Kellogg Found	0	0	0	0	0
DWI Drug Court	0	0	339	0	0
Browfield Redev	13	0	3	0	0
Emerg Prep Bio	34	0	76	82	0
Circuit Court Gt	7	0	221	0	0
Homeland Sec. Gt.	283	0	110	0	0
Haz Mat Team	0	0	3	0	0
ROD Automation	100	0	27	34	0
911 Service Fund	34	0	0	0	0
Concealed Pistol	0	0	3	0	0
Local Corr.Offc.	0	0	128	0	0
COPS Grant	27	0	0	0	0
Drug Law Enforce	34	0	0	0	0
Law Library	0	0	0	0	0
Victim Advocacy	0	0	0	0	0
Crime Victim Rts	0	0	8	0	0
AAA Senior Expo	0	0	24	0	0
AAA Administration	7	0	68	0	0
AAA Providers	0	0	0	0	0
AAA Ombudsman	0	0	27	0	0
AAA Health Living	0	0	68	21	0

Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Fixed Assets	Building Auth.	P-Card	Cell Phones	CCF CAP
AAA Info & Asst	0	0	3	1	0
AAA CCC	0	0	55	0	0
AAA Verne Robbert	0	0	8	0	0
CFI AAA Custom Care	0	0	0	0	0
CFI Admin	0	0	24	0	0
CFI Care Mgmt	0	0	27	29	0
CFI Case Coord	0	0	0	1	0
CFI Veterans	0	0	0	0	0
CFI Comm Living	0	0	8	0	0
Safe Comm. Grant	0	0	0	0	0
KCSD Grants	7	0	107	0	0
CC-Juvenile Home	117	0	1,636	83	2,019
CC-In Home Care	0	0	8	127	168
CC-Foster Care	0	0	0	0	87
CC-Intens Learn	0	0	0	0	83
CC-KEYS	0	0	727	0	255
CC-Juve Drug Ct	0	0	97	0	159
CC-Restitution	0	0	8	0	81
CC-Intake Assess	0	0	0	56	100
CC-CASA	0	0	16	17	108
CC-FI Treatment Ct.	0	0	20	0	203
CC-MIDHS	0	0	0	0	2,214
Vet's Trust	0	0	8	0	0
Healthy Start	7	0	641	464	0
SWMBH - HS	0	0	3	54	0
AIDS Coun & Test	0	0	8	34	0
MIECHV-ISS	0	0	16	0	0
MIECHV-HFA	0	0	24	154	0
Nurse Family	0	0	308	314	0
MCIR	0	0	16	88	0
CSHCS	0	0	24	0	0
BCCCP Coord.	0	0	31	0	0
BCCCP Komen	0	0	0	0	0
IAP	0	0	8	0	0
Clean Sweep Pest	0	0	8	0	0
W.I.C.	7	0	59	40	0
Childhood Lead	0	0	50	54	0
Marine Safety	0	0	0	0	0
Sheriff Rd Pat	0	0	0	0	0
Livescan Finger	0	0	0	0	0
Comm Corrections	7	0	259	0	0
Survey & Remonum	0	0	0	0	0
Prop Tax Foreclosure	0	0	40	0	0
Airport	397	0	638	662	0
DTRF	0	0	0	0	0
Central Stores	7	0	16	0	0
Drain Eq Revolv	0	0	0	0	0
Retirement	0	0	0	0	0
OPEB	0	0	0	0	0
LIHEAP	0	0	0	0	0
Emerg Needs EAP	0	0	0	0	0
Emerg Needs LCA	0	0	8	0	0

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Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Fixed Assets	Building Auth.	P-Card	Cell Phones	CCF CAP
Weather Energy Opt	0	0	11	0	0
Weather DOE	7	0	46	0	0
CSBG	7	0	63	22	0
Non Allocated	0	0	8	0	0
Direct Bill	0	0	0	0	0
Total	7,829	3,506	13,781	7,018	5,477

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, 2017
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,622,732			2,622,732
Deductions:				
Payout	-2,083			
Parking Reimb	158			
Total Deductions:	-1,925			-1,925
Cost Adjustments:				
Misc Reimb	-74			
Total Departmental Cost Adjustments:	-74			-74
Inbound Costs:				
Building Depreciation	41,237		41,237	
Equipment Depreciation	457,530		457,530	
Insurance	4,462	91	4,553	
Insurance - Property	488		488	
Termination Payoff	25,761		25,761	
Finance Department	53,020	5,170	58,190	
Building & Grounds Department		131,223	131,223	
Utilities		43,007	43,007	
Security		10,187	10,187	
County Administration Dept		20,045	20,045	
Information Systems		20,264	20,264	
Legal Services Department		10,171	10,171	
Human Resources		41,643	41,643	
Treasurer		3,618	3,618	
Total Allocated Additions:	582,498	285,419	867,917	867,917
Total To Be Allocated:	3,203,231	285,419		3,488,650

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Total	G&A	Admin Bldg	Law Enf Fac.	Court House
Wages & Benefits					
SALARIES & WAGES	1,351,457	287,690	212,333	130,344	237,834
FRINGE BENEFITS	492,290	104,858	77,339	47,457	86,643
Other Expense & Cost					
*Payout	2,083	0	0	0	0
Office Supplies	3,121	666	490	301	549
Operating Supplies	34,747	7,401	5,459	3,350	6,115
Parking	15,291	0	15,291	0	0
*Parking Reimb	(158)	0	0	0	0
Janitorial Supplies	59,082	0	15,645	0	17,878
Janitorial Sup Spec	403	0	0	0	0
Contract Serv Gen	8,081	0	1,910	1,173	2,137
Contract Serv Spec	26,283	0	4,862	0	5,556
Contract Serv Dir.	60,865	0	9,416	16,437	7,108
Consultant	10,324	0	3,800	0	5,214
Contract Employee	4,936	0	972	0	1,110
Communications	24,361	5,190	3,827	2,348	4,288
Travel	3,646	776	573	351	642
R&A General	8,686	0	1,831	2,288	2,092
Repairs Specific	156,215	0	34,924	53,093	24,694
Equip Maint General	78,949	0	14,756	18,426	16,856
Equip Maint Spec	137,139	0	19,123	58,898	20,483
Elevator Maint	52,192	0	10,410	7,778	11,098
Vehicle Maint	24,123	5,139	3,790	2,325	4,246
Building Painting	5,660	0	995	1,243	1,137
Grounds Maint	27,773	0	5,191	6,481	5,930
Snow Removal	23,026	0	3,376	4,216	3,857
Employee Training	7,947	1,694	1,248	766	1,399
Supplies & Equipment	4,210	896	661	406	741
Departmental Total					
Expenditures Per Financial Statement	2,622,732				
Deductions					
*Total Disallowed Costs	(1,925)	0	0	0	0
Cost Adjustments					
Misc Reimb	(74)	(74)	0	0	0
Functional Cost	2,620,733	414,236	448,222	357,681	467,607
Allocation Step 1					
Inbound - Building Depreciation: Lake Lamont	19,322	14,071	0	0	0
Inbound - Equipment Depreciation: Equip Depr.	159,787	47,527	1,849	4,132	4,582
Inbound - Equipment Depreciation: Expendable Impv	297,743	99,804	63,100	74,090	49,949
Inbound - Insurance: Property Insur.	236	172	0	0	0
Inbound - All Others	105,410	22,489	16,558	10,162	18,551
Reallocate Admin Costs		(598,299)	87,053	64,257	97,523
Unallocated Costs	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Total	G&A	Admin Bldg	Law Enf Fac.	Court House
1st Allocation	3,203,231	0	616,782	510,322	638,212
Allocation Step 2					
Inbound - Legal Services Department: Gen Co Pub Impv	3,434	0	0	0	3,434
Inbound - Building & Grounds Department: Lake Lamont	44,253	32,229	0	0	0
Inbound - Utilities: Lake Lamont	26,957	19,631	0	0	0
Inbound - All Others	210,775	45,298	33,057	20,275	37,069
Reallocate Admin Costs		(97,158)	14,131	10,429	15,834
Unallocated Costs	0	0	0	0	0
2nd Allocation	285,419	0	47,188	30,704	56,337
Total For Building & Grounds Department					
Schedule .3 Total	3,488,650	0	663,970	541,026	694,549

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Juvenile Home	Central Garage	Airport	Parks	Lake Lamont
Wages & Benefits					
SALARIES & WAGES	65,071	0	22,433	35,275	20,300
FRINGE BENEFITS	23,679	0	8,172	12,849	7,384
Other Expense & Cost					
*Payout	0	0	0	0	0
Office Supplies	150	0	52	81	47
Operating Supplies	1,671	0	577	907	521
Parking	0	0	0	0	0
*Parking Reimb	0	0	0	0	0
Janitorial Supplies	0	0	0	0	0
Janitorial Sup Spec	0	0	0	0	0
Contract Serv Gen	0	0	0	318	183
Contract Serv Spec	4,600	0	0	0	938
Contract Serv Dir.	0	0	0	6,264	3,018
Consultant	0	0	0	0	0
Contract Employee	0	0	0	0	0
Communications	1,172	0	404	636	365
Travel	175	0	61	95	55
R&A General	0	0	0	619	354
Repairs Specific	0	0	0	10,347	12,778
Equip Maint General	13,958	0	0	0	2,850
Equip Maint Spec	0	0	0	7,933	12,705
Elevator Maint	3,795	0	0	0	0
Vehicle Maint	1,160	0	400	630	362
Building Painting	941	0	0	336	192
Grounds Maint	4,910	0	0	0	1,003
Snow Removal	3,191	0	0	0	652
Employee Training	382	0	132	207	119
Supplies & Equipment	203	0	70	110	63
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	125,058	0	32,301	76,607	63,889
Allocation Step 1					
Inbound - Building Depreciation: Lake Lamont	0	5,251	0	0	0
Inbound - Equipment Depreciation: Equip Depr.	1,956	0	0	444	0
Inbound - Equipment Depreciation: Expendable Impv	0	0	0	0	2,160
Inbound - Insurance: Property Insur.	0	64	0	0	0
Inbound - All Others	5,063	0	1,747	2,749	1,578
Reallocate Admin Costs	62,403	29,197	24,590	14,480	8,315
Unallocated Costs	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Juvenile Home	Central Garage	Airport	Parks	Lake Lamont
1st Allocation	194,480	34,512	58,638	94,280	75,942
Allocation Step 2					
Inbound - Legal Services Department: Gen Co Pub Impv	0	0	0	0	0
Inbound - Building & Grounds Department: Lake Lamont	0	12,024	0	0	0
Inbound - Utilities: Lake Lamont	0	7,326	0	0	0
Inbound - All Others	10,103	0	3,472	5,467	3,131
Reallocate Admin Costs	10,134	4,737	3,984	2,344	1,347
Unallocated Costs	0	0	0	0	0
2nd Allocation	20,237	24,087	7,456	7,811	4,478
Total For Building & Grounds Department					
Schedule .3 Total	214,717	58,599	66,094	102,091	80,420

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Nazareth bldg	Crosstown	Animal Shelter	Healy Street	GR Justice Ctr
Wages & Benefits					
SALARIES & WAGES	77,962	33,303	0	76,328	152,584
FRINGE BENEFITS	28,405	12,110	0	27,814	55,580
Other Expense & Cost					
*Payout	0	0	0	0	0
Office Supplies	180	77	0	176	352
Operating Supplies	2,005	855	0	1,963	3,923
Parking	0	0	0	0	0
*Parking Reimb	0	0	0	0	0
Janitorial Supplies	0	7,468	0	5,258	12,833
Janitorial Sup Spec	0	0	403	0	0
Contract Serv Gen	0	300	0	687	1,373
Contract Serv Spec	6,337	0	0	0	3,990
Contract Serv Dir.	0	0	0	4,486	13,512
Consultant	0	0	0	0	0
Contract Employee	1,267	463	0	327	797
Communications	1,406	599	0	1,376	2,750
Travel	210	90	0	206	412
R&A General	0	0	0	0	1,502
Repairs Specific	0	0	0	6,202	9,862
Equip Maint General	0	0	0	0	12,103
Equip Maint Spec	0	0	0	5,108	9,501
Elevator Maint	213	0	0	0	16,622
Vehicle Maint	1,392	593	0	1,363	2,723
Building Painting	0	0	0	0	816
Grounds Maint	0	0	0	0	4,258
Snow Removal	4,400	0	0	566	2,768
Employee Training	459	195	0	449	897
Supplies & Equipment	243	104	0	238	475
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	124,479	56,157	403	132,547	309,633
Allocation Step 1					
Inbound - Building Depreciation: Lake Lamont	0	0	0	0	0
Inbound - Equipment Depreciation: Equip Depr.	3,302	0	0	1,924	94,071
Inbound - Equipment Depreciation: Expendable Impv	0	0	0	8,640	0
Inbound - Insurance: Property Insur.	0	0	0	0	0
Inbound - All Others	6,074	2,591	0	5,947	11,901
Reallocate Admin Costs	102,967	13,641	0	31,291	62,582
Unallocated Costs	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Nazareth bldg	Crosstown	Animal Shelter	Healy Street	GR Justice Ctr
1st Allocation	236,822	72,389	403	180,349	478,187
Allocation Step 2					
Inbound - Legal Services Department: Gen Co Pub Impv	0	0	0	0	0
Inbound - Building & Grounds Department: Lake Lamont	0	0	0	0	0
Inbound - Utilities: Lake Lamont	0	0	0	0	0
Inbound - All Others	12,130	5,154	0	11,870	23,749
Reallocate Admin Costs	16,766	2,210	0	5,083	10,159
Unallocated Costs	0	0	0	0	0
2nd Allocation	28,896	7,364	0	16,953	33,908
Total For Building & Grounds Department					
Schedule .3 Total	265,718	79,753	403	197,302	512,095

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Gull Rd CH	Other Services
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
*Payout	0	0
Office Supplies	0	0
Operating Supplies	0	0
Parking	0	0
*Parking Reimb	0	0
Janitorial Supplies	0	0
Janitorial Sup Spec	0	0
Contract Serv Gen	0	0
Contract Serv Spec	0	0
Contract Serv Dir.	624	0
Consultant	790	520
Contract Employee	0	0
Communications	0	0
Travel	0	0
R&A General	0	0
Repairs Specific	4,315	0
Equip Maint General	0	0
Equip Maint Spec	3,388	0
Elevator Maint	2,276	0
Vehicle Maint	0	0
Building Painting	0	0
Grounds Maint	0	0
Snow Removal	0	0
Employee Training	0	0
Supplies & Equipment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Misc Reimb	0	0
Functional Cost	11,393	520
Allocation Step 1		
Inbound - Building Depreciation: Lake Lamont	0	0
Inbound - Equipment Depreciation: Equip Depr.	0	0
Inbound - Equipment Depreciation: Expendable Impv	0	0
Inbound - Insurance: Property Insur.	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Gull Rd CH	Other Services
1st Allocation	11,393	520
Allocation Step 2		
Inbound - Legal Services Department: Gen Co Pub Impv	0	0
Inbound - Building & Grounds Department: Lake Lamont	0	0
Inbound - Utilities: Lake Lamont	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
2nd Allocation	0	0
Total For Building & Grounds Department		
Schedule .3 Total	11,393	520

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	4,101	7.288075	44,952		44,952		44,952
Building & Grounds Department	7,047	12.523547	77,245		77,245		77,245
County Administration Dept	3,245	5.766838	35,567		35,567	3,391	38,958
Information Systems	4,069	7.231207	44,601		44,601	4,247	48,848
Legal Services Department	225	0.399858	2,465		2,465	223	2,688
Human Resources	4,916	8.736449	53,888		53,888	5,135	59,023
Treasurer	3,529	6.271548	38,682		38,682	3,686	42,368
Commission	2,250	3.998578	24,662		24,662	2,344	27,006
Clerk/ROD	5,553	9.868491	60,868		60,868	5,797	66,665
Equalization	2,859	5.080860	31,340		31,340	2,979	34,319
Drain Comm	767	1.363071	8,407		8,407	794	9,201
Soil & Erosion	150	0.266572	1,642		1,642	149	1,791
MSU Extension	475	0.844144	5,206	(11,657)	(6,451)	488	(5,963)
Planning	1,590	2.825662	17,428		17,428	1,654	19,082
Central Stores	1,094	1.944198	11,991		11,991	1,133	13,124
Non Allocated	14,400	25.590902	157,838	(32,220)	125,618	15,168	140,786
Schedule .4 Total for Admin Bldg	56,270	100.000000	616,782	(43,877)	572,905	47,188	620,093
Direct Billed				43,877	43,877		43,877
Schedule .3 Total for Admin Bldg	56,270	100.000000		0	616,782	47,188	663,970

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, 2017
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	8,071		8,071	476	8,547
Sheriff Jail	101,078	89.218222	455,307		455,307	27,419	482,726
Sheriff Field Oper	8,123	7.169905	36,587		36,587	2,196	38,783
Emergency Mgmnt.	2,300	2.030134	10,357		10,357	613	10,970
Schedule .4 Total for Law Enf Fac.	113,293	100.000000	510,322		510,322	30,704	541,026

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, 2017
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	247,368		247,368	21,879	269,247
District Court	19,901	35.204316	224,677		224,677	19,837	244,514
Pros Atty	11,525	20.387405	130,115		130,115	11,483	141,598
Sheriff Jail	2,006	3.548558	22,645		22,645	1,990	24,635
Male Drug Court	525	0.928710	5,927		5,927	515	6,442
Womens Drug Ct.	339	0.599682	3,826		3,826	328	4,154
Victim Advocacy	100	0.176897	1,126		1,126	96	1,222
Crime Victim Rts	224	0.396250	2,528		2,528	209	2,737
Schedule .4 Total for Court House	56,530	100.000000	638,212		638,212	56,337	694,549

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	144,473		144,473	15,054	159,527
CC-Intens Learn	18,795	21.910191	42,610		42,610	4,424	47,034
CC-KEYS	3,263	3.803828	7,397		7,397	759	8,156
Schedule .4 Total for Juvenile Home	85,782	100.000000	194,480		194,480	20,237	214,717

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, 2017
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	49,471	13.612550	4,699		4,699		4,699
Nazareth Facility	753	0.207197	72		72	55	127
Circuit Court	5,444	1.497983	518		518	417	935
Sheriff Admin	9,019	2.481688	856		856	690	1,546
Sheriff Jail	7,965	2.191667	756		756	609	1,365
Sheriff Field Oper	200,744	55.237160	19,067		19,067	15,461	34,528
Animal Control	21,312	5.864257	2,023		2,023	1,626	3,649
Emergency Mgmnt.	4,203	1.156507	400		400	318	718
LE Sheriff Jail	17,697	4.869546	1,680		1,680	1,351	3,031
LE Sheriff F.O.	7,583	2.086555	720		720	580	1,300
Parks Admin	14,880	4.094414	1,412		1,412	1,136	2,548
P Markin Glen	3,801	1.045892	362		362	288	650
P Scotts Mill	413	0.113642	39		39	30	69
P Cold Brook	2,213	0.608934	210		210	168	378
P Prairie View	4,600	1.265746	437		437	347	784
P Fairgrounds	924	0.254250	86		86	67	153
P KRV Trail	2,582	0.710469	244		244	196	440
CC-Juvenile Home	6,859	1.887338	651		651	524	1,175
Marine Safety	464	0.127675	44		44	34	78
Comm Corrections	1,237	0.340376	117		117	94	211
Central Stores	1,258	0.346154	119		119	96	215
Schedule .4 Total for Central Garage	363,422	100.000000	34,512		34,512	24,087	58,599

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, 2017
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	58,638		58,638	7,456	66,094
Schedule .4 Total for Airport	52,100	100.000000	58,638		58,638	7,456	66,094

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, 2017
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	94,280		94,280	7,811	102,091
Schedule .4 Total for Parks	30,660	100.000000	94,280		94,280	7,811	102,091

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, 2017
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	44,253		44,253		44,253
Animal Control	6,166	41.729832	31,689		31,689	4,478	36,167
Schedule .4 Total for Lake Lamont	14,776	100.000000	75,942		75,942	4,478	80,420

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, 2017
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	236,822		236,822	28,896	265,718
Schedule .4 Total for Nazareth bldg	100	100.000000	236,822		236,822	28,896	265,718

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, 2017
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	3,005	6.943000	5,026		5,026		5,026
Circuit Court	9,017	20.833622	15,083		15,083	1,639	16,722
District Court	31,259	72.223378	52,280		52,280	5,725	58,005
Schedule .4 Total for Crosstown	43,281	100.000000	72,389		72,389	7,364	79,753

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, 2017
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	403		403		403
Schedule .4 Total for Animal Shelter	100	100.000000	403		403	0	403

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, 2017
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	126,791	(41,858)	84,933	11,935	96,868
Sheriff Jail	1,694	7.355943	13,266		13,266	1,240	14,506
Comm Corrections	5,145	22.341396	40,292		40,292	3,778	44,070
Schedule .4 Total for Healy Street	23,029	100.000000	180,349	(41,858)	138,491	16,953	155,444
Direct Billed				41,858	41,858		41,858
Schedule .3 Total for Healy Street	23,029	100.000000		0	180,349	16,953	197,302

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, 2017
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	257,036		257,036	18,337	275,373
Friend of Court	7,325	14.078957	67,323		67,323	4,765	72,088
Probate Court	6,765	13.002614	62,176		62,176	4,403	66,579
Pros Atty	2,491	4.787807	22,895		22,895	1,611	24,506
Pros Atty C.R.P.	2,092	4.020912	19,228		19,228	1,352	20,580
Sheriff Jail	2,404	4.620589	22,096		22,096	1,557	23,653
Crime Victim Rts	125	0.240255	1,148		1,148	76	1,224
CC-Juvenile Home	739	1.420389	6,791		6,791	475	7,266
CC-KEYS	148	0.284462	1,359		1,359	91	1,450
CC-Juve Drug Ct	148	0.284462	1,359		1,359	91	1,450
CC-Restitution	217	0.417083	1,991		1,991	133	2,124
CC-Intake Assess	660	1.268548	6,064		6,064	420	6,484
CC-CASA	277	0.532406	2,545		2,545	170	2,715
Non Allocated	672	1.291612	6,176		6,176	427	6,603
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	478,187		478,187	33,908	512,095

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Non Allocated	23,883	100.000000	11,393		11,393		11,393
Schedule .4 Total for Gull Rd CH	23,883	100.000000	11,393		11,393	0	11,393

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Other Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Field Oper	520	100.000000	520		520		520
Schedule .4 Total for Other Services	520	100.000000	520		520	0	520

Allocation Basis: Dollar amount of services by location
Allocation Source: Paid invoices

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Total	Admin Bldg	Law Enf Fac.	Court House	Juvenile Home
Finance Department	44,952	44,952	0	0	0
Building & Grounds Department	131,223	77,245	0	0	0
County Administration Dept	38,958	38,958	0	0	0
Information Systems	48,848	48,848	0	0	0
Legal Services Department	2,688	2,688	0	0	0
Human Resources	59,023	59,023	0	0	0
Treasurer	42,368	42,368	0	0	0
Nazareth Facility	265,845	0	0	0	0
Commission	27,006	27,006	0	0	0
Circuit Court	562,277	0	0	269,247	0
District Court	302,519	0	0	244,514	0
Friend of Court	72,088	0	0	0	0
Probate Court	66,579	0	0	0	0
Adult Probation	96,868	0	0	0	0
Clerk/ROD	66,665	66,665	0	0	0
Equalization	34,319	34,319	0	0	0
Pros Atty	166,104	0	0	141,598	0
Pros Atty C.R.P.	20,580	0	0	0	0
Drain Comm	9,201	9,201	0	0	0
Soil & Erosion	1,791	1,791	0	0	0
Sheriff Admin	10,093	0	8,547	0	0
Sheriff Jail	546,885	0	482,726	24,635	0
Sheriff Field Oper	73,831	0	38,783	0	0
Animal Control	40,219	0	0	0	0
Emergency Mgmnt.	11,688	0	10,970	0	0
MSU Extension	(5,963)	(5,963)	0	0	0
Planning	19,082	19,082	0	0	0
LE Sheriff Jail	3,031	0	0	0	0
LE Sheriff F.O.	1,300	0	0	0	0
Parks Admin	2,548	0	0	0	0
P Markin Glen	650	0	0	0	0
P Scotts Mill	69	0	0	0	0
P Cold Brook	378	0	0	0	0
P Prairie View	784	0	0	0	0
P Fairgrounds	102,244	0	0	0	0
P KRV Trail	440	0	0	0	0
Male Drug Court	6,442	0	0	6,442	0
Womens Drug Ct.	4,154	0	0	4,154	0
Victim Advocacy	1,222	0	0	1,222	0
Crime Victim Rts	3,961	0	0	2,737	0
CC-Juvenile Home	167,968	0	0	0	159,527
CC-Intens Learn	47,034	0	0	0	47,034
CC-KEYS	9,606	0	0	0	8,156
CC-Juve Drug Ct	1,450	0	0	0	0
CC-Restitution	2,124	0	0	0	0
CC-Intake Assess	6,484	0	0	0	0
CC-CASA	2,715	0	0	0	0
Marine Safety	78	0	0	0	0
Comm Corrections	44,281	0	0	0	0
Airport	66,094	0	0	0	0
Central Stores	13,339	13,124	0	0	0
Non Allocated	158,782	140,786	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Total	Admin Bldg	Law Enf Fac.	Court House	Juvenile Home
Direct Bill	85,735	43,877	0	0	0
Total	3,488,650	663,970	541,026	694,549	214,717

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Central Garage	Airport	Parks	Lake Lamont	Nazareth bldg
Finance Department	0	0	0	0	0
Building & Grounds Department	4,699	0	0	44,253	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	127	0	0	0	265,718
Commission	0	0	0	0	0
Circuit Court	935	0	0	0	0
District Court	0	0	0	0	0
Friend of Court	0	0	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	1,546	0	0	0	0
Sheriff Jail	1,365	0	0	0	0
Sheriff Field Oper	34,528	0	0	0	0
Animal Control	3,649	0	0	36,167	0
Emergency Mgmnt.	718	0	0	0	0
MSU Extension	0	0	0	0	0
Planning	0	0	0	0	0
LE Sheriff Jail	3,031	0	0	0	0
LE Sheriff F.O.	1,300	0	0	0	0
Parks Admin	2,548	0	0	0	0
P Markin Glen	650	0	0	0	0
P Scotts Mill	69	0	0	0	0
P Cold Brook	378	0	0	0	0
P Prairie View	784	0	0	0	0
P Fairgrounds	153	0	102,091	0	0
P KRV Trail	440	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	0
CC-Juvenile Home	1,175	0	0	0	0
CC-Intens Learn	0	0	0	0	0
CC-KEYS	0	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
Marine Safety	78	0	0	0	0
Comm Corrections	211	0	0	0	0
Airport	0	66,094	0	0	0
Central Stores	215	0	0	0	0
Non Allocated	0	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Central Garage	Airport	Parks	Lake Lamont	Nazareth bldg
Direct Bill	0	0	0	0	0
Total	58,599	66,094	102,091	80,420	265,718

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Crosstown	Animal Shelter	Healy Street	GR Justice Ctr	Gull Rd CH
Finance Department	0	0	0	0	0
Building & Grounds Department	5,026	0	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	0	0	0	0	0
Commission	0	0	0	0	0
Circuit Court	16,722	0	0	275,373	0
District Court	58,005	0	0	0	0
Friend of Court	0	0	0	72,088	0
Probate Court	0	0	0	66,579	0
Adult Probation	0	0	96,868	0	0
Clerk/ROD	0	0	0	0	0
Equalization	0	0	0	0	0
Pros Atty	0	0	0	24,506	0
Pros Atty C.R.P.	0	0	0	20,580	0
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	14,506	23,653	0
Sheriff Field Oper	0	0	0	0	0
Animal Control	0	403	0	0	0
Emergency Mgmnt.	0	0	0	0	0
MSU Extension	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 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	1,224	0
CC-Juvenile Home	0	0	0	7,266	0
CC-Intens Learn	0	0	0	0	0
CC-KEYS	0	0	0	1,450	0
CC-Juve Drug Ct	0	0	0	1,450	0
CC-Restitution	0	0	0	2,124	0
CC-Intake Assess	0	0	0	6,484	0
CC-CASA	0	0	0	2,715	0
Marine Safety	0	0	0	0	0
Comm Corrections	0	0	44,070	0	0
Airport	0	0	0	0	0
Central Stores	0	0	0	0	0
Non Allocated	0	0	0	6,603	11,393

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Crosstown	Animal Shelter	Healy Street	GR Justice Ctr	Gull Rd CH
Direct Bill	0	0	41,858	0	0
Total	79,753	403	197,302	512,095	11,393

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Other Services
Finance Department	0
Building & Grounds Department	0
County Administration Dept	0
Information Systems	0
Legal Services Department	0
Human Resources	0
Treasurer	0
Nazareth Facility	0
Commission	0
Circuit Court	0
District Court	0
Friend of Court	0
Probate Court	0
Adult Probation	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	520
Animal Control	0
Emergency Mgmnt.	0
MSU Extension	0
Planning	0
LE Sheriff Jail	0
LE Sheriff F.O.	0
Parks Admin	0
P Markin Glen	0
P Scotts Mill	0
P Cold Brook	0
P Prairie View	0
P Fairgrounds	0
P KRV Trail	0
Male Drug Court	0
Womens Drug Ct.	0
Victim Advocacy	0
Crime Victim Rts	0
CC-Juvenile Home	0
CC-Intens Learn	0
CC-KEYS	0
CC-Juve Drug Ct	0
CC-Restitution	0
CC-Intake Assess	0
CC-CASA	0
Marine Safety	0
Comm Corrections	0
Airport	0
Central Stores	0
Non Allocated	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Other Services
Direct Bill	0
Total	520

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, 2017
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,137,951			1,137,951
Inbound Costs:				
Finance Department	8,596	760	9,356	
Treasurer		1,228	1,228	
Total Allocated Additions:	8,596	1,988	10,584	10,584
Total To Be Allocated:	1,146,547	1,988		1,148,535

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Total	G&A	Admin Bldg	Center Bldg	Law Enf Bldg
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Elect/Gas/Water	1,137,951	0	127,098	244,386	377,458
Departmental Total					
Expenditures Per Financial Statement	1,137,951				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,137,951	0	127,098	244,386	377,458
Allocation Step 1					
Inbound - All Others	8,596	0	1,071	1,075	1,075
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,146,547	0	128,169	245,461	378,533
Allocation Step 2					
Inbound - All Others	1,988	0	294	242	242
2nd Allocation	1,988	0	294	242	242
Total For Utilities					
Schedule .3 Total	1,148,535	0	128,463	245,703	378,775

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Court House	Lake Lamont	Healy St	GR Justice Ctr	Gull Rd CH
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Elect/Gas/Water	147,651	45,187	62,421	111,166	22,584
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	147,651	45,187	62,421	111,166	22,584
Allocation Step 1					
Inbound - All Others	1,075	1,075	1,075	1,075	1,075
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	148,726	46,262	63,496	112,241	23,659
Allocation Step 2					
Inbound - All Others	242	242	242	242	242
2nd Allocation	242	242	242	242	242
Total For Utilities					
Schedule .3 Total	148,968	46,504	63,738	112,483	23,901

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* - Indicates Disallowed Expenditure
** - Indicates Unallocated Activity

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	4,101	7.288075	9,342		9,342		9,342
Building & Grounds Department	7,047	12.523547	16,050		16,050		16,050
County Administration Dept	3,245	5.766838	7,393		7,393	21	7,414
Information Systems	4,069	7.231207	9,269		9,269	25	9,294
Legal Services Department	225	0.399858	512		512	1	513
Human Resources	4,916	8.736449	11,198		11,198	32	11,230
Treasurer	3,529	6.271548	8,039		8,039	23	8,062
Commission	2,250	3.998578	5,124		5,124	12	5,136
Clerk/ROD	5,553	9.868491	12,649		12,649	36	12,685
Equalization	2,859	5.080860	6,513		6,513	18	6,531
Drain Comm	767	1.363071	1,746		1,746	3	1,749
Soil & Erosion	150	0.266572	342		342		342
MSU Extension	475	0.844144	1,082		1,082	1	1,083
Planning	1,590	2.825662	3,620		3,620	7	3,627
Central Stores	1,094	1.944198	2,491		2,491	4	2,495
Non Allocated	14,400	25.590902	32,799		32,799	111	32,910
Schedule .4 Total for Admin Bldg	56,270	100.000000	128,169		128,169	294	128,463

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	28,975.94	11.856649	29,104		29,104	28	29,132
P Scotts Mill	1,044.46	0.427382	1,048		1,048	1	1,049
P Cold Brook	8,642.31	3.536342	8,679		8,679	6	8,685
P Prairie View	2,966.47	1.213848	2,979		2,979	2	2,981
P River Oaks	37,082.50	15.173768	37,246		37,246	35	37,281
P Fairgrounds	165,673.90	67.792011	166,405		166,405	170	166,575
Schedule .4 Total for Center Bldg	244,385.58	100.000000	245,461		245,461	242	245,703

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	5,986		5,986	3	5,989
Sheriff Jail	101,078	89.218222	337,723		337,723	218	337,941
Sheriff Field Oper	8,123	7.169905	27,140		27,140	17	27,157
Emergency Mgmnt.	2,300	2.030134	7,684		7,684	4	7,688
Schedule .4 Total for Law Enf Bldg	113,293	100.000000	378,533		378,533	242	378,775

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	57,648		57,648	102	57,750
District Court	19,901	35.204316	52,358		52,358	85	52,443
Pros Atty	11,525	20.387405	30,320		30,320	46	30,366
Sheriff Jail	2,006	3.548558	5,276		5,276	6	5,282
Male Drug Court	525	0.928710	1,381		1,381	1	1,382
Womens Drug Ct.	339	0.599682	891		891	1	892
Victim Advocacy	100	0.176897	263		263		263
Crime Victim Rts	224	0.396250	589		589	1	590
Schedule .4 Total for Court House	56,530	100.000000	148,726		148,726	242	148,968

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	26,957		26,957		26,957
Animal Control	6,166	41.729832	19,305		19,305	242	19,547
Schedule .4 Total for Lake Lamont	14,776	100.000000	46,262		46,262	242	46,504

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	44,639		44,639	175	44,814
Sheriff Jail	1,694	7.355943	4,671		4,671	17	4,688
Comm Corrections	5,145	22.341396	14,186		14,186	50	14,236
Schedule .4 Total for Healy St	23,029	100.000000	63,496		63,496	242	63,738

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	60,330		60,330	145	60,475
Friend of Court	7,325	14.078957	15,803		15,803	32	15,835
Probate Court	6,765	13.002614	14,594		14,594	30	14,624
Pros Atty	2,491	4.787807	5,374		5,374	9	5,383
Pros Atty C.R.P.	2,092	4.020912	4,513		4,513	7	4,520
Sheriff Jail	2,404	4.620589	5,187		5,187	9	5,196
Crime Victim Rts	125	0.240255	270		270		270
CC-Juvenile Home	739	1.420389	1,594		1,594	3	1,597
CC-KEYS	148	0.284462	319		319		319
CC-Juve Drug Ct	148	0.284462	319		319		319
CC-Restitution	217	0.417083	468		468	1	469
CC-Intake Assess	660	1.268548	1,423		1,423	2	1,425
CC-CASA	277	0.532406	598		598	1	599
Non Allocated	672	1.291612	1,449		1,449	3	1,452
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	112,241		112,241	242	112,483

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Non Allocated	23,883	100.000000	23,659		23,659	242	23,901
Schedule .4 Total for Gull Rd CH	23,883	100.000000	23,659		23,659	242	23,901

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, 2017
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Admin Bldg	Center Bldg	Law Enf Bldg	Court House
Finance Department	9,342	9,342	0	0	0
Building & Grounds Department	43,007	16,050	0	0	0
County Administration Dept	7,414	7,414	0	0	0
Information Systems	9,294	9,294	0	0	0
Legal Services Department	513	513	0	0	0
Human Resources	11,230	11,230	0	0	0
Treasurer	8,062	8,062	0	0	0
Commission	5,136	5,136	0	0	0
Circuit Court	118,225	0	0	0	57,750
District Court	52,443	0	0	0	52,443
Friend of Court	15,835	0	0	0	0
Probate Court	14,624	0	0	0	0
Adult Probation	44,814	0	0	0	0
Clerk/ROD	12,685	12,685	0	0	0
Equalization	6,531	6,531	0	0	0
Pros Atty	35,749	0	0	0	30,366
Pros Atty C.R.P.	4,520	0	0	0	0
Drain Comm	1,749	1,749	0	0	0
Soil & Erosion	342	342	0	0	0
Sheriff Admin	5,989	0	0	5,989	0
Sheriff Jail	353,107	0	0	337,941	5,282
Sheriff Field Oper	27,157	0	0	27,157	0
Animal Control	19,547	0	0	0	0
Emergency Mgmnt.	7,688	0	0	7,688	0
MSU Extension	1,083	1,083	0	0	0
Planning	3,627	3,627	0	0	0
P Markin Glen	29,132	0	29,132	0	0
P Scotts Mill	1,049	0	1,049	0	0
P Cold Brook	8,685	0	8,685	0	0
P Prairie View	2,981	0	2,981	0	0
P River Oaks	37,281	0	37,281	0	0
P Fairgrounds	166,575	0	166,575	0	0
Male Drug Court	1,382	0	0	0	1,382
Womens Drug Ct.	892	0	0	0	892
Victim Advocacy	263	0	0	0	263
Crime Victim Rts	860	0	0	0	590
CC-Juvenile Home	1,597	0	0	0	0
CC-KEYS	319	0	0	0	0
CC-Juve Drug Ct	319	0	0	0	0
CC-Restitution	469	0	0	0	0
CC-Intake Assess	1,425	0	0	0	0
CC-CASA	599	0	0	0	0
Comm Corrections	14,236	0	0	0	0
Central Stores	2,495	2,495	0	0	0
Non Allocated	58,263	32,910	0	0	0
Direct Bill	0	0	0	0	0
Total	1,148,535	128,463	245,703	378,775	148,968

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Lake Lamont	Healy St	GR Justice Ctr	Gull Rd CH
Finance Department	0	0	0	0
Building & Grounds Department	26,957	0	0	0
County Administration Dept	0	0	0	0
Information Systems	0	0	0	0
Legal Services Department	0	0	0	0
Human Resources	0	0	0	0
Treasurer	0	0	0	0
Commission	0	0	0	0
Circuit Court	0	0	60,475	0
District Court	0	0	0	0
Friend of Court	0	0	15,835	0
Probate Court	0	0	14,624	0
Adult Probation	0	44,814	0	0
Clerk/ROD	0	0	0	0
Equalization	0	0	0	0
Pros Atty	0	0	5,383	0
Pros Atty C.R.P.	0	0	4,520	0
Drain Comm	0	0	0	0
Soil & Erosion	0	0	0	0
Sheriff Admin	0	0	0	0
Sheriff Jail	0	4,688	5,196	0
Sheriff Field Oper	0	0	0	0
Animal Control	19,547	0	0	0
Emergency Mgmnt.	0	0	0	0
MSU Extension	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	0	0	0	0
Womens Drug Ct.	0	0	0	0
Victim Advocacy	0	0	0	0
Crime Victim Rts	0	0	270	0
CC-Juvenile Home	0	0	1,597	0
CC-KEYS	0	0	319	0
CC-Juve Drug Ct	0	0	319	0
CC-Restitution	0	0	469	0
CC-Intake Assess	0	0	1,425	0
CC-CASA	0	0	599	0
Comm Corrections	0	14,236	0	0
Central Stores	0	0	0	0
Non Allocated	0	0	1,452	23,901
Direct Bill	0	0	0	0
Total	46,504	63,738	112,483	23,901

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This schedule accounts for the cost of providing building security at the Michigan Ave. Courthouse, Administrative Building, Crosstown building, and the 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, 2017
Schedule .2 - Costs To Be Allocated
For Department Security

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	552,228			552,228
Deductions:				
Payouts	-26,212			
Total Deductions:	-26,212			-26,212
Inbound Costs:				
Equipment Depreciation	13,867		13,867	
Insurance	3,188	14	3,202	
Termination Payoff	3,228		3,228	
Finance Department	4,571	381	4,952	
County Administration Dept		3,319	3,319	
Information Systems		7,597	7,597	
Legal Services Department		1,112	1,112	
Human Resources		7,102	7,102	
Treasurer		328	328	
Total Allocated Additions:	24,854	19,853	44,707	44,707
Total To Be Allocated:	550,870	19,853		570,723

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Security

	Total	G&A	Mi. Ave. CH	Admin Building	Crosstown
Wages & Benefits					
SALARIES & WAGES	263,582	0	131,791	0	65,231
FRINGE BENEFITS	86,661	0	43,330	0	5,708
Other Expense & Cost					
*Payouts	26,212	0	0	0	0
Uniforms	550	0	275	0	136
Supplies	738	0	369	0	183
Security	36,827	0	0	36,827	0
CH Security Oper	124,799	0	0	0	0
Communication	5,325	5,325	0	0	0
Equipment Maint	7,534	0	3,453	0	628
Departmental Total					
Expenditures Per Financial Statement	552,228				
Deductions					
*Total Disallowed Costs	(26,212)	0	0	0	0
Functional Cost	526,016	5,325	179,218	36,827	71,886
Allocation Step 1					
Inbound - Equipment Depreciation: Equip Depr.	7,657	0	4,199	0	2,421
Inbound - All Others	17,197	17,197	0	0	0
Reallocate Admin Costs		(22,522)	7,819	1,569	3,167
Unallocated Costs	0	0	0	0	0
1st Allocation	550,870	0	191,236	38,396	77,474
Allocation Step 2					
Inbound - All Others	19,853	19,853	0	0	0
Reallocate Admin Costs		(19,853)	6,887	1,376	2,790
Unallocated Costs	0	0	0	0	0
2nd Allocation	19,853	0	6,887	1,376	2,790
Total For Security					
Schedule .3 Total	570,723	0	198,123	39,772	80,264

* - Indicates Disallowed Expenditure
** - Indicates Unallocated Activity

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Security

	GR Justice Ctr
Wages & Benefits	
SALARIES & WAGES	66,560
FRINGE BENEFITS	37,623
Other Expense & Cost	
*Payouts	0
Uniforms	139
Supplies	186
Security	0
CH Security Oper	124,799
Communication	0
Equipment Maint	3,453
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	232,760
Allocation Step 1	
Inbound - Equipment Depreciation: Equip Depr.	1,037
Inbound - All Others	0
Reallocate Admin Costs	9,967
Unallocated Costs	0
1st Allocation	243,764
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	8,800
Unallocated Costs	0
2nd Allocation	8,800
Total For Security	
Schedule .3 Total	252,564

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	74,121		74,121	2,696	76,817
District Court	19,901	35.204316	67,323		67,323	2,419	69,742
Pros Atty	11,525	20.387405	38,988		38,988	1,398	40,386
Sheriff Jail	2,006	3.548558	6,788		6,788	241	7,029
Male Drug Court	525	0.928710	1,774		1,774	60	1,834
Womens Drug Ct.	339	0.599682	1,147		1,147	38	1,185
Victim Advocacy	100	0.176897	338		338	11	349
Crime Victim Rts	224	0.396250	757		757	24	781
Schedule .4 Total for Mi. Ave. CH	56,530	100.000000	191,236		191,236	6,887	198,123

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	4,101	7.288075	2,797		2,797		2,797
Building & Grounds Department	7,047	12.523547	4,808		4,808		4,808
County Administration Dept	3,245	5.766838	2,214		2,214	95	2,309
Information Systems	4,069	7.231207	2,775		2,775	120	2,895
Legal Services Department	225	0.399858	153		153	5	158
Human Resources	4,916	8.736449	3,353		3,353	144	3,497
Treasurer	3,529	6.271548	2,407		2,407	105	2,512
Commission	2,250	3.998578	1,535		1,535	65	1,600
Clerk/ROD	5,553	9.868491	3,788		3,788	162	3,950
Equalization	2,859	5.080860	1,950		1,950	82	2,032
Drain Comm	767	1.363071	523		523	21	544
Soil & Erosion	150	0.266572	103		103	4	107
MSU Extension	475	0.844144	325		325	13	338
Planning	1,590	2.825662	1,084		1,084	46	1,130
Central Stores	1,094	1.944198	745		745	30	775
Non Allocated	14,400	25.590902	9,836		9,836	484	10,320
Schedule .4 Total for Admin Building	56,270	100.000000	38,396		38,396	1,376	39,772

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	3,005	6.943000	5,379		5,379		5,379
Circuit Court	9,017	20.833622	16,139		16,139	621	16,760
District Court	31,259	72.223378	55,956		55,956	2,169	58,125
Schedule .4 Total for Crosstown	43,281	100.000000	77,474		77,474	2,790	80,264

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, 2017
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	131,029		131,029	4,774	135,803
Friend of Court	7,325	14.078957	34,319		34,319	1,235	35,554
Probate Court	6,765	13.002614	31,695		31,695	1,143	32,838
Pros Atty	2,491	4.787807	11,671		11,671	417	12,088
Pros Atty C.R.P.	2,092	4.020912	9,801		9,801	350	10,151
Sheriff Jail	2,404	4.620589	11,263		11,263	402	11,665
Crime Victim Rts	125	0.240255	585		585	19	604
CC-Juvenile Home	739	1.420389	3,461		3,461	120	3,581
CC-KEYS	148	0.284462	694		694	22	716
CC-Juve Drug Ct	148	0.284462	694		694	22	716
CC-Restitution	217	0.417083	1,016		1,016	35	1,051
CC-Intake Assess	660	1.268548	3,092		3,092	108	3,200
CC-CASA	277	0.532406	1,299		1,299	43	1,342
Non Allocated	672	1.291612	3,145		3,145	110	3,255
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	243,764		243,764	8,800	252,564

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Crosstown	GR Justice Ctr
Finance Department	2,797	0	2,797	0	0
Building & Grounds Department	10,187	0	4,808	5,379	0
County Administration Dept	2,309	0	2,309	0	0
Information Systems	2,895	0	2,895	0	0
Legal Services Department	158	0	158	0	0
Human Resources	3,497	0	3,497	0	0
Treasurer	2,512	0	2,512	0	0
Commission	1,600	0	1,600	0	0
Circuit Court	229,380	76,817	0	16,760	135,803
District Court	127,867	69,742	0	58,125	0
Friend of Court	35,554	0	0	0	35,554
Probate Court	32,838	0	0	0	32,838
Clerk/ROD	3,950	0	3,950	0	0
Equalization	2,032	0	2,032	0	0
Pros Atty	52,474	40,386	0	0	12,088
Pros Atty C.R.P.	10,151	0	0	0	10,151
Drain Comm	544	0	544	0	0
Soil & Erosion	107	0	107	0	0
Sheriff Jail	18,694	7,029	0	0	11,665
MSU Extension	338	0	338	0	0
Planning	1,130	0	1,130	0	0
Male Drug Court	1,834	1,834	0	0	0
Womens Drug Ct.	1,185	1,185	0	0	0
Victim Advocacy	349	349	0	0	0
Crime Victim Rts	1,385	781	0	0	604
CC-Juvenile Home	3,581	0	0	0	3,581
CC-KEYS	716	0	0	0	716
CC-Juve Drug Ct	716	0	0	0	716
CC-Restitution	1,051	0	0	0	1,051
CC-Intake Assess	3,200	0	0	0	3,200
CC-CASA	1,342	0	0	0	1,342
Central Stores	775	0	775	0	0
Non Allocated	13,575	0	10,320	0	3,255
Direct Bill	0	0	0	0	0
Total	570,723	198,123	39,772	80,264	252,564

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, 2017
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	624,910			624,910
Inbound Costs:				
Building Depreciation	10,092		10,092	
Insurance	301	13	314	
Insurance - Property	225		225	
Termination Payoff	8,750		8,750	
Finance Department	80,759	9,128	89,887	
Building & Grounds Department	35,567	3,391	38,958	
Utilities	7,393	21	7,414	
Security	2,214	95	2,309	
County Administration Dept		3,019	3,019	
Information Systems		8,867	8,867	
Legal Services Department		1,012	1,012	
Human Resources		5,047	5,047	
Treasurer		194	194	
Total Allocated Additions:	145,301	30,787	176,088	176,088
Total To Be Allocated:	770,211	30,787		800,998

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	434,669	48,966	237,762	3,911	144,030
FRINGE BENEFITS	158,921	17,910	86,915	1,430	52,666
Other Expense & Cost					
Supplies	9,440	1,064	5,163	85	3,128
Memberships	2,596	2,006	0	0	590
Operating Expense	1,032	116	565	9	342
Telephone	9,273	1,045	5,072	83	3,073
Vehicle	4,500	0	4,500	0	0
Employee Training	4,479	505	2,450	40	1,484
Departmental Total					
Expenditures Per Financial Statement	624,910				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	624,910	71,612	342,427	5,558	205,313
Allocation Step 1					
Inbound - Finance Department: Dept Support	75,226	0	75,226	0	0
Inbound - All Others	70,075	7,892	38,336	628	23,219
Reallocate Admin Costs		(79,504)	52,488	710	26,306
Unallocated Costs	(254,838)	0	0	0	(254,838)
1st Allocation	515,373	0	508,477	6,896	0
Allocation Step 2					
Inbound - Finance Department: Dept Support	8,601	0	8,601	0	0
Inbound - All Others	22,186	2,473	12,204	186	7,323
Reallocate Admin Costs		(2,473)	1,640	17	816
Unallocated Costs	(8,139)	0	0	0	(8,139)
2nd Allocation	22,648	0	22,445	203	0
Total For County Administration Dept					
Schedule .3 Total	538,021	0	530,922	7,099	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	9.72	1.094077	5,559		5,559		5,559
Building & Grounds Department	35.02	3.941829	20,045		20,045		20,045
Security	5.80	0.652844	3,319		3,319		3,319
County Administration Dept	5.28	0.594314	3,019		3,019		3,019
Information Systems	9.97	1.122217	5,702		5,702	259	5,961
Legal Services Department	1.83	0.205984	1,044		1,044	44	1,088
Human Resources	6.28	0.706873	3,592		3,592	162	3,754
Treasurer	10.00	1.125594	5,718		5,718	260	5,978
Health & Comm. Serv.	11.64	1.310191	6,659		6,659	303	6,962
Nazareth Facility	8.58	0.965759	4,909		4,909	226	5,135
ADMIN,CSA,MCHD,HPDP	14.46	1.627609	8,272		8,272	381	8,653
Commission	11.00	1.238153	6,294		6,294	288	6,582
Circuit Court	58.36	6.568965	33,399		33,399	1,562	34,961
District Court	53.15	5.982531	30,416		30,416	1,424	31,840
Friend of Court	47.22	5.315054	27,023		27,023	1,260	28,283
Probate Court	8.83	0.993899	5,052		5,052	232	5,284
Election	0.52	0.058531	295		295	9	304
Clerk/ROD	9.12	1.026542	5,218		5,218	241	5,459
Equalization	5.00	0.562797	2,860		2,860	127	2,987
Pros Atty	21.76	2.449292	12,453		12,453	578	13,031
Pros Atty C.R.P.	8.26	0.929740	4,723		4,723	214	4,937
Drain Comm	2.50	0.281398	1,428		1,428	61	1,489
Soil & Erosion	1.50	0.168839	858		858	34	892
Sheriff Admin	24.91	2.803854	14,255		14,255	664	14,919
Sheriff Jail	59.88	6.740056	34,465		34,465	2,272	36,737
Sheriff Field Oper	51.50	5.796808	29,475		29,475	1,374	30,849
Animal Control	8.99	1.011909	5,144		5,144	239	5,383
Emergency Mgmnt.	1.50	0.168839	858		858	34	892
Veterans Affairs	1.97	0.221742	1,126		1,126	48	1,174
MSU Extension	2.03	0.228496	1,160		1,160	50	1,210
Planning	2.50	0.281398	1,428		1,428	61	1,489
Employee Benefits	0.96	0.108057	546		546	21	567
LE Circuit Ct	12.11	1.363094	6,927		6,927	316	7,243
LE District Ct	19.08	2.147633	10,920		10,920	507	11,427
LE Pros Atty	20.62	2.320974	11,802		11,802	546	12,348
LE Sheriff Admin	2.03	0.228496	1,160		1,160	50	1,210
LE Sheriff Jail	46.55	5.239639	26,639		26,639	1,243	27,882
LE Sheriff F.O.	15.47	1.741294	8,851		8,851	406	9,257
LE Animal Ctrl	6.00	0.675356	3,430		3,430	155	3,585
Technology Fund	2.90	0.326422	1,659		1,659	72	1,731
Parks Admin	6.05	0.680984	3,461		3,461	155	3,616
P Markin Glen	2.55	0.287026	1,459		1,459	61	1,520
P Scotts Mill	0.61	0.068661	347		347	13	360
P Cold Brook	2.72	0.306162	1,555		1,555	66	1,621
P Prairie View	2.60	0.292654	1,485		1,485	64	1,549
P River Oaks	3.61	0.406339	2,064		2,064	88	2,152
P Fairgrounds	4.94	0.556043	2,827		2,827	127	2,954
P KRV Trail	1.29	0.145202	738		738	30	768
P KRV Trailway prg	0.37	0.041647	211		211	6	217
P County Fair	0.39	0.043898	221		221	6	227
H-Laboratory	3.00	0.337678	1,717		1,717	76	1,793
H-Vision/Hearing	2.80	0.315166	1,602		1,602	68	1,670

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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-Haz Waste	4.84	0.544787	2,769		2,769	123	2,892
H-Clinical Serv	2.00	0.225119	1,142		1,142	49	1,191
H-Comm. Disease	3.76	0.423223	2,152		2,152	95	2,247
H-STD	4.85	0.545913	2,775		2,775	124	2,899
H-HIV Counseling	0.69	0.077666	394		394	16	410
H-Env Admin	3.95	0.444610	2,259		2,259	98	2,357
H-Env FS&F	7.10	0.799172	4,060		4,060	184	4,244
H-Env LW&W	5.88	0.661849	3,364		3,364	152	3,516
Male Drug Court	2.85	0.320794	1,631		1,631	71	1,702
Womens Drug Ct.	1.84	0.207109	1,051		1,051	44	1,095
Emerg Prep Bio	1.23	0.138448	705		705	29	734
Circuit Court Gt	1.69	0.190225	965		965	41	1,006
ROD Automation	0.95	0.106931	541		541	21	562
Concealed Pistol	0.50	0.056280	286		286	9	295
Victim Advocacy	2.30	0.258887	1,313		1,313	55	1,368
Crime Victim Rts	2.76	0.310664	1,578		1,578	67	1,645
AAA Administration	2.95	0.332050	1,687		1,687	75	1,762
AAA Ombudsman	1.95	0.219491	1,115		1,115	48	1,163
AAA Health Living	0.71	0.079917	406		406	17	423
AAA Info & Asst	1.11	0.124941	633		633	25	658
AAA CCC	0.05	0.005628	27		27		27
CFI AAA Custom Care	0.05	0.005628	27		27		27
CFI Admin	1.26	0.141825	723		723	29	752
CFI Care Mgmt	3.39	0.381576	1,937		1,937	84	2,021
CFI Case Coord	0.05	0.005628	27		27		27
CFI Veterans	0.04	0.004502	21		21		21
CFI Comm Living	2.86	0.321920	1,637		1,637	71	1,708
CC-Juvenile Home	58.74	6.611738	33,618		33,618	1,572	35,190
CC-In Home Care	9.87	1.110961	5,643		5,643	256	5,899
CC-Intens Learn	1.00	0.112559	568		568	23	591
CC-KEYS	3.21	0.361316	1,835		1,835	80	1,915
CC-Juve Drug Ct	1.54	0.173341	881		881	35	916
CC-Restitution	2.00	0.225119	1,142		1,142	49	1,191
CC-Intake Assess	4.16	0.468247	2,380		2,380	104	2,484
CC-CASA	1.00	0.112559	568		568	23	591
CC-FI Treatment Ct.	0.49	0.055154	280		280	9	289
Healthy Start	10.71	1.205511	6,126		6,126	279	6,405
SWMBH - HS	0.94	0.105806	535		535	21	556
AIDS Coun & Test	1.50	0.168839	858		858	34	892
MIECHV-HFA	3.09	0.347808	1,768		1,768	77	1,845
Nurse Family	5.78	0.650593	3,307		3,307	148	3,455
MCIR	4.00	0.450238	2,289		2,289	100	2,389
CSHCS	2.89	0.325297	1,655		1,655	72	1,727
BCCCP Coord.	2.46	0.276896	1,405		1,405	61	1,466
IAP	1.58	0.177844	904		904	37	941
W.I.C.	8.35	0.939871	4,776		4,776	217	4,993
Childhood Lead	0.96	0.108057	546		546	21	567
Marine Safety	1.36	0.153081	776		776	31	807
Sheriff Rd Pat	1.80	0.202607	1,029		1,029	44	1,073
Comm Corrections	11.46	1.289930	6,557		6,557	298	6,855
Airport	22.04	2.480809	12,616		12,616	591	13,207
Central Stores	2.18	0.245379	1,246		1,246	53	1,299

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
LIHEAP	0.54	0.060782	307		307	11	318
Emerg Needs LCA	0.02	0.002251	11		11		11
Weather DOE	1.06	0.119313	604		604	25	629
CSBG	6.35	0.714752	3,633		3,633	164	3,797
Schedule .4 Total for County Admin	888.42	100.000000	508,477		508,477	22,445	530,922

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, 2017
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	6,896		6,896	203	7,099
Schedule .4 Total for Legal Services	100	100.000000	6,896		6,896	203	7,099

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, 2017
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Finance Department	5,559	5,559	0
Building & Grounds Department	20,045	20,045	0
Security	3,319	3,319	0
County Administration Dept	3,019	3,019	0
Information Systems	5,961	5,961	0
Legal Services Department	8,187	1,088	7,099
Human Resources	3,754	3,754	0
Treasurer	5,978	5,978	0
Health & Comm. Serv.	6,962	6,962	0
Nazareth Facility	5,135	5,135	0
ADMIN,CSA,MCHD,HPDP	8,653	8,653	0
Commission	6,582	6,582	0
Circuit Court	34,961	34,961	0
District Court	31,840	31,840	0
Friend of Court	28,283	28,283	0
Probate Court	5,284	5,284	0
Election	304	304	0
Clerk/ROD	5,459	5,459	0
Equalization	2,987	2,987	0
Pros Atty	13,031	13,031	0
Pros Atty C.R.P.	4,937	4,937	0
Drain Comm	1,489	1,489	0
Soil & Erosion	892	892	0
Sheriff Admin	14,919	14,919	0
Sheriff Jail	36,737	36,737	0
Sheriff Field Oper	30,849	30,849	0
Animal Control	5,383	5,383	0
Emergency Mgmnt.	892	892	0
Veterans Affairs	1,174	1,174	0
MSU Extension	1,210	1,210	0
Planning	1,489	1,489	0
Employee Benefits	567	567	0
LE Circuit Ct	7,243	7,243	0
LE District Ct	11,427	11,427	0
LE Pros Atty	12,348	12,348	0
LE Sheriff Admin	1,210	1,210	0
LE Sheriff Jail	27,882	27,882	0
LE Sheriff F.O.	9,257	9,257	0
LE Animal Ctrl	3,585	3,585	0
Technology Fund	1,731	1,731	0
Parks Admin	3,616	3,616	0
P Markin Glen	1,520	1,520	0
P Scotts Mill	360	360	0
P Cold Brook	1,621	1,621	0
P Prairie View	1,549	1,549	0
P River Oaks	2,152	2,152	0
P Fairgrounds	2,954	2,954	0
P KRV Trail	768	768	0
P KRV Trailway prg	217	217	0
P County Fair	227	227	0
H-Laboratory	1,793	1,793	0
H-Vision/Hearing	1,670	1,670	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
H-Haz Waste	2,892	2,892	0
H-Clinical Serv	1,191	1,191	0
H-Comm. Disease	2,247	2,247	0
H-STD	2,899	2,899	0
H-HIV Counseling	410	410	0
H-Env Admin	2,357	2,357	0
H-Env FS&F	4,244	4,244	0
H-Env LW&W	3,516	3,516	0
Male Drug Court	1,702	1,702	0
Womens Drug Ct.	1,095	1,095	0
Emerg Prep Bio	734	734	0
Circuit Court Gt	1,006	1,006	0
ROD Automation	562	562	0
Concealed Pistol	295	295	0
Victim Advocacy	1,368	1,368	0
Crime Victim Rts	1,645	1,645	0
AAA Administration	1,762	1,762	0
AAA Ombudsman	1,163	1,163	0
AAA Health Living	423	423	0
AAA Info & Asst	658	658	0
AAA CCC	27	27	0
CFI AAA Custom Care	27	27	0
CFI Admin	752	752	0
CFI Care Mgmt	2,021	2,021	0
CFI Case Coord	27	27	0
CFI Veterans	21	21	0
CFI Comm Living	1,708	1,708	0
CC-Juvenile Home	35,190	35,190	0
CC-In Home Care	5,899	5,899	0
CC-Intens Learn	591	591	0
CC-KEYS	1,915	1,915	0
CC-Juve Drug Ct	916	916	0
CC-Restitution	1,191	1,191	0
CC-Intake Assess	2,484	2,484	0
CC-CASA	591	591	0
CC-FI Treatment Ct.	289	289	0
Healthy Start	6,405	6,405	0
SWMBH - HS	556	556	0
AIDS Coun & Test	892	892	0
MIECHV-HFA	1,845	1,845	0
Nurse Family	3,455	3,455	0
MCIR	2,389	2,389	0
CSHCS	1,727	1,727	0
BCCCP Coord.	1,466	1,466	0
IAP	941	941	0
W.I.C.	4,993	4,993	0
Childhood Lead	567	567	0
Marine Safety	807	807	0
Sheriff Rd Pat	1,073	1,073	0
Comm Corrections	6,855	6,855	0
Airport	13,207	13,207	0
Central Stores	1,299	1,299	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
LIHEAP	318	318	0
Emerg Needs LCA	11	11	0
Weather DOE	629	629	0
CSBG	3,797	3,797	0
Direct Bill	0	0	0
Total	538,021	530,922	7,099

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, 2017
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,062,490			1,062,490
Deductions:				
Payout	-54,655			
Total Deductions:	-54,655			-54,655
Inbound Costs:				
Building Depreciation	12,654		12,654	
Equipment Depreciation	6,415		6,415	
Insurance	567	25	592	
Insurance - Property	282		282	
Termination Payoff	15,535		15,535	
Finance Department	3,549	256	3,805	
Building & Grounds Department	44,601	4,247	48,848	
Utilities	9,269	25	9,294	
Security	2,775	120	2,895	
County Administration Dept	5,702	259	5,961	
Information Systems		12,662	12,662	
Legal Services Department		1,917	1,917	
Human Resources		9,533	9,533	
Treasurer		193	193	
Total Allocated Additions:	101,349	29,237	130,586	130,586
Total To Be Allocated:	1,109,184	29,237		1,138,421

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	G&A	Info Sys Supprt
Wages & Benefits			
SALARIES & WAGES	722,879	0	722,879
FRINGE BENEFITS	263,850	0	263,850
Other Expense & Cost			
*Payout	54,655	0	0
Supplies	3,827	0	3,827
Telephone	7,890	0	7,890
Travel	479	0	479
Employee Training	3,995	0	3,995
Other Operating	714	0	714
Expendable Equip	4,201	0	4,201
Departmental Total			
Expenditures Per Financial Statement	1,062,490		
Deductions			
*Total Disallowed Costs	(54,655)	0	0
Functional Cost	1,007,835	0	1,007,835
Allocation Step 1			
Inbound - All Others	101,349	0	101,349
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,109,184	0	1,109,184
Allocation Step 2			
Inbound - All Others	29,237	0	29,237
2nd Allocation	29,237	0	29,237
Total For Information Systems			
Schedule .3 Total	1,138,421	0	1,138,421

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	9.00	1.027691	11,399		11,399		11,399
Building & Grounds Department	16.00	1.827005	20,264		20,264		20,264
Security	6.00	0.685127	7,597		7,597		7,597
County Administration Dept	7.00	0.799315	8,867		8,867		8,867
Information Systems	10.00	1.141878	12,662		12,662		12,662
Legal Services Department	2.00	0.228376	2,532		2,532	64	2,596
Human Resources	8.00	0.913503	10,133		10,133	277	10,410
Treasurer	12.00	1.370254	15,199		15,199	419	15,618
Health & Comm. Serv.	14.00	1.598630	17,732		17,732	491	18,223
Nazareth Facility	8.00	0.913503	10,133		10,133	277	10,410
ADMIN,CSA,MCHD,HPDP	15.00	1.712818	18,997		18,997	527	19,524
Commission	1.00	0.114188	1,265		1,265	32	1,297
Circuit Court	125.00	14.273469	158,468		158,468	4,842	163,310
District Court	100.00	11.418784	126,659		126,659	3,526	130,185
FOC-Direct DP	52.00	5.937768	65,858		65,858	1,834	67,692
Probate Court	16.00	1.827005	20,264		20,264	559	20,823
Clerk/ROD	7.00	0.799315	8,867		8,867	240	9,107
Equalization	5.00	0.570939	6,329		6,329	174	6,503
Pros Atty	36.00	4.110762	45,599		45,599	1,267	46,866
P.A. CRP - DP	7.00	0.799315	8,867		8,867	240	9,107
Drain Comm	2.00	0.228376	2,532		2,532	64	2,596
Soil & Erosion	2.00	0.228376	2,532		2,532	64	2,596
Sheriff Admin	25.00	2.854696	31,660		31,660	879	32,539
Sheriff Jail	47.00	5.366828	59,528		59,528	1,656	61,184
Sheriff Field Oper	27.00	3.083072	34,194		34,194	949	35,143
Animal Control	13.00	1.484442	16,464		16,464	455	16,919
Emergency Mgmnt.	6.00	0.685127	7,597		7,597	206	7,803
Veterans Affairs	3.00	0.342564	3,796		3,796	101	3,897
Medical Exam	1.00	0.114188	1,265		1,265	32	1,297
MSU Extension	3.75	0.428204	4,748		4,748	126	4,874
Planning	3.00	0.342564	3,796		3,796	101	3,897
Employee Benefits	1.00	0.114188	1,265		1,265	32	1,297
LE Circuit Ct	7.00	0.799315	8,867		8,867	240	9,107
LE District Ct	17.00	1.941193	21,531		21,531	597	22,128
LE Pros Atty	25.00	2.854696	31,660		31,660	879	32,539
LE Sheriff Admin	2.00	0.228376	2,532		2,532	64	2,596
LE Sheriff Jail	1.00	0.114188	1,265		1,265	32	1,297
LE Sheriff F.O.	2.00	0.228376	2,532		2,532	64	2,596
LE Animal Ctrl	1.00	0.114188	1,265		1,265	32	1,297
Technology Fund	3.00	0.342564	3,796		3,796	101	3,897
Parks Admin	7.00	0.799315	8,867		8,867	240	9,107
P Fairgrounds	1.00	0.114188	1,265		1,265	32	1,297
P KRV Trailway prg	2.00	0.228376	2,532		2,532	64	2,596
H-Laboratory	3.00	0.342564	3,796		3,796	101	3,897
H-Vision/Hearing	3.00	0.342564	3,796		3,796	101	3,897
H-Haz Waste	4.00	0.456751	5,064		5,064	138	5,202
H-Clinical Serv	4.00	0.456751	5,064		5,064	138	5,202
H-Comm. Disease	5.30	0.605196	6,710		6,710	182	6,892
H-STD	5.00	0.570939	6,329		6,329	174	6,503
H-HIV Counseling	1.00	0.114188	1,265		1,265	32	1,297
H-Env Admin	5.00	0.570939	6,329		6,329	174	6,503
H-Env FS&F	7.00	0.799315	8,867		8,867	240	9,107

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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 LW&W	6.00	0.685127	7,597		7,597	206	7,803
Dist Ct Grants	1.00	0.114188	1,265		1,265	32	1,297
Male Drug Court	3.00	0.342564	3,796		3,796	101	3,897
Womens Drug Ct.	3.00	0.342564	3,796		3,796	101	3,897
DWI Drug Court	2.00	0.228376	2,532		2,532	64	2,596
Emerg Prep Bio	2.00	0.228376	2,532		2,532	64	2,596
ROD Automation	9.00	1.027691	11,399		11,399	313	11,712
Victim Advocacy	3.00	0.342564	3,796		3,796	101	3,897
Crime Victim Rts	4.00	0.456751	5,064		5,064	138	5,202
AAA Administration	4.50	0.513845	5,696		5,696	155	5,851
AAA Ombudsman	2.20	0.251213	2,786		2,786	70	2,856
AAA Health Living	0.40	0.045675	505		505	12	517
AAA Info & Asst	1.30	0.148444	1,646		1,646	42	1,688
AAA CCC	0.10	0.011419	125		125	2	127
CFI AAA Custom Care	0.10	0.011419	125		125	2	127
CFI Admin	1.40	0.159863	1,771		1,771	44	1,815
CFI Care Mgmt	3.60	0.411076	4,557		4,557	120	4,677
CFI Case Coord	0.10	0.011419	125		125	2	127
CFI Comm Living	3.00	0.342564	3,796		3,796	101	3,897
CC-Juvenile Home	25.00	2.854696	31,660		31,660	879	32,539
CC-In Home Care	10.00	1.141878	12,662		12,662	347	13,009
CC-KEYS	3.00	0.342564	3,796		3,796	101	3,897
CC-Juve Drug Ct	2.00	0.228376	2,532		2,532	64	2,596
CC-Restitution	1.00	0.114188	1,265		1,265	32	1,297
CC-Intake Assess	4.00	0.456751	5,064		5,064	138	5,202
CC-CASA	1.00	0.114188	1,265		1,265	32	1,297
CC-FI Treatment Ct.	1.00	0.114188	1,265		1,265	32	1,297
Healthy Start	10.00	1.141878	12,662		12,662	347	13,009
SWMBH - HS	1.00	0.114188	1,265		1,265	32	1,297
AIDS Coun & Test	2.00	0.228376	2,532		2,532	64	2,596
MIECHV-HFA	4.00	0.456751	5,064		5,064	138	5,202
Nurse Family	7.00	0.799315	8,867		8,867	240	9,107
MCIR	3.00	0.342564	3,796		3,796	101	3,897
CSHCS	3.00	0.342564	3,796		3,796	101	3,897
BCCCP Coord.	2.00	0.228376	2,532		2,532	64	2,596
IAP	1.90	0.216957	2,406		2,406	60	2,466
W.I.C.	14.00	1.598630	17,732		17,732	491	18,223
Childhood Lead	1.00	0.114188	1,265		1,265	32	1,297
Comm Corrections	13.00	1.484442	16,464		16,464	455	16,919
Airport	13.00	1.484442	16,464		16,464	455	16,919
Central Stores	1.00	0.114188	1,265		1,265	32	1,297
LIHEAP	0.40	0.045675	505		505	12	517
Weather DOE	1.00	0.114188	1,265		1,265	32	1,297
CSBG	6.70	0.765059	8,486		8,486	227	8,713
Schedule .4 Total for Info Sys Supprt	875.75	100.000000	1,109,184		1,109,184	29,237	1,138,421

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Finance Department	11,399	11,399
Building & Grounds Department	20,264	20,264
Security	7,597	7,597
County Administration Dept	8,867	8,867
Information Systems	12,662	12,662
Legal Services Department	2,596	2,596
Human Resources	10,410	10,410
Treasurer	15,618	15,618
Health & Comm. Serv.	18,223	18,223
Nazareth Facility	10,410	10,410
ADMIN,CSA,MCHD,HPDP	19,524	19,524
Commission	1,297	1,297
Circuit Court	163,310	163,310
District Court	130,185	130,185
FOC-Direct DP	67,692	67,692
Probate Court	20,823	20,823
Clerk/ROD	9,107	9,107
Equalization	6,503	6,503
Pros Atty	46,866	46,866
P.A. CRP - DP	9,107	9,107
Drain Comm	2,596	2,596
Soil & Erosion	2,596	2,596
Sheriff Admin	32,539	32,539
Sheriff Jail	61,184	61,184
Sheriff Field Oper	35,143	35,143
Animal Control	16,919	16,919
Emergency Mgmnt.	7,803	7,803
Veterans Affairs	3,897	3,897
Medical Exam	1,297	1,297
MSU Extension	4,874	4,874
Planning	3,897	3,897
Employee Benefits	1,297	1,297
LE Circuit Ct	9,107	9,107
LE District Ct	22,128	22,128
LE Pros Atty	32,539	32,539
LE Sheriff Admin	2,596	2,596
LE Sheriff Jail	1,297	1,297
LE Sheriff F.O.	2,596	2,596
LE Animal Ctrl	1,297	1,297
Technology Fund	3,897	3,897
Parks Admin	9,107	9,107
P Fairgrounds	1,297	1,297
P KRV Trailway prg	2,596	2,596
H-Laboratory	3,897	3,897
H-Vision/Hearing	3,897	3,897
H-Haz Waste	5,202	5,202
H-Clinical Serv	5,202	5,202
H-Comm. Disease	6,892	6,892
H-STD	6,503	6,503
H-HIV Counseling	1,297	1,297
H-Env Admin	6,503	6,503
H-Env FS&F	9,107	9,107

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
H-Env LW&W	7,803	7,803
Dist Ct Grants	1,297	1,297
Male Drug Court	3,897	3,897
Womens Drug Ct.	3,897	3,897
DWI Drug Court	2,596	2,596
Emerg Prep Bio	2,596	2,596
ROD Automation	11,712	11,712
Victim Advocacy	3,897	3,897
Crime Victim Rts	5,202	5,202
AAA Administration	5,851	5,851
AAA Ombudsman	2,856	2,856
AAA Health Living	517	517
AAA Info & Asst	1,688	1,688
AAA CCC	127	127
CFI AAA Custom Care	127	127
CFI Admin	1,815	1,815
CFI Care Mgmt	4,677	4,677
CFI Case Coord	127	127
CFI Comm Living	3,897	3,897
CC-Juvenile Home	32,539	32,539
CC-In Home Care	13,009	13,009
CC-KEYS	3,897	3,897
CC-Juve Drug Ct	2,596	2,596
CC-Restitution	1,297	1,297
CC-Intake Assess	5,202	5,202
CC-CASA	1,297	1,297
CC-FI Treatment Ct.	1,297	1,297
Healthy Start	13,009	13,009
SWMBH - HS	1,297	1,297
AIDS Coun & Test	2,596	2,596
MIECHV-HFA	5,202	5,202
Nurse Family	9,107	9,107
MCIR	3,897	3,897
CSHCS	3,897	3,897
BCCCP Coord.	2,596	2,596
IAP	2,466	2,466
W.I.C.	18,223	18,223
Childhood Lead	1,297	1,297
Comm Corrections	16,919	16,919
Airport	16,919	16,919
Central Stores	1,297	1,297
LIHEAP	517	517
Weather DOE	1,297	1,297
CSBG	8,713	8,713
Direct Bill	0	0
Total	1,138,421	1,138,421

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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.

Construction Projects – The Legal Department was involved in construction projects related to the Courthouse and Animal Services. The costs associated with each project have been allocated directly to the benefiting departments.

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.

Veterans Affairs – This activity identifies the costs related with providing legal services associated with Veterans Affairs. These costs are allocated directly to the benefiting department.

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

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	242,082			242,082
Inbound Costs:				
Building Depreciation	700		700	
Insurance	104	5	109	
Insurance - Property	16		16	
Termination Payoff	3,504		3,504	
Finance Department	1,450	109	1,559	
Building & Grounds Department	2,465	223	2,688	
Utilities	512	1	513	
Security	153	5	158	
County Administration Dept	7,940	247	8,187	
Information Systems	2,532	64	2,596	
Legal Services Department		350	350	
Human Resources		1,749	1,749	
Treasurer		132	132	
Total Allocated Additions:	19,376	2,885	22,261	22,261
Total To Be Allocated:	261,458	2,885		264,343

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	172,095	0	113,332	3,987	10,252
FRINGE BENEFITS	62,815	0	41,364	1,457	3,744
Other Expense & Cost					
Supplies	2,951	0	1,944	68	176
Legal Services	1,958	0	0	0	0
Communicatons	1,523	0	1,003	35	91
Travel	305	0	201	7	18
Training	435	0	286	10	26
Departmental Total					
Expenditures Per Financial Statement	242,082				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	242,082	0	158,130	5,564	14,307
Allocation Step 1					
Inbound - All Others	19,376	0	12,778	443	1,151
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(51,914)	0	0	0	0
1st Allocation	209,544	0	170,908	6,007	15,458
Allocation Step 2					
Inbound - All Others	2,885	0	1,950	57	156
Unallocated Costs	(542)	0	0	0	0
2nd Allocation	2,343	0	1,950	57	156
Total For Legal Services Department					
Schedule .3 Total	211,887	0	172,858	6,064	15,614

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Vet's Affairs	General Gov't**
Wages & Benefits		
SALARIES & WAGES	11,391	33,133
FRINGE BENEFITS	4,158	12,092
Other Expense & Cost		
Supplies	195	568
Legal Services	0	1,958
Communicatons	101	293
Travel	20	59
Training	29	84
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	15,894	48,187
Allocation Step 1		
Inbound - All Others	1,277	3,727
Reallocate Admin Costs	0	0
Unallocated Costs	0	(51,914)
1st Allocation	17,171	0
Allocation Step 2		
Inbound - All Others	180	542
Unallocated Costs	0	(542)
2nd Allocation	180	0
Total For Legal Services Department		
Schedule .3 Total	17,351	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	9.72	1.094077	1,868		1,868		1,868
Building & Grounds Department	35.02	3.941829	6,737		6,737		6,737
Security	5.80	0.652844	1,112		1,112		1,112
County Administration Dept	5.28	0.594314	1,012		1,012		1,012
Information Systems	9.97	1.122217	1,917		1,917		1,917
Legal Services Department	1.83	0.205984	350		350		350
Human Resources	6.28	0.706873	1,206		1,206	11	1,217
Treasurer	10.00	1.125594	1,922		1,922	19	1,941
Health & Comm. Serv.	11.64	1.310191	2,237		2,237	22	2,259
Nazareth Facility	8.58	0.965759	1,649		1,649	16	1,665
ADMIN,CSA,MCHD,HPDP	14.46	1.627609	2,780		2,780	28	2,808
Commission	11.00	1.238153	2,115		2,115	21	2,136
Circuit Court	58.36	6.568965	11,229		11,229	130	11,359
District Court	53.15	5.982531	10,225		10,225	118	10,343
Friend of Court	47.22	5.315054	9,086		9,086	106	9,192
Probate Court	8.83	0.993899	1,697		1,697	17	1,714
Election	0.52	0.058531	100		100	1	101
Clerk/ROD	9.12	1.026542	1,753		1,753	17	1,770
Equalization	5.00	0.562797	960		960	7	967
Pros Atty	21.76	2.449292	4,183		4,183	49	4,232
Pros Atty C.R.P.	8.26	0.929740	1,587		1,587	16	1,603
Drain Comm	2.50	0.281398	479		479	4	483
Soil & Erosion	1.50	0.168839	288		288	2	290
Sheriff Admin	24.91	2.803854	4,791		4,791	52	4,843
Sheriff Jail	59.88	6.740056	11,704		11,704	427	12,131
Sheriff Field Oper	51.50	5.796808	9,909		9,909	115	10,024
Animal Control	8.99	1.011909	1,727		1,727	17	1,744
Emergency Mgmnt.	1.50	0.168839	288		288	2	290
Veterans Affairs	1.97	0.221742	377		377	3	380
MSU Extension	2.03	0.228496	388		388	3	391
Planning	2.50	0.281398	479		479	4	483
Employee Benefits	0.96	0.108057	182		182	1	183
LE Circuit Ct	12.11	1.363094	2,327		2,327	24	2,351
LE District Ct	19.08	2.147633	3,668		3,668	38	3,706
LE Pros Atty	20.62	2.320974	3,963		3,963	44	4,007
LE Sheriff Admin	2.03	0.228496	388		388	3	391
LE Sheriff Jail	46.55	5.239639	8,955		8,955	104	9,059
LE Sheriff F.O.	15.47	1.741294	2,972		2,972	30	3,002
LE Animal Ctrl	6.00	0.675356	1,151		1,151	10	1,161
Technology Fund	2.90	0.326422	556		556	5	561
Parks Admin	6.05	0.680984	1,160		1,160	10	1,170
P Markin Glen	2.55	0.287026	489		489	4	493
P Scotts Mill	0.61	0.068661	117		117	1	118
P Cold Brook	2.72	0.306162	521		521	4	525
P Prairie View	2.60	0.292654	498		498	4	502
P River Oaks	3.61	0.406339	692		692	5	697
P Fairgrounds	4.94	0.556043	947		947	7	954
P KRV Trail	1.29	0.145202	246		246	2	248
P KRV Trailway prg	0.37	0.041647	71		71		71
P County Fair	0.39	0.043898	74		74		74
H-Laboratory	3.00	0.337678	576		576	5	581
H-Vision/Hearing	2.80	0.315166	536		536	4	540

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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-Haz Waste	4.84	0.544787	928		928	7	935
H-Clinical Serv	2.00	0.225119	382		382	3	385
H-Comm. Disease	3.76	0.423223	721		721	6	727
H-STD	4.85	0.545913	930		930	7	937
H-HIV Counseling	0.69	0.077666	132		132	1	133
H-Env Admin	3.95	0.444610	757		757	6	763
H-Env FS&F	7.10	0.799172	1,365		1,365	15	1,380
H-Env LW&W	5.88	0.661849	1,129		1,129	10	1,139
Male Drug Court	2.85	0.320794	545		545	4	549
Womens Drug Ct.	1.84	0.207109	353		353	2	355
Emerg Prep Bio	1.23	0.138448	234		234	2	236
Circuit Court Gt	1.69	0.190225	324		324	2	326
ROD Automation	0.95	0.106931	180		180	1	181
Concealed Pistol	0.50	0.056280	96		96	1	97
Victim Advocacy	2.30	0.258887	440		440	4	444
Crime Victim Rts	2.76	0.310664	528		528	4	532
AAA Administration	2.95	0.332050	565		565	5	570
AAA Ombudsman	1.95	0.219491	373		373	3	376
AAA Health Living	0.71	0.079917	135		135	1	136
AAA Info & Asst	1.11	0.124941	213		213	1	214
AAA CCC	0.05	0.005628	9		9		9
CFI AAA Custom Care	0.05	0.005628	9		9		9
CFI Admin	1.26	0.141825	240		240	2	242
CFI Care Mgmt	3.39	0.381576	651		651	5	656
CFI Case Coord	0.05	0.005628	9		9		9
CFI Veterans	0.04	0.004502	7		7		7
CFI Comm Living	2.86	0.321920	547		547	4	551
CC-Juvenile Home	58.74	6.611738	11,299		11,299	139	11,438
CC-In Home Care	9.87	1.110961	1,898		1,898	19	1,917
CC-Intens Learn	1.00	0.112559	192		192	1	193
CC-KEYS	3.21	0.361316	615		615	5	620
CC-Juve Drug Ct	1.54	0.173341	295		295	2	297
CC-Restitution	2.00	0.225119	382		382	3	385
CC-Intake Assess	4.16	0.468247	797		797	6	803
CC-CASA	1.00	0.112559	192		192	1	193
CC-FI Treatment Ct.	0.49	0.055154	94		94	1	95
Healthy Start	10.71	1.205511	2,059		2,059	21	2,080
SWMBH - HS	0.94	0.105806	178		178	1	179
AIDS Coun & Test	1.50	0.168839	288		288	2	290
MIECHV-HFA	3.09	0.347808	593		593	5	598
Nurse Family	5.78	0.650593	1,109		1,109	10	1,119
MCIR	4.00	0.450238	767		767	6	773
CSHCS	2.89	0.325297	553		553	5	558
BCCCP Coord.	2.46	0.276896	472		472	4	476
IAP	1.58	0.177844	302		302	2	304
W.I.C.	8.35	0.939871	1,605		1,605	16	1,621
Childhood Lead	0.96	0.108057	182		182	1	183
Marine Safety	1.36	0.153081	260		260	2	262
Sheriff Rd Pat	1.80	0.202607	344		344	2	346
Comm Corrections	11.46	1.289930	2,203		2,203	22	2,225
Airport	22.04	2.480809	4,235		4,235	49	4,284
Central Stores	2.18	0.245379	418		418	4	422

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
LIHEAP	0.54	0.060782	103		103	1	104
Emerg Needs LCA	0.02	0.002251	4		4		4
Weather DOE	1.06	0.119313	204		204	1	205
CSBG	6.35	0.714752	1,219		1,219	11	1,230
Schedule .4 Total for Civil Counsel	888.42	100.000000	170,908		170,908	1,950	172,858

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, 2017
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	2,278	57.135691	3,434		3,434		3,434
Animal Control	1,709	42.864309	2,573		2,573	57	2,630
Schedule .4 Total for Gen Co Pub Impv	3,987	100.000000	6,007		6,007	57	6,064

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, 2017
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	15,458		15,458	156	15,614
Schedule .4 Total for Tax Foreclosure	100	100.000000	15,458		15,458	156	15,614

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Vet's Affairs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Veterans Affairs	100	100.000000	17,171		17,171	180	17,351
Schedule .4 Total for Vet's Affairs	100	100.000000	17,171		17,171	180	17,351

Allocation Basis: Direct allocation to Vet's Affairs
Allocation Source: Legal Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Gen Co Pub Impv	Tax Foreclosure	Vet's Affairs
Finance Department	1,868	1,868	0	0	0
Building & Grounds Department	10,171	6,737	3,434	0	0
Security	1,112	1,112	0	0	0
County Administration Dept	1,012	1,012	0	0	0
Information Systems	1,917	1,917	0	0	0
Legal Services Department	350	350	0	0	0
Human Resources	1,217	1,217	0	0	0
Treasurer	1,941	1,941	0	0	0
Health & Comm. Serv.	2,259	2,259	0	0	0
Nazareth Facility	1,665	1,665	0	0	0
ADMIN,CSA,MCHD,HPDP	2,808	2,808	0	0	0
Commission	2,136	2,136	0	0	0
Circuit Court	11,359	11,359	0	0	0
District Court	10,343	10,343	0	0	0
Friend of Court	9,192	9,192	0	0	0
Probate Court	1,714	1,714	0	0	0
Election	101	101	0	0	0
Clerk/ROD	1,770	1,770	0	0	0
Equalization	967	967	0	0	0
Pros Atty	4,232	4,232	0	0	0
Pros Atty C.R.P.	1,603	1,603	0	0	0
Drain Comm	483	483	0	0	0
Soil & Erosion	290	290	0	0	0
Sheriff Admin	4,843	4,843	0	0	0
Sheriff Jail	12,131	12,131	0	0	0
Sheriff Field Oper	10,024	10,024	0	0	0
Animal Control	4,374	1,744	2,630	0	0
Emergency Mgmnt.	290	290	0	0	0
Veterans Affairs	17,731	380	0	0	17,351
MSU Extension	391	391	0	0	0
Planning	483	483	0	0	0
Employee Benefits	183	183	0	0	0
LE Circuit Ct	2,351	2,351	0	0	0
LE District Ct	3,706	3,706	0	0	0
LE Pros Atty	4,007	4,007	0	0	0
LE Sheriff Admin	391	391	0	0	0
LE Sheriff Jail	9,059	9,059	0	0	0
LE Sheriff F.O.	3,002	3,002	0	0	0
LE Animal Ctrl	1,161	1,161	0	0	0
Technology Fund	561	561	0	0	0
Parks Admin	1,170	1,170	0	0	0
P Markin Glen	493	493	0	0	0
P Scotts Mill	118	118	0	0	0
P Cold Brook	525	525	0	0	0
P Prairie View	502	502	0	0	0
P River Oaks	697	697	0	0	0
P Fairgrounds	954	954	0	0	0
P KRV Trail	248	248	0	0	0
P KRV Trailway prg	71	71	0	0	0
P County Fair	74	74	0	0	0
H-Laboratory	581	581	0	0	0
H-Vision/Hearing	540	540	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Gen Co Pub Impv	Tax Foreclosure	Vet's Affairs
H-Haz Waste	935	935	0	0	0
H-Clinical Serv	385	385	0	0	0
H-Comm. Disease	727	727	0	0	0
H-STD	937	937	0	0	0
H-HIV Counseling	133	133	0	0	0
H-Env Admin	763	763	0	0	0
H-Env FS&F	1,380	1,380	0	0	0
H-Env LW&W	1,139	1,139	0	0	0
Male Drug Court	549	549	0	0	0
Womens Drug Ct.	355	355	0	0	0
Emerg Prep Bio	236	236	0	0	0
Circuit Court Gt	326	326	0	0	0
ROD Automation	181	181	0	0	0
Concealed Pistol	97	97	0	0	0
Victim Advocacy	444	444	0	0	0
Crime Victim Rts	532	532	0	0	0
AAA Administration	570	570	0	0	0
AAA Ombudsman	376	376	0	0	0
AAA Health Living	136	136	0	0	0
AAA Info & Asst	214	214	0	0	0
AAA CCC	9	9	0	0	0
CFI AAA Custom Care	9	9	0	0	0
CFI Admin	242	242	0	0	0
CFI Care Mgmt	656	656	0	0	0
CFI Case Coord	9	9	0	0	0
CFI Veterans	7	7	0	0	0
CFI Comm Living	551	551	0	0	0
CC-Juvenile Home	11,438	11,438	0	0	0
CC-In Home Care	1,917	1,917	0	0	0
CC-Intens Learn	193	193	0	0	0
CC-KEYS	620	620	0	0	0
CC-Juve Drug Ct	297	297	0	0	0
CC-Restitution	385	385	0	0	0
CC-Intake Assess	803	803	0	0	0
CC-CASA	193	193	0	0	0
CC-FI Treatment Ct.	95	95	0	0	0
Healthy Start	2,080	2,080	0	0	0
SWMBH - HS	179	179	0	0	0
AIDS Coun & Test	290	290	0	0	0
MIECHV-HFA	598	598	0	0	0
Nurse Family	1,119	1,119	0	0	0
MCIR	773	773	0	0	0
CSHCS	558	558	0	0	0
BCCCP Coord.	476	476	0	0	0
IAP	304	304	0	0	0
W.I.C.	1,621	1,621	0	0	0
Childhood Lead	183	183	0	0	0
Marine Safety	262	262	0	0	0
Sheriff Rd Pat	346	346	0	0	0
Comm Corrections	2,225	2,225	0	0	0
Prop Tax Foreclosure	15,614	0	0	15,614	0
Airport	4,284	4,284	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Gen Co Pub Impv	Tax Foreclosure	Vet's Affairs
Central Stores	422	422	0	0	0
LIHEAP	104	104	0	0	0
Emerg Needs LCA	4	4	0	0	0
Weather DOE	205	205	0	0	0
CSBG	1,230	1,230	0	0	0
Direct Bill	0	0	0	0	0
Total	211,887	172,858	6,064	15,614	17,351

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/Retirement – This activity identifies costs associated directly with the Other Post Employment Benefits and Retirement funds. These costs have been allocated based on the dollar amount of assigned wages by benefiting 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, 2017
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	814,137			814,137
Deductions:				
Payouts	-2,005			
Total Deductions:	-2,005			-2,005
Cost Adjustments:				
Misc Reimb	-465			
Mgmt Development	21,820			
Total Departmental Cost Adjustments:	21,355			21,355
Inbound Costs:				
Building Depreciation	15,288		15,288	
Insurance	357	15	372	
Insurance - Property	341		341	
Termination Payoff	7,576		7,576	
Finance Department	5,376	438	5,814	
Building & Grounds Department	53,888	5,135	59,023	
Utilities	11,198	32	11,230	
Security	3,353	144	3,497	
County Administration Dept	3,592	162	3,754	
Information Systems	10,133	277	10,410	
Legal Services Department	1,206	11	1,217	
Human Resources		6,003	6,003	
Treasurer		711	711	
Total Allocated Additions:	112,308	12,928	125,236	125,236
Total To Be Allocated:	945,795	12,928		958,723

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Admin	OPEB/Retirement	Labor Relations
Wages & Benefits					
SALARIES & WAGES	370,587	0	363,286	7,301	0
FRINGE BENEFITS	135,264	0	132,599	2,665	0
Other Expense & Cost					
*Payouts	2,005	0	0	0	0
Physical Exams	21,645	0	21,645	0	0
Supplies	24,571	0	24,087	484	0
Badging Supplies	1,799	0	1,799	0	0
Legal Services	188,920	420	94,250	0	94,250
Dues	904	0	886	18	0
Contract Services	3,011	1,691	1,320	0	0
Arbitration	(650)	0	0	0	(650)
Security	1,966	0	1,966	0	0
Telephone	5,968	0	5,850	118	0
Contract Employee	8,566	0	8,566	0	0
Travel	1,706	0	1,672	34	0
Advertising	20,787	0	20,787	0	0
Employee Training	22,214	0	22,214	0	0
Recruitment	1,212	0	1,212	0	0
Safety Program	3,662	0	3,662	0	0
Departmental Total					
Expenditures Per Financial Statement	814,137				
Deductions					
*Total Disallowed Costs	(2,005)	0	0	0	0
Cost Adjustments					
Misc Reimb	(465)	0	(465)	0	0
Mgmt Development	21,820	0	21,820	0	0
Functional Cost	833,487	2,111	727,156	10,620	93,600
Allocation Step 1					
Inbound - All Others	112,308	0	110,097	2,211	0
Reallocate Admin Costs		(2,111)	1,873	29	209
Unallocated Costs	0	0	0	0	0
1st Allocation	945,795	0	839,126	12,860	93,809
Allocation Step 2					
Inbound - All Others	12,928	0	12,693	235	0
2nd Allocation	12,928	0	12,693	235	0
Total For Human Resources					
Schedule .3 Total	958,723	0	851,819	13,095	93,809

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	9.72	1.107793	9,293		9,293		9,293
Building & Grounds Department	35.02	3.991247	33,489		33,489		33,489
Security	5.80	0.661029	5,545		5,545		5,545
County Administration Dept	5.28	0.601764	5,047		5,047		5,047
Information Systems	9.97	1.136286	9,533		9,533		9,533
Legal Services Department	1.83	0.208566	1,749		1,749		1,749
Human Resources	6.28	0.715735	6,003		6,003		6,003
Treasurer	10.00	1.139705	9,560		9,560	157	9,717
Health & Comm. Serv.	11.64	1.326617	11,133		11,133	181	11,314
Nazareth Facility	8.58	0.977867	8,201		8,201	129	8,330
ADMIN,CSA,MCHD,HPDP	14.46	1.648013	13,827		13,827	224	14,051
Circuit Court	58.36	6.651319	55,813		55,813	915	56,728
District Court	53.15	6.057532	50,830		50,830	832	51,662
Friend of Court	47.22	5.381687	45,157		45,157	739	45,896
Probate Court	8.83	1.006360	8,441		8,441	134	8,575
Election	0.52	0.059265	494		494	4	498
Clerk/ROD	9.12	1.039411	8,718		8,718	140	8,858
Equalization	5.00	0.569853	4,777		4,777	72	4,849
Pros Atty	21.76	2.479998	20,807		20,807	338	21,145
Pros Atty C.R.P.	8.26	0.941396	7,895		7,895	125	8,020
Drain Comm	2.50	0.284926	2,388		2,388	34	2,422
Soil & Erosion	1.50	0.170956	1,434		1,434	21	1,455
Sheriff Admin	24.91	2.839005	23,820		23,820	388	24,208
Sheriff Jail	59.88	6.824549	57,545		57,545	1,412	58,957
Sheriff Field Oper	51.50	5.869481	49,252		49,252	807	50,059
Animal Control	8.99	1.024595	8,593		8,593	137	8,730
Emergency Mgmnt.	1.50	0.170956	1,434		1,434	21	1,455
Veterans Affairs	1.97	0.224522	1,881		1,881	28	1,909
MSU Extension	2.03	0.231360	1,938		1,938	29	1,967
Planning	2.50	0.284926	2,388		2,388	34	2,422
Employee Benefits	0.96	0.109412	916		916	11	927
LE Circuit Ct	12.11	1.380183	11,581		11,581	187	11,768
LE District Ct	19.08	2.174557	18,248		18,248	295	18,543
LE Pros Atty	20.62	2.350072	19,718		19,718	319	20,037
LE Sheriff Admin	2.03	0.231360	1,938		1,938	29	1,967
LE Sheriff Jail	46.55	5.305327	44,516		44,516	729	45,245
LE Sheriff F.O.	15.47	1.763124	14,795		14,795	239	15,034
LE Animal Ctrl	6.00	0.683823	5,735		5,735	87	5,822
Technology Fund	2.90	0.330514	2,770		2,770	38	2,808
Parks Admin	6.05	0.689522	5,783		5,783	88	5,871
P Markin Glen	2.55	0.290625	2,436		2,436	34	2,470
P Scotts Mill	0.61	0.069522	581		581	7	588
P Cold Brook	2.72	0.310000	2,597		2,597	37	2,634
P Prairie View	2.60	0.296323	2,482		2,482	35	2,517
P River Oaks	3.61	0.411434	3,448		3,448	51	3,499
P Fairgrounds	4.94	0.563014	4,722		4,722	71	4,793
P KRV Trail	1.29	0.147022	1,232		1,232	16	1,248
P KRV Trailway prg	0.37	0.042169	351		351	3	354
P County Fair	0.39	0.044448	369		369	3	372
H-Laboratory	3.00	0.341912	2,862		2,862	39	2,901
H-Vision/Hearing	2.80	0.319117	2,674		2,674	38	2,712
H-Haz Waste	4.84	0.551617	4,626		4,626	71	4,697

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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-Clinical Serv	2.00	0.227941	1,909		1,909	29	1,938
H-Comm. Disease	3.76	0.428529	3,594		3,594	55	3,649
H-STD	4.85	0.552757	4,635		4,635	71	4,706
H-HIV Counseling	0.69	0.078640	658		658	9	667
H-Env Admin	3.95	0.450183	3,774		3,774	58	3,832
H-Env FS&F	7.10	0.809191	6,786		6,786	106	6,892
H-Env LW&W	5.88	0.670147	5,621		5,621	85	5,706
Male Drug Court	2.85	0.324816	2,721		2,721	38	2,759
Womens Drug Ct.	1.84	0.209706	1,759		1,759	25	1,784
Emerg Prep Bio	1.23	0.140184	1,173		1,173	15	1,188
Circuit Court Gt	1.69	0.192610	1,615		1,615	23	1,638
ROD Automation	0.95	0.108272	906		906	11	917
Concealed Pistol	0.50	0.056985	476		476	4	480
Victim Advocacy	2.30	0.262132	2,194		2,194	33	2,227
Crime Victim Rts	2.76	0.314559	2,633		2,633	38	2,671
AAA Administration	2.95	0.336213	2,816		2,816	39	2,855
AAA Ombudsman	1.95	0.222242	1,861		1,861	27	1,888
AAA Health Living	0.71	0.080919	676		676	10	686
AAA Info & Asst	1.11	0.126507	1,057		1,057	14	1,071
AAA CCC	0.05	0.005699	46		46		46
CFI AAA Custom Care	0.05	0.005699	46		46		46
CFI Admin	1.26	0.143603	1,206		1,206	16	1,222
CFI Care Mgmt	3.39	0.386360	3,236		3,236	48	3,284
CFI Case Coord	0.05	0.005699	46		46		46
CFI Veterans	0.04	0.004559	36		36		36
CFI Comm Living	2.86	0.325956	2,730		2,730	38	2,768
CC-Juvenile Home	58.74	6.694627	56,174		56,174	921	57,095
CC-In Home Care	9.87	1.124889	9,438		9,438	155	9,593
CC-Intens Learn	1.00	0.113971	953		953	11	964
CC-KEYS	3.21	0.365845	3,066		3,066	44	3,110
CC-Juve Drug Ct	1.54	0.175515	1,471		1,471	21	1,492
CC-Restitution	2.00	0.227941	1,909		1,909	29	1,938
CC-Intake Assess	4.16	0.474117	3,978		3,978	60	4,038
CC-CASA	1.00	0.113971	953		953	11	964
CC-FI Treatment Ct.	0.49	0.055846	466		466	4	470
Healthy Start	10.71	1.220624	10,240		10,240	167	10,407
SWMBH - HS	0.94	0.107132	897		897	11	908
AIDS Coun & Test	1.50	0.170956	1,434		1,434	21	1,455
MIECHV-HFA	3.09	0.352169	2,952		2,952	42	2,994
Nurse Family	5.78	0.658750	5,525		5,525	82	5,607
MCIR	4.00	0.455882	3,825		3,825	58	3,883
CSHCS	2.89	0.329375	2,758		2,758	38	2,796
BCCCP Coord.	2.46	0.280367	2,349		2,349	34	2,383
IAP	1.58	0.180073	1,508		1,508	21	1,529
W.I.C.	8.35	0.951654	7,982		7,982	125	8,107
Childhood Lead	0.96	0.109412	916		916	11	927
Marine Safety	1.36	0.155000	1,301		1,301	19	1,320
Sheriff Rd Pat	1.80	0.205147	1,720		1,720	23	1,743
Comm Corrections	11.46	1.306102	10,960		10,960	179	11,139
Airport	22.04	2.511910	21,078		21,078	342	21,420
Central Stores	2.18	0.248456	2,081		2,081	31	2,112
LIHEAP	0.54	0.061544	517		517	5	522

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Emerg Needs LCA	0.02	0.002279	18		18		18
Weather DOE	1.06	0.120809	1,011		1,011	14	1,025
CSBG	6.35	0.723713	6,071		6,071	94	6,165
Schedule .4 Total for Personnel Admin	877.42	100.000000	839,126		839,126	12,693	851,819

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - OPEB/Retirement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Retirement	2,802	38.283919	4,920		4,920	87	5,007
OPEB	4,517	61.716081	7,940		7,940	148	8,088
Schedule .4 Total for OPEB/Retirement	7,319	100.000000	12,860		12,860	235	13,095

Allocation Basis: Dollar amount of wages by department
Allocation Source: Human Resources

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	30.36	8.691918	8,154		8,154		8,154
Security	5.80	1.660511	1,557		1,557		1,557
Health & Comm. Serv.	0.72	0.206132	193		193		193
Nazareth Facility	6.00	1.717770	1,612		1,612		1,612
ADMIN,CSA,MCHD,HPDP	0.39	0.111655	105		105		105
Circuit Court	4.91	1.405709	1,319		1,319		1,319
Clerk/ROD	0.46	0.131696	123		123		123
Soil & Erosion	1.00	0.286295	269		269		269
Sheriff Admin	20.91	5.986430	5,616		5,616		5,616
Sheriff Jail	58.78	16.828422	15,788		15,788		15,788
Sheriff Field Oper	51.50	14.744195	13,832		13,832		13,832
Animal Control	3.99	1.142317	1,071		1,071		1,071
Emergency Mgmnt.	0.50	0.143148	134		134		134
Veterans Affairs	0.61	0.174640	163		163		163
LE Circuit Ct	3.72	1.065018	999		999		999
LE District Ct	0.22	0.062985	59		59		59
LE Sheriff Admin	2.03	0.581179	545		545		545
LE Sheriff Jail	45.50	13.026425	12,220		12,220		12,220
LE Sheriff F.O.	15.46	4.426122	4,152		4,152		4,152
LE Animal Ctrl	6.00	1.717770	1,612		1,612		1,612
Parks Admin	1.00	0.286295	269		269		269
P Markin Glen	0.67	0.191818	180		180		180
P Cold Brook	1.00	0.286295	269		269		269
P Prairie View	0.90	0.257666	242		242		242
P River Oaks	0.99	0.283432	266		266		266
P Fairgrounds	2.92	0.835982	784		784		784
P KRV Trail	0.58	0.166051	155		155		155
P KRV Trailway prg	0.37	0.105929	99		99		99
P County Fair	0.39	0.111655	105		105		105
H-STD	1.00	0.286295	269		269		269
Emerg Prep Bio	0.40	0.114518	107		107		107
CC-Juvenile Home	39.52	11.314381	10,614		10,614		10,614
CC-In Home Care	8.87	2.539437	2,382		2,382		2,382
CC-Intens Learn	1.00	0.286295	269		269		269
CC-KEYS	1.89	0.541098	507		507		507
CC-Juve Drug Ct	1.00	0.286295	269		269		269
CC-Restitution	1.00	0.286295	269		269		269
CC-Intake Assess	3.91	1.119414	1,050		1,050		1,050
CC-CASA	1.00	0.286295	269		269		269
Marine Safety	0.47	0.134559	126		126		126
Sheriff Rd Pat	1.80	0.515331	483		483		483
Comm Corrections	0.62	0.177503	166		166		166
Airport	16.95	4.852701	4,552		4,552		4,552
Central Stores	2.18	0.624123	585		585		585
Schedule .4 Total for Labor Relations	349.29	100.000000	93,809		93,809	0	93,809

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB/Retirement	Labor Relations
Finance Department	9,293	9,293	0	0
Building & Grounds Department	41,643	33,489	0	8,154
Security	7,102	5,545	0	1,557
County Administration Dept	5,047	5,047	0	0
Information Systems	9,533	9,533	0	0
Legal Services Department	1,749	1,749	0	0
Human Resources	6,003	6,003	0	0
Treasurer	9,717	9,717	0	0
Health & Comm. Serv.	11,507	11,314	0	193
Nazareth Facility	9,942	8,330	0	1,612
ADMIN,CSA,MCHD,HPDP	14,156	14,051	0	105
Circuit Court	58,047	56,728	0	1,319
District Court	51,662	51,662	0	0
Friend of Court	45,896	45,896	0	0
Probate Court	8,575	8,575	0	0
Election	498	498	0	0
Clerk/ROD	8,981	8,858	0	123
Equalization	4,849	4,849	0	0
Pros Atty	21,145	21,145	0	0
Pros Atty C.R.P.	8,020	8,020	0	0
Drain Comm	2,422	2,422	0	0
Soil & Erosion	1,724	1,455	0	269
Sheriff Admin	29,824	24,208	0	5,616
Sheriff Jail	74,745	58,957	0	15,788
Sheriff Field Oper	63,891	50,059	0	13,832
Animal Control	9,801	8,730	0	1,071
Emergency Mgmnt.	1,589	1,455	0	134
Veterans Affairs	2,072	1,909	0	163
MSU Extension	1,967	1,967	0	0
Planning	2,422	2,422	0	0
Employee Benefits	927	927	0	0
LE Circuit Ct	12,767	11,768	0	999
LE District Ct	18,602	18,543	0	59
LE Pros Atty	20,037	20,037	0	0
LE Sheriff Admin	2,512	1,967	0	545
LE Sheriff Jail	57,465	45,245	0	12,220
LE Sheriff F.O.	19,186	15,034	0	4,152
LE Animal Ctrl	7,434	5,822	0	1,612
Technology Fund	2,808	2,808	0	0
Parks Admin	6,140	5,871	0	269
P Markin Glen	2,650	2,470	0	180
P Scotts Mill	588	588	0	0
P Cold Brook	2,903	2,634	0	269
P Prairie View	2,759	2,517	0	242
P River Oaks	3,765	3,499	0	266
P Fairgrounds	5,577	4,793	0	784
P KRV Trail	1,403	1,248	0	155
P KRV Trailway prg	453	354	0	99
P County Fair	477	372	0	105
H-Laboratory	2,901	2,901	0	0
H-Vision/Hearing	2,712	2,712	0	0
H-Haz Waste	4,697	4,697	0	0

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB/Retirement	Labor Relations
H-Clinical Serv	1,938	1,938	0	0
H-Comm. Disease	3,649	3,649	0	0
H-STD	4,975	4,706	0	269
H-HIV Counseling	667	667	0	0
H-Env Admin	3,832	3,832	0	0
H-Env FS&F	6,892	6,892	0	0
H-Env LW&W	5,706	5,706	0	0
Male Drug Court	2,759	2,759	0	0
Womens Drug Ct.	1,784	1,784	0	0
Emerg Prep Bio	1,295	1,188	0	107
Circuit Court Gt	1,638	1,638	0	0
ROD Automation	917	917	0	0
Concealed Pistol	480	480	0	0
Victim Advocacy	2,227	2,227	0	0
Crime Victim Rts	2,671	2,671	0	0
AAA Administration	2,855	2,855	0	0
AAA Ombudsman	1,888	1,888	0	0
AAA Health Living	686	686	0	0
AAA Info & Asst	1,071	1,071	0	0
AAA CCC	46	46	0	0
CFI AAA Custom Care	46	46	0	0
CFI Admin	1,222	1,222	0	0
CFI Care Mgmt	3,284	3,284	0	0
CFI Case Coord	46	46	0	0
CFI Veterans	36	36	0	0
CFI Comm Living	2,768	2,768	0	0
CC-Juvenile Home	67,709	57,095	0	10,614
CC-In Home Care	11,975	9,593	0	2,382
CC-Intens Learn	1,233	964	0	269
CC-KEYS	3,617	3,110	0	507
CC-Juve Drug Ct	1,761	1,492	0	269
CC-Restitution	2,207	1,938	0	269
CC-Intake Assess	5,088	4,038	0	1,050
CC-CASA	1,233	964	0	269
CC-FI Treatment Ct.	470	470	0	0
Healthy Start	10,407	10,407	0	0
SWMBH - HS	908	908	0	0
AIDS Coun & Test	1,455	1,455	0	0
MIECHV-HFA	2,994	2,994	0	0
Nurse Family	5,607	5,607	0	0
MCIR	3,883	3,883	0	0
CSHCS	2,796	2,796	0	0
BCCCP Coord.	2,383	2,383	0	0
IAP	1,529	1,529	0	0
W.I.C.	8,107	8,107	0	0
Childhood Lead	927	927	0	0
Marine Safety	1,446	1,320	0	126
Sheriff Rd Pat	2,226	1,743	0	483
Comm Corrections	11,305	11,139	0	166
Airport	25,972	21,420	0	4,552
Central Stores	2,697	2,112	0	585
Retirement	5,007	0	5,007	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB/Retirement	Labor Relations
OPEB	8,088	0	8,088	0
LIHEAP	522	522	0	0
Emerg Needs LCA	18	18	0	0
Weather DOE	1,025	1,025	0	0
CSBG	6,165	6,165	0	0
Direct Bill	0	0	0	0
Total	958,723	851,819	13,095	93,809

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

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, 2017
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,103,226			1,103,226
Inbound Costs:				
Building Depreciation	10,975		10,975	
Insurance	569	25	594	
Insurance - Property	245		245	
Termination Payoff	8,467		8,467	
Finance Department	7,041	442	7,483	
Building & Grounds Department	38,682	3,686	42,368	
Utilities	8,039	23	8,062	
Security	2,407	105	2,512	
County Administration Dept	5,718	260	5,978	
Information Systems	15,199	419	15,618	
Legal Services Department	1,922	19	1,941	
Human Resources	9,560	157	9,717	
Treasurer		7,246	7,246	
Total Allocated Additions:	108,824	12,382	121,206	121,206
Total To Be Allocated:	1,212,050	12,382		1,224,432

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	Accounting	Cash Rec Post	Financial Audit
Wages & Benefits					
SALARIES & WAGES	528,517	32,534	61,933	76,643	2,461
FRINGE BENEFITS	192,909	11,883	22,609	27,972	907
Other Expense & Cost					
Postage	16,061	0	0	0	0
Supplies	11,623	716	1,362	1,685	55
Contract Services	46,151	0	0	0	0
Telephone	9,576	590	1,122	1,389	45
Travel	9,094	560	1,066	1,319	43
Equipment Maint	899	55	105	130	4
Employee Training	6,260	386	734	908	29
Bank Fes	32,111	0	0	0	0
Plat Inspection	25	0	0	0	0
Appropriation	250,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,103,226				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,103,226	46,724	88,931	110,046	3,544
Allocation Step 1					
Inbound - All Others	108,824	6,694	12,742	15,773	502
Reallocate Admin Costs		(53,418)	4,683	5,796	184
Unallocated Costs	(928,608)	0	0	0	0
1st Allocation	283,442	0	106,356	131,615	4,230
Allocation Step 2					
Inbound - Treasurer: Accounting	2,676	305	0	0	0
Inbound - Treasurer: Cash Rec Post	4,477	0	0	0	0
Inbound - All Others	5,229	289	572	718	16
Reallocate Admin Costs		(594)	46	60	1
Unallocated Costs	(10,798)	0	0	0	0
2nd Allocation	1,584	0	618	778	17
Total For Treasurer					
Schedule .3 Total	285,026	0	106,974	132,393	4,247

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Accom Tax	General Gov't**
Wages & Benefits		
SALARIES & WAGES	17,941	337,005
FRINGE BENEFITS	6,540	122,998
Other Expense & Cost		
Postage	0	16,061
Supplies	394	7,411
Contract Services	10,000	36,151
Telephone	325	6,105
Travel	308	5,798
Equipment Maint	30	575
Employee Training	212	3,991
Bank Fes	0	32,111
Plat Inspection	0	25
Appropriation	0	250,000
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	35,750	818,231
Allocation Step 1		
Inbound - All Others	3,678	69,435
Reallocate Admin Costs	1,813	40,942
Unallocated Costs	0	(928,608)
1st Allocation	41,241	0
Allocation Step 2		
Inbound - Treasurer: Accounting	0	2,371
Inbound - Treasurer: Cash Rec Post	0	4,477
Inbound - All Others	156	3,478
Reallocate Admin Costs	15	472
Unallocated Costs	0	(10,798)
2nd Allocation	171	0
Total For Treasurer		
Schedule .3 Total	41,412	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	77	0.086135	91		91		91
Finance Department	381	0.426198	447		447		447
Building & Grounds Department	2,877	3.218301	3,414		3,414		3,414
Utilities	1,003	1.121987	1,189		1,189		1,189
Security	267	0.298674	316		316		316
County Administration Dept	159	0.177862	186		186		186
Information Systems	159	0.177862	186		186		186
Legal Services Department	105	0.117456	123		123		123
Human Resources	405	0.453045	476		476		476
Treasurer	2,253	2.520275	2,676		2,676		2,676
Health & Comm. Serv.	1,252	1.400526	1,486		1,486	5	1,491
Nazareth Facility	609	0.681246	718		718	1	719
ADMIN,CSA,MCHD,HPDP	564	0.630908	664		664	1	665
Commission	125	0.139829	145		145		145
Circuit Court	9,504	10.631468	11,828		11,828	313	12,141
District Court	4,502	5.036076	5,351		5,351	26	5,377
Friend of Court	1,504	1.682421	1,785		1,785	6	1,791
Probate Court	1,467	1.641031	1,737		1,737	6	1,743
Adult Probation	46	0.051457	54		54		54
Family Coun Serv	251	0.280776	297		297	1	298
Election	231	0.258404	273		273		273
Clerk/ROD	4,199	4.697131	4,991		4,991	25	5,016
Equalization	172	0.192404	202		202		202
Pros Atty	894	1.000056	1,058		1,058	4	1,062
Pros Atty C.R.P.	373	0.417249	439		439	1	440
Drain Comm	208	0.232675	244		244		244
Soil & Erosion	286	0.319928	338		338	1	339
Sheriff Admin	2,259	2.526987	2,683		2,683	15	2,698
Sheriff Jail	1,773	1.983332	2,103		2,103	9	2,112
Sheriff Field Oper	858	0.959785	1,018		1,018	4	1,022
Animal Control	2,535	2.835729	3,012		3,012	16	3,028
Emergency Mgmnt.	240	0.268471	283		283	1	284
Veterans Affairs	135	0.151015	156		156		156
Medical Exam	469	0.524638	553		553	1	554
Veterans Burial	48	0.053694	57		57		57
Sold/Sail Relief	330	0.369148	389		389	1	390
MSU Extension	112	0.125287	131		131		131
Planning	162	0.181218	189		189		189
Economic Develop	2	0.002237	2		2		2
Employee Benefits	1,285	1.437441	1,522		1,522	6	1,528
LE Revenues	152	0.170032	178		178		178
LE Circuit Ct	184	0.205828	216		216		216
LE District Ct	114	0.127524	133		133		133
LE Pros Atty	205	0.229319	240		240		240
LE Sheriff Admin	113	0.126405	132		132		132
LE Sheriff Jail	258	0.288607	305		305	1	306
LE Sheriff F.O.	315	0.352369	370		370	1	371
LE Animal Ctrl	163	0.182337	190		190		190
Technology Fund	352	0.393758	415		415	1	416
Roads	61	0.068236	73		73		73
Parks Admin	618	0.691314	729		729	1	730
P Markin Glen	943	1.054869	1,115		1,115	4	1,119

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
P Scotts Mill	192	0.214777	225		225		225
P Cold Brook	751	0.840092	886		886	4	890
P Prairie View	583	0.652162	685		685	1	686
P River Oaks	724	0.809889	854		854	3	857
P Fairgrounds	1,007	1.126461	1,194		1,194	4	1,198
P KRV Trail	195	0.218133	229		229		229
P KRV Trailway prg	103	0.115219	120		120		120
P County Fair	601	0.672297	709		709	1	710
P Special Purposes	36	0.040271	42		42		42
Access & Visitat	13	0.014542	15		15		15
Drain Comm Grant	55	0.061525	65		65		65
H-Oral Health	28	0.031322	31		31		31
H-Laboratory	2,100	2.349125	2,492		2,492	13	2,505
H-Vision/Hearing	184	0.205828	216		216		216
H-Haz Waste	1,283	1.435203	1,520		1,520	6	1,526
H-Clinical Serv	747	0.835617	882		882	4	886
H-Comm. Disease	534	0.597349	630		630	1	631
H-STD	637	0.712568	754		754	2	756
H-Health Care Ac	12	0.013424	14		14		14
H-HIV Counseling	43	0.048101	49		49		49
H-Env Admin	140	0.156608	164		164		164
H-Env FS&F	1,776	1.986688	2,106		2,106	9	2,115
H-Env LW&W	1,276	1.427373	1,512		1,512	5	1,517
Local Housing	156	0.174506	183		183		183
Accommodation Tax	571	0.638738	671		671	1	672
AS&E Grant	250	0.279658	295		295	1	296
Dist Ct Grants	98	0.109626	114		114		114
Male Drug Court	336	0.375860	396		396	1	397
Womens Drug Ct.	289	0.323284	340		340	1	341
WK Kellogg Found	4	0.004475	4		4		4
DWI Drug Court	329	0.368030	388		388	1	389
Browfield Redev	235	0.262878	277		277		277
Emerg Prep Bio	219	0.244980	257		257		257
Circuit Court Gt	515	0.576095	608		608	1	609
Homeland Sec. Gt.	86	0.096202	102		102		102
Haz Mat Team	26	0.029084	28		28		28
ROD Automation	707	0.790872	835		835	2	837
911 Service Fund	438	0.489960	516		516	1	517
Concealed Pistol	391	0.437385	459		459	1	460
Local Corr.Offc.	114	0.127524	133		133		133
Drug Law Enforce	22	0.024610	24		24		24
Law Library	6	0.006712	6		6		6
Victim Advocacy	78	0.087253	92		92		92
Crime Victim Rts	90	0.100677	107		107		107
AAA Senior Expo	121	0.135354	141		141		141
AAA Administration	211	0.236031	247		247		247
AAA Providers	204	0.228201	239		239		239
AAA Ombudsman	154	0.172269	180		180		180
AAA Health Living	147	0.164439	173		173		173
AAA Info & Asst	78	0.087253	92		92		92
AAA CCC	37	0.041389	43		43		43
AAA Verne Robbert	7	0.007830	7		7		7

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
CFI AAA Custom Care	46	0.051457	54		54		54
CFI Admin	65	0.072711	77		77		77
CFI Care Mgmt	716	0.800940	845		845	2	847
CFI Case Coord	148	0.165557	174		174		174
CFI Veterans	80	0.089490	94		94		94
CFI Comm Living	485	0.542536	569		569	1	570
Safe Comm. Grant	36	0.040271	42		42		42
KCSD Grants	154	0.172269	180		180		180
CC-Juvenile Home	1,947	2.177974	2,311		2,311	13	2,324
CC-In Home Care	137	0.153252	159		159		159
CC-Foster Care	58	0.064881	69		69		69
CC-Intens Learn	80	0.089490	94		94		94
CC-KEYS	236	0.263997	278		278		278
CC-Juve Drug Ct	135	0.151015	156		156		156
CC-Restitution	64	0.071592	76		76		76
CC-Intake Assess	69	0.077186	81		81		81
CC-CASA	73	0.081660	86		86		86
CC-FI Treatment Ct.	168	0.187930	198		198		198
CC-MIDHS	2,251	2.518038	2,674		2,674	15	2,689
Vet's Trust	12	0.013424	14		14		14
Healthy Start	714	0.798702	843		843	2	845
SWMBH - HS	105	0.117456	123		123		123
AIDS Coun & Test	135	0.151015	156		156		156
MIECHV-ISS	56	0.062643	67		67		67
MIECHV-HFA	161	0.180100	188		188		188
Nurse Family	356	0.398233	419		419	1	420
MCIR	147	0.164439	173		173		173
CSHCS	140	0.156608	164		164		164
BCCCP Coord.	161	0.180100	188		188		188
BCCCP Komen	155	0.173388	181		181		181
IAP	146	0.163320	172		172		172
Clean Sweep Pest	24	0.026847	26		26		26
W.I.C.	261	0.291963	310		310	1	311
Childhood Lead	112	0.125287	131		131		131
Marine Safety	92	0.102914	109		109		109
Sheriff Rd Pat	68	0.076067	80		80		80
Livescan Finger	2	0.002237	2		2		2
Comm Corrections	1,241	1.388221	1,474		1,474	5	1,479
Survey & Remonum	20	0.022373	22		22		22
Prop Tax Foreclosure	1,955	2.186923	2,321		2,321	13	2,334
Airport	4,077	4.560658	4,844		4,844	25	4,869
DTRF	1,971	2.204821	2,340		2,340	13	2,353
Central Stores	1,100	1.230494	1,304		1,304	4	1,308
Drain Eq Revolv	1	0.001119	1		1		1
Retirement	26	0.029084	28		28		28
OPEB	972	1.087309	1,155		1,155	4	1,159
LIHEAP	80	0.089490	94		94		94
Emerg Needs EAP	339	0.379216	400		400	1	401
Emerg Needs LCA	50	0.055932	59		59		59
Weather Energy Opt	33	0.036915	37		37		37
Weather DOE	201	0.224845	235		235		235
CSBG	310	0.346776	364		364	1	365

MAXCAP 2018 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
Non Allocated	726	0.812126	856		856	3	859
Schedule .4 Total for Accounting	89,395	100.000000	106,356		106,356	618	106,974

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, 2017
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	66	0.219758	286		286		286
Finance Department	56	0.186462	241		241		241
Building & Grounds Department	16	0.053275	70		70		70
Legal Services Department	1	0.003330	4		4		4
Human Resources	50	0.166484	216		216		216
Treasurer	1,023	3.406253	4,477		4,477		4,477
Health & Comm. Serv.	9	0.029967	37		37		37
Nazareth Facility	21	0.069923	91		91		91
ADMIN,CSA,MCHD,HPDP	33	0.109879	142		142		142
Circuit Court	3,010	10.022309	13,190		13,190	76	13,266
District Court	3,313	11.031199	14,511		14,511	82	14,593
Friend of Court	1,077	3.586055	4,713		4,713	23	4,736
Probate Court	254	0.845736	1,107		1,107	4	1,111
Family Coun Serv	251	0.835747	1,095		1,095	4	1,099
Election	57	0.189791	246		246		246
Clerk/ROD	3,976	13.238772	17,756		17,756	298	18,054
Equalization	4	0.013319	17		17		17
Pros Atty	234	0.779143	1,022		1,022	4	1,026
Pros Atty C.R.P.	18	0.059934	78		78		78
Drain Comm	12	0.039956	50		50		50
Soil & Erosion	206	0.685912	899		899	3	902
Sheriff Admin	1,264	4.208704	5,535		5,535	27	5,562
Sheriff Jail	53	0.176473	229		229		229
Sheriff Field Oper	4	0.013319	17		17		17
Animal Control	1,880	6.259781	8,241		8,241	45	8,286
Emergency Mgmnt.	1	0.003330	4		4		4
Veterans Affairs	6	0.019978	24		24		24
Sold/Sail Relief	4	0.013319	17		17		17
MSU Extension	5	0.016648	20		20		20
Planning	11	0.036626	46		46		46
Employee Benefits	159	0.529418	689		689	1	690
LE Revenues	15	0.049945	65		65		65
LE Circuit Ct	1	0.003330	4		4		4
LE Pros Atty	5	0.016648	20		20		20
LE Sheriff F.O.	1	0.003330	4		4		4
Technology Fund	1	0.003330	4		4		4
Roads	34	0.113209	146		146		146
Parks Admin	39	0.129857	170		170		170
P Markin Glen	662	2.204242	2,898		2,898	15	2,913
P Scotts Mill	111	0.369593	481		481	1	482
P Cold Brook	514	1.711451	2,247		2,247	10	2,257
P Prairie View	325	1.082143	1,421		1,421	4	1,425
P River Oaks	402	1.338528	1,756		1,756	6	1,762
P Fairgrounds	538	1.791363	2,354		2,354	11	2,365
P KRV Trail	1	0.003330	4		4		4
P KRV Trailway prg	42	0.139846	181		181		181
P County Fair	158	0.526088	684		684	1	685
P Special Purposes	1	0.003330	4		4		4
Access & Visitat	5	0.016648	20		20		20
Drain Comm Grant	8	0.026637	32		32		32
H-Oral Health	8	0.026637	32		32		32
H-Laboratory	1,105	3.679286	4,835		4,835	23	4,858

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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-Vision/Hearing	32	0.106549	137		137		137
H-Haz Waste	699	2.327440	3,059		3,059	15	3,074
H-Clinical Serv	480	1.598242	2,096		2,096	8	2,104
H-Comm. Disease	331	1.102121	1,448		1,448	4	1,452
H-STD	373	1.241967	1,630		1,630	6	1,636
H-Health Care Ac	3	0.009989	12		12		12
H-Env FS&F	1,334	4.441781	5,839		5,839	30	5,869
H-Env LW&W	974	3.243099	4,262		4,262	20	4,282
Local Housing	69	0.229747	301		301	1	302
Accommodation Tax	518	1.724769	2,267		2,267	11	2,278
AS&E Grant	188	0.625978	820		820	2	822
Dist Ct Grants	12	0.039956	50		50		50
Male Drug Court	55	0.183132	237		237		237
Womens Drug Ct.	47	0.156495	203		203		203
DWI Drug Court	122	0.406220	530		530	1	531
Browfield Redev	104	0.346286	451		451	1	452
Emerg Prep Bio	27	0.089901	117		117		117
Circuit Court Gt	41	0.136516	177		177		177
Homeland Sec. Gt.	5	0.016648	20		20		20
Haz Mat Team	18	0.059934	78		78		78
ROD Automation	515	1.714780	2,251		2,251	11	2,262
911 Service Fund	412	1.371824	1,802		1,802	6	1,808
Concealed Pistol	327	1.088802	1,429		1,429	4	1,433
Local Corr.Offc.	17	0.056604	74		74		74
Drug Law Enforce	6	0.019978	24		24		24
Victim Advocacy	13	0.043286	57		57		57
Crime Victim Rts	5	0.016648	20		20		20
AAA Senior Expo	93	0.309659	404		404	1	405
AAA Administration	45	0.149835	195		195		195
AAA Providers	54	0.179802	233		233		233
AAA Ombudsman	36	0.119868	154		154		154
AAA Health Living	50	0.166484	216		216		216
AAA Info & Asst	10	0.033297	43		43		43
AAA CCC	13	0.043286	57		57		57
AAA Verne Robbert	3	0.009989	12		12		12
CFI AAA Custom Care	1	0.003330	4		4		4
CFI Admin	10	0.033297	43		43		43
CFI Care Mgmt	73	0.243066	317		317	1	318
CFI Case Coord	27	0.089901	117		117		117
CFI Veterans	27	0.089901	117		117		117
Safe Comm. Grant	4	0.013319	17		17		17
KCSD Grants	14	0.046615	60		60		60
CC-Juvenile Home	233	0.775813	1,018		1,018	4	1,022
CC-CASA	1	0.003330	4		4		4
CC-MIDHS	3	0.009989	12		12		12
Vet's Trust	2	0.006659	7		7		7
Healthy Start	9	0.029967	37		37		37
SWMBH - HS	4	0.013319	17		17		17
AIDS Coun & Test	16	0.053275	70		70		70
MIECHV-ISS	13	0.043286	57		57		57
MIECHV-HFA	12	0.039956	50		50		50
Nurse Family	24	0.079912	105		105		105

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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
MCIR	13	0.043286	57		57		57
CSHCS	30	0.099890	130		130		130
BCCCP Coord.	25	0.083242	109		109		109
BCCCP Komen	2	0.006659	7		7		7
IAP	43	0.143176	186		186		186
Clean Sweep Pest	5	0.016648	20		20		20
W.I.C.	27	0.089901	117		117		117
Childhood Lead	38	0.126527	164		164		164
Marine Safety	7	0.023308	28		28		28
Sheriff Rd Pat	4	0.013319	17		17		17
Comm Corrections	268	0.892352	1,170		1,170	4	1,174
Survey & Remonum	2	0.006659	7		7		7
Prop Tax Foreclosure	88	0.293011	383		383	1	384
Airport	448	1.491692	1,958		1,958	6	1,964
DTRF	36	0.119868	154		154		154
Central Stores	2	0.006659	7		7		7
OPEB	149	0.496121	647		647	1	648
LIHEAP	12	0.039956	50		50		50
Emerg Needs EAP	25	0.083242	109		109		109
Emerg Needs LCA	18	0.059934	78		78		78
Weather Energy Opt	8	0.026637	32		32		32
Weather DOE	13	0.043286	57		57		57
CSBG	18	0.059934	78		78		78
Non Allocated	198	0.659275	861		861	2	863
Schedule .4 Total for Cash Rec Post	30,033	100.000000	131,615		131,615	778	132,393

Allocation Basis: Cash Receipt transactions posted by department
Allocation Source: Detail General Ledger- Finance

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	96	0.092055	3		3		3
Finance Department	451	0.432465	17		17		17
Building & Grounds Department	3,349	3.211361	134		134		134
Utilities	1,007	0.965614	39		39		39
Security	337	0.323150	12		12		12
County Administration Dept	225	0.215753	8		8		8
Information Systems	215	0.206164	7		7		7
Legal Services Department	146	0.140000	5		5		5
Human Resources	496	0.475615	19		19		19
Treasurer	2,319	2.223693	93		93		93
Health & Comm. Serv.	1,519	1.456571	61		61		61
Nazareth Facility	722	0.692327	27		27		27
ADMIN,CSA,MCHD,HPDP	909	0.871641	34		34		34
Commission	169	0.162054	6		6		6
Circuit Court	9,800	9.397235	586		586	17	603
District Court	4,676	4.483823	187		187		187
Friend of Court	1,596	1.530407	63		63		63
Probate Court	1,577	1.512188	63		63		63
Adult Probation	96	0.092055	3		3		3
Family Coun Serv	251	0.240684	9		9		9
Election	272	0.260821	9		9		9
Clerk/ROD	4,281	4.105057	172		172		172
Equalization	222	0.212876	8		8		8
Pros Atty	1,027	0.984792	40		40		40
Pros Atty C.R.P.	457	0.438218	18		18		18
Drain Comm	272	0.260821	9		9		9
Soil & Erosion	322	0.308766	12		12		12
Sheriff Admin	2,444	2.343555	99		99		99
Sheriff Jail	1,912	1.833420	77		77		77
Sheriff Field Oper	1,005	0.963696	39		39		39
Animal Control	2,697	2.586157	109		109		109
Emergency Mgmnt.	300	0.287670	10		10		10
Veterans Affairs	222	0.212876	8		8		8
Medical Exam	484	0.464108	18		18		18
Veterans Burial	49	0.046986	2		2		2
Sold/Sail Relief	342	0.327944	13		13		13
MSU Extension	185	0.177397	6		6		6
Planning	232	0.222465	8		8		8
Employee Benefits	1,577	1.512188	63		63		63
LE Revenues	155	0.148630	5		5		5
LE Circuit Ct	259	0.248355	9		9		9
LE District Ct	119	0.114109	4		4		4
LE Pros Atty	255	0.244520	9		9		9
LE Sheriff Admin	131	0.125616	4		4		4
LE Sheriff Jail	284	0.272328	10		10		10
LE Sheriff F.O.	377	0.361506	15		15		15
LE Animal Ctrl	236	0.226301	8		8		8
Technology Fund	524	0.502464	20		20		20
Roads	117	0.112191	4		4		4
Parks Admin	859	0.823696	32		32		32
P Markin Glen	1,000	0.958901	38		38		38
P Scotts Mill	209	0.200410	7		7		7

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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 Cold Brook	792	0.759450	29		29		29
P Prairie View	631	0.605067	23		23		23
P River Oaks	776	0.744108	28		28		28
P Fairgrounds	1,097	1.051915	43		43		43
P KRV Trail	233	0.223424	8		8		8
P KRV Trailway prg	136	0.130411	5		5		5
P County Fair	682	0.653971	25		25		25
P Special Purposes	63	0.060411	2		2		2
Access & Visitat	15	0.014384	1		1		1
Drain Comm Grant	74	0.070959	3		3		3
H-Oral Health	37	0.035479	1		1		1
H-Laboratory	2,262	2.169035	91		91		91
H-Vision/Hearing	250	0.239725	8		8		8
H-Haz Waste	1,361	1.305065	54		54		54
H-Clinical Serv	1,000	0.958901	38		38		38
H-Comm. Disease	710	0.680820	26		26		26
H-STD	931	0.892737	35		35		35
H-Health Care Ac	16	0.015342	1		1		1
H-HIV Counseling	129	0.123698	4		4		4
H-Env Admin	202	0.193698	7		7		7
H-Env FS&F	1,863	1.786433	75		75		75
H-Env LW&W	1,394	1.336709	55		55		55
Local Housing	156	0.149589	5		5		5
Accommodation Tax	636	0.609861	24		24		24
AS&E Grant	254	0.243561	9		9		9
Dist Ct Grants	186	0.178356	6		6		6
Male Drug Court	438	0.419999	17		17		17
Womens Drug Ct.	361	0.346163	14		14		14
DWI Drug Court	409	0.392191	16		16		16
Browfield Redev	323	0.309725	12		12		12
Emerg Prep Bio	433	0.415204	17		17		17
Circuit Court Gt	606	0.581094	23		23		23
Homeland Sec. Gt.	94	0.090137	3		3		3
Haz Mat Team	36	0.034520	1		1		1
ROD Automation	754	0.723012	28		28		28
911 Service Fund	448	0.429588	17		17		17
Concealed Pistol	405	0.388355	16		16		16
Local Corr.Offc.	152	0.145753	5		5		5
Drug Law Enforce	54	0.051781	2		2		2
Victim Advocacy	122	0.116986	4		4		4
Crime Victim Rts	115	0.110274	4		4		4
AAA Senior Expo	157	0.150548	5		5		5
AAA Administration	500	0.479451	19		19		19
AAA Providers	252	0.241643	9		9		9
AAA Ombudsman	344	0.329862	13		13		13
AAA Health Living	320	0.306848	12		12		12
AAA Info & Asst	295	0.282876	10		10		10
AAA CCC	129	0.123698	4		4		4
CFI AAA Custom Care	275	0.263698	9		9		9
CFI Admin	316	0.303013	11		11		11
CFI Care Mgmt	1,098	1.052874	43		43		43
CFI Case Coord	273	0.261780	9		9		9

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	217	0.208082	7		7		7
CFI Comm Living	764	0.732601	28		28		28
Safe Comm. Grant	56	0.053698	2		2		2
KCSD Grants	224	0.214794	8		8		8
CC-Juvenile Home	2,080	1.994515	83		83		83
CC-In Home Care	175	0.167808	6		6		6
CC-Foster Care	91	0.087260	3		3		3
CC-Intens Learn	87	0.083424	3		3		3
CC-KEYS	266	0.255068	9		9		9
CC-Juve Drug Ct	166	0.159178	6		6		6
CC-Restitution	85	0.081507	3		3		3
CC-Intake Assess	103	0.098767	4		4		4
CC-CASA	111	0.106438	4		4		4
CC-FI Treatment Ct.	212	0.203287	7		7		7
CC-MIDHS	2,262	2.169035	91		91		91
Healthy Start	1,135	1.088353	45		45		45
SWMBH - HS	230	0.220547	8		8		8
AIDS Coun & Test	259	0.248355	9		9		9
MIECHV-ISS	76	0.072877	3		3		3
MIECHV-HFA	250	0.239725	8		8		8
Nurse Family	538	0.515889	20		20		20
MCIR	242	0.232054	8		8		8
CSHCS	231	0.221506	8		8		8
BCCCP Coord.	274	0.262739	9		9		9
BCCCP Komen	158	0.151506	5		5		5
IAP	323	0.309725	12		12		12
Clean Sweep Pest	31	0.029726	1		1		1
W.I.C.	444	0.425752	17		17		17
Childhood Lead	403	0.386437	16		16		16
Marine Safety	124	0.118904	4		4		4
Sheriff Rd Pat	72	0.069041	2		2		2
Comm Corrections	1,518	1.455612	61		61		61
Survey & Remonum	49	0.046986	2		2		2
Prop Tax Foreclosure	1,963	1.882324	79		79		79
Airport	4,349	4.170263	175		175		175
DTRF	1,976	1.894789	79		79		79
Central Stores	1,230	1.179449	48		48		48
Retirement	81	0.077671	3		3		3
OPEB	1,374	1.317531	55		55		55
LIHEAP	192	0.184109	7		7		7
Emerg Needs EAP	390	0.373972	15		15		15
Emerg Needs LCA	94	0.090137	3		3		3
Weather Energy Opt	34	0.032603	1		1		1
Weather DOE	399	0.382602	16		16		16
CSBG	672	0.644382	25		25		25
Non Allocated	844	0.809313	32		32		32
Schedule .4 Total for Financial Audit	104,232	99.948218	4,230		4,230	17	4,247

Allocation Basis: Number of accounting transactions by department
Allocation Source: Detail general ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	41,241		41,241	171	41,412
Schedule .4 Total for Accom Tax	100	100.000000	41,241		41,241	171	41,412

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, 2017
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Insurance	380	91	286	3	0
Finance Department	705	447	241	17	0
Building & Grounds Department	3,618	3,414	70	134	0
Utilities	1,228	1,189	0	39	0
Security	328	316	0	12	0
County Administration Dept	194	186	0	8	0
Information Systems	193	186	0	7	0
Legal Services Department	132	123	4	5	0
Human Resources	711	476	216	19	0
Treasurer	7,246	2,676	4,477	93	0
Health & Comm. Serv.	1,589	1,491	37	61	0
Nazareth Facility	837	719	91	27	0
ADMIN,CSA,MCHD,HPDP	841	665	142	34	0
Commission	151	145	0	6	0
Circuit Court	26,010	12,141	13,266	603	0
District Court	20,157	5,377	14,593	187	0
Friend of Court	6,590	1,791	4,736	63	0
Probate Court	2,917	1,743	1,111	63	0
Adult Probation	57	54	0	3	0
Family Coun Serv	1,406	298	1,099	9	0
Election	528	273	246	9	0
Clerk/ROD	23,242	5,016	18,054	172	0
Equalization	227	202	17	8	0
Pros Atty	2,128	1,062	1,026	40	0
Pros Atty C.R.P.	536	440	78	18	0
Drain Comm	303	244	50	9	0
Soil & Erosion	1,253	339	902	12	0
Sheriff Admin	8,359	2,698	5,562	99	0
Sheriff Jail	2,418	2,112	229	77	0
Sheriff Field Oper	1,078	1,022	17	39	0
Animal Control	11,423	3,028	8,286	109	0
Emergency Mgmnt.	298	284	4	10	0
Veterans Affairs	188	156	24	8	0
Medical Exam	572	554	0	18	0
Veterans Burial	59	57	0	2	0
Sold/Sail Relief	420	390	17	13	0
MSU Extension	157	131	20	6	0
Planning	243	189	46	8	0
Economic Develop	2	2	0	0	0
Employee Benefits	2,281	1,528	690	63	0
LE Revenues	248	178	65	5	0
LE Circuit Ct	229	216	4	9	0
LE District Ct	137	133	0	4	0
LE Pros Atty	269	240	20	9	0
LE Sheriff Admin	136	132	0	4	0
LE Sheriff Jail	316	306	0	10	0
LE Sheriff F.O.	390	371	4	15	0
LE Animal Ctrl	198	190	0	8	0
Technology Fund	440	416	4	20	0
Roads	223	73	146	4	0
Parks Admin	932	730	170	32	0
P Markin Glen	4,070	1,119	2,913	38	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
P Scotts Mill	714	225	482	7	0
P Cold Brook	3,176	890	2,257	29	0
P Prairie View	2,134	686	1,425	23	0
P River Oaks	2,647	857	1,762	28	0
P Fairgrounds	3,606	1,198	2,365	43	0
P KRV Trail	241	229	4	8	0
P KRV Trailway prg	306	120	181	5	0
P County Fair	1,420	710	685	25	0
P Special Purposes	48	42	4	2	0
Access & Visitat	36	15	20	1	0
Drain Comm Grant	100	65	32	3	0
H-Oral Health	64	31	32	1	0
H-Laboratory	7,454	2,505	4,858	91	0
H-Vision/Hearing	361	216	137	8	0
H-Haz Waste	4,654	1,526	3,074	54	0
H-Clinical Serv	3,028	886	2,104	38	0
H-Comm. Disease	2,109	631	1,452	26	0
H-STD	2,427	756	1,636	35	0
H-Health Care Ac	27	14	12	1	0
H-HIV Counseling	53	49	0	4	0
H-Env Admin	171	164	0	7	0
H-Env FS&F	8,059	2,115	5,869	75	0
H-Env LW&W	5,854	1,517	4,282	55	0
Local Housing	490	183	302	5	0
Accommodation Tax	44,386	672	2,278	24	41,412
AS&E Grant	1,127	296	822	9	0
Dist Ct Grants	170	114	50	6	0
Male Drug Court	651	397	237	17	0
Womens Drug Ct.	558	341	203	14	0
WK Kellogg Found	4	4	0	0	0
DWI Drug Court	936	389	531	16	0
Browfield Redev	741	277	452	12	0
Emerg Prep Bio	391	257	117	17	0
Circuit Court Gt	809	609	177	23	0
Homeland Sec. Gt.	125	102	20	3	0
Haz Mat Team	107	28	78	1	0
ROD Automation	3,127	837	2,262	28	0
911 Service Fund	2,342	517	1,808	17	0
Concealed Pistol	1,909	460	1,433	16	0
Local Corr.Offc.	212	133	74	5	0
Drug Law Enforce	50	24	24	2	0
Law Library	6	6	0	0	0
Victim Advocacy	153	92	57	4	0
Crime Victim Rts	131	107	20	4	0
AAA Senior Expo	551	141	405	5	0
AAA Administration	461	247	195	19	0
AAA Providers	481	239	233	9	0
AAA Ombudsman	347	180	154	13	0
AAA Health Living	401	173	216	12	0
AAA Info & Asst	145	92	43	10	0
AAA CCC	104	43	57	4	0
AAA Verne Robbert	19	7	12	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
CFI AAA Custom Care	67	54	4	9	0
CFI Admin	131	77	43	11	0
CFI Care Mgmt	1,208	847	318	43	0
CFI Case Coord	300	174	117	9	0
CFI Veterans	218	94	117	7	0
CFI Comm Living	598	570	0	28	0
Safe Comm. Grant	61	42	17	2	0
KCSD Grants	248	180	60	8	0
CC-Juvenile Home	3,429	2,324	1,022	83	0
CC-In Home Care	165	159	0	6	0
CC-Foster Care	72	69	0	3	0
CC-Intens Learn	97	94	0	3	0
CC-KEYS	287	278	0	9	0
CC-Juve Drug Ct	162	156	0	6	0
CC-Restitution	79	76	0	3	0
CC-Intake Assess	85	81	0	4	0
CC-CASA	94	86	4	4	0
CC-FI Treatment Ct.	205	198	0	7	0
CC-MIDHS	2,792	2,689	12	91	0
Vet's Trust	21	14	7	0	0
Healthy Start	927	845	37	45	0
SWMBH - HS	148	123	17	8	0
AIDS Coun & Test	235	156	70	9	0
MIECHV-ISS	127	67	57	3	0
MIECHV-HFA	246	188	50	8	0
Nurse Family	545	420	105	20	0
MCIR	238	173	57	8	0
CSHCS	302	164	130	8	0
BCCCP Coord.	306	188	109	9	0
BCCCP Komen	193	181	7	5	0
IAP	370	172	186	12	0
Clean Sweep Pest	47	26	20	1	0
W.I.C.	445	311	117	17	0
Childhood Lead	311	131	164	16	0
Marine Safety	141	109	28	4	0
Sheriff Rd Pat	99	80	17	2	0
Livescan Finger	2	2	0	0	0
Comm Corrections	2,714	1,479	1,174	61	0
Survey & Remonum	31	22	7	2	0
Prop Tax Foreclosure	2,797	2,334	384	79	0
Airport	7,008	4,869	1,964	175	0
DTRF	2,586	2,353	154	79	0
Central Stores	1,363	1,308	7	48	0
Drain Eq Revolv	1	1	0	0	0
Retirement	31	28	0	3	0
OPEB	1,862	1,159	648	55	0
LIHEAP	151	94	50	7	0
Emerg Needs EAP	525	401	109	15	0
Emerg Needs LCA	140	59	78	3	0
Weather Energy Opt	70	37	32	1	0
Weather DOE	308	235	57	16	0
CSBG	468	365	78	25	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Non Allocated	1,754	859	863	32	0
Direct Bill	0	0	0	0	0
Total	285,026	106,974	132,393	4,247	41,412

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

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

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

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

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

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

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

assigned wages of the claims analyst by benefiting department. A credit was provided to the Health Administration division because a portion of the costs of the Claims Analyst were originally charged to Health Administration but for purposes of this cost allocation plan, these costs were added to this schedule.

Specific Support – this activity identifies the costs associated with providing additional support services for specific departments. The basis of allocation is the dollar amount of assigned wages by benefiting department.

Fund 690 Redistribution – This activity accounts for the redistribution of indirect costs associated with the direct expense included in Fund 690. The direct expense charged to this fund have been redistributed to several different funds. The indirect costs associated with the expense originally posted into this fund have been reallocated based on the dollar amount of redistributed 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, 2017
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,141,517			1,141,517
Deductions:				
Payouts	-13,196			
Advertising	-410			
Total Deductions:	-13,606			-13,606
Inbound Costs:				
Equipment Depreciation	25,163		25,163	
Insurance	662	30	692	
Termination Payoff	13,047		13,047	
Finance Department	11,555	960	12,515	
County Administration Dept	6,659	303	6,962	
Information Systems	17,732	491	18,223	
Legal Services Department	2,237	22	2,259	
Human Resources	11,326	181	11,507	
Treasurer	1,584	5	1,589	
Health & Comm. Serv.		70,397	70,397	
Nazareth Facility		34,187	34,187	
ADMIN,CSA,MCHD,HPDP		40,656	40,656	
Total Allocated Additions:	89,965	147,232	237,197	237,197
Total To Be Allocated:	1,217,876	147,232		1,365,108

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	631,122	18,829	279,239	60,094	5,418
FRINGE BENEFITS	230,359	6,865	101,935	21,930	1,981
Other Expense & Cost					
*Payouts	13,196	0	0	0	0
Supplies	15,093	450	6,679	1,437	130
Subscription & Dues	11,962	356	5,294	1,139	103
Contract Services	127,485	17,399	77,976	32,110	0
Licensing Fees	2,200	66	975	209	19
Communications	14,167	422	6,269	1,349	122
Travel	3,846	115	1,702	366	33
Bank Fees	6,356	0	0	0	0
Service Fees	1,164	0	0	0	0
*Advertising	410	0	0	0	0
Insurance	7,622	227	3,371	726	66
Building Rental	70,244	2,093	31,082	6,687	604
Employee Training	3,779	113	1,673	360	32
Expendable Equip	2,512	75	1,111	239	22
Departmental Total					
Expenditures Per Financial Statement	1,141,517				
Deductions					
*Total Disallowed Costs	(13,606)	0	0	0	0
Functional Cost	1,127,911	47,010	517,306	126,646	8,530
Allocation Step 1					
Inbound - Treasurer: Accounting	1,486	435	0	0	0
Inbound - Treasurer: Financial Audit	61	20	0	0	0
Inbound - Finance Department: Accounting Serv	5,671	3,424	0	0	0
Inbound - Finance Department: Audit Services	1,461	497	0	0	0
Inbound - All Others	81,286	2,414	36,061	7,728	695
Reallocate Admin Costs		(53,800)	25,620	6,206	423
Unallocated Costs	0	0	0	0	0
1st Allocation	1,217,876	0	578,987	140,580	9,648
Allocation Step 2					
Inbound - Treasurer: Accounting	5	1	0	0	0
Inbound - Health & Comm. Serv.: Contract Admin	2,745	2,450	0	0	0
Inbound - Finance Department: Accounting Serv	550	336	0	0	0
Inbound - Finance Department: Audit Services	18	6	0	0	0
Inbound - All Others	143,914	4,260	64,041	13,658	1,218
Reallocate Admin Costs		(7,053)	3,402	811	51
Unallocated Costs	0	0	0	0	0
2nd Allocation	147,232	0	67,443	14,469	1,269

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Total	G&A	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2
Total For Health & Comm. Serv.					
Schedule .3 Total	1,365,108	0	646,430	155,049	10,917

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5	Contract Admin	HCS Purch/AP
Wages & Benefits					
SALARIES & WAGES	53,186	43,183	49,602	17,705	39,151
FRINGE BENEFITS	19,419	15,757	18,106	6,473	14,282
Other Expense & Cost					
*Payouts	0	0	0	0	0
Supplies	1,272	1,032	1,186	424	936
Subscription & Dues	1,008	818	940	336	742
Contract Services	0	0	0	0	0
Licensing Fees	185	150	173	62	136
Communications	1,194	969	1,114	398	878
Travel	324	263	302	108	238
Bank Fees	0	0	0	0	0
Service Fees	0	0	0	0	0
*Advertising	0	0	0	0	0
Insurance	643	521	599	214	473
Building Rental	5,922	4,805	5,521	1,974	4,355
Employee Training	319	258	297	106	234
Expendable Equip	212	172	197	71	156
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	83,684	67,928	78,037	27,871	61,581
Allocation Step 1					
Inbound - Treasurer: Accounting	0	0	0	0	0
Inbound - Treasurer: Financial Audit	0	0	0	0	0
Inbound - Finance Department: Accounting Serv	0	0	0	0	0
Inbound - Finance Department: Audit Services	0	0	0	0	0
Inbound - All Others	6,847	5,549	6,377	2,279	5,026
Reallocate Admin Costs	4,177	3,390	3,894	1,390	3,072
Unallocated Costs	0	0	0	0	0
1st Allocation	94,708	76,867	88,308	31,540	69,679
Allocation Step 2					
Inbound - Treasurer: Accounting	0	0	0	0	0
Inbound - Health & Comm. Serv.: Contract Admin	0	0	0	0	0
Inbound - Finance Department: Accounting Serv	0	0	0	0	0
Inbound - Finance Department: Audit Services	0	0	0	0	0
Inbound - All Others	12,095	9,808	11,273	4,017	8,875
Reallocate Admin Costs	543	440	506	179	398
Unallocated Costs	0	0	0	0	0
2nd Allocation	12,638	10,248	11,779	4,196	9,273

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	Fiscal Svcs 3	Fiscal Svcs 4	Fiscal Svcs 5	Contract Admin	HCS Purch/AP
Total For Health & Comm. Serv.					
Schedule .3 Total	107,346	87,115	100,087	35,736	78,952

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	HCS Cash Rec	Billing/Reimb	Specific Supt	Fund 690 Redis
Wages & Benefits				
SALARIES & WAGES	6,909	53,472	4,334	0
FRINGE BENEFITS	2,511	19,511	1,589	0
Other Expense & Cost				
*Payouts	0	0	0	0
Supplies	165	1,278	104	0
Subscription & Dues	130	1,013	83	0
Contract Services	0	0	0	0
Licensing Fees	24	186	15	0
Communications	154	1,200	98	0
Travel	42	326	27	0
Bank Fees	0	6,356	0	0
Service Fees	0	1,164	0	0
*Advertising	0	0	0	0
Insurance	83	646	53	0
Building Rental	766	5,950	485	0
Employee Training	41	320	26	0
Expendable Equip	27	213	17	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	10,852	91,635	6,831	0
Allocation Step 1				
Inbound - Treasurer: Accounting	0	0	0	1,051
Inbound - Treasurer: Financial Audit	0	0	0	41
Inbound - Finance Department: Accounting Serv	0	0	0	2,247
Inbound - Finance Department: Audit Services	0	0	0	964
Inbound - All Others	881	6,878	551	0
Reallocate Admin Costs	541	4,550	339	198
Unallocated Costs	0	0	0	0
1st Allocation	12,274	103,063	7,721	4,501
Allocation Step 2				
Inbound - Treasurer: Accounting	0	0	0	4
Inbound - Health & Comm. Serv.: Contract Admin	0	0	0	295
Inbound - Finance Department: Accounting Serv	0	0	0	214
Inbound - Finance Department: Audit Services	0	0	0	12
Inbound - All Others	1,546	12,151	972	0
Reallocate Admin Costs	67	592	42	22
Unallocated Costs	0	0	0	0
2nd Allocation	1,613	12,743	1,014	547

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department Health & Comm. Serv.

	HCS Cash Rec	Billing/Reimb	Specific Supt	Fund 690 Redis
Total For Health & Comm. Serv.				
Schedule .3 Total	13,887	115,806	8,735	5,048

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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.	11.64	8.231966	47,654		47,654		47,654
Nazareth Facility	8.58	6.067893	35,129		35,129	4,453	39,582
ADMIN,CSA,MCHD,HPDP	14.46	10.226310	59,423		59,423	7,874	67,297
Veterans Affairs	1.97	1.393211	8,059		8,059	1,011	9,070
H-Laboratory	3.00	2.121641	12,278		12,278	1,551	13,829
H-Vision/Hearing	2.80	1.980198	11,458		11,458	1,440	12,898
H-Haz Waste	4.84	3.422914	19,812		19,812	2,506	22,318
H-Clinical Serv	2.00	1.414427	8,184		8,184	1,026	9,210
H-Comm. Disease	3.76	2.659123	15,391		15,391	1,944	17,335
H-STD	4.85	3.429986	19,853		19,853	2,512	22,365
H-HIV Counseling	0.69	0.487977	2,817		2,817	350	3,167
H-Env Admin	3.95	2.793494	16,168		16,168	2,041	18,209
H-Env FS&F	7.10	5.021216	29,068		29,068	3,681	32,749
H-Env LW&W	5.88	4.158416	24,072		24,072	3,043	27,115
Emerg Prep Bio	1.23	0.869873	5,030		5,030	632	5,662
AAA Administration	2.95	2.086280	12,070		12,070	1,525	13,595
AAA Ombudsman	1.95	1.379066	7,980		7,980	1,002	8,982
AAA Health Living	0.71	0.502122	2,900		2,900	360	3,260
AAA Info & Asst	1.11	0.785007	4,540		4,540	567	5,107
AAA CCC	0.05	0.035361	205		205	24	229
CFI AAA Custom Care	0.05	0.035361	205		205	24	229
CFI Admin	1.26	0.891089	5,153		5,153	645	5,798
CFI Care Mgmt	3.39	2.397454	13,876		13,876	1,751	15,627
CFI Case Coord	0.05	0.035361	205		205	24	229
CFI Veterans	0.04	0.028289	163		163	20	183
CFI Comm Living	2.86	2.022631	11,705		11,705	1,476	13,181
Healthy Start	10.71	7.574257	43,846		43,846	5,558	49,404
SWMBH - HS	0.94	0.664781	3,843		3,843	479	4,322
AIDS Coun & Test	1.50	1.060820	6,136		6,136	770	6,906
MIECHV-HFA	3.09	2.185290	12,647		12,647	1,598	14,245
Nurse Family	5.78	4.087694	23,661		23,661	2,994	26,655
MCIR	4.00	2.828854	16,373		16,373	2,065	18,438
CSHCS	2.89	2.043847	11,828		11,828	1,491	13,319
BCCCP Coord.	2.46	1.739745	10,069		10,069	1,263	11,332
IAP	1.58	1.117397	6,464		6,464	811	7,275
W.I.C.	8.35	5.905233	34,186		34,186	4,332	38,518
Childhood Lead	0.96	0.678925	3,925		3,925	492	4,417
LIHEAP	0.54	0.381895	2,207		2,207	271	2,478
Emerg Needs LCA	0.02	0.014144	81		81	7	88
Weather DOE	1.06	0.749646	4,334		4,334	541	4,875
CSBG	6.35	4.490806	25,989		25,989	3,289	29,278
Schedule .4 Total for Prog Admin	141.40	100.000000	578,987		578,987	67,443	646,430

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

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Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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.	1,141,519	7.528675	10,583		10,583		10,583
Nazareth Facility	768,625	5.069322	7,121		7,121	786	7,907
ADMIN,CSA,MCHD,HPDP	1,171,107	7.723816	11,028		11,028	1,469	12,497
Veterans Affairs	138,647	0.914420	1,284		1,284	140	1,424
Medical Exam	530,423	3.498306	4,913		4,913	539	5,452
Veterans Burial	14,343	0.094597	130		130	11	141
Sold/Sail Relief	41,642	0.274642	384		384	38	422
H-Oral Health	13,788	0.090936	125		125	11	136
H-Laboratory	396,804	2.617047	3,675		3,675	400	4,075
H-Vision/Hearing	165,316	1.090311	1,530		1,530	167	1,697
H-Haz Waste	449,730	2.966110	4,167		4,167	460	4,627
H-Clinical Serv	417,617	2.754315	3,868		3,868	422	4,290
H-Comm. Disease	334,646	2.207095	3,097		3,097	341	3,438
H-STD	578,223	3.813562	5,357		5,357	591	5,948
H-Health Care Ac	7,481	0.049340	68		68	6	74
H-HIV Counseling	56,659	0.373684	524		524	52	576
H-Env Admin	313,246	2.065955	2,898		2,898	317	3,215
H-Env FS&F	539,267	3.556635	4,993		4,993	553	5,546
H-Env LW&W	441,244	2.910142	4,090		4,090	451	4,541
Emerg Prep Bio	172,724	1.139169	1,600		1,600	173	1,773
AAA Senior Expo	7,593	0.050078	69		69	6	75
AAA Administration	253,356	1.670962	2,346		2,346	253	2,599
AAA Providers	862,425	5.687963	7,991		7,991	880	8,871
AAA Ombudsman	155,855	1.027912	1,444		1,444	157	1,601
AAA Health Living	57,181	0.377127	529		529	52	581
AAA Info & Asst	88,614	0.584437	818		818	87	905
AAA CCC	5,029	0.033168	46		46	4	50
AAA Verne Robbert	170	0.001121	1		1		1
CFI AAA Custom Care	5,024	0.033135	46		46	4	50
CFI Admin	106,738	0.703971	986		986	108	1,094
CFI Care Mgmt	658,380	4.342222	6,098		6,098	672	6,770
CFI Case Coord	24,764	0.163326	230		230	23	253
CFI Veterans	48,334	0.318778	446		446	44	490
CFI Comm Living	293,372	1.934880	2,714		2,714	296	3,010
Vet's Trust	8,923	0.058850	82		82	7	89
Healthy Start	866,310	5.713585	8,027		8,027	884	8,911
SWMBH - HS	76,735	0.506091	706		706	73	779
AIDS Coun & Test	132,772	0.875673	1,227		1,227	135	1,362
MIECHV-ISS	19,443	0.128233	180		180	17	197
MIECHV-HFA	226,755	1.495520	2,099		2,099	228	2,327
Nurse Family	602,990	3.976908	5,585		5,585	619	6,204
MCIR	326,029	2.150263	3,017		3,017	330	3,347
CSHCS	264,955	1.747461	2,452		2,452	265	2,717
BCCCP Coord.	175,018	1.154298	1,622		1,622	176	1,798
BCCCP Komen	11,514	0.075938	105		105	9	114
IAP	165,695	1.092810	1,533		1,533	167	1,700
Clean Sweep Pest	14,333	0.094531	130		130	11	141
W.I.C.	668,188	4.406909	6,188		6,188	682	6,870
Childhood Lead	107,050	0.706028	988		988	108	1,096
LIHEAP	94,802	0.625249	877		877	93	970
Emerg Needs EAP	234,839	1.548837	2,174		2,174	236	2,410
Emerg Needs LCA	23,251	0.153348	214		214	21	235

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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 Energy Opt	16,704	0.110168	155		155	15	170
Weather DOE	237,636	1.567284	2,199		2,199	238	2,437
CSBG	628,455	4.144857	5,821		5,821	642	6,463
Schedule .4 Total for Fiscal Svcs 1	15,162,283	100.000000	140,580		140,580	14,469	155,049

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

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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
Health & Comm. Serv.	1,141,519	68.275036	6,587		6,587		6,587
Medical Exam	530,423	31.724964	3,061		3,061	1,269	4,330
Schedule .4 Total for Fiscal Svcs 2	1,671,942	100.000000	9,648		9,648	1,269	10,917

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

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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
ADMIN,CSA,MCHD,HPDP	953,177	15.642432	14,886		14,886	2,093	16,979
H-Vision/Hearing	165,316	2.712974	2,566		2,566	338	2,904
H-Clinical Serv	417,617	6.853444	6,486		6,486	856	7,342
H-Comm. Disease	334,646	5.491820	5,198		5,198	686	5,884
H-STD	578,223	9.489122	8,984		8,984	1,192	10,176
H-Health Care Ac	7,481	0.122769	115		115	13	128
H-HIV Counseling	56,659	0.929822	878		878	114	992
Emerg Prep Bio	172,724	2.834545	2,681		2,681	353	3,034
Healthy Start	649,732	10.662645	10,095		10,095	1,343	11,438
SWMBH - HS	57,551	0.944460	891		891	116	1,007
AIDS Coun & Test	132,772	2.178899	2,059		2,059	269	2,328
MIECHV-ISS	19,443	0.319076	301		301	36	337
MIECHV-HFA	226,755	3.721239	3,519		3,519	464	3,983
Nurse Family	602,990	9.895570	9,366		9,366	1,241	10,607
MCIR	326,029	5.350408	5,061		5,061	666	5,727
CSHCS	264,955	4.348133	4,115		4,115	544	4,659
BCCCP Coord.	175,018	2.872192	2,717		2,717	356	3,073
BCCCP Komen	11,514	0.188954	179		179	21	200
IAP	165,695	2.719193	2,572		2,572	339	2,911
W.I.C.	668,188	10.965523	10,380		10,380	1,380	11,760
Childhood Lead	107,050	1.756780	1,659		1,659	218	1,877
Schedule .4 Total for Fiscal Svcs 3	6,093,535	100.000000	94,708		94,708	12,638	107,346

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

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Kalamazoo County, Michigan
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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
ADMIN,CSA,MCHD,HPDP	217,930	5.669350	4,353		4,353	577	4,930
H-Laboratory	396,804	10.322677	7,933		7,933	1,055	8,988
H-Haz Waste	449,730	11.699523	8,989		8,989	1,193	10,182
H-Env Admin	313,246	8.148953	6,259		6,259	826	7,085
H-Env FS&F	539,267	14.028787	10,781		10,781	1,430	12,211
H-Env LW&W	441,244	11.478763	8,818		8,818	1,170	9,988
Healthy Start	216,578	5.634179	4,326		4,326	574	4,900
SWMBH - HS	19,184	0.499063	380		380	46	426
Clean Sweep Pest	14,333	0.372867	284		284	35	319
LIHEAP	94,802	2.466231	1,891		1,891	246	2,137
Emerg Needs EAP	234,839	6.109230	4,690		4,690	621	5,311
Emerg Needs LCA	23,251	0.604864	462		462	58	520
Weather Energy Opt	16,704	0.434547	332		332	40	372
Weather DOE	237,636	6.181993	4,746		4,746	629	5,375
CSBG	628,455	16.348973	12,623		12,623	1,748	14,371
Schedule .4 Total for Fiscal Svcs 4	3,844,003	100.000000	76,867		76,867	10,248	87,115

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

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Kalamazoo County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 5

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Veterans Affairs	138,647	4.979818	4,393		4,393	581	4,974
Veterans Burial	14,343	0.515161	452		452	57	509
Sold/Sail Relief	41,642	1.495666	1,317		1,317	171	1,488
H-Oral Health	13,788	0.495227	434		434	52	486
AAA Senior Expo	7,593	0.272720	238		238	30	268
AAA Administration	253,356	9.099849	8,034		8,034	1,067	9,101
AAA Providers	862,425	30.975927	27,404		27,404	3,739	31,143
AAA Ombudsman	155,855	5.597882	4,940		4,940	652	5,592
AAA Health Living	57,181	2.053784	1,810		1,810	236	2,046
AAA Info & Asst	88,614	3.182771	2,809		2,809	365	3,174
AAA CCC	5,029	0.180628	159		159	20	179
AAA Verne Robbert	170	0.006106	5		5		5
CFI AAA Custom Care	5,024	0.180448	159		159	20	179
CFI Admin	106,738	3.833735	3,382		3,382	446	3,828
CFI Care Mgmt	658,380	23.647195	20,880		20,880	2,769	23,649
CFI Case Coord	24,764	0.889455	781		781	102	883
CFI Veterans	48,334	1.736024	1,529		1,529	202	1,731
CFI Comm Living	293,372	10.537114	9,302		9,302	1,235	10,537
Vet's Trust	8,923	0.320490	280		280	35	315
Schedule .4 Total for Fiscal Svcs 5	2,784,178	100.000000	88,308		88,308	11,779	100,087

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

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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.	19.00	8.715596	2,745		2,745		2,745
Nazareth Facility	2.00	0.917431	287		287	38	325
ADMIN,CSA,MCHD,HPDP	8.50	3.899083	1,227		1,227	176	1,403
H-Laboratory	0.50	0.229358	72		72	7	79
H-Vision/Hearing	2.00	0.917431	287		287	38	325
H-Haz Waste	43.00	19.724768	6,281		6,281	1,003	7,284
H-Comm. Disease	1.00	0.458716	144		144	20	164
H-HIV Counseling	1.00	0.458716	144		144	20	164
H-Env Admin	4.00	1.834862	575		575	80	655
H-Env LW&W	3.00	1.376147	432		432	59	491
Emerg Prep Bio	2.00	0.917431	287		287	38	325
AAA Administration	10.00	4.587156	1,444		1,444	206	1,650
AAA Providers	8.00	3.669725	1,154		1,154	166	1,320
AAA Ombudsman	2.00	0.917431	287		287	38	325
AAA Health Living	2.00	0.917431	287		287	38	325
AAA Info & Asst	1.00	0.458716	144		144	20	164
CFI Admin	29.00	13.302752	4,194		4,194	608	4,802
Healthy Start	20.00	9.174312	2,892		2,892	416	3,308
SWMBH - HS	2.00	0.917431	287		287	38	325
MIECHV-ISS	1.00	0.458716	144		144	20	164
Nurse Family	1.00	0.458716	144		144	20	164
BCCCP Coord.	3.00	1.376147	432		432	59	491
BCCCP Komen	1.00	0.458716	144		144	20	164
Clean Sweep Pest	1.00	0.458716	144		144	20	164
W.I.C.	8.00	3.669725	1,154		1,154	166	1,320
Childhood Lead	6.00	2.752294	865		865	123	988
LIHEAP	2.00	0.917431	287		287	38	325
Emerg Needs EAP	2.00	0.917431	287		287	38	325
Emerg Needs LCA	1.00	0.458716	144		144	20	164
Weather DOE	12.00	5.504587	1,733		1,733	247	1,980
CSBG	20.00	9.174312	2,892		2,892	416	3,308
Schedule .4 Total for Contract Admin	218.00	100.000000	31,540		31,540	4,196	35,736

Allocation Basis: Number of contracts by benefiting program
Allocation Source: Health & Community Services

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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.	277	4.039078	2,811		2,811		2,811
Nazareth Facility	93	1.356080	941		941	126	1,067
ADMIN,CSA,MCHD,HPDP	236	3.441237	2,393		2,393	327	2,720
Veterans Affairs	59	0.860309	596		596	78	674
Medical Exam	12	0.174978	121		121	14	135
Veterans Burial	48	0.699913	485		485	62	547
Sold/Sail Relief	323	4.709828	3,278		3,278	449	3,727
H-Oral Health	6	0.087489	60		60	7	67
H-Laboratory	265	3.864100	2,689		2,689	365	3,054
H-Vision/Hearing	44	0.641586	443		443	58	501
H-Haz Waste	277	4.039078	2,811		2,811	382	3,193
H-Clinical Serv	327	4.768154	3,319		3,319	454	3,773
H-Comm. Disease	89	1.297754	900		900	122	1,022
H-STD	283	4.126568	2,869		2,869	391	3,260
H-Health Care Ac	2	0.029163	19		19	2	21
H-HIV Counseling	23	0.335375	232		232	30	262
H-Env Admin	86	1.254010	872		872	118	990
H-Env FS&F	168	2.449694	1,704		1,704	230	1,934
H-Env LW&W	175	2.551764	1,775		1,775	240	2,015
Emerg Prep Bio	130	1.895596	1,317		1,317	181	1,498
AAA Senior Expo	23	0.335375	232		232	30	262
AAA Administration	88	1.283173	891		891	120	1,011
AAA Providers	127	1.851852	1,287		1,287	176	1,463
AAA Ombudsman	58	0.845728	586		586	76	662
AAA Health Living	68	0.991543	687		687	91	778
AAA Info & Asst	9	0.131234	90		90	10	100
AAA CCC	20	0.291630	203		203	27	230
AAA Verne Robbert	3	0.043745	29		29	4	33
CFI AAA Custom Care	13	0.189560	131		131	15	146
CFI Admin	50	0.729076	504		504	65	569
CFI Care Mgmt	619	9.025953	6,452		6,452	1,105	7,557
CFI Case Coord	111	1.618548	1,125		1,125	155	1,280
CFI Veterans	46	0.670749	464		464	60	524
CFI Comm Living	430	6.270050	4,365		4,365	600	4,965
Vet's Trust	8	0.116652	80		80	9	89
Healthy Start	535	7.801108	5,432		5,432	747	6,179
SWMBH - HS	48	0.699913	485		485	62	547
AIDS Coun & Test	87	1.268591	881		881	119	1,000
MIECHV-ISS	41	0.597842	414		414	51	465
MIECHV-HFA	93	1.356080	941		941	126	1,067
Nurse Family	200	2.916302	2,027		2,027	277	2,304
MCIR	76	1.108195	767		767	104	871
CSHCS	45	0.656168	454		454	59	513
BCCCP Coord.	57	0.831146	576		576	75	651
BCCCP Komen	146	2.128901	1,479		1,479	203	1,682
IAP	56	0.816565	567		567	71	638
Clean Sweep Pest	15	0.218723	151		151	20	171
W.I.C.	96	1.399825	974		974	132	1,106
LIHEAP	65	0.947798	656		656	87	743
Emerg Needs EAP	283	4.126568	2,869		2,869	391	3,260
Emerg Needs LCA	31	0.452027	313		313	38	351
Weather Energy Opt	22	0.320793	223		223	29	252

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Based On The Year Ended December 31, 2017
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 DOE	186	2.712161	1,885		1,885	256	2,141
CSBG	180	2.624672	1,824		1,824	247	2,071
Schedule .4 Total for HCS Purch/AP	6,858	100.000000	69,679		69,679	9,273	78,952

Allocation Basis: Number of purchasing and A/P transactions by program
Allocation Source: Detail general ledger

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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.	9	0.145255	17		17		17
Nazareth Facility	21	0.338928	41		41	4	45
ADMIN,CSA,MCHD,HPDP	33	0.532602	65		65	7	72
Veterans Affairs	6	0.096837	11		11	1	12
H-Oral Health	8	0.129116	15		15	1	16
H-Laboratory	1,105	17.834087	2,184		2,184	286	2,470
H-Vision/Hearing	32	0.516462	62		62	7	69
H-Haz Waste	699	11.281472	1,381		1,381	181	1,562
H-Clinical Serv	480	7.746934	948		948	122	1,070
H-Comm. Disease	331	5.342156	652		652	83	735
H-STD	373	6.020013	735		735	93	828
H-Health Care Ac	3	0.048418	5		5		5
H-Env FS&F	1,334	21.530021	2,702		2,702	415	3,117
H-Env LW&W	974	15.719819	1,926		1,926	250	2,176
Emerg Prep Bio	27	0.435765	52		52	6	58
AAA Senior Expo	93	1.500968	184		184	22	206
AAA Administration	45	0.726275	87		87	9	96
AAA Providers	54	0.871530	105		105	11	116
AAA Ombudsman	36	0.581020	71		71	7	78
AAA Health Living	50	0.806972	97		97	11	108
AAA Info & Asst	10	0.161394	19		19	2	21
AAA CCC	13	0.209813	25		25	2	27
AAA Verne Robbert	3	0.048418	5		5		5
CFI AAA Custom Care	1	0.016139	2		2		2
CFI Admin	10	0.161394	19		19	2	21
CFI Care Mgmt	73	1.178179	144		144	15	159
CFI Case Coord	27	0.435765	52		52	6	58
CFI Veterans	27	0.435765	52		52	6	58
Vet's Trust	2	0.032279	4		4		4
Healthy Start	9	0.145255	17		17	2	19
SWMBH - HS	4	0.064558	7		7		7
AIDS Coun & Test	16	0.258231	30		30	4	34
MIECHV-ISS	13	0.209813	25		25	2	27
MIECHV-HFA	12	0.193673	23		23	2	25
Nurse Family	24	0.387347	47		47	5	52
MCIR	13	0.209813	25		25	2	27
CSHCS	30	0.484183	59		59	6	65
BCCCP Coord.	25	0.403486	49		49	6	55
BCCCP Komen	2	0.032279	4		4		4
IAP	43	0.693996	83		83	9	92
Clean Sweep Pest	5	0.080697	9		9	1	10
W.I.C.	27	0.435765	52		52	6	58
LIHEAP	12	0.193673	23		23	2	25
Emerg Needs EAP	25	0.403486	49		49	6	55
Emerg Needs LCA	18	0.290510	35		35	4	39
Weather Energy Opt	8	0.129116	15		15	1	16
Weather DOE	13	0.209813	25		25	2	27
CSBG	18	0.290510	35		35	4	39
Schedule .4 Total for HCS Cash Rec	6,196	100.000000	12,274		12,274	1,613	13,887

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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, 2017
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	16.63	0.039855	41		41	4	45
ADMIN,CSA,MCHD,HPDP	105.35	0.252482	257		257	29	286
Veterans Affairs	116.44	0.279060	285		285	32	317
Medical Exam	2,201.35	5.275754	5,431		5,431	665	6,096
H-Laboratory	3,803.84	9.116280	9,392		9,392	1,153	10,545
H-Vision/Hearing	1,542.39	3.696491	3,803		3,803	464	4,267
H-Haz Waste	804.02	1.926914	1,980		1,980	240	2,220
H-Clinical Serv	24,927.04	59.740127	61,612		61,612	7,674	69,286
H-Comm. Disease	629.40	1.508420	1,552		1,552	191	1,743
H-STD	6,631.14	15.892186	16,376		16,376	2,012	18,388
H-Env FS&F	792.93	1.900335	1,953		1,953	237	2,190
CFI AAA Custom Care	155.26	0.372096	381		381	42	423
Schedule .4 Total for Billing/Reimb	41,725.79	100.000000	103,063		103,063	12,743	115,806

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	4,334	100.000000	7,721		7,721	1,014	8,735
Schedule .4 Total for Specific Supt	4,334	100.000000	7,721		7,721	1,014	8,735

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fund 690 Redis

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Comm. Disease	13,204.01	1.922923	84		84	7	91
AAA Administration	123,126.91	17.931187	805		805	97	902
AAA Ombudsman	8,867.21	1.291347	55		55	5	60
AAA Health Living	19,485.95	2.837773	125		125	14	139
AAA Info & Asst	15,864.04	2.310308	101		101	10	111
AAA CCC	2,574.41	0.374916	17		17	1	18
CFI AAA Custom Care	2,851.64	0.415289	18		18	1	19
CFI Admin	66,743.67	9.719997	436		436	51	487
CFI Care Mgmt	174,892.33	25.469877	1,173		1,173	167	1,340
CFI Case Coord	2,714.85	0.395368	17		17	1	18
CFI Veterans	1,938.63	0.282326	12		12	1	13
CFI Comm Living	49,579.84	7.220399	323		323	38	361
IAP	46,263.19	6.737389	302		302	35	337
Childhood Lead	49,592.07	7.222180	323		323	38	361
LIHEAP	22,672.78	3.301877	146		146	17	163
Emerg Needs LCA	611.50	0.089054	4		4		4
Weather DOE	44,667.69	6.505034	292		292	34	326
CSBG	41,012.73	5.972756	268		268	30	298
Schedule .4 Total for Fund 690 Redis	686,663.45	100.000000	4,501		4,501	547	5,048

Allocation Basis: Dollar amount of redistributed wages by department
Allocation Source: Wage allocation summary

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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.	70,397	47,654	10,583	6,587	0
Nazareth Facility	57,706	39,582	7,907	0	0
ADMIN,CSA,MCHD,HPDP	106,184	67,297	12,497	0	16,979
Veterans Affairs	16,471	9,070	1,424	0	0
Medical Exam	16,013	0	5,452	4,330	0
Veterans Burial	1,197	0	141	0	0
Sold/Sail Relief	5,637	0	422	0	0
H-Oral Health	705	0	136	0	0
H-Laboratory	43,040	13,829	4,075	0	0
H-Vision/Hearing	22,661	12,898	1,697	0	2,904
H-Haz Waste	51,386	22,318	4,627	0	0
H-Clinical Serv	94,971	9,210	4,290	0	7,342
H-Comm. Disease	30,412	17,335	3,438	0	5,884
H-STD	60,965	22,365	5,948	0	10,176
H-Health Care Ac	228	0	74	0	128
H-HIV Counseling	5,161	3,167	576	0	992
H-Env Admin	30,154	18,209	3,215	0	0
H-Env FS&F	57,747	32,749	5,546	0	0
H-Env LW&W	46,326	27,115	4,541	0	0
Emerg Prep Bio	12,350	5,662	1,773	0	3,034
AAA Senior Expo	811	0	75	0	0
AAA Administration	28,954	13,595	2,599	0	0
AAA Providers	42,913	0	8,871	0	0
AAA Ombudsman	17,300	8,982	1,601	0	0
AAA Health Living	7,237	3,260	581	0	0
AAA Info & Asst	9,582	5,107	905	0	0
AAA CCC	733	229	50	0	0
AAA Verne Robbert	44	0	1	0	0
CFI AAA Custom Care	1,048	229	50	0	0
CFI Admin	16,599	5,798	1,094	0	0
CFI Care Mgmt	55,102	15,627	6,770	0	0
CFI Case Coord	2,721	229	253	0	0
CFI Veterans	2,999	183	490	0	0
CFI Comm Living	32,054	13,181	3,010	0	0
Vet's Trust	497	0	89	0	0
Healthy Start	84,159	49,404	8,911	0	11,438
SWMBH - HS	7,413	4,322	779	0	1,007
AIDS Coun & Test	11,630	6,906	1,362	0	2,328
MIECHV-ISS	1,190	0	197	0	337
MIECHV-HFA	21,647	14,245	2,327	0	3,983
Nurse Family	45,986	26,655	6,204	0	10,607
MCIR	28,410	18,438	3,347	0	5,727
CSHCS	21,273	13,319	2,717	0	4,659
BCCCP Coord.	17,400	11,332	1,798	0	3,073
BCCCP Komen	2,164	0	114	0	200
IAP	12,953	7,275	1,700	0	2,911
Clean Sweep Pest	805	0	141	0	0
W.I.C.	59,632	38,518	6,870	0	11,760
Childhood Lead	8,739	4,417	1,096	0	1,877
LIHEAP	6,841	2,478	970	0	0
Emerg Needs EAP	11,361	0	2,410	0	0
Emerg Needs LCA	1,401	88	235	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Total	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2	Fiscal Svcs 3
Weather Energy Opt	810	0	170	0	0
Weather DOE	17,161	4,875	2,437	0	0
CSBG	55,828	29,278	6,463	0	0
Direct Bill	0	0	0	0	0
Total	1,365,108	646,430	155,049	10,917	107,346

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Fiscal Svcs 4	Fiscal Svcs 5	Contract Admin	HCS Purch/AP	HCS Cash Rec
Health & Comm. Serv.	0	0	2,745	2,811	17
Nazareth Facility	0	0	325	1,067	45
ADMIN,CSA,MCHD,HPDP	4,930	0	1,403	2,720	72
Veterans Affairs	0	4,974	0	674	12
Medical Exam	0	0	0	135	0
Veterans Burial	0	509	0	547	0
Sold/Sail Relief	0	1,488	0	3,727	0
H-Oral Health	0	486	0	67	16
H-Laboratory	8,988	0	79	3,054	2,470
H-Vision/Hearing	0	0	325	501	69
H-Haz Waste	10,182	0	7,284	3,193	1,562
H-Clinical Serv	0	0	0	3,773	1,070
H-Comm. Disease	0	0	164	1,022	735
H-STD	0	0	0	3,260	828
H-Health Care Ac	0	0	0	21	5
H-HIV Counseling	0	0	164	262	0
H-Env Admin	7,085	0	655	990	0
H-Env FS&F	12,211	0	0	1,934	3,117
H-Env LW&W	9,988	0	491	2,015	2,176
Emerg Prep Bio	0	0	325	1,498	58
AAA Senior Expo	0	268	0	262	206
AAA Administration	0	9,101	1,650	1,011	96
AAA Providers	0	31,143	1,320	1,463	116
AAA Ombudsman	0	5,592	325	662	78
AAA Health Living	0	2,046	325	778	108
AAA Info & Asst	0	3,174	164	100	21
AAA CCC	0	179	0	230	27
AAA Verne Robbert	0	5	0	33	5
CFI AAA Custom Care	0	179	0	146	2
CFI Admin	0	3,828	4,802	569	21
CFI Care Mgmt	0	23,649	0	7,557	159
CFI Case Coord	0	883	0	1,280	58
CFI Veterans	0	1,731	0	524	58
CFI Comm Living	0	10,537	0	4,965	0
Vet's Trust	0	315	0	89	4
Healthy Start	4,900	0	3,308	6,179	19
SWMBH - HS	426	0	325	547	7
AIDS Coun & Test	0	0	0	1,000	34
MIECHV-ISS	0	0	164	465	27
MIECHV-HFA	0	0	0	1,067	25
Nurse Family	0	0	164	2,304	52
MCIR	0	0	0	871	27
CSHCS	0	0	0	513	65
BCCCP Coord.	0	0	491	651	55
BCCCP Komen	0	0	164	1,682	4
IAP	0	0	0	638	92
Clean Sweep Pest	319	0	164	171	10
W.I.C.	0	0	1,320	1,106	58
Childhood Lead	0	0	988	0	0
LIHEAP	2,137	0	325	743	25
Emerg Needs EAP	5,311	0	325	3,260	55
Emerg Needs LCA	520	0	164	351	39

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Fiscal Svcs 4	Fiscal Svcs 5	Contract Admin	HCS Purch/AP	HCS Cash Rec
Weather Energy Opt	372	0	0	252	16
Weather DOE	5,375	0	1,980	2,141	27
CSBG	14,371	0	3,308	2,071	39
Direct Bill	0	0	0	0	0
Total	87,115	100,087	35,736	78,952	13,887

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Billing/Reimb	Specific Supt	Fund 690 Redis
Health & Comm. Serv.	0	0	0
Nazareth Facility	45	8,735	0
ADMIN,CSA,MCHD,HPDP	286	0	0
Veterans Affairs	317	0	0
Medical Exam	6,096	0	0
Veterans Burial	0	0	0
Sold/Sail Relief	0	0	0
H-Oral Health	0	0	0
H-Laboratory	10,545	0	0
H-Vision/Hearing	4,267	0	0
H-Haz Waste	2,220	0	0
H-Clinical Serv	69,286	0	0
H-Comm. Disease	1,743	0	91
H-STD	18,388	0	0
H-Health Care Ac	0	0	0
H-HIV Counseling	0	0	0
H-Env Admin	0	0	0
H-Env FS&F	2,190	0	0
H-Env LW&W	0	0	0
Emerg Prep Bio	0	0	0
AAA Senior Expo	0	0	0
AAA Administration	0	0	902
AAA Providers	0	0	0
AAA Ombudsman	0	0	60
AAA Health Living	0	0	139
AAA Info & Asst	0	0	111
AAA CCC	0	0	18
AAA Verne Robbert	0	0	0
CFI AAA Custom Care	423	0	19
CFI Admin	0	0	487
CFI Care Mgmt	0	0	1,340
CFI Case Coord	0	0	18
CFI Veterans	0	0	13
CFI Comm Living	0	0	361
Vet's Trust	0	0	0
Healthy Start	0	0	0
SWMBH - HS	0	0	0
AIDS Coun & Test	0	0	0
MIECHV-ISS	0	0	0
MIECHV-HFA	0	0	0
Nurse Family	0	0	0
MCIR	0	0	0
CSHCS	0	0	0
BCCCP Coord.	0	0	0
BCCCP Komen	0	0	0
IAP	0	0	337
Clean Sweep Pest	0	0	0
W.I.C.	0	0	0
Childhood Lead	0	0	361
LIHEAP	0	0	163
Emerg Needs EAP	0	0	0
Emerg Needs LCA	0	0	4

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Billing/Reimb	Specific Supt	Fund 690 Redis
Weather Energy Opt	0	0	0
Weather DOE	0	0	326
CSBG	0	0	298
Direct Bill	0	0	0
Total	115,806	8,735	5,048

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, 2017
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	-10,510			
Total Departmental Cost Adjustments:	-10,510			-10,510
Inbound Costs:				
Building Depreciation	34,828		34,828	
Insurance	7,493	21	7,514	
Termination Payoff	5,320		5,320	
Finance Department	7,174	579	7,753	
Building & Grounds Department	236,894	28,951	265,845	
County Administration Dept	4,909	226	5,135	
Information Systems	10,133	277	10,410	
Legal Services Department	1,649	16	1,665	
Human Resources	9,813	129	9,942	
Treasurer	836	1	837	
Health & Comm. Serv.	51,281	6,425	57,706	
Total Allocated Additions:	370,330	36,625	406,955	406,955
Total To Be Allocated:	359,820	36,625		396,445

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	(10,510)	0	(10,510)
Functional Cost	(10,510)	0	(10,510)
Allocation Step 1			
Inbound - All Others	370,330	0	370,330
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	359,820	0	359,820
Allocation Step 2			
Inbound - All Others	36,625	0	36,625
2nd Allocation	36,625	0	36,625
Total For Nazareth Facility			
Schedule .3 Total	396,445	0	396,445

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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.	70,243.79	9.502308	34,187		34,187		34,187
ADMIN,CSA,MCHD,HPDP	76,767.04	10.384748	37,367		37,367	4,193	41,560
Veterans Affairs	9,529.73	1.289145	4,639		4,639	522	5,161
MSU Extension	41,154.75	5.567255	20,034		20,034	2,246	22,280
H-Laboratory	93,103.72	12.594710	45,460		45,460	5,257	50,717
H-Vision/Hearing	12,214.67	1.652353	5,937		5,937	665	6,602
H-Clinical Serv	18,246.35	2.468296	8,879		8,879	992	9,871
H-Comm. Disease	17,970.00	2.430912	8,746		8,746	978	9,724
H-STD	40,091.44	5.423415	19,512		19,512	2,190	21,702
H-HIV Counseling	3,075.85	0.416089	1,490		1,490	163	1,653
H-Env Admin	21,318.17	2.883840	10,369		10,369	1,166	11,535
H-Env FS&F	20,876.68	2.824117	10,158		10,158	1,141	11,299
H-Env LW&W	17,294.33	2.339510	8,416		8,416	941	9,357
Mental Health	25,401.50	3.436217	12,360		12,360	1,386	13,746
Emerg Prep Bio	8,292.45	1.121771	4,032		4,032	451	4,483
AAA Administration	11,010.28	1.489428	5,353		5,353	600	5,953
AAA Ombudsman	7,713.15	1.043405	3,751		3,751	415	4,166
AAA Health Living	1,922.91	0.260124	931		931	102	1,033
AAA Info & Asst	4,969.31	0.672229	2,415		2,415	269	2,684
AAA CCC	163.55	0.022124	79		79	6	85
CFI AAA Custom Care	200.53	0.027127	93		93	8	101
CFI Admin	3,869.17	0.523406	1,876		1,876	210	2,086
CFI Care Mgmt	8,213.55	1.111097	3,993		3,993	446	4,439
CFI Case Coord	167.59	0.022671	81		81	6	87
CFI Veterans	95.72	0.012949	46		46	4	50
CFI Comm Living	6,661.41	0.901130	3,242		3,242	362	3,604
Healthy Start	24,877.46	3.365327	12,105		12,105	1,357	13,462
SWMBH - HS	2,739.96	0.370651	1,328		1,328	146	1,474
AIDS Coun & Test	8,697.75	1.176598	4,232		4,232	474	4,706
MIECHV-HFA	13,103.34	1.772569	6,376		6,376	714	7,090
Nurse Family	19,135.06	2.588517	9,310		9,310	1,046	10,356
MCIR	7,052.74	0.954067	3,430		3,430	383	3,813
CSHCS	12,082.32	1.634450	5,873		5,873	658	6,531
BCCCP Coord.	10,967.45	1.483634	5,335		5,335	597	5,932
IAP	4,001.29	0.541279	1,942		1,942	216	2,158
W.I.C.	59,593.10	8.061524	29,008		29,008	3,257	32,265
Childhood Lead	3,974.92	0.537712	1,928		1,928	213	2,141
LIHEAP	2,718.22	0.367710	1,319		1,319	141	1,460
Emerg Needs LCA	865.00	0.117014	419		419	43	462
Weather DOE	6,149.16	0.831835	2,994		2,994	334	3,328
CSBG	31,003.60	4.194047	15,087		15,087	1,691	16,778
Non Allocated	11,699.70	1.582690	5,688		5,688	636	6,324
Schedule .4 Total for Nazareth Fac	739,228.71	100.000000	359,820		359,820	36,625	396,445

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, 2017
Schedule .5 - Allocation Summary
For Department Nazareth Facility

Receiving Department	Total	Nazareth Fac
Health & Comm. Serv.	34,187	34,187
ADMIN,CSA,MCHD,HPDP	41,560	41,560
Veterans Affairs	5,161	5,161
MSU Extension	22,280	22,280
H-Laboratory	50,717	50,717
H-Vision/Hearing	6,602	6,602
H-Clinical Serv	9,871	9,871
H-Comm. Disease	9,724	9,724
H-STD	21,702	21,702
H-HIV Counseling	1,653	1,653
H-Env Admin	11,535	11,535
H-Env FS&F	11,299	11,299
H-Env LW&W	9,357	9,357
Mental Health	13,746	13,746
Emerg Prep Bio	4,483	4,483
AAA Administration	5,953	5,953
AAA Ombudsman	4,166	4,166
AAA Health Living	1,033	1,033
AAA Info & Asst	2,684	2,684
AAA CCC	85	85
CFI AAA Custom Care	101	101
CFI Admin	2,086	2,086
CFI Care Mgmt	4,439	4,439
CFI Case Coord	87	87
CFI Veterans	50	50
CFI Comm Living	3,604	3,604
Healthy Start	13,462	13,462
SWMBH - HS	1,474	1,474
AIDS Coun & Test	4,706	4,706
MIECHV-HFA	7,090	7,090
Nurse Family	10,356	10,356
MCIR	3,813	3,813
CSHCS	6,531	6,531
BCCCP Coord.	5,932	5,932
IAP	2,158	2,158
W.I.C.	32,265	32,265
Childhood Lead	2,141	2,141
LIHEAP	1,460	1,460
Emerg Needs LCA	462	462
Weather DOE	3,328	3,328
CSBG	16,778	16,778
Non Allocated	6,324	6,324
Direct Bill	0	0
Total	396,445	396,445

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

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, 2017
Schedule .2 - Costs To Be Allocated
For Department ADMIN,CSA,MCHD,HPDP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,171,107			1,171,107
Deductions:				
Termination Payout	-14,272			
Total Deductions:	-14,272			-14,272
Inbound Costs:				
Equipment Depreciation	1,451		1,451	
Insurance	823	37	860	
Termination Payoff	14,749		14,749	
Finance Department	9,332	738	10,070	
County Administration Dept	8,272	381	8,653	
Information Systems	18,997	527	19,524	
Legal Services Department	2,780	28	2,808	
Human Resources	13,932	224	14,156	
Treasurer	840	1	841	
Health & Comm. Serv.	93,632	12,552	106,184	
Nazareth Facility	37,367	4,193	41,560	
Total Allocated Additions:	202,175	18,681	220,856	220,856
Total To Be Allocated:	1,359,010	18,681		1,377,691

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	750,293	0	41,289	39,508	69,669
FRINGE BENEFITS	263,737	0	13,854	13,256	25,147
Other Expense & Cost					
*Termination Payout	14,272	0	0	0	0
Supplies	5,133	0	207	198	540
Communications	12,073	0	362	346	1,738
Contract Services	29,288	0	0	0	0
Expendable Equip	499	0	0	0	0
Travel	1,591	0	13	13	22
Incentives	513	0	0	0	126
Other Services	491	0	4	5	60
Building Rent	70,736	0	1,861	1,780	10,268
Training	7,478	0	370	353	462
Project Costs	15,003	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,171,107				
Deductions					
*Total Disallowed Costs	(14,272)	0	0	0	0
Functional Cost	1,156,835	0	57,960	55,459	108,032
Allocation Step 1					
Inbound - All Others	202,175	0	11,062	10,595	18,734
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,359,010	0	69,022	66,054	126,766
Allocation Step 2					
Inbound - All Others	18,681	0	935	898	1,681
2nd Allocation	18,681	0	935	898	1,681
Total For ADMIN,CSA,MCHD,HPDP					
Schedule .3 Total	1,377,691	0	69,957	66,952	128,447

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	88,304	63,692	101,518	158,930	77,383
FRINGE BENEFITS	31,874	23,247	34,780	56,421	25,963
Other Expense & Cost					
*Termination Payout	0	0	0	0	0
Supplies	684	454	728	1,130	388
Communications	2,203	841	1,153	3,363	677
Contract Services	0	0	3,822	0	0
Expendable Equip	0	0	328	0	0
Travel	28	276	582	50	25
Incentives	159	0	5	220	0
Other Services	76	32	108	109	9
Building Rent	13,014	5,033	7,163	19,619	3,486
Training	586	1,039	1,213	1,141	692
Project Costs	0	0	0	0	3,066
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	136,928	94,614	151,400	240,983	111,689
Allocation Step 1					
Inbound - All Others	23,755	17,132	27,323	43,221	20,827
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	160,683	111,746	178,723	284,204	132,516
Allocation Step 2					
Inbound - All Others	2,142	1,544	2,488	4,519	1,891
2nd Allocation	2,142	1,544	2,488	4,519	1,891
Total For ADMIN,CSA,MCHD,HPDP					
Schedule .3 Total	162,825	113,290	181,211	288,723	134,407

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
Schedule .3 - Costs Allocated By Activity
For Department ADMIN,CSA,MCHD,HPDP

	Comm Serv Admin	Maternal & CH	Contract Serv
Wages & Benefits			
SALARIES & WAGES	69,118	40,882	0
FRINGE BENEFITS	25,228	13,967	0
Other Expense & Cost			
*Termination Payout	0	0	0
Supplies	493	311	0
Communications	913	477	0
Contract Services	0	1,998	23,468
Expendable Equip	0	171	0
Travel	299	283	0
Incentives	0	3	0
Other Services	34	54	0
Building Rent	5,461	3,051	0
Training	1,128	494	0
Project Costs	7,834	4,103	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	110,508	65,794	23,468
Allocation Step 1			
Inbound - All Others	18,573	10,953	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	129,081	76,747	23,468
Allocation Step 2			
Inbound - All Others	1,659	924	0
2nd Allocation	1,659	924	0
Total For ADMIN,CSA,MCHD,HPDP			
Schedule .3 Total	130,740	77,671	23,468

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	313,246	64.457888	44,499		44,499	603	45,102
Emerg Prep Bio	172,724	35.542112	24,523		24,523	332	24,855
Schedule .4 Total for Prog Mgmt 1(a)	485,970	100.000000	69,022		69,022	935	69,957

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, 2017
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	40,656		40,656		40,656
MCIR	30.77	30.770000	20,321		20,321	722	21,043
CSBG	7.69	7.690000	5,077		5,077	176	5,253
Schedule .4 Total for Prog Mgmt 1(b)	100.00	100.000000	66,054		66,054	898	66,952

Allocation Basis: Percentage of effort by program
Allocation Source: HCS Administration

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	417,617	41.936154	53,159		53,159	701	53,860
H-STD	578,223	58.063846	73,607		73,607	980	74,587
Schedule .4 Total for Prog Mgmt 2(a)	995,840	100.000000	126,766		126,766	1,681	128,447

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, 2017
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	334,646	48.515451	77,971		77,971	1,049	79,020
H-HIV Counseling	56,659	8.214164	13,192		13,192	175	13,367
AIDS Coun & Test	132,772	19.248679	30,931		30,931	411	31,342
IAP	165,695	24.021706	38,589		38,589	507	39,096
Schedule .4 Total for Prog Mgmt 2(b)	689,772	100.000000	160,683		160,683	2,142	162,825

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, 2017
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	138,647	9.640603	10,769		10,769	147	10,916
H-Oral Health	13,788	0.958727	1,071		1,071	9	1,080
AAA Administration	253,356	17.616714	19,684		19,684	274	19,958
AAA Health Living	57,181	3.975991	4,438		4,438	57	4,495
CFI AAA Custom Care	5,024	0.349336	386		386	3	389
CFI Veterans	48,334	3.360829	3,750		3,750	50	3,800
CFI Comm Living	293,372	20.399164	22,790		22,790	309	23,099
CSBG	628,455	43.698636	48,858		48,858	695	49,553
Schedule .4 Total for Prog Mgmt 3	1,438,157	100.000000	111,746		111,746	1,544	113,290

Allocation Basis: Dollar amount of expenses by benefiting program
Allocation Source: General ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	165,316	5.509635	9,845		9,845	131	9,976
Healthy Start	866,310	28.872295	51,619		51,619	751	52,370
MIECHV-ISS	19,443	0.647994	1,157		1,157	10	1,167
MIECHV-HFA	226,755	7.557268	13,504		13,504	188	13,692
Nurse Family	602,990	20.096391	35,913		35,913	496	36,409
CSHCS	264,955	8.830394	15,784		15,784	219	16,003
BCCCP Coord.	175,018	5.832983	10,423		10,423	140	10,563
BCCCP Komen	11,514	0.383737	682		682	6	688
W.I.C.	668,188	22.269303	39,796		39,796	547	40,343
Schedule .4 Total for Prog Mgmt 4	3,000,489	100.000000	178,723		178,723	2,488	181,211

Allocation Basis: Dollar amount of expenses by benefiting program
Allocation Source: General ledger

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	3,058.00	43.723192	124,260		124,260	1,980	126,240
H-Comm. Disease	1,114.00	15.927938	45,272		45,272	717	45,989
H-STD	2,822.00	40.348870	114,672		114,672	1,822	116,494
Schedule .4 Total for Clinical Supt.	6,994.00	100.000000	284,204		284,204	4,519	288,723

Allocation Basis: Number of Patient Visits by type
Allocation Source: Patient visit summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	132,516		132,516	1,891	134,407
Schedule .4 Total for Health Admin	100	100.000000	132,516		132,516	1,891	134,407

Allocation Basis: Direct allocation to Health Administration
Allocation Source: Employee time summary

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	129,081		129,081	1,659	130,740
Schedule .4 Total for Comm Serv Admin	100	100.000000	129,081		129,081	1,659	130,740

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, 2017
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	76,747		76,747	924	77,671
Schedule .4 Total for Maternal & CH	100	100.000000	76,747		76,747	924	77,671

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, 2017
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	23,468	100.000000	23,468		23,468		23,468
Schedule .4 Total for Contract Serv	23,468	100.000000	23,468		23,468	0	23,468

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, 2017
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.	40,656	0	40,656	0	0
Veterans Affairs	10,916	0	0	0	0
H-Health Admin	134,407	0	0	0	0
H-Oral Health	1,080	0	0	0	0
H-Vision/Hearing	9,976	0	0	0	0
H-Maternal & CH	77,671	0	0	0	0
H Comm Serv Adm	130,740	0	0	0	0
H-Clinical Serv	180,100	0	0	53,860	0
H-Comm. Disease	125,009	0	0	0	79,020
H-STD	214,549	0	0	74,587	0
H-HIV Counseling	13,367	0	0	0	13,367
H-Env Admin	45,102	45,102	0	0	0
Emerg Prep Bio	24,855	24,855	0	0	0
AAA Administration	19,958	0	0	0	0
AAA Health Living	4,495	0	0	0	0
CFI AAA Custom Care	389	0	0	0	0
CFI Veterans	3,800	0	0	0	0
CFI Comm Living	23,099	0	0	0	0
Healthy Start	52,370	0	0	0	0
AIDS Coun & Test	31,342	0	0	0	31,342
MIECHV-ISS	1,167	0	0	0	0
MIECHV-HFA	13,692	0	0	0	0
Nurse Family	36,409	0	0	0	0
MCIR	21,043	0	21,043	0	0
CSHCS	16,003	0	0	0	0
BCCCP Coord.	10,563	0	0	0	0
BCCCP Komen	688	0	0	0	0
IAP	39,096	0	0	0	39,096
W.I.C.	40,343	0	0	0	0
CSBG	54,806	0	5,253	0	0
Direct Bill	0	0	0	0	0
Total	1,377,691	69,957	66,952	128,447	162,825

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	10,916	0	0	0	0
H-Health Admin	0	0	0	134,407	0
H-Oral Health	1,080	0	0	0	0
H-Vision/Hearing	0	9,976	0	0	0
H-Maternal & CH	0	0	0	0	0
H Comm Serv Adm	0	0	0	0	130,740
H-Clinical Serv	0	0	126,240	0	0
H-Comm. Disease	0	0	45,989	0	0
H-STD	0	0	116,494	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	19,958	0	0	0	0
AAA Health Living	4,495	0	0	0	0
CFI AAA Custom Care	389	0	0	0	0
CFI Veterans	3,800	0	0	0	0
CFI Comm Living	23,099	0	0	0	0
Healthy Start	0	52,370	0	0	0
AIDS Coun & Test	0	0	0	0	0
MIECHV-ISS	0	1,167	0	0	0
MIECHV-HFA	0	13,692	0	0	0
Nurse Family	0	36,409	0	0	0
MCIR	0	0	0	0	0
CSHCS	0	16,003	0	0	0
BCCCP Coord.	0	10,563	0	0	0
BCCCP Komen	0	688	0	0	0
IAP	0	0	0	0	0
W.I.C.	0	40,343	0	0	0
CSBG	49,553	0	0	0	0
Direct Bill	0	0	0	0	0
Total	113,290	181,211	288,723	134,407	130,740

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2017
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	77,671	0
H Comm Serv Adm	0	0
H-Clinical Serv	0	0
H-Comm. Disease	0	0
H-STD	0	23,468
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
BCCCP Coord.	0	0
BCCCP Komen	0	0
IAP	0	0
W.I.C.	0	0
CSBG	0	0
Direct Bill	0	0
Total	77,671	23,468

Section D: Supplemental Data

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2017

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 2017 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.

The Insurance fund is setup as an ISF, however, this fund was subsidized through a General Fund appropriation and the actual expenses have been allocated in the cost allocation plan. Because the actual revenue and expenses of the Insurance fund were allocated in the cost plan, the Retained Earnings associated with this fund is not applicable to any Federal or State grants or programs.

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.

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, 2017

	Employee Benefits	Technology	Nazareth Facility	Central Stores
Assets				
Current assets:				
Cash and cash equivalents	$ 875,086	$ 575,560	$ 277,029	$ 112,524
Investments	8,393,519	-	-	-
Receivables, net:				
Accounts	394,014	-	1,992	331
Accrued interest	40,863	-	-	-
Inventories	-	4,096	1,162	97,611
Prepaids	343,161	98,077	5,010,417	-
Total current assets	10,046,643	677,733	5,290,600	210,466
Noncurrent assets:				
Capital assets not being depreciated	-	14,201	-	-
Capital assets being depreciated, net	37,427	519,419	104,857	2,208
Total noncurrent assets	37,427	533,620	104,857	2,208
Total assets	10,084,070	1,211,353	5,395,457	212,674
Liabilities				
Current liabilities:				
Negative equity in pooled cash and cash equivalents	-	-	-	-
Accounts payable	237,780	9,307	27,637	30,279
Accrued liabilities	155,793	3,901	7,798	1,948
Deposits payable	51,325	-	-	8,195
Current portion of long-term debt	-	9,192	18,982	3,332
Total current liabilities	444,898	22,400	54,417	43,754
Noncurrent liabilities, net of current portion:				
Claims payable	1,517,049	-	-	-
Long-term debt	-	911	7,877	2,513
Total noncurrent liabilities	1,517,049	911	7,877	2,513
Total liabilities	1,961,947	23,311	62,294	46,267
Net position				
Investment in capital assets	37,427	519,419	104,857	2,208
Unrestricted	8,084,696	668,623	5,228,306	164,199
Total net position	$ 8,122,123	$ 1,188,042	$ 5,333,163	$ 166,407

HSD Personnel Pool	Local Site Remediation Revolving Fund	Insurance	Total
$ 17,456	$ 38,155	$ -	$ 1,895,810
-	-	-	8,393,519
-	-	-	396,337
-	-	-	40,863
-	-	-	102,869
-	-	947,922	6,399,577
17,456	38,155	947,922	17,228,975
-	-	-	14,201
-	-	-	663,911
-	-	-	678,112
17,456	38,155	947,922	17,907,087
-	-	530,749	530,749
-	-	-	305,003
17,456	-	-	186,896
-	-	-	59,520
-	-	-	31,506
17,456	-	530,749	1,113,674
-	-	417,173	1,934,222
-	-	-	11,301
-	-	417,173	1,945,523
17,456	-	947,922	3,059,197
-	-	-	678,112
-	38,155	-	14,169,778
$ -	$ 38,155	$ -	$ 14,847,890

COUNTY OF KALAMAZOO, MICHIGAN

Combining Statement of Revenues, Expenditures and

Change in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017

	Employee Benefits	Technology	Nazareth Facility	Central Stores
Operating revenues				
Charges for services	$ 21,458,815	$ 716,174	$ 752,909	$ 780,512
Operating expenses				
Salaries and fringes	62,972	201,835	361,725	103,112
Supplies and other operating expenses	95,615	374,205	387,963	673,518
Depreciation	24,952	178,514	18,937	4,416
Insurance benefits and claims	22,518,223	-	-	-
Total operating expenses	22,701,762	754,554	768,625	781,046
Operating income (loss)	(1,242,947)	(38,380)	(15,716)	(534)
Nonoperating revenues				
Investment earnings	149,391	-	-	-
Gain on sale of capital assets	-	-	1,905	-
Total nonoperating revenues	149,391	-	1,905	-
Income (loss) before transfers	(1,093,556)	(38,380)	(13,811)	(534)
Transfers in	-	-	5,019,755	-
Change in net position	(1,093,556)	(38,380)	5,005,944	(534)
Net position, beginning of year	9,215,679	1,226,422	327,219	166,941
Net position, end of year	$ 8,122,123	$ 1,188,042	$ 5,333,163	$ 166,407

HSD Personnel Pool	Local Site Remediation Revolving Fund	Insurance	Total
$ 989,497	$ 6,985	$ 750	$ 24,705,642
937,295	-	-	1,666,939
52,202	-	-	1,583,503
-	-	-	226,819
-	-	211,806	22,730,029
989,497	-	211,806	26,207,290
-	6,985	(211,056)	(1,501,648)
-	-	12,266	161,657
-	-	-	1,905
-	-	12,266	163,562
-	6,985	(198,790)	(1,338,086)
-	-	198,790	5,218,545
-	6,985	-	3,880,459
-	31,170	-	10,967,431
$ -	$ 38,155	$ -	$ 14,847,890

COUNTY OF KALAMAZOO, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds
For the Year Ended December 31, 2017

	Employee Benefits	Technology	Nazareth Facility	Central Stores
Cash flows from operating activities				
Receipts from customers and users	$ 21,245,463	$ 716,174	$ 757,521	$ 783,096
Payments to vendors	(95,615)	(378,806)	(5,388,541)	(649,804)
Payments for personnel services	(68,625)	(201,945)	(361,209)	(99,737)
Benefit payments	(22,101,384)	-	-	-
Net cash provided by (used in) operating activities	(1,020,161)	135,423	(4,992,229)	33,555
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	5,019,755	-
Cash flows from capital and related financing activities				
Proceeds from sale of capital assets	-	-	1,905	-
Purchase of capital assets	-	(162,399)	(19,755)	-
Net cash used in capital and related financing activities	-	(162,399)	(17,850)	-
Cash flows from investing activities				
Purchases of investments	(1,459,434)	-	-	-
Interest received on investments	149,391	-	-	-
Net cash provided by (used in) investing activities	(1,310,043)	-	-	-
Net increase (decrease) in cash and cash equivalents	(2,330,204)	(26,976)	9,676	33,555
Cash and cash equivalents, beginning of year	3,205,290	602,536	267,353	78,969
Cash and cash equivalents, end of year	$ 875,086	$ 575,560	$ 277,029	$ 112,524
Classification on the combining statement of net position				
Cash and cash equivalents	$ 875,086	$ 575,560	$ 277,029	$ 112,524
Negative equity in pooled cash and cash equivalents	-	-	-	-
	$ 875,086	$ 575,560	$ 277,029	$ 112,524

HSD Personnel Pool	Local Site Remediation Revolving Fund	Insurance	Total
$ 989,497	$ 6,985	$ 750	$ 24,499,486
(52,202)	-	-	(6,564,968)
(936,420)	-	-	(1,667,936)
-	-	(1,103,507)	(23,204,891)
875	6,985	(1,102,757)	(6,938,309)
-	-	198,790	5,218,545
-	-	-	1,905
-	-	-	(182,154)
-	-	-	(180,249)
-	-	-	(1,459,434)
-	-	12,266	161,657
-	-	12,266	(1,297,777)
875	6,985	(891,701)	(3,197,790)
16,581	31,170	360,952	4,562,851
$ 17,456	$ 38,155	$ (530,749)	$ 1,365,061
$ 17,456	$ 38,155	$ -	$ 1,895,810
-	-	(530,749)	(530,749)
$ 17,456	$ 38,155	$ (530,749)	$ 1,365,061

continued...

COUNTY OF KALAMAZOO, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds
For the Year Ended December 31, 2017

	Employee Benefits	Technology	Nazareth Facility	Central Stores
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	$ (1,242,947)	$ (38,380)	$ (15,716)	$ (534)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	24,952	178,514	18,937	4,416
Change in:				
Accounts receivable	(189,814)	-	6,604	2,584
Accrued interest receivable	(23,538)	-	(1,992)	-
Due from other funds	143,819	-	-	-
Inventories	-	(1,096)	(1,162)	8,909
Prepaids	102,673	(6,470)	(5,000,000)	-
Accounts payable	106,259	2,965	584	13,439
Accrued liabilities	(3,947)	40	896	643
Deposits payable	(33,449)	-	-	1,366
Claims payable	97,537	-	-	-
Compensated absences	(1,706)	(150)	(380)	2,732
Net cash provided by (used in) operating activities	$ (1,020,161)	$ 135,423	$ (4,992,229)	$ 33,555

HSD Personnel Pool	Local Site Remediation Revolving Fund	Insurance	Total
$ -	$ 6,985	$ (211,056)	$ (1,501,648)
-	-	-	226,819
-	-	-	(180,626)
-	-	-	(25,530)
-	-	-	143,819
-	-	-	6,651
-	-	(642,596)	(5,546,393)
-	-	-	123,247
875	-	-	(1,493)
-	-	-	(32,083)
-	-	(249,105)	(151,568)
-	-	-	496
$ 875	$ 6,985	$ (1,102,757)	$ (6,938,309)

concluded

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2017

Income Statement:	**Total**	**Employee Benefits**	**Technology**	**Nazareth Facility**
Operating Revenues	24,705,642	21,458,815	716,174	752,909
Operating Expenses	(25,980,471)	(22,676,810)	(576,040)	(749,688)
Depreciation	(226,819)	(24,952)	(178,514)	(18,937)
Total Expenses	(26,207,290)	(22,701,762)	(754,554)	(768,625)
Net Profit/(Loss)	(1,501,648)	(1,242,947)	(38,380)	(15,716)
Non Operating Revenue/(Exp)	163,562	149,391	-	1,905
Operating Transfers In/(Out)	5,218,545	-	-	5,019,755
Net Increase/(Decrease)	3,880,459	(1,093,556)	(38,380)	5,005,944
Beginning R.E. per CAFR	10,967,431	9,215,679	1,226,422	327,219
Ending R.E. per CAFR	$ 14,847,890	$ 8,122,123	$ 1,188,042	$ 5,333,163
2 CFR Part 200 R.E. Adjustments:				
Prior Year Adjustments	(4,705,985)	(2,854,255)	(955,462)	(353,851)
Current Year Adjustments	(5,102,867)	(19,514)	(22,852)	(5,019,755)
Total Adjustments	(9,808,852)	(2,873,769)	(978,314)	(5,373,606)
2 CRF Part 200 Adjusted R.E.	5,039,038	5,248,354	209,728	(40,443)
Sixty Day Operating Expense	(4,330,079)	(3,779,468)	(96,007)	(124,948)
Excess Reserves	$ 708,960	$ 1,468,886	$ 113,721	$ (165,391)
Excess months of WCR		0.8	2.4	(2.6)

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2017

Income Statement:	**Central Stores**	**HSD Personnel Pool**	**Local Site Remediation Revolving**	**Insurance**
Operating Revenues	780,512	989,497	6,985	750
Operating Expenses	(776,630)	(989,497)	-	(211,806)
Depreciation	(4,416)	-	-	-
Total Expenses	(781,046)	(989,497)	-	(211,806)
Net Profit/(Loss)	(534)	-	6,985	(211,056)
Non Operating Revenue/(Exp)	-	-	-	12,266
Operating Transfers In/(Out)	-	-	-	198,790
Net Increase/(Decrease)	(534)	-	6,985	-
Beginning R.E. per CAFR	166,941	-	31,170	-
Ending R.E. per CAFR	$ 166,407	$ -	$ 38,155	$ -
2 CFR Part 200 R.E. Adjustmen				
Prior Year Adjustments	(535,000)	-	(7,417)	-
Current Year Adjustments	(40,746)	-	-	-
Total Adjustments	(575,746)	-	(7,417)	-
2 CRF Part 200 Adjusted R.E.	(409,339)	-	30,738	-
Sixty Day Operating Expense	(129,438)	(164,916)	-	(35,301)
Excess Reserves	$ (538,777)	$ (164,916)	$ 30,738	$ (35,301)
Excess months of WCR	(8.3)	(2.0)	N/A	N/A

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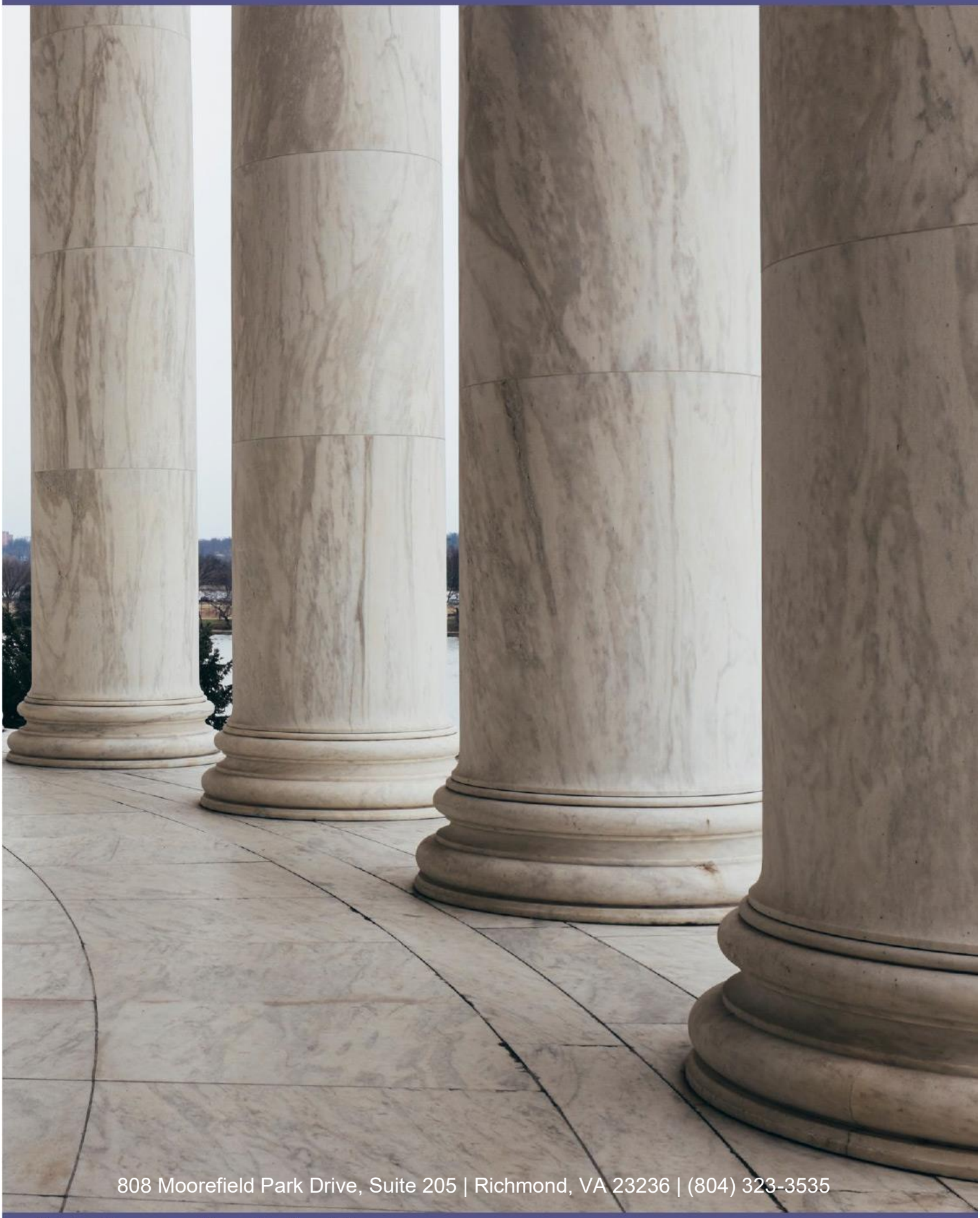

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