MAXIMUS

Central Services
Cost Allocation Plan
Kalamazoo County, Michigan

FY 2019
Cost Allocation Plan

Based on actual expenditures for Year Ended
December 31, 2019

Helping Government Serve the People®

Central Services
Cost Allocation Plan
Kalamazoo County, Michigan

FY 2019
Cost Allocation Plan

Based on actual expenditures for
the Year Ended December 31, 2019

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, 2019 to establish cost allocations or billings for the year beginning January 1, 2021, 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: Jenna LeRoy

Name of Official: Jenna LeRoy

Title: Financial Reporting Manager

Date: 7/31/2020

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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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 Kalamazoo County. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2019.

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

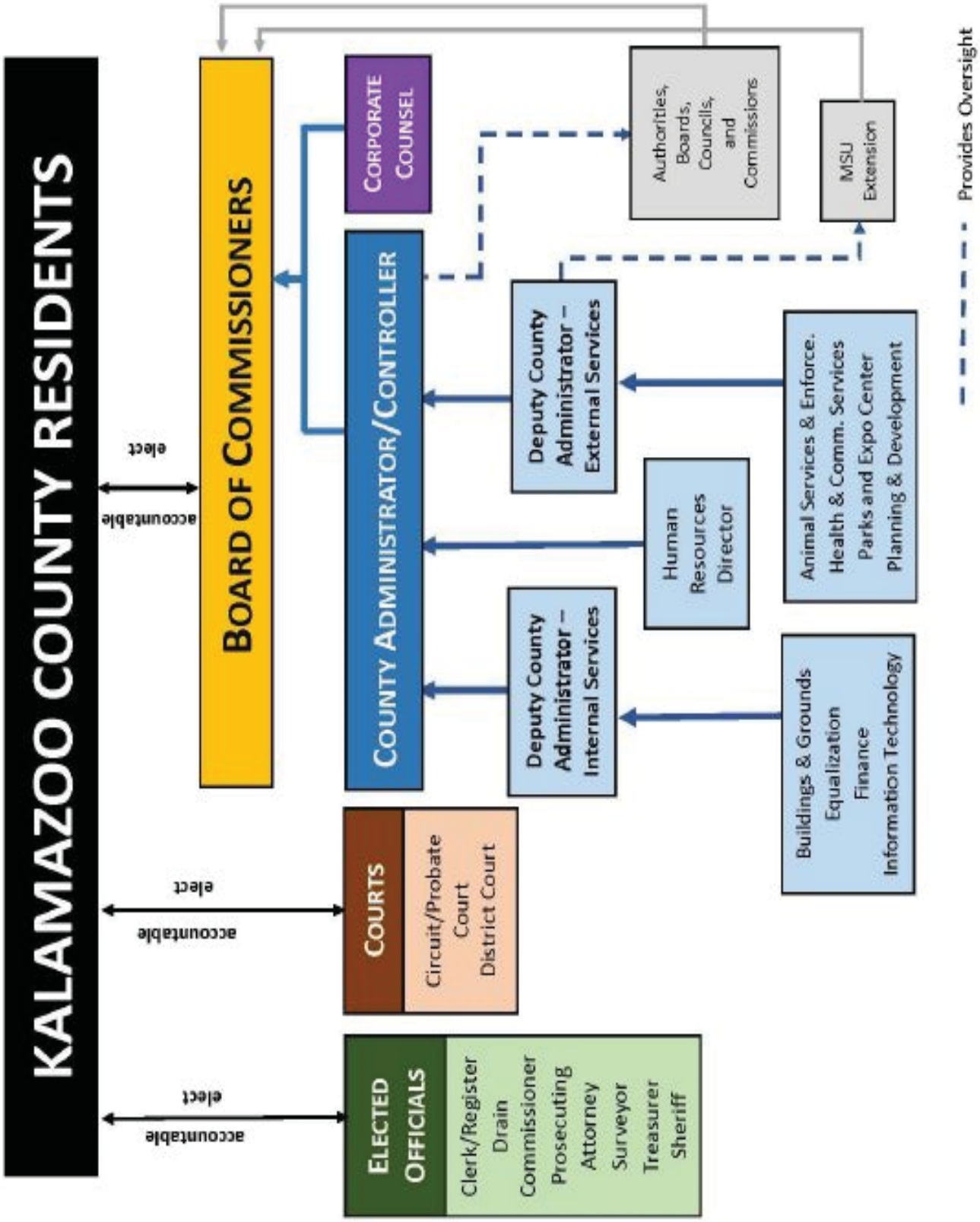
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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


KALAMAZOO COUNTY RESIDENTS
elect
accountable
BOARD OF COMMISSIONERS
CORPORATE COUNSEL
Authorities, Boards, Councils, and Commissions
MSU Extension
Provides Oversight
COUNTY ADMINISTRATOR/CONTROLLER
Deputy County Administrator – External Services
Human Resources Director
Deputy County Administrator – Internal Services
Animal Services & Enforce.
Health & Comm. Services
Parks and Expo Center
Planning & Development
Buildings & Grounds
Equalization
Finance
Information Technology
elect
accountable
COURTS
Circuit/Probate Court
District Court
elect
accountable
ELECTED OFFICIALS
Clerk/Register
Drain Commissioner
Prosecuting Attorney
Surveyor
Treasurer
Sheriff

Section C: Cost Allocation Plan

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Commission	Communications	Circuit Court	District Court	Friend of Court
Building Depreciation	2,865	0	309,245	18,541	75,656
Equipment Depreciation	0	0	0	0	0
Insurance	1,397	129	8,995	6,343	5,785
Insurance - Property	437	0	14,564	6,291	2,000
Finance Department	2,765	820	51,438	16,611	12,012
Building & Grounds Department	23,761	0	599,831	307,556	81,660
Utilities	6,214	0	124,539	51,604	17,731
Security	5,187	0	112,785	67,692	18,054
County Administration Dept	7,485	681	40,431	34,003	31,016
Information Systems	1,416	1,416	176,746	146,404	0
Legal Services Department	7,953	731	42,963	36,129	32,956
Human Resources	13,724	1,256	74,084	62,295	56,818
Treasurer	298	134	27,232	21,062	7,099
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	73,502	5,167	1,582,853	774,531	340,787
Roll Forwards	0	0	0	0	(16,563)
Fixed Costs	73,502	5,167	1,582,853	774,531	324,224

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	FOC-Direct DP	Jury Board	Probate Court	Adult Probation	Family Coun Serv
Building Depreciation	0	0	69,872	81,817	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	1,161	0	0
Insurance - Property	0	0	1,847	2,564	0
Finance Department	0	47	13,584	1,012	237
Building & Grounds Department	0	0	75,423	83,078	0
Utilities	0	0	16,379	44,825	0
Security	0	0	16,671	0	0
County Administration Dept	0	0	6,212	0	0
Information Systems	73,905	0	24,161	0	0
Legal Services Department	0	0	6,603	0	0
Human Resources	0	0	11,393	0	0
Treasurer	0	0	3,830	109	1,470
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	73,905	47	247,136	213,405	1,707
Roll Forwards	2,893	0	0	0	0
Fixed Costs	76,798	47	247,136	213,405	1,707

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Election	Deposits	ID Program	Clerk/ROD	Equalization
Building Depreciation	0	0	662	7,070	3,640
Equipment Depreciation	0	0	0	0	0
Insurance	97	0	69	1,384	644
Insurance - Property	0	0	101	1,079	555
Finance Department	3,199	567	2,982	8,794	2,372
Building & Grounds Department	0	0	5,483	58,655	30,197
Utilities	0	0	1,435	15,337	7,895
Security	0	0	1,197	12,805	6,591
County Administration Dept	512	0	369	7,415	3,448
Information Systems	0	0	0	12,787	7,098
Legal Services Department	548	0	395	7,879	3,665
Human Resources	943	0	676	13,599	6,320
Treasurer	769	1,351	2,079	24,727	374
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	6,068	1,918	15,448	171,531	72,799
Roll Forwards	0	0	0	0	0
Fixed Costs	6,068	1,918	15,448	171,531	72,799

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Pros Atty	Pros Atty C.R.P.	P.A. CRP - DP	Drain Comm	Soil & Erosion
Building Depreciation	36,465	21,607	0	1,486	191
Equipment Depreciation	0	0	0	0	0
Insurance	2,930	1,004	0	322	192
Insurance - Property	4,323	571	0	227	29
Finance Department	10,584	7,653	0	2,928	1,728
Building & Grounds Department	162,208	23,314	0	12,318	1,683
Utilities	35,913	5,062	0	3,222	414
Security	20,500	5,149	0	2,688	345
County Administration Dept	15,704	5,373	0	1,725	1,031
Information Systems	48,320	0	9,950	2,835	2,835
Legal Services Department	16,688	5,706	0	1,831	1,098
Human Resources	28,773	9,848	0	3,154	1,891
Treasurer	1,928	600	0	478	1,113
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	384,336	85,887	9,950	33,214	12,550
Roll Forwards	0	(6,075)	843	0	0
Fixed Costs	384,336	79,812	10,793	33,214	12,550

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Sheriff Admin	Sheriff Jail	Sheriff Field Oper	Animal Control	Emergency Mgmnt.
Building Depreciation	1,162	674,739	3,376	11,322	956
Equipment Depreciation	0	0	0	0	0
Insurance	19,036	78,459	76,029	7,475	572
Insurance - Property	404	24,344	1,833	0	519
Finance Department	17,681	33,341	15,289	10,700	4,610
Building & Grounds Department	13,983	679,393	116,830	73,815	14,738
Utilities	6,922	406,028	31,382	23,546	8,885
Security	0	8,332	0	0	0
County Administration Dept	11,028	46,776	35,965	6,421	1,114
Information Systems	36,955	69,641	38,377	15,629	8,526
Legal Services Department	11,723	49,402	38,217	6,822	1,188
Human Resources	20,204	85,378	65,899	11,775	2,042
Treasurer	9,472	4,157	1,900	12,638	523
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	148,570	2,159,990	425,097	180,143	43,673
Roll Forwards	0	0	0	0	0
Fixed Costs	148,570	2,159,990	425,097	180,143	43,673

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Veterans Affairs	Medical Exam	Veterans Burial	Sold/Sail Relief	MSU Extension
Building Depreciation	0	0	0	0	2,419
Equipment Depreciation	0	0	0	0	0
Insurance	357	0	0	0	281
Insurance - Property	0	0	0	0	369
Finance Department	2,519	1,001	335	2,257	1,944
Building & Grounds Department	0	0	0	0	(26,561)
Utilities	0	0	0	0	5,245
Security	0	0	0	0	4,377
County Administration Dept	1,909	0	0	0	1,502
Information Systems	4,258	1,416	0	0	0
Legal Services Department	2,029	0	0	0	1,597
Human Resources	3,497	0	0	0	2,751
Treasurer	337	1,008	63	459	238
Health & Comm. Serv.	26,902	23,815	791	4,304	0
Alcott Facility	8,885	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	50,693	27,240	1,189	7,020	(5,838)
Roll Forwards	0	0	0	0	0
Fixed Costs	50,693	27,240	1,189	7,020	(5,838)

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Planning	Economic Develop	Employee Benefits	LE Revenues	LE Circuit Ct
Building Depreciation	4,180	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	212	0	129	0	1,756
Insurance - Property	638	0	0	0	0
Finance Department	2,015	62	15,174	101	2,699
Building & Grounds Department	34,677	0	0	0	0
Utilities	9,064	0	0	0	0
Security	7,571	0	0	0	0
County Administration Dept	1,134	0	681	0	9,409
Information Systems	2,835	0	1,416	0	8,526
Legal Services Department	1,208	0	731	0	9,998
Human Resources	2,078	0	1,256	0	17,241
Treasurer	348	3	3,012	280	339
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	65,960	65	22,399	381	49,968
Roll Forwards	0	0	0	0	0
Fixed Costs	65,960	65	22,399	381	49,968

Kalamazoo County, Michigan
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Central Service Departments	LE District Ct	LE Pros Atty	LE Comm Correct	LE Sheriff Admin	LE Sheriff Jail
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	2,866	2,538	0	2,316	52,009
Insurance - Property	0	0	0	0	0
Finance Department	2,425	2,654	107	1,194	4,099
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	15,361	13,602	0	1,377	31,036
Information Systems	22,733	34,110	0	2,835	1,416
Legal Services Department	16,321	14,455	0	1,466	32,978
Human Resources	28,137	24,923	0	2,525	56,855
Treasurer	250	296	0	172	405
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	88,093	92,578	107	11,885	178,798
Roll Forwards	0	0	0	0	0
Fixed Costs	88,093	92,578	107	11,885	178,798

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

Central Service Departments	LE Sheriff F.O.	LE Animal Ctrl	Technology Fund	Roads	Parks Admin
Building Depreciation	0	0	0	0	31,067
Equipment Depreciation	0	0	348	0	0
Insurance	18,353	772	372	0	2,184
Insurance - Property	0	0	0	0	0
Finance Department	3,639	2,043	16,385	590	11,497
Building & Grounds Department	0	0	0	0	7,985
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	10,947	4,138	1,991	0	4,577
Information Systems	2,835	1,416	4,258	0	9,950
Legal Services Department	11,630	4,401	2,117	0	4,867
Human Resources	20,053	7,590	3,645	0	8,390
Treasurer	439	288	751	341	1,571
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	67,896	20,648	29,867	931	82,088
Roll Forwards	0	0	0	0	0
Fixed Costs	67,896	20,648	29,867	931	82,088

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Central Service Departments	P Markin Glen	P Scotts Mill	P Cold Brook	P Prairie View	P River Oaks
Building Depreciation	91,045	1,441	8,287	13,871	29,754
Equipment Depreciation	0	0	0	0	0
Insurance	1,585	837	784	979	1,434
Insurance - Property	0	0	0	0	0
Finance Department	4,339	909	3,147	3,091	4,358
Building & Grounds Department	0	0	35	125	0
Utilities	31,916	1,153	10,773	2,539	14,800
Security	0	0	0	0	0
County Administration Dept	1,909	106	1,759	1,631	2,165
Information Systems	0	0	0	0	0
Legal Services Department	2,029	116	1,868	1,737	2,298
Human Resources	3,497	201	3,220	2,989	3,966
Treasurer	4,493	791	3,591	2,523	3,206
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	140,813	5,554	33,464	29,485	61,981
Roll Forwards	0	0	0	0	0
Fixed Costs	140,813	5,554	33,464	29,485	61,981

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

Central Service Departments	P Fairgrounds	P KRV Trail	P KRV Trailway prg	P County Fair	P Special Purposes
Building Depreciation	84,939	443,143	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	10,277	287	64	64	0
Insurance - Property	0	0	0	0	0
Finance Department	5,588	2,120	1,137	5,469	182
Building & Grounds Department	112,929	22	0	0	0
Utilities	195,308	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	3,567	457	341	341	0
Information Systems	1,416	0	705	705	0
Legal Services Department	3,793	489	365	365	0
Human Resources	6,535	843	624	624	0
Treasurer	4,244	353	276	1,942	10
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	428,596	447,714	3,512	9,510	192
Roll Forwards	0	0	0	0	0
Fixed Costs	428,596	447,714	3,512	9,510	192

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

Central Service Departments	Access & Visitat	H-Health Admin	H-Oral Health	H-Laboratory	H-Vision/Hearing
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	0	426	330
Insurance - Property	0	0	0	0	0
Finance Department	238	0	7	6,921	2,118
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	0	2,274	1,766
Information Systems	0	0	0	4,258	4,258
Legal Services Department	0	0	0	2,416	1,874
Human Resources	0	0	0	4,167	3,232
Treasurer	32	0	16	10,824	567
Health & Comm. Serv.	0	0	2	50,557	28,068
Alcott Facility	0	0	0	39,627	3,498
Health Admin, CSA, & MCHD	0	104,842	0	0	19,854
Allocated Costs for Fiscal 2019	270	104,842	25	121,470	65,565
Roll Forwards	0	0	0	0	0
Fixed Costs	270	104,842	25	121,470	65,565

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Central Service Departments	H-Haz Waste	H-Maternal & CH	H-Clinical Serv	H-Comm. Disease	H-STD
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	934	0	295	353	745
Insurance - Property	0	0	0	0	0
Finance Department	6,532	0	7,317	5,328	4,253
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	3,152	0	1,586	1,890	3,987
Information Systems	5,680	0	4,258	7,455	8,526
Legal Services Department	3,349	0	1,686	2,007	4,242
Human Resources	5,776	0	2,902	3,458	7,312
Treasurer	6,509	0	6,575	5,863	3,026
Health & Comm. Serv.	55,020	0	107,948	32,869	70,189
Alcott Facility	0	0	5,792	6,522	11,223
Health Admin, CSA, & MCHD	0	72,139	255,040	198,142	202,919
Allocated Costs for Fiscal 2019	86,952	72,139	393,399	263,887	316,422
Roll Forwards	0	0	0	0	0
Fixed Costs	86,952	72,139	393,399	263,887	316,422

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Central Service Departments	H-Health Care Ac	H-Env Admin	H-Env FS&F	H-Env LW&W	Mental Health
Building Depreciation	0	0	0	0	8,529
Equipment Depreciation	0	0	0	0	0
Insurance	0	662	896	832	0
Insurance - Property	0	0	0	0	1,299
Finance Department	12	3,327	5,144	6,821	0
Building & Grounds Department	0	0	0	0	(49,473)
Utilities	0	0	0	0	18,536
Security	0	0	0	0	15,512
County Administration Dept	0	3,546	4,792	4,457	0
Information Systems	0	9,950	9,950	8,526	0
Legal Services Department	0	3,771	5,095	4,739	0
Human Resources	0	6,498	8,778	8,174	0
Treasurer	14	462	8,942	6,517	0
Health & Comm. Serv.	26	45,363	70,065	62,443	0
Alcott Facility	0	10,664	12,704	12,236	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	52	84,243	126,366	114,745	(5,597)
Roll Forwards	0	0	0	0	0
Fixed Costs	52	84,243	126,366	114,745	(5,597)

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Schedule A - Allocated Costs By Department

Central Service Departments	Local Housing	Accommodation Tax	AS&E Grant	DC OWI Sobriety	DC Young Adult
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	0	52	0
Insurance - Property	0	0	0	0	0
Finance Department	264	1,628	19,321	6,218	2,056
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	0	279	0
Information Systems	0	0	0	0	0
Legal Services Department	0	0	0	299	0
Human Resources	0	0	0	509	0
Treasurer	583	46,008	3,918	1,265	126
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	847	47,636	23,239	8,622	2,182
Roll Forwards	0	0	0	0	0
Fixed Costs	847	47,636	23,239	8,622	2,182

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Central Service Departments	DC Mtl Hlt Recov	DC Gen Probation	Browfield Redev	Emerg Prep Bio	CC Men's Drug Ct
Building Depreciation	0	0	0	0	480
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	107	111	328
Insurance - Property	0	0	0	0	163
Finance Department	1,156	907	3,357	2,924	9,233
Building & Grounds Department	0	0	0	0	6,000
Utilities	0	0	0	0	1,335
Security	0	0	0	0	641
County Administration Dept	0	0	566	586	1,759
Information Systems	0	0	1,416	1,416	4,258
Legal Services Department	0	0	606	628	1,868
Human Resources	0	0	1,045	1,082	3,220
Treasurer	58	48	1,118	339	766
Health & Comm. Serv.	0	0	0	11,347	0
Alcott Facility	0	0	0	5,093	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	1,214	955	8,215	23,526	30,051
Roll Forwards	0	0	0	0	0
Fixed Costs	1,214	955	8,215	23,526	30,051

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Central Service Departments	CC Women's Drug	CC Swift & Sure	CC Juv Drug Treatment	CC Juv MH Court	CC Vet's Treatment
Building Depreciation	325	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	222	68	0	70	30
Insurance - Property	110	0	0	0	0
Finance Department	7,577	2,936	2,458	5,486	3,060
Building & Grounds Department	4,063	0	0	0	0
Utilities	904	0	0	0	0
Security	433	0	0	0	0
County Administration Dept	1,189	360	0	374	155
Information Systems	4,258	0	0	0	0
Legal Services Department	1,268	387	0	402	169
Human Resources	2,182	663	0	688	285
Treasurer	666	219	206	462	283
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	23,197	4,633	2,664	7,482	3,982
Roll Forwards	0	0	0	0	0
Fixed Costs	23,197	4,633	2,664	7,482	3,982

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Central Service Departments	Homeland Sec. Gt.	Haz Mat Team	Indigent Defense	ROD Automation	911 Service Fund
Building Depreciation	0	0	65	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	27	0	1,946	129	0
Insurance - Property	0	0	22	0	0
Finance Department	3,979	673	37,618	5,636	813
Building & Grounds Department	0	0	812	0	0
Utilities	0	0	181	0	0
Security	0	0	86	0	0
County Administration Dept	140	0	1,154	681	0
Information Systems	0	0	0	8,526	0
Legal Services Department	153	0	1,229	731	0
Human Resources	261	0	2,117	1,256	0
Treasurer	310	115	5,047	3,551	3,019
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	4,870	788	50,277	20,510	3,832
Roll Forwards	0	0	0	0	0
Fixed Costs	4,870	788	50,277	20,510	3,832

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Central Service Departments	Concealed Pistol	Local Corr.Offc.	Drug Law Enforce	Law Library	PA Victim Adv (VOCA)
Building Depreciation	0	0	0	0	93
Equipment Depreciation	0	0	0	0	0
Insurance	64	0	0	0	375
Insurance - Property	0	0	0	0	32
Finance Department	1,277	2,701	1,280	140	4,855
Building & Grounds Department	0	0	0	0	1,161
Utilities	0	0	0	0	259
Security	0	0	0	0	124
County Administration Dept	341	0	0	0	2,007
Information Systems	0	0	0	0	4,968
Legal Services Department	365	0	0	0	2,132
Human Resources	624	0	0	0	3,671
Treasurer	2,206	389	178	12	266
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	4,877	3,090	1,458	152	19,943
Roll Forwards	0	0	0	0	0
Fixed Costs	4,877	3,090	1,458	152	19,943

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Central Service Departments	PA SAKI Program	PA Crime Victim	Senior Millage	AAA Administration	AAA Providers
Building Depreciation	0	1,500	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	294	515	0	337	651
Insurance - Property	0	105	0	0	0
Finance Department	5,230	3,678	209	5,378	12,977
Building & Grounds Department	0	3,995	0	0	0
Utilities	0	882	0	0	0
Security	0	586	0	0	0
County Administration Dept	1,580	2,754	0	1,800	3,489
Information Systems	3,830	6,817	0	4,214	8,812
Legal Services Department	1,677	2,930	0	1,911	3,710
Human Resources	2,889	5,058	0	3,296	6,397
Treasurer	392	259	457	830	1,534
Health & Comm. Serv.	0	0	0	62,427	80,525
Alcott Facility	0	0	0	6,443	7,003
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	15,892	29,079	666	86,636	125,098
Roll Forwards	0	0	0	0	0
Fixed Costs	15,892	29,079	666	86,636	125,098

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Central Service Departments	AAA CM & CC	AAA Ombudsman	AAA Tech Asst.	AAA Senior Expo	AAA Health Living
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	4	208	4	0	73
Insurance - Property	0	0	0	0	0
Finance Department	1,429	2,835	1,532	514	2,928
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	20	1,114	20	0	388
Information Systems	56	2,905	56	0	977
Legal Services Department	21	1,188	21	0	417
Human Resources	35	2,042	35	0	713
Treasurer	81	437	132	516	211
Health & Comm. Serv.	728	17,717	1,751	812	7,503
Alcott Facility	39	2,755	38	0	988
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	2,413	31,201	3,589	1,842	14,198
Roll Forwards	0	0	0	0	0
Fixed Costs	2,413	31,201	3,589	1,842	14,198

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Central Service Departments	AAA CCC	AAA Info & Asst	AAA AAA Custom Care	AAA Verne Robbert	AAA SM Admin
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	7	126	7	0	120
Insurance - Property	0	0	0	0	0
Finance Department	1,253	2,742	2,453	1	3,334
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	38	667	38	0	635
Information Systems	113	1,658	97	0	1,117
Legal Services Department	44	716	44	0	680
Human Resources	75	1,233	75	0	1,170
Treasurer	122	221	79	6	219
Health & Comm. Serv.	1,106	9,932	858	2	24,571
Alcott Facility	114	1,590	85	0	615
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	2,872	18,885	3,736	9	32,461
Roll Forwards	0	0	0	0	0
Fixed Costs	2,872	18,885	3,736	9	32,461

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Central Service Departments	AAA SM CM	AAA SM Ombudsman	AAA SM Health Living	AAA SM Info & Asst	HCS Veterans
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	590	104	14	83	0
Insurance - Property	0	0	0	0	0
Finance Department	9,602	1,115	465	899	975
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	3,158	551	73	437	0
Information Systems	4,968	0	197	0	0
Legal Services Department	3,357	593	79	466	0
Human Resources	5,788	1,018	136	803	0
Treasurer	982	84	26	61	194
Health & Comm. Serv.	73,157	7,911	1,182	6,126	2,485
Alcott Facility	4,810	755	76	630	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	106,412	12,131	2,248	9,505	3,654
Roll Forwards	0	0	0	0	0
Fixed Costs	106,412	12,131	2,248	9,505	3,654

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Central Service Departments	HCS PFAS	KCSD Grants	KCSD Mounted Div.	KCSD Canine Unit	KCSD Restricted
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	0	0	0
Insurance - Property	0	0	0	0	0
Finance Department	193	303	43	1,378	1,809
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	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	6	64	2	158	125
Health & Comm. Serv.	2,450	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	2,649	367	45	1,536	1,934
Roll Forwards	0	0	0	0	0
Fixed Costs	2,649	367	45	1,536	1,934

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Central Service Departments	KCSD Honor Guard	KCSD SCAPP	KCSD STE	KCSD Marine Safety	KCSD Victin Serv.
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	0	1,332	0
Insurance - Property	0	0	0	0	0
Finance Department	57	109	1,037	2,348	194
Building & Grounds Department	0	0	0	255	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	0	0	0	787	0
Information Systems	0	0	0	0	0
Legal Services Department	0	0	0	841	0
Human Resources	0	0	0	1,449	0
Treasurer	3	7	70	190	28
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	60	116	1,107	7,202	222
Roll Forwards	0	0	0	0	0
Fixed Costs	60	116	1,107	7,202	222

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	KCSD LEPC/HEMP	KCSD Emerg Mgmt	CC-Juvenile Home	CC-J.H. Bldg Depr	CC-In Home Care
Building Depreciation	0	0	0	725,286	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	312	8,575	0	1,096
Insurance - Property	0	0	15,029	0	0
Finance Department	75	63	25,963	0	2,428
Building & Grounds Department	0	0	182,917	0	0
Utilities	0	0	1,787	0	0
Security	0	0	1,816	0	0
County Administration Dept	0	183	41,105	0	5,870
Information Systems	0	0	35,529	0	12,787
Legal Services Department	0	199	43,665	0	6,233
Human Resources	0	337	75,303	0	10,763
Treasurer	7	2	4,401	0	303
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	82	1,096	436,090	725,286	39,480
Roll Forwards	0	0	30,764	0	(7,989)
Fixed Costs	82	1,096	466,854	725,286	31,491

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	CC-Foster Care	CC-Intens Learn	CC-KEYS	CC-Juve Drug Ct	CC-Restitution
Building Depreciation	0	0	1,529	1,529	2,241
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	364	214	181
Insurance - Property	0	4,373	799	40	59
Finance Department	1,047	50	3,708	1,466	885
Building & Grounds Department	0	51,206	10,520	1,644	2,412
Utilities	0	0	358	358	524
Security	0	0	362	362	533
County Administration Dept	0	0	1,949	1,140	969
Information Systems	0	0	5,680	2,835	1,416
Legal Services Department	0	0	2,071	1,216	1,033
Human Resources	0	0	3,571	2,092	1,776
Treasurer	56	2	484	210	128
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	1,103	55,631	31,395	13,106	12,157
Roll Forwards	(821)	3,342	1,326	(753)	(2,584)
Fixed Costs	282	58,973	32,721	12,353	9,573

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	CC-Intake Assess	CC-CASA	CC-FI Treatment Ct.	CC-MIDHS	Healthy Start
Building Depreciation	6,817	2,861	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	548	129	74	0	1,142
Insurance - Property	180	76	0	0	0
Finance Department	1,465	1,130	5,073	18,855	10,228
Building & Grounds Department	7,351	3,080	0	0	0
Utilities	1,596	670	0	0	0
Security	1,621	679	0	0	0
County Administration Dept	2,931	681	395	0	6,111
Information Systems	5,680	1,416	1,416	0	11,368
Legal Services Department	3,115	731	425	0	6,492
Human Resources	5,370	1,256	725	0	11,204
Treasurer	168	146	317	3,469	1,118
Health & Comm. Serv.	0	0	0	0	95,526
Alcott Facility	0	0	0	0	10,089
Health Admin, CSA, & MCHD	0	0	0	0	29,368
Allocated Costs for Fiscal 2019	36,842	12,855	8,425	22,324	182,646
Roll Forwards	(1,046)	(577)	318	(3,646)	0
Fixed Costs	35,796	12,278	8,743	18,678	182,646

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

Central Service Departments	SWMBH - HS	Fatherhood Init	HBHS - CHW	AIDS Coun & Test	HIV Data to Care
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	130	147	0	97	26
Insurance - Property	0	0	0	0	0
Finance Department	1,905	3,710	0	2,165	1,246
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	689	779	0	512	135
Information Systems	1,416	2,835	0	2,708	354
Legal Services Department	739	833	0	548	147
Human Resources	1,271	1,437	0	943	249
Treasurer	247	485	0	185	113
Health & Comm. Serv.	10,917	14,386	812	9,463	3,041
Alcott Facility	179	625	0	1,079	227
Health Admin, CSA, & MCHD	2,974	3,351	816	28,806	7,680
Allocated Costs for Fiscal 2019	20,467	28,588	1,628	46,506	13,218
Roll Forwards	0	0	0	0	0
Fixed Costs	20,467	28,588	1,628	46,506	13,218

Kalamazoo County, Michigan
Cost Allocation Plan
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Central Service Departments	MIECHV-ISS	MIECHV-HFA	Nurse Family	MCIR	CSHCS
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	458	956	515	273
Insurance - Property	0	0	0	0	0
Finance Department	968	2,559	5,735	2,462	2,161
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	0	2,446	5,115	2,754	1,462
Information Systems	0	5,680	9,950	4,258	5,680
Legal Services Department	0	2,599	5,437	2,930	1,554
Human Resources	0	4,489	9,375	5,058	2,676
Treasurer	167	351	822	366	403
Health & Comm. Serv.	1,679	35,440	80,691	39,168	22,668
Alcott Facility	117	6,496	8,235	4,196	3,955
Health Admin, CSA, & MCHD	710	10,443	27,158	14,153	7,535
Allocated Costs for Fiscal 2019	3,641	70,961	153,474	75,860	48,367
Roll Forwards	0	0	0	0	0
Fixed Costs	3,641	70,961	153,474	75,860	48,367

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

Central Service Departments	BCCCP Coord.	IAP	Clean Sweep Pest	W.I.C.	WIC Breastfeeding
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	232	202	0	1,614	191
Insurance - Property	0	0	0	0	0
Finance Department	2,322	2,901	166	4,101	2,234
Building & Grounds Department	0	0	0	0	0
Utilities	0	0	0	0	0
Security	0	0	0	0	0
County Administration Dept	1,240	1,080	0	8,643	1,025
Information Systems	2,835	2,749	0	18,475	1,416
Legal Services Department	1,319	1,151	0	9,180	1,090
Human Resources	2,271	1,977	0	15,835	1,878
Treasurer	348	485	64	481	348
Health & Comm. Serv.	20,144	17,490	561	123,699	13,167
Alcott Facility	2,891	2,506	0	17,802	1,793
Health Admin, CSA, & MCHD	5,773	55,598	0	36,774	2,625
Allocated Costs for Fiscal 2019	39,375	86,139	791	236,604	25,767
Roll Forwards	0	0	0	0	0
Fixed Costs	39,375	86,139	791	236,604	25,767

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

Central Service Departments	Childhood Lead	Regional Lead	Sheriff Rd Pat	Comm Corrections	Survey & Remonum
Building Depreciation	0	0	0	26,001	0
Equipment Depreciation	0	0	0	0	0
Insurance	98	19	2,305	1,985	2
Insurance - Property	0	0	0	815	0
Finance Department	1,750	915	1,196	35,263	1,419
Building & Grounds Department	0	0	0	40,737	0
Utilities	0	0	0	14,241	0
Security	0	0	0	0	0
County Administration Dept	518	101	1,371	8,685	13
Information Systems	1,004	254	0	18,475	0
Legal Services Department	556	107	1,458	9,226	14
Human Resources	958	187	2,513	15,911	23
Treasurer	279	78	167	3,817	68
Health & Comm. Serv.	8,477	1,692	0	0	0
Alcott Facility	1,691	336	0	0	0
Health Admin, CSA, & MCHD	2,589	502	0	0	0
Allocated Costs for Fiscal 2019	17,920	4,191	9,010	175,156	1,539
Roll Forwards	0	0	0	0	306
Fixed Costs	17,920	4,191	9,010	175,156	1,845

Kalamazoo County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Prop Tax Foreclosure	Airport	DTRF	Central Stores	Drain Eq Revolv
Building Depreciation	0	0	0	1,393	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	36,035	0	455	0
Insurance - Property	0	0	0	213	0
Finance Department	4,901	37,491	2,158	11,585	9
Building & Grounds Department	0	79,768	0	11,640	0
Utilities	0	0	0	3,021	0
Security	0	0	0	2,520	0
County Administration Dept	0	15,139	0	1,462	0
Information Systems	0	18,475	0	1,416	0
Legal Services Department	0	16,088	0	1,554	0
Human Resources	0	27,733	0	2,676	0
Treasurer	4,143	9,726	4,454	2,024	0
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	9,044	240,455	6,612	39,959	9
Roll Forwards	0	7,589	0	0	0
Fixed Costs	9,044	248,044	6,612	39,959	9

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Central Service Departments	Local Site Remed.	Retirement	OPEB	Inmate Trust	LIHEAP
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Insurance	0	0	0	0	0
Insurance - Property	0	0	0	0	0
Finance Department	3	59,323	30,153	18	2
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	0	0	0
Information Systems	0	0	0	0	0
Legal Services Department	0	0	0	0	0
Human Resources	0	59,975	19,197	0	0
Treasurer	5	48	2,288	105	7
Health & Comm. Serv.	0	0	0	0	0
Alcott Facility	0	0	0	0	0
Health Admin, CSA, & MCHD	0	0	0	0	0
Allocated Costs for Fiscal 2019	8	119,346	51,638	123	9
Roll Forwards	0	39,214	21,423	0	0
Fixed Costs	8	158,560	73,061	123	9

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Weather Energy Opt	Continuum of Care	Non Allocated	Total Allocated	Direct Billed
Building Depreciation	0	3,819	13,375	2,826,661	0
Equipment Depreciation	0	0	0	348	0
Insurance	0	0	424	384,749	0
Insurance - Property	0	583	7,687	94,280	0
Finance Department	9	0	3,218	863,109	0
Building & Grounds Department	0	31,683	17,043	2,899,952	250,329
Utilities	0	8,284	67,506	1,198,573	0
Security	0	6,917	9,205	331,341	0
County Administration Dept	0	0	0	535,742	0
Information Systems	0	0	0	1,077,458	0
Legal Services Department	0	0	0	569,176	0
Human Resources	0	0	0	1,060,653	0
Treasurer	3	0	7,364	333,625	0
Health & Comm. Serv.	28	0	0	1,390,001	0
Alcott Facility	0	0	0	204,402	0
Health Admin, CSA, & MCHD	0	0	0	1,089,791	0
Allocated Costs for Fiscal 2019	40	51,286	125,822	14,859,861	250,329
Roll Forwards	0	0	0	67,964	
Fixed Costs	40	51,286	125,822	14,927,825	

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

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	0	(2,876,852)		
Equipment Depreciation	0	(552,479)		
Insurance	0	(491,412)	5,647	
Insurance - Property	0	0		
Finance Department	0	3,844		
Building & Grounds Department	0	948		
Utilities	0	0		
Security	216,930	0		
County Administration Dept	238,189	0		
Information Systems	0	0		
Legal Services Department	2,497	812		
Human Resources	0	(136,555)		
Treasurer	1,057,303	0	0	
Health & Comm. Serv.	0	0		
Alcott Facility	0	0		
Health Admin, CSA, & MCHD	0	0	85,705	
Allocated Costs for Fiscal 2019	1,514,919	(4,051,694)	91,352	12,664,767

MAXCAP 2020 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2019	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Commission	73,502	NA	NA	73,502	0	73,502
Communications	5,167	NA	NA	5,167	0	5,167
Circuit Court	1,582,853	NA	NA	1,582,853	0	1,582,853
District Court	774,531	NA	NA	774,531	0	774,531
Friend of Court	340,787	357,350	(16,563)	324,224	0	324,224
FOC-Direct DP	73,905	71,012	2,893	76,798	0	76,798
Jury Board	47	NA	NA	47	0	47
Probate Court	247,136	NA	NA	247,136	0	247,136
Adult Probation	213,405	NA	NA	213,405	0	213,405
Family Coun Serv	1,707	NA	NA	1,707	0	1,707
Election	6,068	NA	NA	6,068	0	6,068
Deposits	1,918	NA	NA	1,918	0	1,918
ID Program	15,448	NA	NA	15,448	0	15,448
Clerk/ROD	171,531	NA	NA	171,531	0	171,531
Equalization	72,799	NA	NA	72,799	0	72,799
Pros Atty	384,336	NA	NA	384,336	0	384,336
Pros Atty C.R.P.	85,887	91,962	(6,075)	79,812	0	79,812
P.A. CRP - DP	9,950	9,107	843	10,793	0	10,793
Drain Comm	33,214	NA	NA	33,214	0	33,214
Soil & Erosion	12,550	NA	NA	12,550	0	12,550
Sheriff Admin	148,570	NA	NA	148,570	0	148,570
Sheriff Jail	2,159,990	NA	NA	2,159,990	0	2,159,990
Sheriff Field Oper	425,097	NA	NA	425,097	0	425,097
Animal Control	180,143	NA	NA	180,143	0	180,143
Emergency Mgmnt.	43,673	NA	NA	43,673	0	43,673
Veterans Affairs	50,693	NA	NA	50,693	0	50,693
Medical Exam	27,240	NA	NA	27,240	0	27,240
Veterans Burial	1,189	NA	NA	1,189	0	1,189
Sold/Sail Relief	7,020	NA	NA	7,020	0	7,020
MSU Extension	(5,838)	NA	NA	(5,838)	0	(5,838)
Planning	65,960	NA	NA	65,960	0	65,960
Economic Develop	65	NA	NA	65	0	65
Employee Benefits	22,399	NA	NA	22,399	0	22,399
LE Revenues	381	NA	NA	381	0	381
LE Circuit Ct	49,968	NA	NA	49,968	0	49,968
LE District Ct	88,093	NA	NA	88,093	0	88,093
LE Pros Atty	92,578	NA	NA	92,578	0	92,578
LE Comm Correct	107	NA	NA	107	0	107
LE Sheriff Admin	11,885	NA	NA	11,885	0	11,885
LE Sheriff Jail	178,798	NA	NA	178,798	0	178,798
LE Sheriff F.O.	67,896	NA	NA	67,896	0	67,896
LE Animal Ctrl	20,648	NA	NA	20,648	0	20,648
Technology Fund	29,867	NA	NA	29,867	0	29,867
Roads	931	NA	NA	931	0	931
Parks Admin	82,088	NA	NA	82,088	0	82,088
P Markin Glen	140,813	NA	NA	140,813	0	140,813
P Scotts Mill	5,554	NA	NA	5,554	0	5,554
P Cold Brook	33,464	NA	NA	33,464	0	33,464
P Prairie View	29,485	NA	NA	29,485	0	29,485
P River Oaks	61,981	NA	NA	61,981	0	61,981
P Fairgrounds	428,596	NA	NA	428,596	0	428,596
P KRV Trail	447,714	NA	NA	447,714	0	447,714
P KRV Trailway prg	3,512	NA	NA	3,512	0	3,512

Kalamazoo County, Michigan
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P County Fair	9,510	NA	NA	9,510	0	9,510
P Special Purposes	192	NA	NA	192	0	192
Access & Visitat	270	NA	NA	270	0	270
H-Health Admin	104,842	NA	NA	104,842	0	104,842
H-Oral Health	25	NA	NA	25	0	25
H-Laboratory	121,470	NA	NA	121,470	0	121,470
H-Vision/Hearing	65,565	NA	NA	65,565	0	65,565
H-Haz Waste	86,952	NA	NA	86,952	0	86,952
H-Maternal & CH	72,139	NA	NA	72,139	0	72,139
H-Clinical Serv	393,399	NA	NA	393,399	0	393,399
H-Comm. Disease	263,887	NA	NA	263,887	0	263,887
H-STD	316,422	NA	NA	316,422	0	316,422
H-Health Care Ac	52	NA	NA	52	0	52
H-Env Admin	84,243	NA	NA	84,243	0	84,243
H-Env FS&F	126,366	NA	NA	126,366	0	126,366
H-Env LW&W	114,745	NA	NA	114,745	0	114,745
Mental Health	(5,597)	NA	NA	(5,597)	0	(5,597)
Local Housing	847	NA	NA	847	0	847
Accommodation Tax	47,636	NA	NA	47,636	0	47,636
AS&E Grant	23,239	NA	NA	23,239	0	23,239
DC OWI Sobriety	8,622	NA	NA	8,622	0	8,622
DC Young Adult	2,182	NA	NA	2,182	0	2,182
DC Mtl Hlt Recov	1,214	NA	NA	1,214	0	1,214
DC Gen Probation	955	NA	NA	955	0	955
Browfield Redev	8,215	NA	NA	8,215	0	8,215
Emerg Prep Bio	23,526	NA	NA	23,526	0	23,526
CC Men's Drug Ct	30,051	NA	NA	30,051	0	30,051
CC Women's Drug	23,197	NA	NA	23,197	0	23,197
CC Swift & Sure	4,633	NA	NA	4,633	0	4,633
CC Juv Drug Treatment	2,664	NA	NA	2,664	0	2,664
CC Juv MH Court	7,482	NA	NA	7,482	0	7,482
CC Vet's Treatment	3,982	NA	NA	3,982	0	3,982
Homeland Sec. Gt.	4,870	NA	NA	4,870	0	4,870
Haz Mat Team	788	NA	NA	788	0	788
Indigent Defense	50,277	NA	NA	50,277	0	50,277
ROD Automation	20,510	NA	NA	20,510	0	20,510
911 Service Fund	3,832	NA	NA	3,832	0	3,832
Concealed Pistol	4,877	NA	NA	4,877	0	4,877
Local Corr.Offc.	3,090	NA	NA	3,090	0	3,090
Drug Law Enforce	1,458	NA	NA	1,458	0	1,458
Law Library	152	NA	NA	152	0	152
PA Victim Adv (VOCA)	19,943	NA	NA	19,943	0	19,943
PA SAKI Program	15,892	NA	NA	15,892	0	15,892
PA Crime Victim	29,079	NA	NA	29,079	0	29,079
Senior Millage	666	NA	NA	666	0	666
AAA Administration	86,636	NA	NA	86,636	0	86,636
AAA Providers	125,098	NA	NA	125,098	0	125,098
AAA CM & CC	2,413	NA	NA	2,413	0	2,413
AAA Ombudsman	31,201	NA	NA	31,201	0	31,201
AAA Tech Asst.	3,589	NA	NA	3,589	0	3,589
AAA Senior Expo	1,842	NA	NA	1,842	0	1,842
AAA Health Living	14,198	NA	NA	14,198	0	14,198
AAA CCC	2,872	NA	NA	2,872	0	2,872
AAA Info & Asst	18,885	NA	NA	18,885	0	18,885
AAA AAA Custom Care	3,736	NA	NA	3,736	0	3,736

Kalamazoo County, Michigan
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Schedule B - Fixed Costs Proposed

AAA Verne Robbert	9	NA	NA	9	0	9
AAA SM Admin	32,461	NA	NA	32,461	0	32,461
AAA SM CM	106,412	NA	NA	106,412	0	106,412
AAA SM Ombudsman	12,131	NA	NA	12,131	0	12,131
AAA SM Health Living	2,248	NA	NA	2,248	0	2,248
AAA SM Info & Asst	9,505	NA	NA	9,505	0	9,505
HCS Veterans	3,654	NA	NA	3,654	0	3,654
HCS PFAS	2,649	NA	NA	2,649	0	2,649
KCSD Grants	367	NA	NA	367	0	367
KCSD Mounted Div.	45	NA	NA	45	0	45
KCSD Canine Unit	1,536	NA	NA	1,536	0	1,536
KCSD Restricted	1,934	NA	NA	1,934	0	1,934
KCSD Honor Guard	60	NA	NA	60	0	60
KCSD SCAPP	116	NA	NA	116	0	116
KCSD STE	1,107	NA	NA	1,107	0	1,107
KCSD Marine Safety	7,202	NA	NA	7,202	0	7,202
KCSD Victin Serv.	222	NA	NA	222	0	222
KCSD LEPC/HEMP	82	NA	NA	82	0	82
KCSD Emerg Mgmt	1,096	NA	NA	1,096	0	1,096
CC-Juvenile Home	436,090	405,326	30,764	466,854	0	466,854
CC-J.H. Bldg Depr	725,286	NA	NA	725,286	0	725,286
CC-In Home Care	39,480	47,469	(7,989)	31,491	0	31,491
CC-Foster Care	1,103	1,924	(821)	282	0	282
CC-Intens Learn	55,631	52,289	3,342	58,973	0	58,973
CC-KEYS	31,395	30,069	1,326	32,721	0	32,721
CC-Juve Drug Ct	13,106	13,859	(753)	12,353	0	12,353
CC-Restitution	12,157	14,741	(2,584)	9,573	0	9,573
CC-Intake Assess	36,842	37,888	(1,046)	35,796	0	35,796
CC-CASA	12,855	13,432	(577)	12,278	0	12,278
CC-FI Treatment Ct.	8,425	8,107	318	8,743	0	8,743
CC-MIDHS	22,324	25,970	(3,646)	18,678	0	18,678
Healthy Start	182,646	NA	NA	182,646	0	182,646
SWMBH - HS	20,467	NA	NA	20,467	0	20,467
Fatherhood Init	28,588	NA	NA	28,588	0	28,588
HBHS - CHW	1,628	NA	NA	1,628	0	1,628
AIDS Coun & Test	46,506	NA	NA	46,506	0	46,506
HIV Data to Care	13,218	NA	NA	13,218	0	13,218
MIECHV-ISS	3,641	NA	NA	3,641	0	3,641
MIECHV-HFA	70,961	NA	NA	70,961	0	70,961
Nurse Family	153,474	NA	NA	153,474	0	153,474
MCIR	75,860	NA	NA	75,860	0	75,860
CSHCS	48,367	NA	NA	48,367	0	48,367
BCCCP Coord.	39,375	NA	NA	39,375	0	39,375
IAP	86,139	NA	NA	86,139	0	86,139
Clean Sweep Pest	791	NA	NA	791	0	791
W.I.C.	236,604	NA	NA	236,604	0	236,604
WIC Breastfeeding	25,767	NA	NA	25,767	0	25,767
Childhood Lead	17,920	NA	NA	17,920	0	17,920
Regional Lead	4,191	NA	NA	4,191	0	4,191
Sheriff Rd Pat	9,010	NA	NA	9,010	0	9,010
Comm Corrections	175,156	NA	NA	175,156	0	175,156
Survey & Remonum	1,539	1,233	306	1,845	0	1,845
Prop Tax Foreclosure	9,044	NA	NA	9,044	0	9,044
Airport	240,455	232,866	7,589	248,044	0	248,044
DTRF	6,612	NA	NA	6,612	0	6,612

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule B - Fixed Costs Proposed

Central Stores	39,959	NA	NA	39,959	0	39,959
Drain Eq Revolv	9	NA	NA	9	0	9
Local Site Remed.	8	NA	NA	8	0	8
Retirement	119,346	80,132	39,214	158,560	0	158,560
OPEB	51,638	30,215	21,423	73,061	0	73,061
Inmate Trust	123	NA	NA	123	0	123
LIHEAP	9	NA	NA	9	0	9
Weather Energy Opt	40	NA	NA	40	0	40
Continuum of Care	51,286	NA	NA	51,286	0	51,286
Non Allocated	125,822	NA	NA	125,822	0	125,822
Total Allocated	14,859,861	1,524,951	67,964	14,927,825	0	14,927,825
Direct Billed	250,329					
Unallocated Total	1,514,919					
Cost Adjustments	(4,051,694)					
Disallowed Total	91,352					
Total Expenditures	12,664,767					

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		2,876,852		0	
Equipment Depreciation	0		552,479		0	
Insurance	6,860	(5,647)	491,412		0	
Insurance - Property	0		0		0	
Finance Department	1,557,497		(3,844)		0	
Building & Grounds Department	2,839,209		(948)		(250,329)	
Utilities	1,275,890		0		0	
Security	551,898		0	(216,930)	0	
County Administration Dept	745,503		0	(238,189)	0	
Information Systems	1,078,664		0		0	
Legal Services Department	632,227		(812)	(2,497)	0	
Human Resources	933,390		136,555		0	
Treasurer	1,284,235	0	0	(1,057,303)	0	
Health & Comm. Serv.	731,035		0		0	
Alcott Facility	0		0		0	
Health Admin, CSA, & MCHD	1,028,359	(85,705)	0		0	
Commission						73,502
Communications						5,167
Circuit Court						1,582,853
District Court						774,531
Friend of Court						340,787
FOC-Direct DP						73,905
Jury Board						47
Probate Court						247,136
Adult Probation						213,405
Family Coun Serv						1,707
Election						6,068
Deposits						1,918
ID Program						15,448
Clerk/ROD						171,531
Equalization						72,799
Pros Atty						384,336
Pros Atty C.R.P.						85,887
P.A. CRP - DP						9,950
Drain Comm						33,214
Soil & Erosion						12,550
Sheriff Admin						148,570
Sheriff Jail						2,159,990
Sheriff Field Oper						425,097
Animal Control						180,143
Emergency Mgmnt.						43,673
Veterans Affairs						50,693
Medical Exam						27,240
Veterans Burial						1,189
Sold/Sail Relief						7,020
MSU Extension						(5,838)
Planning						65,960
Economic Develop						65
Employee Benefits						22,399
LE Revenues						381
LE Circuit Ct						49,968
LE District Ct						88,093

MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
LE Pros Atty						92,578
LE Comm Correct						107
LE Sheriff Admin						11,885
LE Sheriff Jail						178,798
LE Sheriff F.O.						67,896
LE Animal Ctrl						20,648
Technology Fund						29,867
Roads						931
Parks Admin						82,088
P Markin Glen						140,813
P Scotts Mill						5,554
P Cold Brook						33,464
P Prairie View						29,485
P River Oaks						61,981
P Fairgrounds						428,596
P KRV Trail						447,714
P KRV Trailway prg						3,512
P County Fair						9,510
P Special Purposes						192
Access & Visitat						270
H-Health Admin						104,842
H-Oral Health						25
H-Laboratory						121,470
H-Vision/Hearing						65,565
H-Haz Waste						86,952
H-Maternal & CH						72,139
H-Clinical Serv						393,399
H-Comm. Disease						263,887
H-STD						316,422
H-Health Care Ac						52
H-Env Admin						84,243
H-Env FS&F						126,366
H-Env LW&W						114,745
Mental Health						(5,597)
Local Housing						847
Accommodation Tax						47,636
AS&E Grant						23,239
DC OWI Sobriety						8,622
DC Young Adult						2,182
DC Mtl Hlt Recov						1,214
DC Gen Probation						955
Browfield Redev						8,215
Emerg Prep Bio						23,526
CC Men's Drug Ct						30,051
CC Women's Drug						23,197
CC Swift & Sure						4,633
CC Juv Drug Treatment						2,664
CC Juv MH Court						7,482
CC Vet's Treatment						3,982
Homeland Sec. Gt.						4,870
Haz Mat Team						788
Indigent Defense						50,277
ROD Automation						20,510

MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
911 Service Fund						3,832
Concealed Pistol						4,877
Local Corr.Offc.						3,090
Drug Law Enforce						1,458
Law Library						152
PA Victim Adv (VOCA)						19,943
PA SAKI Program						15,892
PA Crime Victim						29,079
Senior Millage						666
AAA Administration						86,636
AAA Providers						125,098
AAA CM & CC						2,413
AAA Ombudsman						31,201
AAA Tech Asst.						3,589
AAA Senior Expo						1,842
AAA Health Living						14,198
AAA CCC						2,872
AAA Info & Asst						18,885
AAA AAA Custom Care						3,736
AAA Verne Robbert						9
AAA SM Admin						32,461
AAA SM CM						106,412
AAA SM Ombudsman						12,131
AAA SM Health Living						2,248
AAA SM Info & Asst						9,505
HCS Veterans						3,654
HCS PFAS						2,649
KCSD Grants						367
KCSD Mounted Div.						45
KCSD Canine Unit						1,536
KCSD Restricted						1,934
KCSD Honor Guard						60
KCSD SCAPP						116
KCSD STE						1,107
KCSD Marine Safety						7,202
KCSD Victin Serv.						222
KCSD LEPC/HEMP						82
KCSD Emerg Mgmt						1,096
CC-Juvenile Home						436,090
CC-J.H. Bldg Depr						725,286
CC-In Home Care						39,480
CC-Foster Care						1,103
CC-Intens Learn						55,631
CC-KEYS						31,395
CC-Juve Drug Ct						13,106
CC-Restitution						12,157
CC-Intake Assess						36,842
CC-CASA						12,855
CC-FI Treatment Ct.						8,425
CC-MIDHS						22,324
Healthy Start						182,646
SWMBH - HS						20,467
Fatherhood Init						28,588

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
HBHS - CHW						1,628
AIDS Coun & Test						46,506
HIV Data to Care						13,218
MIECHV-ISS						3,641
MIECHV-HFA						70,961
Nurse Family						153,474
MCIR						75,860
CSHCS						48,367
BCCCP Coord.						39,375
IAP						86,139
Clean Sweep Pest						791
W.I.C.						236,604
WIC Breastfeeding						25,767
Childhood Lead						17,920
Regional Lead						4,191
Sheriff Rd Pat						9,010
Comm Corrections						175,156
Survey & Remonum						1,539
Prop Tax Foreclosure						9,044
Airport						240,455
DTRF						6,612
Central Stores						39,959
Drain Eq Revolv						9
Local Site Remed.						8
Retirement						119,346
OPEB						51,638
Inmate Trust						123
LIHEAP						9
Weather Energy Opt						40
Continuum of Care						51,286
Non Allocated						125,822
Totals	12,664,767	(91,352)	4,051,694	(1,514,919)	(250,329)	14,859,861

Deviation: 0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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 Jail Addition	Direct allocation to Jail	Building & Grounds
1.4.10 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	Assigned 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 department	Building & 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
Finance Department		
5.4.1 Accounting Serv	Number of expenditure transactions processed by dept	Detail expenditure report
5.4.2 Non-HCS Funds	Number of accounting transactions by benefiting dept.	Detail General Ledger
5.4.3 Payroll	Number of FTE employees by benefiting department	Labor Distribution Summary
5.4.4 Retire System	Direct allocation to the Retirement System	Finance Director
5.4.5 Audit Services	Total number of accounting transactions by department	Detail General Ledger
5.4.6 Dept Support	Dollar amount of assigned wages by department	Finance time summary
5.4.7 Grant Acctng	Number of transaction by benefiting department	Detail general ledger
5.4.8 Purchasing	Purchase transactions by department	Detail General Ledger
5.4.9 Bids / RFP's	Number of bids and RFP's by department	Bid & RFP Summary
5.4.10 Fixed Assets	Number of active fixed capital assets by department	Fixed asset report
5.4.11 Building Auth.	Direct allocation to Building & Grounds	Employee time allocation
5.4.12 P-Card	Number of P-Card entries by department	Detail General Ledger
5.4.13 Cell Phones	Dollar amount of cell phone charges by department	Detail General Ledger
5.4.14 Contract Serv	Dollar amount of services by department	Paid invoices
5.4.15 HCS Accounting	Direct allocation to Health & Community Services	Finance Department
Building & Grounds Department		
6.4.1 Admin Bldg	Assigned square footage by department	Building and Grounds department
6.4.2 Law Enf Fac.	Assigned square footage by department	Building and Grounds department
6.4.3 Court House	Assigned square footage by department	Building and Grounds department
6.4.4 Juvenile Home	Assigned square footage by department	Building and Grounds deparment

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
6.4.5 Central Garage	Dollar amount of vehicle charges by dept.	Detail General Ledger
6.4.6 Airport	Assigned square footage by department	Building and Grounds department
6.4.7 Parks	Assigned square footage by department	Building and Grounds department
6.4.8 Lake Lamont	Assigned square footage by department	Building and Grounds department
6.4.9 Alcott	Direct allocation to Nazareth Facility	Building and Grounds department
6.4.10 Crosstown	Assigned square footage by department	Building lease agreement
6.4.11 Animal Shelter	Direct allocation to Animal Control	Building and Grounds department
6.4.12 Healy Street	Assigned square footage by department	Building & Grounds Department
6.4.13 GR Justice Ctr	Assigned square footage by department	Building and Grounds Department
6.4.14 Gull Rd CH	Assigned square footage by department	Building and Grounds department
Utilities		
7.4.1 Admin Bldg	Assigned square footage by department	Building and Grounds department
7.4.2 Center Bldg	Dollar amount of utilities by Parks Division	Paid Invoices
7.4.3 Law Enf Bldg	Assigned square footage by department	Building and Grounds department
7.4.4 Court House	Assigned square footage by department	Building and Grounds department
7.4.5 Lake Lamont	Assigned square footage by department	Building and Grounds department
7.4.6 Healy St	Assigned square footage by department	Building & Grounds Department
7.4.7 GR Justice Ctr	Assigned square footage by department	Building and Grounds Department
7.4.8 Gull Rd CH	Assigned square footage by department	Building and Grounds department
7.4.9 Animal Shelter	Direct allocation to Animal Control	Building and Grounds department
Security		
8.4.1 Mi. Ave. CH	Assigned square footage by department	Building and Grounds department
8.4.2 Admin Building	Assigned square footage by department	Building and Grounds department
8.4.3 Crosstown	Assigned square footage by department	Building lease agreement
8.4.4 GR Justice Ctr	Assigned square footage by department	Building and Grounds Department
County Administration Dept		
9.4.1 County Admin	Number of FTE employees by benefiting department	Labor Distribution Summary
9.4.2 Legal Services	Direct allocation to Legal Services Department	County Administrator's Office
Information Systems		
10.4.1 Info Sys Supprt	Number of devices by user department	Information Processing Summary Report
Legal Services Department		
11.4.1 Civil Counsel	Number of FTE employees by benefiting department	Labor Distribution Summary
11.4.2 Labor Counsel	Number of FTE employees by benefiting department	Labor Distribution Summary
Human Resources		
12.4.1 Personnel Admin	Number of FTE employees by benefiting department	Labor Distribution Summary
12.4.2 OPEB/Retirement	Dollar amount of wages by department	Human Resources
Treasurer		
13.4.1 Accounting	Number of accounting transactions processed by dept	Detail General Ledger
13.4.2 Cash Rec Post	Cash Receipt transactions posted by department	Detail General Ledger- Finance
13.4.3 Financial Audit	Total number of accounting transactions by department	Detail General Ledger
13.4.4 Accom Tax	Direct allocation to Accomodation Tax	Treasurer's Office
Health & Comm. Serv.		
14.4.1 Prog Admin	Number of FTE employees by department	Labor Distribution Summary
14.4.2 Fiscal Svcs 1	Gross program costs by benefiting program	Detail expense report - Health & Community Services
14.4.3 Fiscal Svcs 2	Gross program costs by benefiting program	Detail expense report - Health & Community Services
14.4.4 Fiscal Svcs 3	Gross program costs by benefiting program	Detail expense report - Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
14.4.5 Fiscal Svcs 4	Gross program costs by benefiting program	Detail expense report - Health & Community Services
14.4.6 Fiscal Svcs 5	Dollar amount of analyst wages by benefiting program	Detail expense report - Health & Community Services
14.4.7 Contract Admin	Number of contracts by benefiting program	Health & Community Services
14.4.8 HCS Purch/AP	Number of purchasing and A/P transactions by program	Detail general ledger
14.4.9 HCS Cash Rec	Number of cash receipt transactions by program	Detail general ledger
14.4.10 Billing/Reimb	Dollar amount of assigned wages by program	Reimbursement summary
14.4.11 Specific Supt	Direct allocation to Alcott Facility schedule	Health & Community Services
14.4.12 Fund 690 Redis	Dollar amount of redistributed wages by department	Wage allocation summary
Alcott Facility		
15.4.1 Alcott Building	Dollar amount of building charges by program	Building charges distribution summary
Health Admin, CSA, & MCHD		
16.4.1 Prog Mgmt 1(a)	Dollar amount of expenses by benefiting program	General ledger
16.4.2 Prog Mgmt 1(b)	Percentage of effort by program	HCS Administration
16.4.3 Prog Mgmt 1(c)	Dollar amount of expense by benefiting program	General ledger
16.4.4 Prog Mgmt 2(a)	Dollar amount of expenses by benefiting program	General ledger
16.4.5 Prog Mgmt 2(b)	Dollar amount of expenses by benefiting program	General ledger
16.4.6 Prog Mgmt 3	Dollar amount of expenses by benefiting program	General ledger
16.4.7 Clinical Supt.	Number of Patient Visits by type	Patient visit summary
16.4.8 Health Admin	Direct allocation to Health Administration	Employee time summary
16.4.9 Maternal & CH	Direct allocation to Maternal & Child Health	Employee time summary

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
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, 2019
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.	2,876,852			
Total Departmental Cost Adjustments:	2,876,852			2,876,852
Total To Be Allocated:	2,876,852			2,876,852

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	Courthouse	Parks & Rec	Radio Tower
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr.	2,876,852	0	52,666	703,547	417
Functional Cost	2,876,852	0	52,666	703,547	417
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,876,852	0	52,666	703,547	417
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	2,876,852	0	52,666	703,547	417

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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.	717,653	47,079	32,561	71,640	116,379
Functional Cost	717,653	47,079	32,561	71,640	116,379
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	717,653	47,079	32,561	71,640	116,379
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	717,653	47,079	32,561	71,640	116,379

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Jail Addition	GR Justice Ctr
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Building Depr.	597,542	537,368
Functional Cost	597,542	537,368
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	597,542	537,368
Allocation Step 2		
2nd Allocation	0	0
Total For Building Depreciation		
Schedule .3 Total	597,542	537,368

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	20,412		20,412		20,412
District Court	19,901	35.204316	18,541		18,541		18,541
Pros Atty	11,525	20.387405	10,737		10,737		10,737
Sheriff Jail	1,936	3.424730	1,804		1,804		1,804
CC Men's Drug Ct	515	0.911021	480		480		480
CC Women's Drug	349	0.617371	325		325		325
Indigent Defense	70	0.123828	65		65		65
PA Victim Adv (VOCA)	100	0.176897	93		93		93
PA Crime Victim	224	0.396250	209		209		209
Schedule .4 Total for Courthouse	56,530	100.000000	52,666		52,666	0	52,666

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, 2019
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	31,067	4.415768	31,067		31,067		31,067
P Markin Glen	91,045	12.940855	91,045		91,045		91,045
P Scotts Mill	1,441	0.204819	1,441		1,441		1,441
P Cold Brook	8,287	1.177889	8,287		8,287		8,287
P Prairie View	13,871	1.971581	13,871		13,871		13,871
P River Oaks	29,754	4.229142	29,754		29,754		29,754
P Fairgrounds	84,939	12.072967	84,939		84,939		84,939
P KRV Trail	443,143	62.986979	443,143		443,143		443,143
Schedule .4 Total for Parks & Rec	703,547	100.000000	703,547		703,547	0	703,547

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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, 2019
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	717,653		717,653		717,653
Schedule .4 Total for Juvenile Home	85,782	100.000000	717,653		717,653	0	717,653

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, 2019
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	745		745		745
Sheriff Jail	101,078	89.218222	42,002		42,002		42,002
Sheriff Field Oper	8,123	7.169905	3,376		3,376		3,376
Emergency Mgmnt.	2,300	2.030134	956		956		956
Schedule .4 Total for Law Enf Fac	113,293	100.000000	47,079		47,079	0	47,079

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, 2019
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	18,974		18,974		18,974
Animal Control	5,138	34.772604	11,322		11,322		11,322
Non Allocated	1,028	6.957228	2,265		2,265		2,265
Schedule .4 Total for Lake Lamont	14,776	100.000000	32,561		32,561	0	32,561

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, 2019
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	4,225	7.508308	5,379		5,379		5,379
Building & Grounds Department	4,024	7.151108	5,123		5,123		5,123
County Administration Dept	3,200	5.686766	4,074		4,074		4,074
Information Systems	4,401	7.821080	5,603		5,603		5,603
Legal Services Department	225	0.399851	286		286		286
Human Resources	4,916	8.736294	6,259		6,259		6,259
Treasurer	3,529	6.271436	4,493		4,493		4,493
Commission	2,250	3.998507	2,865		2,865		2,865
ID Program	520	0.924099	662		662		662
Clerk/ROD	5,553	9.868316	7,070		7,070		7,070
Equalization	2,859	5.080770	3,640		3,640		3,640
Drain Comm	1,167	2.073892	1,486		1,486		1,486
Soil & Erosion	150	0.266567	191		191		191
MSU Extension	1,900	3.376517	2,419		2,419		2,419
Planning	3,283	5.834266	4,180		4,180		4,180
Mental Health	6,700	11.906668	8,529		8,529		8,529
Central Stores	1,094	1.944163	1,393		1,393		1,393
Continuum of Care	3,000	5.331343	3,819		3,819		3,819
Non Allocated	3,275	5.820049	4,169		4,169		4,169
Schedule .4 Total for Admin Bldg	56,271	100.000000	71,640		71,640	0	71,640

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, 2019
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, 2019
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, 2019
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	288,833		288,833		288,833
Friend of Court	7,325	14.078957	75,656		75,656		75,656
Probate Court	6,765	13.002614	69,872		69,872		69,872
Pros Atty	2,491	4.787807	25,728		25,728		25,728
Pros Atty C.R.P.	2,092	4.020912	21,607		21,607		21,607
Sheriff Jail	2,404	4.620589	24,830		24,830		24,830
PA Crime Victim	125	0.240255	1,291		1,291		1,291
CC-J.H. Bldg Depr	739	1.420389	7,633		7,633		7,633
CC-KEYS	148	0.284462	1,529		1,529		1,529
CC-Juve Drug Ct	148	0.284462	1,529		1,529		1,529
CC-Restitution	217	0.417083	2,241		2,241		2,241
CC-Intake Assess	660	1.268548	6,817		6,817		6,817
CC-CASA	277	0.532406	2,861		2,861		2,861
Non Allocated	672	1.291612	6,941		6,941		6,941
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	537,368		537,368	0	537,368

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, 2019
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Parks & Rec	Radio Tower	Juvenile Home
Finance Department	5,379	0	0	0	0
Building & Grounds Department	24,097	0	0	0	0
County Administration Dept	4,074	0	0	0	0
Information Systems	5,603	0	0	0	0
Legal Services Department	286	0	0	0	0
Human Resources	6,259	0	0	0	0
Treasurer	4,493	0	0	0	0
Commission	2,865	0	0	0	0
Circuit Court	309,245	20,412	0	0	0
District Court	18,541	18,541	0	0	0
Friend of Court	75,656	0	0	0	0
Probate Court	69,872	0	0	0	0
Adult Probation	81,817	0	0	0	0
ID Program	662	0	0	0	0
Clerk/ROD	7,070	0	0	0	0
Equalization	3,640	0	0	0	0
Pros Atty	36,465	10,737	0	0	0
Pros Atty C.R.P.	21,607	0	0	0	0
Drain Comm	1,486	0	0	0	0
Soil & Erosion	191	0	0	0	0
Sheriff Admin	1,162	0	0	417	0
Sheriff Jail	674,739	1,804	0	0	0
Sheriff Field Oper	3,376	0	0	0	0
Animal Control	11,322	0	0	0	0
Emergency Mgmnt.	956	0	0	0	0
MSU Extension	2,419	0	0	0	0
Planning	4,180	0	0	0	0
Parks Admin	31,067	0	31,067	0	0
P Markin Glen	91,045	0	91,045	0	0
P Scotts Mill	1,441	0	1,441	0	0
P Cold Brook	8,287	0	8,287	0	0
P Prairie View	13,871	0	13,871	0	0
P River Oaks	29,754	0	29,754	0	0
P Fairgrounds	84,939	0	84,939	0	0
P KRV Trail	443,143	0	443,143	0	0
Mental Health	8,529	0	0	0	0
CC Men's Drug Ct	480	480	0	0	0
CC Women's Drug	325	325	0	0	0
Indigent Defense	65	65	0	0	0
PA Victim Adv (VOCA)	93	93	0	0	0
PA Crime Victim	1,500	209	0	0	0
CC-J.H. Bldg Depr	725,286	0	0	0	717,653
CC-KEYS	1,529	0	0	0	0
CC-Juve Drug Ct	1,529	0	0	0	0
CC-Restitution	2,241	0	0	0	0
CC-Intake Assess	6,817	0	0	0	0
CC-CASA	2,861	0	0	0	0
Comm Corrections	26,001	0	0	0	0
Central Stores	1,393	0	0	0	0
Continuum of Care	3,819	0	0	0	0
Non Allocated	13,375	0	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Parks & Rec	Radio Tower	Juvenile Home
Direct Bill	0	0	0	0	0
Total	2,876,852	52,666	703,547	417	717,653

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Law Enf Fac	Lake Lamont	Admin Bldg	Healy Street	Jail Addition
Finance Department	0	0	5,379	0	0
Building & Grounds Department	0	18,974	5,123	0	0
County Administration Dept	0	0	4,074	0	0
Information Systems	0	0	5,603	0	0
Legal Services Department	0	0	286	0	0
Human Resources	0	0	6,259	0	0
Treasurer	0	0	4,493	0	0
Commission	0	0	2,865	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
ID Program	0	0	662	0	0
Clerk/ROD	0	0	7,070	0	0
Equalization	0	0	3,640	0	0
Pros Atty	0	0	0	0	0
Pros Atty C.R.P.	0	0	0	0	0
Drain Comm	0	0	1,486	0	0
Soil & Erosion	0	0	191	0	0
Sheriff Admin	745	0	0	0	0
Sheriff Jail	42,002	0	0	8,561	597,542
Sheriff Field Oper	3,376	0	0	0	0
Animal Control	0	11,322	0	0	0
Emergency Mgmnt.	956	0	0	0	0
MSU Extension	0	0	2,419	0	0
Planning	0	0	4,180	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
Mental Health	0	0	8,529	0	0
CC Men's Drug Ct	0	0	0	0	0
CC Women's Drug	0	0	0	0	0
Indigent Defense	0	0	0	0	0
PA Victim Adv (VOCA)	0	0	0	0	0
PA Crime Victim	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	1,393	0	0
Continuum of Care	0	0	3,819	0	0
Non Allocated	0	2,265	4,169	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Law Enf Fac	Lake Lamont	Admin Bldg	Healy Street	Jail Addition
Direct Bill	0	0	0	0	0
Total	47,079	32,561	71,640	116,379	597,542

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	GR Justice Ctr
Finance Department	0
Building & Grounds Department	0
County Administration Dept	0
Information Systems	0
Legal Services Department	0
Human Resources	0
Treasurer	0
Commission	0
Circuit Court	288,833
District Court	0
Friend of Court	75,656
Probate Court	69,872
Adult Probation	0
ID Program	0
Clerk/ROD	0
Equalization	0
Pros Atty	25,728
Pros Atty C.R.P.	21,607
Drain Comm	0
Soil & Erosion	0
Sheriff Admin	0
Sheriff Jail	24,830
Sheriff Field Oper	0
Animal Control	0
Emergency Mgmnt.	0
MSU Extension	0
Planning	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
Mental Health	0
CC Men's Drug Ct	0
CC Women's Drug	0
Indigent Defense	0
PA Victim Adv (VOCA)	0
PA Crime Victim	1,291
CC-J.H. Bldg Depr	7,633
CC-KEYS	1,529
CC-Juve Drug Ct	1,529
CC-Restitution	2,241
CC-Intake Assess	6,817
CC-CASA	2,861
Comm Corrections	0
Central Stores	0
Continuum of Care	0
Non Allocated	6,941

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	GR Justice Ctr
Direct Bill	0
Total	537,368

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, 2019
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.	301,945			
Expendable Equip	250,534			
Total Departmental Cost Adjustments:	552,479			552,479
Total To Be Allocated:	552,479			552,479

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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.	301,945	0	301,945	0
Expendable Equip	250,534	0	0	250,534
Functional Cost	552,479	0	301,945	250,534
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	552,479	0	301,945	250,534
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Equipment Depreciation				
Schedule .3 Total	552,479	0	301,945	250,534

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	57,890	19.172366	57,890		57,890		57,890
Building & Grounds Department	178,897	59.248208	178,897		178,897		178,897
Security	8,295	2.747189	8,295		8,295		8,295
Information Systems	12,830	4.249118	12,830		12,830		12,830
Human Resources	3,945	1.306529	3,945		3,945		3,945
Treasurer	9,043	2.994916	9,043		9,043		9,043
Health & Comm. Serv.	30,697	10.166421	30,697		30,697		30,697
Technology Fund	348	0.115253	348		348		348
Schedule .4 Total for Equip Depr.	301,945	100.000000	301,945		301,945	0	301,945

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, 2019
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
Finance Department	2,100.00	0.838210	2,100		2,100		2,100
Building & Grounds Department	241,244.00	96.291920	241,244		241,244		241,244
Security	7,190.00	2.869870	7,190		7,190		7,190
Schedule .4 Total for Expendable Impv	250,534.00	100.000000	250,534		250,534	0	250,534

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, 2019
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equip Depr.	Expendable Impv
Finance Department	59,990	57,890	2,100
Building & Grounds Department	420,141	178,897	241,244
Security	15,485	8,295	7,190
Information Systems	12,830	12,830	0
Human Resources	3,945	3,945	0
Treasurer	9,043	9,043	0
Health & Comm. Serv.	30,697	30,697	0
Technology Fund	348	348	0
Direct Bill	0	0	0
Total	552,479	301,945	250,534

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, 2019
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,860			6,860
Deductions:				
Tax Bonds	-5,647			
Total Deductions:	-5,647			-5,647
Cost Adjustments:				
MMRMA Premium	491,412			
Total Departmental Cost Adjustments:	491,412			491,412
Inbound Costs:				
Finance Department		18,834	18,834	
Treasurer		213	213	
Total Allocated Additions:		19,047	19,047	19,047
Total To Be Allocated:	492,625	19,047		511,672

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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					
Pollution Liab	1,213	0	0	0	0
*Tax Bonds	5,647	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	6,860				
Deductions					
*Total Disallowed Costs	(5,647)	0	0	0	0
Cost Adjustments					
MMRMA Premium	491,412	0	95,778	219,758	32,356
Functional Cost	492,625	0	95,778	219,758	32,356
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	492,625	0	95,778	219,758	32,356
Allocation Step 2					
Inbound - All Others	19,047	0	19,047	0	0
2nd Allocation	19,047	0	19,047	0	0
Total For Insurance					
Schedule .3 Total	511,672	0	114,825	219,758	32,356

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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		
Pollution Liab	0	1,213
*Tax Bonds	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
MMRMA Premium	140,601	2,919
Functional Cost	140,601	4,132
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	140,601	4,132
Allocation Step 2		
Inbound - All Others	0	0
2nd Allocation	0	0
Total For Insurance		
Schedule .3 Total	140,601	4,132

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	16.41	1.843261	1,765		1,765	351	2,116
Building & Grounds Department	33.33	3.743808	3,586		3,586	713	4,299
Security	5.61	0.630146	604		604	119	723
County Administration Dept	4.80	0.539162	516		516	102	618
Information Systems	10.10	1.134487	1,087		1,087	216	1,303
Legal Services Department	2.36	0.265088	254		254	51	305
Human Resources	8.79	0.987341	946		946	188	1,134
Treasurer	9.83	1.104159	1,058		1,058	209	1,267
Health & Comm. Serv.	5.29	0.594202	569		569	113	682
Alcott Facility	7.81	0.877262	840		840	168	1,008
Health Admin, CSA, & MCHD	11.37	1.277141	1,223		1,223	243	1,466
Commission	10.84	1.217608	1,166		1,166	231	1,397
Communications	1.00	0.112325	108		108	21	129
Circuit Court	58.48	6.568794	6,291		6,291	1,250	7,541
District Court	49.18	5.524167	5,291		5,291	1,052	6,343
Friend of Court	44.86	5.038921	4,826		4,826	959	5,785
Probate Court	9.00	1.010929	968		968	193	1,161
Election	0.75	0.084244	81		81	16	97
ID Program	0.54	0.060656	58		58	11	69
Clerk/ROD	10.74	1.206376	1,155		1,155	229	1,384
Equalization	5.00	0.561627	538		538	106	644
Pros Atty	22.72	2.552035	2,444		2,444	486	2,930
Pros Atty C.R.P.	7.78	0.873892	837		837	167	1,004
Drain Comm	2.50	0.280814	269		269	53	322
Soil & Erosion	1.50	0.168488	161		161	31	192
Sheriff Admin	15.96	1.792715	1,717		1,717	341	2,058
Sheriff Jail	66.42	7.460654	7,149		7,149	1,466	8,615
Sheriff Field Oper	52.02	5.843171	5,596		5,596	1,112	6,708
Animal Control	9.30	1.044627	1,001		1,001	199	1,200
Emergency Mgmnt.	1.62	0.181967	174		174	34	208
Veterans Affairs	2.77	0.311142	298		298	59	357
MSU Extension	2.18	0.244870	235		235	46	281
Planning	1.65	0.185337	178		178	34	212
Employee Benefits	1.00	0.112325	108		108	21	129
LE Circuit Ct	13.62	1.529873	1,465		1,465	291	1,756
LE District Ct	22.22	2.495872	2,390		2,390	476	2,866
LE Pros Atty	19.68	2.210565	2,117		2,117	421	2,538
LE Sheriff Admin	2.00	0.224651	215		215	42	257
LE Sheriff Jail	44.89	5.042291	4,829		4,829	959	5,788
LE Sheriff F.O.	15.84	1.779236	1,704		1,704	339	2,043
LE Animal Ctrl	6.00	0.673953	645		645	127	772
Technology Fund	2.89	0.324621	311		311	61	372
Parks Admin	6.63	0.744718	713		713	142	855
P Markin Glen	2.77	0.311142	298		298	59	357
P Scotts Mill	0.16	0.017972	17		17	3	20
P Cold Brook	2.55	0.286430	274		274	54	328
P Prairie View	2.37	0.266211	255		255	51	306
P River Oaks	3.14	0.352702	338		338	67	405
P Fairgrounds	5.17	0.580723	556		556	109	665
P KRV Trail	0.67	0.075258	72		72	15	87
P KRV Trailway prg	0.50	0.056163	54		54	10	64
P County Fair	0.50	0.056163	54		54	10	64

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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-Laboratory	3.30	0.370674	355		355	71	426
H-Vision/Hearing	2.56	0.287553	275		275	55	330
H-Haz Waste	4.57	0.513327	492		492	97	589
H-Clinical Serv	2.30	0.258349	247		247	48	295
H-Comm. Disease	2.74	0.307772	295		295	58	353
H-STD	5.78	0.649241	622		622	123	745
H-Env Admin	5.14	0.577353	553		553	109	662
H-Env FS&F	6.94	0.779539	747		747	149	896
H-Env LW&W	6.46	0.725623	695		695	137	832
DC OWI Sobriety	0.41	0.046053	44		44	8	52
Browfield Redev	0.83	0.093230	89		89	18	107
Emerg Prep Bio	0.86	0.096600	93		93	18	111
CC Men's Drug Ct	2.55	0.286430	274		274	54	328
CC Women's Drug	1.73	0.194323	186		186	36	222
CC Swift & Sure	0.53	0.059533	57		57	11	68
CC Juv MH Court	0.55	0.061779	59		59	11	70
CC Vet's Treatment	0.23	0.025835	25		25	5	30
Homeland Sec. Gt.	0.21	0.023588	23		23	4	27
Indigent Defense	1.68	0.188707	181		181	35	216
ROD Automation	1.00	0.112325	108		108	21	129
Concealed Pistol	0.50	0.056163	54		54	10	64
PA Victim Adv (VOCA)	2.91	0.326867	313		313	62	375
PA SAKI Program	2.29	0.257225	246		246	48	294
PA Crime Victim	4.00	0.449302	430		430	85	515
AAA Administration	2.61	0.293169	281		281	56	337
AAA Providers	5.06	0.568367	544		544	107	651
AAA CM & CC	0.03	0.003370	3		3	1	4
AAA Ombudsman	1.62	0.181967	174		174	34	208
AAA Tech Asst.	0.03	0.003370	3		3	1	4
AAA Health Living	0.57	0.064026	61		61	12	73
AAA CCC	0.06	0.006740	6		6	1	7
AAA Info & Asst	0.98	0.110079	105		105	21	126
AAA AAA Custom Care	0.06	0.006740	6		6	1	7
AAA SM Admin	0.93	0.104463	100		100	20	120
AAA SM CM	4.58	0.514451	493		493	97	590
AAA SM Ombudsman	0.81	0.090984	87		87	17	104
AAA SM Health Living	0.11	0.012356	12		12	2	14
AAA SM Info & Asst	0.64	0.071888	69		69	14	83
KCSD Marine Safety	1.15	0.129174	124		124	24	148
KCSD Emerg Mgmt	0.27	0.030328	29		29	5	34
CC-Juvenile Home	59.44	6.676626	6,395		6,395	1,271	7,666
CC-In Home Care	8.50	0.954767	914		914	182	1,096
CC-KEYS	2.83	0.317881	304		304	60	364
CC-Juve Drug Ct	1.66	0.186460	179		179	35	214
CC-Restitution	1.41	0.158379	152		152	29	181
CC-Intake Assess	4.25	0.477383	457		457	91	548
CC-CASA	1.00	0.112325	108		108	21	129
CC-FI Treatment Ct.	0.58	0.065149	62		62	12	74
Healthy Start	8.85	0.994080	952		952	190	1,142
SWMBH - HS	1.01	0.113449	109		109	21	130
Fatherhood Init	1.14	0.128051	123		123	24	147
AIDS Coun & Test	0.75	0.084244	81		81	16	97

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
HIV Data to Care	0.20	0.022465	22		22	4	26
MIECHV-HFA	3.55	0.398755	382		382	76	458
Nurse Family	7.41	0.832332	797		797	159	956
MCIR	4.00	0.449302	430		430	85	515
CSHCS	2.12	0.238130	228		228	45	273
BCCCP Coord.	1.80	0.202186	194		194	38	232
IAP	1.57	0.176351	169		169	33	202
W.I.C.	12.51	1.405192	1,346		1,346	268	1,614
WIC Breastfeeding	1.49	0.167365	160		160	31	191
Childhood Lead	0.76	0.085367	82		82	16	98
Regional Lead	0.15	0.016849	16		16	3	19
Sheriff Rd Pat	1.99	0.223528	214		214	42	256
Comm Corrections	12.57	1.411931	1,352		1,352	269	1,621
Survey & Remonum	0.02	0.002247	2		2		2
Airport	21.90	2.459928	2,356		2,356	469	2,825
Central Stores	2.12	0.238130	228		228	45	273
Schedule .4 Total for General Liab	890.27	100.000000	95,778		95,778	19,047	114,825

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	5.61	2.628496	5,776		5,776		5,776
Sheriff Admin	15.96	7.477862	16,433		16,433		16,433
Sheriff Jail	66.42	31.120275	68,390		68,390		68,390
Sheriff Field Oper	52.02	24.373331	53,562		53,562		53,562
LE Sheriff Admin	2.00	0.937075	2,059		2,059		2,059
LE Sheriff Jail	44.89	21.032657	46,221		46,221		46,221
LE Sheriff F.O.	15.84	7.421637	16,310		16,310		16,310
Indigent Defense	1.68	0.787143	1,730		1,730		1,730
KCSD Marine Safety	1.15	0.538818	1,184		1,184		1,184
KCSD Emerg Mgmt	0.27	0.126505	278		278		278
Sheriff Rd Pat	1.99	0.932390	2,049		2,049		2,049
Airport	5.60	2.623811	5,766		5,766		5,766
Schedule .4 Total for Sheriff Liab	213.43	100.000000	219,758		219,758	0	219,758

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	24.00	13.483146	4,363		4,363		4,363
Alcott Facility	1.00	0.561798	182		182		182
Circuit Court	8.00	4.494382	1,454		1,454		1,454
Sheriff Admin	3.00	1.685393	545		545		545
Sheriff Jail	8.00	4.494382	1,454		1,454		1,454
Sheriff Field Oper	85.00	47.752806	15,450		15,450		15,450
Animal Control	18.00	10.112360	3,272		3,272		3,272
Emergency Mgmnt.	2.00	1.123596	364		364		364
Parks Admin	5.80	3.258427	1,054		1,054		1,054
P Markin Glen	1.50	0.842697	273		273		273
P Scotts Mill	0.10	0.056180	18		18		18
P Cold Brook	1.10	0.617978	200		200		200
P Prairie View	1.80	1.011236	327		327		327
P River Oaks	1.20	0.674157	218		218		218
P Fairgrounds	0.40	0.224719	73		73		73
P KRV Trail	1.10	0.617978	200		200		200
CC-Juvenile Home	5.00	2.808989	909		909		909
Comm Corrections	2.00	1.123596	364		364		364
Airport	8.00	4.494382	1,454		1,454		1,454
Central Stores	1.00	0.561798	182		182		182
Schedule .4 Total for Auto Insur.	178.00	100.000000	32,356		32,356	0	32,356

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	163,201,511	70.444063	99,045		99,045		99,045
Building & Grounds Department	1,090,783	0.470824	662		662		662
Alcott Facility	1,253,200	0.540929	761		761		761
Sheriff Field Oper	508,674	0.219563	309		309		309
Animal Control	4,947,392	2.135485	3,003		3,003		3,003
Parks Admin	453,798	0.195877	275		275		275
P Markin Glen	1,573,769	0.679299	955		955		955
P Scotts Mill	1,317,067	0.568497	799		799		799
P Cold Brook	421,486	0.181930	256		256		256
P Prairie View	570,644	0.246312	346		346		346
P River Oaks	1,336,112	0.576717	811		811		811
P Fairgrounds	15,718,262	6.784608	9,539		9,539		9,539
H-Haz Waste	568,081	0.245206	345		345		345
Airport	38,015,745	16.409061	23,071		23,071		23,071
Non Allocated	698,800	0.301629	424		424		424
Schedule .4 Total for Property Insur.	231,675,324	100.000000	140,601		140,601	0	140,601

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Specific Claims

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds Department	1,213.00	29.356244	1,213		1,213		1,213
Airport	2,919.00	70.643756	2,919		2,919		2,919
Schedule .4 Total for Specific Claims	4,132.00	100.000000	4,132		4,132	0	4,132

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, 2019
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.
Insurance - Property	99,045	0	0	0	99,045
Finance Department	2,116	2,116	0	0	0
Building & Grounds Department	10,537	4,299	0	4,363	662
Security	6,499	723	5,776	0	0
County Administration Dept	618	618	0	0	0
Information Systems	1,303	1,303	0	0	0
Legal Services Department	305	305	0	0	0
Human Resources	1,134	1,134	0	0	0
Treasurer	1,267	1,267	0	0	0
Health & Comm. Serv.	682	682	0	0	0
Alcott Facility	1,951	1,008	0	182	761
Health Admin, CSA, & MCHD	1,466	1,466	0	0	0
Commission	1,397	1,397	0	0	0
Communications	129	129	0	0	0
Circuit Court	8,995	7,541	0	1,454	0
District Court	6,343	6,343	0	0	0
Friend of Court	5,785	5,785	0	0	0
Probate Court	1,161	1,161	0	0	0
Election	97	97	0	0	0
ID Program	69	69	0	0	0
Clerk/ROD	1,384	1,384	0	0	0
Equalization	644	644	0	0	0
Pros Atty	2,930	2,930	0	0	0
Pros Atty C.R.P.	1,004	1,004	0	0	0
Drain Comm	322	322	0	0	0
Soil & Erosion	192	192	0	0	0
Sheriff Admin	19,036	2,058	16,433	545	0
Sheriff Jail	78,459	8,615	68,390	1,454	0
Sheriff Field Oper	76,029	6,708	53,562	15,450	309
Animal Control	7,475	1,200	0	3,272	3,003
Emergency Mgmnt.	572	208	0	364	0
Veterans Affairs	357	357	0	0	0
MSU Extension	281	281	0	0	0
Planning	212	212	0	0	0
Employee Benefits	129	129	0	0	0
LE Circuit Ct	1,756	1,756	0	0	0
LE District Ct	2,866	2,866	0	0	0
LE Pros Atty	2,538	2,538	0	0	0
LE Sheriff Admin	2,316	257	2,059	0	0
LE Sheriff Jail	52,009	5,788	46,221	0	0
LE Sheriff F.O.	18,353	2,043	16,310	0	0
LE Animal Ctrl	772	772	0	0	0
Technology Fund	372	372	0	0	0
Parks Admin	2,184	855	0	1,054	275
P Markin Glen	1,585	357	0	273	955
P Scotts Mill	837	20	0	18	799
P Cold Brook	784	328	0	200	256
P Prairie View	979	306	0	327	346
P River Oaks	1,434	405	0	218	811
P Fairgrounds	10,277	665	0	73	9,539
P KRV Trail	287	87	0	200	0
P KRV Trailway prg	64	64	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.
P County Fair	64	64	0	0	0
H-Laboratory	426	426	0	0	0
H-Vision/Hearing	330	330	0	0	0
H-Haz Waste	934	589	0	0	345
H-Clinical Serv	295	295	0	0	0
H-Comm. Disease	353	353	0	0	0
H-STD	745	745	0	0	0
H-Env Admin	662	662	0	0	0
H-Env FS&F	896	896	0	0	0
H-Env LW&W	832	832	0	0	0
DC OWI Sobriety	52	52	0	0	0
Browfield Redev	107	107	0	0	0
Emerg Prep Bio	111	111	0	0	0
CC Men's Drug Ct	328	328	0	0	0
CC Women's Drug	222	222	0	0	0
CC Swift & Sure	68	68	0	0	0
CC Juv MH Court	70	70	0	0	0
CC Vet's Treatment	30	30	0	0	0
Homeland Sec. Gt.	27	27	0	0	0
Indigent Defense	1,946	216	1,730	0	0
ROD Automation	129	129	0	0	0
Concealed Pistol	64	64	0	0	0
PA Victim Adv (VOCA)	375	375	0	0	0
PA SAKI Program	294	294	0	0	0
PA Crime Victim	515	515	0	0	0
AAA Administration	337	337	0	0	0
AAA Providers	651	651	0	0	0
AAA CM & CC	4	4	0	0	0
AAA Ombudsman	208	208	0	0	0
AAA Tech Asst.	4	4	0	0	0
AAA Health Living	73	73	0	0	0
AAA CCC	7	7	0	0	0
AAA Info & Asst	126	126	0	0	0
AAA AAA Custom Care	7	7	0	0	0
AAA SM Admin	120	120	0	0	0
AAA SM CM	590	590	0	0	0
AAA SM Ombudsman	104	104	0	0	0
AAA SM Health Living	14	14	0	0	0
AAA SM Info & Asst	83	83	0	0	0
KCSD Marine Safety	1,332	148	1,184	0	0
KCSD Emerg Mgmt	312	34	278	0	0
CC-Juvenile Home	8,575	7,666	0	909	0
CC-In Home Care	1,096	1,096	0	0	0
CC-KEYS	364	364	0	0	0
CC-Juve Drug Ct	214	214	0	0	0
CC-Restitution	181	181	0	0	0
CC-Intake Assess	548	548	0	0	0
CC-CASA	129	129	0	0	0
CC-FI Treatment Ct.	74	74	0	0	0
Healthy Start	1,142	1,142	0	0	0
SWMBH - HS	130	130	0	0	0
Fatherhood Init	147	147	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Sheriff Liab	Auto Insur.	Property Insur.
AIDS Coun & Test	97	97	0	0	0
HIV Data to Care	26	26	0	0	0
MIECHV-HFA	458	458	0	0	0
Nurse Family	956	956	0	0	0
MCIR	515	515	0	0	0
CSHCS	273	273	0	0	0
BCCCP Coord.	232	232	0	0	0
IAP	202	202	0	0	0
W.I.C.	1,614	1,614	0	0	0
WIC Breastfeeding	191	191	0	0	0
Childhood Lead	98	98	0	0	0
Regional Lead	19	19	0	0	0
Sheriff Rd Pat	2,305	256	2,049	0	0
Comm Corrections	1,985	1,621	0	364	0
Survey & Remonum	2	2	0	0	0
Airport	36,035	2,825	5,766	1,454	23,071
Central Stores	455	273	0	182	0
Non Allocated	424	0	0	0	424
Direct Bill	0	0	0	0	0
Total	511,672	114,825	219,758	32,356	140,601

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Specific Claims
Insurance - Property	0
Finance Department	0
Building & Grounds Department	1,213
Security	0
County Administration Dept	0
Information Systems	0
Legal Services Department	0
Human Resources	0
Treasurer	0
Health & Comm. Serv.	0
Alcott Facility	0
Health Admin, CSA, & MCHD	0
Commission	0
Communications	0
Circuit Court	0
District Court	0
Friend of Court	0
Probate Court	0
Election	0
ID Program	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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Specific Claims
P County Fair	0
H-Laboratory	0
H-Vision/Hearing	0
H-Haz Waste	0
H-Clinical Serv	0
H-Comm. Disease	0
H-STD	0
H-Env Admin	0
H-Env FS&F	0
H-Env LW&W	0
DC OWI Sobriety	0
Browfield Redev	0
Emerg Prep Bio	0
CC Men's Drug Ct	0
CC Women's Drug	0
CC Swift & Sure	0
CC Juv MH Court	0
CC Vet's Treatment	0
Homeland Sec. Gt.	0
Indigent Defense	0
ROD Automation	0
Concealed Pistol	0
PA Victim Adv (VOCA)	0
PA SAKI Program	0
PA Crime Victim	0
AAA Administration	0
AAA Providers	0
AAA CM & CC	0
AAA Ombudsman	0
AAA Tech Asst.	0
AAA Health Living	0
AAA CCC	0
AAA Info & Asst	0
AAA AAA Custom Care	0
AAA SM Admin	0
AAA SM CM	0
AAA SM Ombudsman	0
AAA SM Health Living	0
AAA SM Info & Asst	0
KCSD Marine Safety	0
KCSD Emerg Mgmt	0
CC-Juvenile Home	0
CC-In Home Care	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
Fatherhood Init	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Specific Claims
AIDS Coun & Test	0
HIV Data to Care	0
MIECHV-HFA	0
Nurse Family	0
MCIR	0
CSHCS	0
BCCCP Coord.	0
IAP	0
W.I.C.	0
WIC Breastfeeding	0
Childhood Lead	0
Regional Lead	0
Sheriff Rd Pat	0
Comm Corrections	0
Survey & Remonum	0
Airport	2,919
Central Stores	0
Non Allocated	0
Direct Bill	0
Total	4,132

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, 2019
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	99,045		99,045	
Total Allocated Additions:	99,045		99,045	99,045
Total To Be Allocated:	99,045			99,045

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	99,045	0	17,871	19,959	10,931
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	99,045	0	17,871	19,959	10,931
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Insurance - Property					
Schedule .3 Total	99,045	0	17,871	19,959	10,931

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	25,564	3,647	14,205	6,868
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	25,564	3,647	14,205	6,868
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Insurance - Property				
Schedule .3 Total	25,564	3,647	14,205	6,868

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	6,927		6,927		6,927
District Court	19,901	35.204316	6,291		6,291		6,291
Pros Atty	11,525	20.387405	3,643		3,643		3,643
Sheriff Jail	1,936	3.424730	612		612		612
CC Men's Drug Ct	515	0.911021	163		163		163
CC Women's Drug	349	0.617371	110		110		110
Indigent Defense	70	0.123828	22		22		22
PA Victim Adv (VOCA)	100	0.176897	32		32		32
PA Crime Victim	224	0.396250	71		71		71
Schedule .4 Total for Courthouse	56,530	100.000000	17,871		17,871	0	17,871

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, 2019
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	14,827		14,827		14,827
CC-Intens Learn	18,795	21.910191	4,373		4,373		4,373
CC-KEYS	3,263	3.803828	759		759		759
Schedule .4 Total for Juvenile Home	85,782	100.000000	19,959		19,959	0	19,959

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

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Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	4,225	7.508308	821		821		821
Building & Grounds Department	4,024	7.151108	782		782		782
County Administration Dept	3,200	5.686766	622		622		622
Information Systems	4,401	7.821080	855		855		855
Legal Services Department	225	0.399851	44		44		44
Human Resources	4,916	8.736294	955		955		955
Treasurer	3,529	6.271436	686		686		686
Commission	2,250	3.998507	437		437		437
ID Program	520	0.924099	101		101		101
Clerk/ROD	5,553	9.868316	1,079		1,079		1,079
Equalization	2,859	5.080770	555		555		555
Drain Comm	1,167	2.073892	227		227		227
Soil & Erosion	150	0.266567	29		29		29
MSU Extension	1,900	3.376517	369		369		369
Planning	3,283	5.834266	638		638		638
Mental Health	6,700	11.906668	1,299		1,299		1,299
Central Stores	1,094	1.944163	213		213		213
Continuum of Care	3,000	5.331343	583		583		583
Non Allocated	3,275	5.820049	636		636		636
Schedule .4 Total for Admin. Building	56,271	100.000000	10,931		10,931	0	10,931

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, 2019
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	404		404		404
Sheriff Jail	101,078	89.218222	22,808		22,808		22,808
Sheriff Field Oper	8,123	7.169905	1,833		1,833		1,833
Emergency Mgmnt.	2,300	2.030134	519		519		519
Schedule .4 Total for Law Enf Center	113,293	100.000000	25,564		25,564	0	25,564

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, 2019
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	2,564		2,564		2,564
Sheriff Jail	1,694	7.355943	268		268		268
Comm Corrections	5,145	22.341396	815		815		815
Schedule .4 Total for Healy Street	23,029	100.000000	3,647		3,647	0	3,647

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, 2019
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	7,637		7,637		7,637
Friend of Court	7,325	14.078957	2,000		2,000		2,000
Probate Court	6,765	13.002614	1,847		1,847		1,847
Pros Atty	2,491	4.787807	680		680		680
Pros Atty C.R.P.	2,092	4.020912	571		571		571
Sheriff Jail	2,404	4.620589	656		656		656
PA Crime Victim	125	0.240255	34		34		34
CC-Juvenile Home	739	1.420389	202		202		202
CC-KEYS	148	0.284462	40		40		40
CC-Juve Drug Ct	148	0.284462	40		40		40
CC-Restitution	217	0.417083	59		59		59
CC-Intake Assess	660	1.268548	180		180		180
CC-CASA	277	0.532406	76		76		76
Non Allocated	672	1.291612	183		183		183
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	14,205		14,205	0	14,205

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, 2019
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	6,868		6,868		6,868
Schedule .4 Total for Gull Rd C.H.	23,883	100.000000	6,868		6,868	0	6,868

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, 2019
Schedule .5 - Allocation Summary
For Department Insurance - Property

Receiving Department	Total	Courthouse	Juvenile Home	Admin. Building	Law Enf Center
Finance Department	821	0	0	821	0
Building & Grounds Department	782	0	0	782	0
County Administration Dept	622	0	0	622	0
Information Systems	855	0	0	855	0
Legal Services Department	44	0	0	44	0
Human Resources	955	0	0	955	0
Treasurer	686	0	0	686	0
Commission	437	0	0	437	0
Circuit Court	14,564	6,927	0	0	0
District Court	6,291	6,291	0	0	0
Friend of Court	2,000	0	0	0	0
Probate Court	1,847	0	0	0	0
Adult Probation	2,564	0	0	0	0
ID Program	101	0	0	101	0
Clerk/ROD	1,079	0	0	1,079	0
Equalization	555	0	0	555	0
Pros Atty	4,323	3,643	0	0	0
Pros Atty C.R.P.	571	0	0	0	0
Drain Comm	227	0	0	227	0
Soil & Erosion	29	0	0	29	0
Sheriff Admin	404	0	0	0	404
Sheriff Jail	24,344	612	0	0	22,808
Sheriff Field Oper	1,833	0	0	0	1,833
Emergency Mgmnt.	519	0	0	0	519
MSU Extension	369	0	0	369	0
Planning	638	0	0	638	0
Mental Health	1,299	0	0	1,299	0
CC Men's Drug Ct	163	163	0	0	0
CC Women's Drug	110	110	0	0	0
Indigent Defense	22	22	0	0	0
PA Victim Adv (VOCA)	32	32	0	0	0
PA Crime Victim	105	71	0	0	0
CC-Juvenile Home	15,029	0	14,827	0	0
CC-Intens Learn	4,373	0	4,373	0	0
CC-KEYS	799	0	759	0	0
CC-Juve Drug Ct	40	0	0	0	0
CC-Restitution	59	0	0	0	0
CC-Intake Assess	180	0	0	0	0
CC-CASA	76	0	0	0	0
Comm Corrections	815	0	0	0	0
Central Stores	213	0	0	213	0
Continuum of Care	583	0	0	583	0
Non Allocated	7,687	0	0	636	0
Direct Bill	0	0	0	0	0
Total	99,045	17,871	19,959	10,931	25,564

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	7,637	0
District Court	0	0	0
Friend of Court	0	2,000	0
Probate Court	0	1,847	0
Adult Probation	2,564	0	0
ID Program	0	0	0
Clerk/ROD	0	0	0
Equalization	0	0	0
Pros Atty	0	680	0
Pros Atty C.R.P.	0	571	0
Drain Comm	0	0	0
Soil & Erosion	0	0	0
Sheriff Admin	0	0	0
Sheriff Jail	268	656	0
Sheriff Field Oper	0	0	0
Emergency Mgmnt.	0	0	0
MSU Extension	0	0	0
Planning	0	0	0
Mental Health	0	0	0
CC Men's Drug Ct	0	0	0
CC Women's Drug	0	0	0
Indigent Defense	0	0	0
PA Victim Adv (VOCA)	0	0	0
PA Crime Victim	0	34	0
CC-Juvenile Home	0	202	0
CC-Intens Learn	0	0	0
CC-KEYS	0	40	0
CC-Juve Drug Ct	0	40	0
CC-Restitution	0	59	0
CC-Intake Assess	0	180	0
CC-CASA	0	76	0
Comm Corrections	815	0	0
Central Stores	0	0	0
Continuum of Care	0	0	0
Non Allocated	0	183	6,868
Direct Bill	0	0	0
Total	3,647	14,205	6,868

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 $2,000. 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.

Contract Services - This activity includes the costs associated with contractual services that are specific to only certain fund(s). The costs identified in this activity was allocated based on the dollar amount of services by benefiting program.

HCS Accounting – starting in 2018, a portion of the costs associated with employees that perform HCS accounting was included in the Finance Department's budget. The costs of these services have been allocated directly to the HCS department for reallocation within that schedule of the cost allocation plan.

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,557,497			1,557,497
Cost Adjustments:				
Misc Reimb	-3,844			
Total Departmental Cost Adjustments:	-3,844			-3,844
Inbound Costs:				
Building Depreciation	5,379		5,379	
Equipment Depreciation	59,990		59,990	
Insurance	1,765	351	2,116	
Insurance - Property	821		821	
Finance Department		5,678	5,678	
Building & Grounds Department		40,907	40,907	
Utilities		11,643	11,643	
Security		9,248	9,248	
County Administration Dept		10,937	10,937	
Information Systems		17,846	17,846	
Legal Services Department		11,940	11,940	
Human Resources		20,441	20,441	
Treasurer		1,137	1,137	
Total Allocated Additions:	67,955	130,128	198,083	198,083
Total To Be Allocated:	1,621,608	130,128		1,751,736

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	G&A	Accounting Serv	Non-HCS Funds	Payroll
Wages & Benefits					
SALARIES & WAGES	916,708	45,417	278,316	55,500	0
FRINGE BENEFITS	334,819	16,574	101,651	20,257	0
Other Expense & Cost					
Postage	546	0	435	0	0
Office Expenses	13,071	647	3,968	791	0
Operating Expense	7,001	347	2,126	424	0
Contract Services	16,025	0	11,500	0	0
Auditing Services	97,410	0	0	0	0
Telephone	16,442	814	4,992	995	0
Subscriptions	63,681	3,152	19,334	3,853	0
Software Maint	50,008	2,475	15,182	3,025	0
Software	32,876	0	0	0	32,876
Bank Fees	12	0	12	0	0
Equipment Rent/Main	2,221	110	674	134	0
Training	6,677	331	2,027	404	0
Departmental Total					
Expenditures Per Financial Statement	1,557,497				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimb	(3,844)	(3,844)	0	0	0
Functional Cost	1,553,653	66,023	440,217	85,383	32,876
Allocation Step 1					
Inbound - All Others	67,955	3,364	20,631	4,111	0
Reallocate Admin Costs		(69,387)	20,601	4,000	1,470
Unallocated Costs	0	0	0	0	0
1st Allocation	1,621,608	0	481,449	93,494	34,346
Allocation Step 2					
Inbound - All Others	130,128	6,424	39,497	7,858	0
Reallocate Admin Costs		(6,424)	1,905	368	132
Unallocated Costs	0	0	0	0	0
2nd Allocation	130,128	0	41,402	8,226	132
Total For Finance Department					
Schedule .3 Total	1,751,736	0	522,851	101,720	34,478

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Retire System	Audit Services	Dept Support	Grant Acctng	Purchasing
Wages & Benefits					
SALARIES & WAGES	30,663	0	34,502	5,187	33,675
FRINGE BENEFITS	11,183	0	12,589	1,908	12,288
Other Expense & Cost					
Postage	53	0	0	0	58
Office Expenses	437	0	491	75	480
Operating Expense	234	0	263	40	257
Contract Services	2,525	0	0	0	0
Auditing Services	0	97,410	0	0	0
Telephone	549	0	618	94	603
Subscriptions	2,127	0	2,394	363	2,337
Software Maint	1,670	0	1,880	285	1,835
Software	0	0	0	0	0
Bank Fees	0	0	0	0	0
Equipment Rent/Main	74	0	84	13	82
Training	223	0	251	38	245
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	49,738	97,410	53,072	8,003	51,860
Allocation Step 1					
Inbound - All Others	2,270	0	2,555	388	2,494
Reallocate Admin Costs	2,325	4,354	2,486	374	2,429
Unallocated Costs	0	0	0	0	0
1st Allocation	54,333	101,764	58,113	8,765	56,783
Allocation Step 2					
Inbound - All Others	4,336	0	4,880	737	4,766
Reallocate Admin Costs	210	399	225	32	219
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,546	399	5,105	769	4,985
Total For Finance Department					
Schedule .3 Total	58,879	102,163	63,218	9,534	61,768

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	30,212	7,819	106	10,425	2,500
FRINGE BENEFITS	11,049	2,846	33	3,817	904
Other Expense & Cost					
Postage	0	0	0	0	0
Office Expenses	431	111	1	149	35
Operating Expense	231	60	1	80	19
Contract Services	0	0	0	0	0
Auditing Services	0	0	0	0	0
Telephone	543	140	2	187	44
Subscriptions	2,101	541	6	726	172
Software Maint	1,650	425	5	570	135
Software	0	0	0	0	0
Bank Fees	0	0	0	0	0
Equipment Rent/Main	73	19	0	25	6
Training	220	57	1	76	18
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	46,510	12,018	155	16,055	3,833
Allocation Step 1					
Inbound - All Others	2,242	578	7	774	184
Reallocate Admin Costs	2,179	563	7	752	180
Unallocated Costs	0	0	0	0	0
1st Allocation	50,931	13,159	169	17,581	4,197
Allocation Step 2					
Inbound - All Others	4,282	1,096	12	1,475	342
Reallocate Admin Costs	199	50	0	66	14
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,481	1,146	12	1,541	356
Total For Finance Department					
Schedule .3 Total	55,412	14,305	181	19,122	4,553

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Contract Serv	HCS Accounting
Wages & Benefits		
SALARIES & WAGES	0	382,386
FRINGE BENEFITS	0	139,720
Other Expense & Cost		
Postage	0	0
Office Expenses	0	5,455
Operating Expense	0	2,919
Contract Services	2,000	0
Auditing Services	0	0
Telephone	0	6,861
Subscriptions	0	26,575
Software Maint	0	20,871
Software	0	0
Bank Fees	0	0
Equipment Rent/Main	0	927
Training	0	2,786
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Misc Reimb	0	0
Functional Cost	2,000	588,500
Allocation Step 1		
Inbound - All Others	0	28,357
Reallocate Admin Costs	89	27,578
Unallocated Costs	0	0
1st Allocation	2,089	644,435
Allocation Step 2		
Inbound - All Others	0	54,423
Reallocate Admin Costs	8	2,597
Unallocated Costs	0	0
2nd Allocation	8	57,020
Total For Finance Department		
Schedule .3 Total	2,097	701,455

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	49	0.082776	397		397		397
Finance Department	350	0.591256	2,846		2,846		2,846
Building & Grounds Department	3,167	5.350024	25,757		25,757	2,226	27,983
Utilities	1,035	1.748429	8,416		8,416	726	9,142
Security	248	0.418947	2,016		2,016	170	2,186
County Administration Dept	228	0.385161	1,853		1,853	157	2,010
Information Systems	247	0.417258	2,009		2,009	169	2,178
Legal Services Department	230	0.388540	1,869		1,869	159	2,028
Human Resources	444	0.750051	3,612		3,612	307	3,919
Treasurer	360	0.608149	2,927		2,927	245	3,172
Health & Comm. Serv.	696	1.175755	5,659		5,659	487	6,146
Alcott Facility	695	1.174066	5,651		5,651	486	6,137
Health Admin, CSA, & MCHD	659	1.113251	5,360		5,360	460	5,820
Commission	202	0.341239	1,643		1,643	138	1,781
Communications	77	0.130076	626		626	51	677
Circuit Court	4,184	7.068047	34,110		34,110	3,692	37,802
District Court	992	1.675789	8,066		8,066	694	8,760
Friend of Court	379	0.640246	3,083		3,083	261	3,344
Jury Board	5	0.008447	41		41	1	42
Probate Court	1,267	2.140347	10,305		10,305	891	11,196
Adult Probation	100	0.168930	813		813	66	879
Election	243	0.410501	1,976		1,976	168	2,144
Deposits	24	0.040543	194		194	14	208
ID Program	278	0.469626	2,261		2,261	193	2,454
Clerk/ROD	332	0.560849	2,699		2,699	227	2,926
Equalization	214	0.361511	1,740		1,740	147	1,887
Pros Atty	757	1.278803	6,157		6,157	524	6,681
Pros Atty C.R.P.	319	0.538888	2,594		2,594	218	2,812
Drain Comm	241	0.407122	1,960		1,960	163	2,123
Soil & Erosion	150	0.253395	1,219		1,219	100	1,319
Sheriff Admin	914	1.544023	7,433		7,433	640	8,073
Sheriff Jail	2,177	3.677613	17,705		17,705	1,529	19,234
Sheriff Field Oper	1,073	1.812622	8,726		8,726	749	9,475
Animal Control	673	1.136901	5,474		5,474	470	5,944
Emergency Mgmnt.	341	0.576052	2,772		2,772	234	3,006
Veterans Affairs	231	0.390229	1,877		1,877	160	2,037
Medical Exam	24	0.040543	194		194	14	208
Veterans Burial	34	0.057436	276		276	22	298
Sold/Sail Relief	227	0.383472	1,845		1,845	157	2,002
MSU Extension	175	0.295628	1,424		1,424	120	1,544
Planning	182	0.307453	1,480		1,480	124	1,604
Economic Develop	2	0.003379	17		17		17
Employee Benefits	1,088	1.837962	8,848		8,848	759	9,607
LE Circuit Ct	210	0.354754	1,709		1,709	146	1,855
LE District Ct	135	0.228056	1,099		1,099	89	1,188
LE Pros Atty	170	0.287182	1,383		1,383	114	1,497
LE Comm Correct	11	0.018582	89		89	8	97
LE Sheriff Admin	112	0.189202	910		910	74	984
LE Sheriff Jail	238	0.402054	1,936		1,936	163	2,099
LE Sheriff F.O.	275	0.464558	2,236		2,236	188	2,424
LE Animal Ctrl	170	0.287182	1,383		1,383	114	1,497
Technology Fund	500	0.844652	4,067		4,067	343	4,410

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
Roads	53	0.089533	430		430	33	463
Parks Admin	765	1.292317	6,220		6,220	532	6,752
P Markin Glen	320	0.540577	2,602		2,602	219	2,821
P Scotts Mill	78	0.131766	634		634	51	685
P Cold Brook	241	0.407122	1,960		1,960	163	2,123
P Prairie View	245	0.413879	1,992		1,992	168	2,160
P River Oaks	356	0.601392	2,894		2,894	242	3,136
P Fairgrounds	420	0.709507	3,416		3,416	288	3,704
P KRV Trail	185	0.312521	1,505		1,505	128	1,633
P KRV Trailway prg	100	0.168930	813		813	66	879
P County Fair	494	0.834516	4,018		4,018	340	4,358
P Special Purposes	8	0.013514	64		64	4	68
Access & Visitat	4	0.006757	32		32	1	33
H-Laboratory	371	0.626732	3,017		3,017	254	3,271
H-Vision/Hearing	181	0.305764	1,473		1,473	123	1,596
H-Haz Waste	469	0.792283	3,814		3,814	323	4,137
H-Clinical Serv	530	0.895331	4,311		4,311	369	4,680
H-Comm. Disease	362	0.611528	2,943		2,943	248	3,191
H-STD	333	0.562538	2,706		2,706	227	2,933
H-Health Care Ac	1	0.001689	7		7		7
H-Env Admin	289	0.488209	2,350		2,350	197	2,547
H-Env FS&F	285	0.481451	2,317		2,317	195	2,512
H-Env LW&W	469	0.792283	3,814		3,814	323	4,137
Local Housing	4	0.006757	32		32	1	33
Accommodation Tax	64	0.108115	521		521	42	563
AS&E Grant	564	0.952767	4,587		4,587	394	4,981
DC OWI Sobriety	170	0.287182	1,383		1,383	114	1,497
DC Young Adult	81	0.136834	658		658	53	711
DC Mtl Hlt Recov	33	0.055747	267		267	21	288
DC Gen Probation	33	0.055747	267		267	21	288
Browfield Redev	224	0.378404	1,821		1,821	152	1,973
Emerg Prep Bio	247	0.417258	2,009		2,009	169	2,178
CC Men's Drug Ct	339	0.572674	2,755		2,755	231	2,986
CC Women's Drug	289	0.488209	2,350		2,350	197	2,547
CC Swift & Sure	128	0.216231	1,041		1,041	85	1,126
CC Juv Drug Treatment	91	0.153727	740		740	59	799
CC Juv MH Court	232	0.391918	1,885		1,885	160	2,045
CC Vet's Treatment	126	0.212852	1,025		1,025	85	1,110
Homeland Sec. Gt.	133	0.224677	1,082		1,082	89	1,171
Haz Mat Team	15	0.025340	122		122	9	131
Indigent Defense	1,402	2.368403	11,403		11,403	982	12,385
ROD Automation	483	0.815934	3,928		3,928	333	4,261
911 Service Fund	13	0.021961	105		105	9	114
Concealed Pistol	95	0.160484	771		771	63	834
Local Corr.Offc.	202	0.341239	1,643		1,643	138	1,781
Drug Law Enforce	87	0.146969	707		707	54	761
Law Library	5	0.008447	41		41	1	42
PA Victim Adv (VOCA)	199	0.336171	1,618		1,618	137	1,755
PA SAKI Program	205	0.346307	1,668		1,668	140	1,808
PA Crime Victim	143	0.241570	1,162		1,162	96	1,258
Senior Millage	10	0.016893	80		80	7	87
AAA Administration	450	0.760186	3,659		3,659	310	3,969

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
AAA Providers	1,091	1.843030	8,872		8,872	764	9,636
AAA CM & CC	138	0.233124	1,122		1,122	91	1,213
AAA Ombudsman	259	0.437530	2,106		2,106	178	2,284
AAA Tech Asst.	140	0.236502	1,138		1,138	91	1,229
AAA Senior Expo	36	0.060815	293		293	22	315
AAA Health Living	263	0.444287	2,138		2,138	180	2,318
AAA CCC	114	0.192581	927		927	75	1,002
AAA Info & Asst	258	0.435840	2,097		2,097	177	2,274
AAA AAA Custom Care	236	0.398676	1,920		1,920	162	2,082
AAA SM Admin	274	0.462869	2,228		2,228	188	2,416
AAA SM CM	804	1.358200	6,537		6,537	560	7,097
AAA SM Ombudsman	105	0.177377	854		854	68	922
AAA SM Health Living	43	0.072640	349		349	27	376
AAA SM Info & Asst	83	0.140212	674		674	53	727
HCS Veterans	80	0.135144	650		650	53	703
HCS PFAS	17	0.028718	137		137	10	147
KCSD Grants	4	0.006757	32		32	1	33
KCSD Mounted Div.	1	0.001689	7		7		7
KCSD Canine Unit	51	0.086154	414		414	32	446
KCSD Restricted	66	0.111494	537		537	43	580
KCSD Honor Guard	1	0.001689	7		7		7
KCSD SCAPP	4	0.006757	32		32	1	33
KCSD STE	43	0.072640	349		349	27	376
KCSD Marine Safety	137	0.231435	1,114		1,114	91	1,205
KCSD Victin Serv.	5	0.008447	41		41	1	42
KCSD LEPC/HEMP	2	0.003379	17		17		17
KCSD Emerg Mgmt	2	0.003379	17		17		17
CC-Juvenile Home	1,791	3.025542	14,566		14,566	1,253	15,819
CC-In Home Care	188	0.317589	1,529		1,529	129	1,658
CC-Foster Care	50	0.084465	406		406	32	438
CC-Intens Learn	3	0.005068	24		24	1	25
CC-KEYS	277	0.467937	2,253		2,253	190	2,443
CC-Juve Drug Ct	141	0.238192	1,147		1,147	93	1,240
CC-Restitution	83	0.140212	674		674	53	727
CC-Intake Assess	117	0.197648	951		951	76	1,027
CC-CASA	104	0.175688	845		845	67	912
CC-FI Treatment Ct.	214	0.361511	1,740		1,740	147	1,887
CC-MIDHS	1,761	2.974863	14,322		14,322	1,231	15,553
Healthy Start	856	1.446044	6,962		6,962	597	7,559
SWMBH - HS	167	0.282114	1,358		1,358	113	1,471
Fatherhood Init	313	0.528752	2,546		2,546	216	2,762
AIDS Coun & Test	197	0.332793	1,602		1,602	137	1,739
HIV Data to Care	119	0.201027	968		968	77	1,045
MIECHV-ISS	73	0.123319	593		593	46	639
MIECHV-HFA	204	0.344618	1,660		1,660	138	1,798
Nurse Family	448	0.756808	3,644		3,644	309	3,953
MCIR	217	0.366579	1,765		1,765	149	1,914
CSHCS	190	0.320968	1,545		1,545	130	1,675
BCCCP Coord.	214	0.361511	1,740		1,740	147	1,887
IAP	265	0.447665	2,155		2,155	181	2,336
Clean Sweep Pest	13	0.021961	105		105	9	114
W.I.C.	333	0.562538	2,706		2,706	227	2,933

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
WIC Breastfeeding	208	0.351375	1,692		1,692	143	1,835
Childhood Lead	158	0.266910	1,284		1,284	103	1,387
Regional Lead	88	0.148659	714		714	54	768
Sheriff Rd Pat	82	0.138523	666		666	53	719
Comm Corrections	1,329	2.245084	10,810		10,810	936	11,746
Survey & Remonum	55	0.092912	447		447	37	484
Prop Tax Foreclosure	241	0.407122	1,960		1,960	163	2,123
Airport	2,533	4.279005	20,602		20,602	1,775	22,377
DTRF	3	0.005068	24		24	1	25
Central Stores	1,031	1.741672	8,382		8,382	723	9,105
Drain Eq Revolv	1	0.001689	7		7		7
Retirement	43	0.072640	349		349	27	376
OPEB	848	1.432529	6,897		6,897	591	7,488
Weather Energy Opt	1	0.001689	7		7		7
Non Allocated	220	0.371647	1,789		1,789	150	1,939
Schedule .4 Total for Accounting Serv	59,196	100.000000	481,449		481,449	41,402	522,851

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	420	4.803843	4,491		4,491	392	4,883
Pros Atty	95	1.086584	1,016		1,016	85	1,101
Pros Atty C.R.P.	342	3.911701	3,658		3,658	314	3,972
Sheriff Admin	8	0.091502	84		84	7	91
Emergency Mgmnt.	79	0.903580	845		845	68	913
LE Pros Atty	6	0.068626	64		64	4	68
Access & Visitat	9	0.102939	96		96	8	104
AS&E Grant	1,074	12.284113	11,486		11,486	1,007	12,493
DC OWI Sobriety	342	3.911701	3,658		3,658	314	3,972
DC Young Adult	94	1.075146	1,005		1,005	85	1,090
DC Mtl Hlt Recov	44	0.503260	471		471	41	512
DC Gen Probation	43	0.491822	461		461	37	498
CC Men's Drug Ct	394	4.506462	4,215		4,215	363	4,578
CC Women's Drug	336	3.843074	3,592		3,592	310	3,902
CC Swift & Sure	137	1.566968	1,466		1,466	128	1,594
CC Juv Drug Treatment	109	1.246712	1,164		1,164	97	1,261
CC Juv MH Court	245	2.802242	2,620		2,620	223	2,843
CC Vet's Treatment	148	1.692783	1,582		1,582	137	1,719
Homeland Sec. Gt.	152	1.738534	1,625		1,625	138	1,763
Haz Mat Team	37	0.423196	394		394	31	425
Indigent Defense	1,797	20.553584	19,224		19,224	1,834	21,058
PA Victim Adv (VOCA)	226	2.584925	2,415		2,415	208	2,623
PA SAKI Program	210	2.401922	2,245		2,245	193	2,438
PA Crime Victim	163	1.864349	1,743		1,743	149	1,892
KCSD Grants	21	0.240192	224		224	18	242
KCSD Mounted Div.	3	0.034313	31		31	1	32
KCSD Canine Unit	68	0.777765	727		727	59	786
KCSD Restricted	77	0.880705	824		824	67	891
KCSD Honor Guard	4	0.045751	43		43	2	45
KCSD SCAPP	6	0.068626	64		64	4	68
KCSD STE	50	0.571886	535		535	43	578
KCSD Marine Safety	78	0.892142	834		834	68	902
KCSD Victin Serv.	12	0.137253	127		127	10	137
KCSD LEPC/HEMP	4	0.045751	43		43	2	45
KCSD Emerg Mgmt	3	0.034313	31		31	1	32
CC-FI Treatment Ct.	214	2.447672	2,288		2,288	195	2,483
Sheriff Rd Pat	13	0.148690	138		138	10	148
Comm Corrections	1,618	18.506234	17,303		17,303	1,520	18,823
Survey & Remonum	62	0.709139	662		662	53	715
Schedule .4 Total for Non-HCS Funds	8,743	100.000000	93,494		93,494	8,226	101,720

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	16.41	1.843261	633		633		633
Building & Grounds Department	33.33	3.743808	1,285		1,285	4	1,289
Security	5.61	0.630146	216		216		216
County Administration Dept	4.80	0.539162	185		185		185
Information Systems	10.10	1.134487	390		390		390
Legal Services Department	2.36	0.265088	91		91		91
Human Resources	8.79	0.987341	340		340		340
Treasurer	9.83	1.104159	379		379		379
Health & Comm. Serv.	5.29	0.594202	203		203		203
Alcott Facility	7.81	0.877262	301		301		301
Health Admin, CSA, & MCHD	11.37	1.277141	439		439	1	440
Commission	10.84	1.217608	418		418		418
Communications	1.00	0.112325	39		39		39
Circuit Court	58.48	6.568794	2,256		2,256	9	2,265
District Court	49.18	5.524167	1,896		1,896	8	1,904
Friend of Court	44.86	5.038921	1,730		1,730	7	1,737
Probate Court	9.00	1.010929	347		347		347
Election	0.75	0.084244	29		29		29
ID Program	0.54	0.060656	21		21		21
Clerk/ROD	10.74	1.206376	415		415		415
Equalization	5.00	0.561627	193		193		193
Pros Atty	22.72	2.552035	877		877	1	878
Pros Atty C.R.P.	7.78	0.873892	300		300		300
Drain Comm	2.50	0.280814	96		96		96
Soil & Erosion	1.50	0.168488	57		57		57
Sheriff Admin	15.96	1.792715	615		615	1	616
Sheriff Jail	66.42	7.460654	2,581		2,581	70	2,651
Sheriff Field Oper	52.02	5.843171	2,007		2,007	8	2,015
Animal Control	9.30	1.044627	359		359		359
Emergency Mgmnt.	1.62	0.181967	63		63		63
Veterans Affairs	2.77	0.311142	106		106		106
MSU Extension	2.18	0.244870	84		84		84
Planning	1.65	0.185337	64		64		64
Employee Benefits	1.00	0.112325	39		39		39
LE Circuit Ct	13.62	1.529873	525		525	1	526
LE District Ct	22.22	2.495872	858		858	1	859
LE Pros Atty	19.68	2.210565	759		759	1	760
LE Sheriff Admin	2.00	0.224651	77		77		77
LE Sheriff Jail	44.89	5.042291	1,731		1,731	7	1,738
LE Sheriff F.O.	15.84	1.779236	611		611	1	612
LE Animal Ctrl	6.00	0.673953	231		231		231
Technology Fund	2.89	0.324621	112		112		112
Parks Admin	6.63	0.744718	255		255		255
P Markin Glen	2.77	0.311142	106		106		106
P Scotts Mill	0.16	0.017972	6		6		6
P Cold Brook	2.55	0.286430	98		98		98
P Prairie View	2.37	0.266211	92		92		92
P River Oaks	3.14	0.352702	121		121		121
P Fairgrounds	5.17	0.580723	199		199		199
P KRV Trail	0.67	0.075258	26		26		26
P KRV Trailway prg	0.50	0.056163	19		19		19
P County Fair	0.50	0.056163	19		19		19

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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-Laboratory	3.30	0.370674	127		127		127
H-Vision/Hearing	2.56	0.287553	99		99		99
H-Haz Waste	4.57	0.513327	176		176		176
H-Clinical Serv	2.30	0.258349	89		89		89
H-Comm. Disease	2.74	0.307772	105		105		105
H-STD	5.78	0.649241	222		222		222
H-Env Admin	5.14	0.577353	198		198		198
H-Env FS&F	6.94	0.779539	267		267		267
H-Env LW&W	6.46	0.725623	249		249		249
DC OWI Sobriety	0.41	0.046053	16		16		16
Browfield Redev	0.83	0.093230	32		32		32
Emerg Prep Bio	0.86	0.096600	33		33		33
CC Men's Drug Ct	2.55	0.286430	98		98		98
CC Women's Drug	1.73	0.194323	67		67		67
CC Swift & Sure	0.53	0.059533	21		21		21
CC Juv MH Court	0.55	0.061779	21		21		21
CC Vet's Treatment	0.23	0.025835	8		8		8
Homeland Sec. Gt.	0.21	0.023588	8		8		8
Indigent Defense	1.68	0.188707	65		65		65
ROD Automation	1.00	0.112325	39		39		39
Concealed Pistol	0.50	0.056163	19		19		19
PA Victim Adv (VOCA)	2.91	0.326867	112		112		112
PA SAKI Program	2.29	0.257225	89		89		89
PA Crime Victim	4.00	0.449302	154		154		154
AAA Administration	2.61	0.293169	100		100		100
AAA Providers	5.06	0.568367	195		195		195
AAA CM & CC	0.03	0.003370	1		1		1
AAA Ombudsman	1.62	0.181967	63		63		63
AAA Tech Asst.	0.03	0.003370	1		1		1
AAA Health Living	0.57	0.064026	22		22		22
AAA CCC	0.06	0.006740	2		2		2
AAA Info & Asst	0.98	0.110079	38		38		38
AAA AAA Custom Care	0.06	0.006740	2		2		2
AAA SM Admin	0.93	0.104463	35		35		35
AAA SM CM	4.58	0.514451	176		176		176
AAA SM Ombudsman	0.81	0.090984	31		31		31
AAA SM Health Living	0.11	0.012356	4		4		4
AAA SM Info & Asst	0.64	0.071888	25		25		25
KCSD Marine Safety	1.15	0.129174	44		44		44
KCSD Emerg Mgmt	0.27	0.030328	10		10		10
CC-Juvenile Home	59.44	6.676626	2,292		2,292	9	2,301
CC-In Home Care	8.50	0.954767	328		328		328
CC-KEYS	2.83	0.317881	109		109		109
CC-Juve Drug Ct	1.66	0.186460	64		64		64
CC-Restitution	1.41	0.158379	54		54		54
CC-Intake Assess	4.25	0.477383	164		164		164
CC-CASA	1.00	0.112325	39		39		39
CC-FI Treatment Ct.	0.58	0.065149	22		22		22
Healthy Start	8.85	0.994080	342		342		342
SWMBH - HS	1.01	0.113449	39		39		39
Fatherhood Init	1.14	0.128051	44		44		44
AIDS Coun & Test	0.75	0.084244	29		29		29

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
HIV Data to Care	0.20	0.022465	7		7		7
MIECHV-HFA	3.55	0.398755	137		137		137
Nurse Family	7.41	0.832332	287		287		287
MCIR	4.00	0.449302	154		154		154
CSHCS	2.12	0.238130	81		81		81
BCCCP Coord.	1.80	0.202186	69		69		69
IAP	1.57	0.176351	60		60		60
W.I.C.	12.51	1.405192	483		483	1	484
WIC Breastfeeding	1.49	0.167365	57		57		57
Childhood Lead	0.76	0.085367	29		29		29
Regional Lead	0.15	0.016849	6		6		6
Sheriff Rd Pat	1.99	0.223528	76		76		76
Comm Corrections	12.57	1.411931	485		485	1	486
Survey & Remonum	0.02	0.002247	1		1		1
Airport	21.90	2.459928	845		845	1	846
Central Stores	2.12	0.238130	81		81		81
Schedule .4 Total for Payroll	890.27	100.000000	34,346		34,346	132	34,478

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
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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	54,333		54,333	4,546	58,879
Schedule .4 Total for Retire System	100	100.000000	54,333		54,333	4,546	58,879

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

Kalamazoo County, Michigan
Cost Allocation Plan
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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	50	0.048674	49		49		49
Finance Department	575	0.559752	569		569		569
Building & Grounds Department	3,309	3.221253	3,278		3,278	13	3,291
Utilities	1,035	1.007554	1,025		1,025	3	1,028
Security	248	0.241424	245		245		245
County Administration Dept	228	0.221954	225		225		225
Information Systems	247	0.240450	244		244		244
Legal Services Department	232	0.225848	229		229		229
Human Resources	502	0.488688	497		497	1	498
Treasurer	2,362	2.299365	2,339		2,339	9	2,348
Health & Comm. Serv.	1,513	1.472879	1,499		1,499	6	1,505
Alcott Facility	724	0.704801	717		717	1	718
Health Admin, CSA, & MCHD	698	0.679491	691		691	1	692
Commission	202	0.196643	200		200		200
Communications	77	0.074958	76		76		76
Circuit Court	7,187	6.996423	7,159		7,159	155	7,314
District Court	4,158	4.047740	4,120		4,120	14	4,134
Friend of Court	1,445	1.406682	1,431		1,431	6	1,437
Jury Board	5	0.004867	5		5		5
Probate Court	1,507	1.467038	1,493		1,493	6	1,499
Adult Probation	100	0.097348	99		99		99
Family Coun Serv	239	0.232662	237		237		237
Election	312	0.303726	310		310		310
Deposits	251	0.244344	248		248		248
ID Program	439	0.427359	435		435	1	436
Clerk/ROD	4,164	4.053580	4,126		4,126	14	4,140
Equalization	221	0.215140	219		219		219
Pros Atty	885	0.861532	877		877	1	878
Pros Atty C.R.P.	342	0.332931	339		339		339
Drain Comm	252	0.245318	249		249		249
Soil & Erosion	302	0.293992	299		299		299
Sheriff Admin	2,331	2.269187	2,308		2,308	9	2,317
Sheriff Jail	2,177	2.119271	2,156		2,156	9	2,165
Sheriff Field Oper	1,073	1.044547	1,062		1,062	3	1,065
Animal Control	2,707	2.635217	2,681		2,681	10	2,691
Emergency Mgmnt.	348	0.338772	345		345		345
Veterans Affairs	257	0.250185	254		254		254
Medical Exam	529	0.514972	524		524	1	525
Veterans Burial	34	0.033098	33		33		33
Sold/Sail Relief	232	0.225848	229		229		229
MSU Extension	177	0.172306	175		175		175
Planning	214	0.208325	212		212		212
Economic Develop	2	0.001947	2		2		2
Employee Benefits	1,467	1.428099	1,453		1,453	6	1,459
LE Revenues	102	0.099295	101		101		101
LE Circuit Ct	210	0.204431	207		207		207
LE District Ct	135	0.131420	133		133		133
LE Pros Atty	176	0.171333	174		174		174
LE Comm Correct	11	0.010708	10		10		10
LE Sheriff Admin	112	0.109030	111		111		111
LE Sheriff Jail	238	0.231689	236		236		236
LE Sheriff F.O.	275	0.267708	272		272		272

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Kalamazoo County, Michigan
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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
LE Animal Ctrl	170	0.165492	168		168		168
Technology Fund	553	0.538336	547		547	1	548
Roads	129	0.125579	127		127		127
Parks Admin	830	0.807990	822		822	1	823
P Markin Glen	972	0.946225	963		963	2	965
P Scotts Mill	186	0.181068	184		184		184
P Cold Brook	762	0.741794	755		755	1	756
P Prairie View	596	0.580195	590		590	1	591
P River Oaks	778	0.757369	770		770	1	771
P Fairgrounds	992	0.965694	983		983	2	985
P KRV Trail	196	0.190803	194		194		194
P KRV Trailway prg	125	0.121685	124		124		124
P County Fair	671	0.653207	664		664	1	665
P Special Purposes	11	0.010708	10		10		10
Access & Visitat	9	0.008761	9		9		9
H-Oral Health	7	0.006814	7		7		7
H-Laboratory	2,802	2.727698	2,775		2,775	10	2,785
H-Vision/Hearing	267	0.259920	264		264		264
H-Haz Waste	1,529	1.488454	1,515		1,515	6	1,521
H-Clinical Serv	1,528	1.487481	1,514		1,514	6	1,520
H-Comm. Disease	1,291	1.256766	1,278		1,278	3	1,281
H-STD	779	0.758343	771		771	1	772
H-Health Care Ac	4	0.003894	4		4		4
H-Env Admin	291	0.283283	289		289		289
H-Env FS&F	1,812	1.763950	1,794		1,794	7	1,801
H-Env LW&W	1,459	1.420311	1,446		1,446	6	1,452
Local Housing	143	0.139208	142		142		142
Accommodation Tax	594	0.578249	588		588	1	589
AS&E Grant	1,074	1.045520	1,063		1,063	3	1,066
DC OWI Sobriety	342	0.332931	339		339		339
DC Young Adult	94	0.091507	93		93		93
DC Mtl Hlt Recov	44	0.042833	44		44		44
DC Gen Probation	43	0.041860	43		43		43
Browfield Redev	384	0.373817	380		380		380
Emerg Prep Bio	260	0.253105	257		257		257
CC Men's Drug Ct	394	0.383552	391		391		391
CC Women's Drug	336	0.327090	334		334		334
CC Swift & Sure	137	0.133367	136		136		136
CC Juv Drug Treatment	109	0.106110	107		107		107
CC Juv MH Court	245	0.238503	242		242		242
CC Vet's Treatment	148	0.144075	146		146		146
Homeland Sec. Gt.	152	0.147969	150		150		150
Haz Mat Team	37	0.036019	36		36		36
Indigent Defense	1,803	1.755189	1,786		1,786	7	1,793
ROD Automation	752	0.732059	744		744	1	745
911 Service Fund	503	0.489662	498		498	1	499
Concealed Pistol	428	0.416650	424		424		424
Local Corr.Offc.	222	0.216113	220		220		220
Drug Law Enforce	91	0.088587	90		90		90
Law Library	9	0.008761	9		9		9
PA Victim Adv (VOCA)	226	0.220007	223		223		223
PA SAKI Program	210	0.204431	207		207		207

Kalamazoo County, Michigan
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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
PA Crime Victim	169	0.164519	167		167		167
Senior Millage	123	0.119738	122		122		122
AAA Administration	548	0.533468	543		543	1	544
AAA Providers	1,171	1.139948	1,159		1,159	3	1,162
AAA CM & CC	155	0.150890	153		153		153
AAA Ombudsman	322	0.313461	319		319		319
AAA Tech Asst.	154	0.149916	152		152		152
AAA Senior Expo	122	0.118765	121		121		121
AAA Health Living	282	0.274522	279		279		279
AAA CCC	138	0.134341	137		137		137
AAA Info & Asst	280	0.272575	278		278		278
AAA AAA Custom Care	263	0.256026	260		260		260
AAA Verne Robbert	1	0.000973	1		1		1
AAA SM Admin	289	0.281336	287		287		287
AAA SM CM	816	0.794362	808		808	1	809
AAA SM Ombudsman	116	0.112924	115		115		115
AAA SM Health Living	52	0.050621	51		51		51
AAA SM Info & Asst	91	0.088587	90		90		90
HCS Veterans	95	0.092481	94		94		94
HCS PFAS	18	0.017523	18		18		18
KCSD Grants	21	0.020443	21		21		21
KCSD Mounted Div.	3	0.002920	3		3		3
KCSD Canine Unit	68	0.066197	67		67		67
KCSD Restricted	77	0.074958	76		76		76
KCSD Honor Guard	4	0.003894	4		4		4
KCSD SCAPP	6	0.005841	6		6		6
KCSD STE	60	0.058409	59		59		59
KCSD Marine Safety	152	0.147969	150		150		150
KCSD Victin Serv.	12	0.011682	11		11		11
KCSD LEPC/HEMP	4	0.003894	4		4		4
KCSD Emerg Mgmt	3	0.002920	3		3		3
CC-Juvenile Home	1,988	1.935283	1,969		1,969	8	1,977
CC-In Home Care	188	0.183015	186		186		186
CC-Foster Care	50	0.048674	49		49		49
CC-Intens Learn	3	0.002920	3		3		3
CC-KEYS	277	0.269655	275		275		275
CC-Juve Drug Ct	141	0.137261	140		140		140
CC-Restitution	83	0.080799	82		82		82
CC-Intake Assess	117	0.113897	116		116		116
CC-CASA	104	0.101242	103		103		103
CC-FI Treatment Ct.	214	0.208325	212		212		212
CC-MIDHS	1,761	1.714302	1,744		1,744	7	1,751
Healthy Start	891	0.867373	883		883	1	884
SWMBH - HS	177	0.172306	175		175		175
Fatherhood Init	343	0.333904	340		340		340
AIDS Coun & Test	226	0.220007	223		223		223
HIV Data to Care	139	0.135314	138		138		138
MIECHV-ISS	93	0.090534	92		92		92
MIECHV-HFA	228	0.221954	225		225		225
Nurse Family	497	0.483821	492		492	1	493
MCIR	243	0.236556	240		240		240
CSHCS	247	0.240450	244		244		244

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Cost Allocation Plan
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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
BCCCP Coord.	243	0.236556	240		240		240
IAP	326	0.317355	323		323		323
Clean Sweep Pest	22	0.021417	22		22		22
W.I.C.	356	0.346560	353		353		353
WIC Breastfeeding	226	0.220007	223		223		223
Childhood Lead	212	0.206378	210		210		210
Regional Lead	101	0.098322	100		100		100
Sheriff Rd Pat	93	0.090534	92		92		92
Comm Corrections	1,630	1.586776	1,615		1,615	6	1,621
Survey & Remonum	62	0.060356	62		62		62
Prop Tax Foreclosure	1,869	1.819438	1,850		1,850	8	1,858
Airport	4,534	4.413769	4,491		4,491	17	4,508
DTRF	2,145	2.088120	2,125		2,125	8	2,133
Central Stores	1,157	1.126319	1,146		1,146	3	1,149
Drain Eq Revolv	2	0.001947	2		2		2
Local Site Remed.	3	0.002920	3		3		3
Retirement	69	0.067170	68		68		68
OPEB	1,110	1.080565	1,100		1,100	3	1,103
Inmate Trust	18	0.017523	18		18		18
LIHEAP	2	0.001947	2		2		2
Weather Energy Opt	2	0.001947	2		2		2
Non Allocated	770	0.749581	762		762	1	763
Schedule .4 Total for Audit Services	102,724	100.000000	101,764		101,764	399	102,163

Allocation Basis: Total number of accounting transactions by department
Allocation Source: Detail General Ledger

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	10,807	31.322822	18,202		18,202		18,202
County Administration Dept	10,374	30.067822	17,473		17,473	2,243	19,716
Technology Fund	4,657	13.497768	7,843		7,843	1,002	8,845
OPEB	8,664	25.111588	14,595		14,595	1,860	16,455
Schedule .4 Total for Dept Support	34,502	100.000000	58,113		58,113	5,105	63,218

Allocation Basis: Dollar amount of assigned wages by department
Allocation Source: Finance time summary

Kalamazoo County, Michigan
Cost Allocation Plan
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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
Health Admin, CSA, & MCHD	69	0.304461	26		26	1	27
Friend of Court	420	1.853241	162		162	13	175
Pros Atty	95	0.419185	36		36	1	37
Pros Atty C.R.P.	342	1.509068	131		131	10	141
Sheriff Admin	8	0.035300	3		3		3
Emergency Mgmnt.	79	0.348586	30		30	1	31
LE Pros Atty	6	0.026475	2		2		2
Access & Visitat	9	0.039712	3		3		3
H-Laboratory	130	0.573622	50		50	3	53
H-Vision/Hearing	199	0.878083	76		76	6	82
H-Clinical Serv	288	1.270794	111		111	9	120
H-Comm. Disease	1,281	5.652385	495		495	41	536
H-STD	496	2.188589	191		191	14	205
H-Health Care Ac	4	0.017650	1		1		1
H-Env Admin	4	0.017650	1		1		1
H-Env FS&F	999	4.408066	386		386	31	417
H-Env LW&W	744	3.282884	288		288	22	310
AS&E Grant	1,074	4.739002	414		414	32	446
DC OWI Sobriety	342	1.509068	131		131	10	141
DC Young Adult	94	0.414773	35		35	1	36
DC Mtl Hlt Recov	44	0.194149	18		18		18
DC Gen Probation	43	0.189737	17		17		17
Emerg Prep Bio	260	1.147244	100		100	8	108
CC Men's Drug Ct	394	1.738517	152		152	13	165
CC Women's Drug	336	1.482593	129		129	10	139
CC Swift & Sure	137	0.604510	52		52	3	55
CC Juv Drug Treatment	109	0.480960	42		42	2	44
CC Juv MH Court	245	1.081057	95		95	8	103
CC Vet's Treatment	148	0.653047	56		56	3	59
Homeland Sec. Gt.	152	0.670697	58		58	3	61
Haz Mat Team	37	0.163262	15		15		15
Indigent Defense	1,797	7.929225	735		735	167	902
PA Victim Adv (VOCA)	226	0.997220	87		87	8	95
PA SAKI Program	210	0.926620	80		80	7	87
PA Crime Victim	163	0.719234	63		63	4	67
AAA Administration	548	2.418038	212		212	17	229
AAA Providers	1,171	5.167012	454		454	37	491
AAA CM & CC	155	0.683934	59		59	3	62
AAA Ombudsman	322	1.420818	124		124	9	133
AAA Tech Asst.	154	0.679522	58		58	3	61
AAA Senior Expo	122	0.538322	47		47	3	50
AAA Health Living	282	1.244319	108		108	9	117
AAA CCC	138	0.608922	53		53	3	56
AAA Info & Asst	280	1.235494	107		107	9	116
AAA AAA Custom Care	253	1.116357	97		97	8	105
AAA Verne Robbert	1	0.004412	0		0		0
AAA SM Admin	289	1.275206	111		111	9	120
AAA SM CM	800	3.529983	310		310	24	334
AAA SM Ombudsman	116	0.511848	45		45	2	47
AAA SM Health Living	52	0.229449	20		20		20
AAA SM Info & Asst	91	0.401536	34		34	1	35
HCS Veterans	86	0.379473	32		32	1	33

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
HCS PFAS	18	0.079425	6		6		6
KCSD Grants	21	0.092662	7		7		7
KCSD Mounted Div.	3	0.013237	1		1		1
KCSD Canine Unit	68	0.300049	26		26	1	27
KCSD Restricted	77	0.339761	29		29	1	30
KCSD Honor Guard	4	0.017650	1		1		1
KCSD SCAPP	6	0.026475	2		2		2
KCSD STE	50	0.220624	20		20		20
KCSD Marine Safety	78	0.344173	30		30	1	31
KCSD Victin Serv.	12	0.052950	4		4		4
KCSD LEPC/HEMP	4	0.017650	1		1		1
KCSD Emerg Mgmt	3	0.013237	1		1		1
CC-FI Treatment Ct.	214	0.944270	82		82	7	89
Healthy Start	891	3.931518	344		344	28	372
SWMBH - HS	177	0.781009	69		69	6	75
Fatherhood Init	343	1.513480	131		131	10	141
AIDS Coun & Test	224	0.988395	86		86	8	94
HIV Data to Care	139	0.613335	53		53	3	56
MIECHV-ISS	93	0.410360	35		35	1	36
MIECHV-HFA	228	1.006045	88		88	8	96
Nurse Family	497	2.193002	193		193	14	207
MCIR	243	1.072232	94		94	8	102
CSHCS	247	1.089882	95		95	8	103
BCCCP Coord.	243	1.072232	94		94	8	102
IAP	326	1.438468	125		125	10	135
Clean Sweep Pest	22	0.097075	8		8		8
W.I.C.	356	1.570842	137		137	10	147
WIC Breastfeeding	226	0.997220	87		87	8	95
Childhood Lead	212	0.935445	81		81	7	88
Regional Lead	101	0.445660	40		40	1	41
Sheriff Rd Pat	13	0.057362	5		5		5
Comm Corrections	1,618	7.139390	624		624	51	675
Survey & Remonum	62	0.273574	24		24	1	25
Schedule .4 Total for Grant Acctng	22,663	100.000000	8,765		8,765	769	9,534

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

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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	0.327749	186		186		186
Finance Department	13	0.473416	268		268		268
Building & Grounds Department	244	8.885652	5,046		5,046	443	5,489
Utilities	27	0.983248	559		559	46	605
Security	47	1.711580	973		973	79	1,052
County Administration Dept	1	0.036417	21		21	1	22
Information Systems	27	0.983248	559		559	46	605
Legal Services Department	21	0.764749	435		435	37	472
Human Resources	24	0.873999	496		496	41	537
Treasurer	19	0.691916	392		392	31	423
Health & Comm. Serv.	29	1.056082	599		599	50	649
Alcott Facility	19	0.691916	392		392	31	423
Health Admin, CSA, & MCHD	5	0.182083	102		102	9	111
Commission	9	0.327749	186		186	14	200
Circuit Court	71	2.585579	1,469		1,469	128	1,597
District Court	24	0.873999	496		496	41	537
Friend of Court	14	0.509832	289		289	22	311
Probate Court	5	0.182083	102		102	9	111
Adult Probation	1	0.036417	21		21	1	22
Election	26	0.946832	538		538	43	581
Deposits	5	0.182083	102		102	9	111
ID Program	2	0.072833	42		42	1	43
Clerk/ROD	3	0.109250	62		62	4	66
Equalization	2	0.072833	42		42	1	43
Pros Atty	22	0.801165	456		456	37	493
Drain Comm	1	0.036417	21		21	1	22
Sheriff Admin	48	1.747997	992		992	83	1,075
Sheriff Jail	314	11.434810	6,507		6,507	842	7,349
Sheriff Field Oper	45	1.638747	930		930	76	1,006
Animal Control	14	0.509832	289		289	22	311
Veterans Affairs	3	0.109250	62		62	4	66
Medical Exam	12	0.436999	248		248	20	268
Sold/Sail Relief	1	0.036417	21		21	1	22
MSU Extension	4	0.145666	82		82	7	89
Planning	5	0.182083	102		102	9	111
Economic Develop	2	0.072833	42		42	1	43
Employee Benefits	178	6.482156	3,682		3,682	319	4,001
LE Circuit Ct	5	0.182083	102		102	9	111
LE District Ct	11	0.400583	227		227	18	245
LE Pros Atty	3	0.109250	62		62	4	66
LE Sheriff Admin	1	0.036417	21		21	1	22
LE Sheriff Jail	1	0.036417	21		21	1	22
LE Sheriff F.O.	6	0.218500	123		123	9	132
Technology Fund	69	2.512746	1,427		1,427	124	1,551
Parks Admin	24	0.873999	496		496	41	537
P Markin Glen	4	0.145666	82		82	7	89
P Cold Brook	1	0.036417	21		21	1	22
P Prairie View	2	0.072833	42		42	1	43
P River Oaks	4	0.145666	82		82	7	89
P Fairgrounds	11	0.400583	227		227	18	245
P KRV Trail	6	0.218500	123		123	9	132
P KRV Trailway prg	4	0.145666	82		82	7	89

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For Department Finance Department

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
P County Fair	18	0.655499	371		371	28	399
P Special Purposes	3	0.109250	62		62	4	66
Access & Visitat	4	0.145666	82		82	7	89
H-Laboratory	17	0.619082	351		351	28	379
H-Haz Waste	20	0.728332	413		413	32	445
H-Clinical Serv	36	1.310998	744		744	62	806
H-Comm. Disease	2	0.072833	42		42	1	43
H-Env Admin	1	0.036417	21		21	1	22
H-Env LW&W	13	0.473416	268		268	22	290
Local Housing	4	0.145666	82		82	7	89
Accommodation Tax	21	0.764749	435		435	37	472
AS&E Grant	6	0.218500	123		123	9	132
DC Mtl Hlt Recov	13	0.473416	268		268	22	290
Browfield Redev	42	1.529497	868		868	70	938
Emerg Prep Bio	9	0.327749	186		186	14	200
CC Men's Drug Ct	41	1.493081	848		848	68	916
CC Women's Drug	25	0.910415	517		517	43	560
CC Juv Drug Treatment	4	0.145666	82		82	7	89
CC Juv MH Court	2	0.072833	42		42	1	43
Homeland Sec. Gt.	2	0.072833	42		42	1	43
Haz Mat Team	3	0.109250	62		62	4	66
Indigent Defense	61	2.221413	1,260		1,260	105	1,365
ROD Automation	16	0.582666	330		330	26	356
911 Service Fund	9	0.327749	186		186	14	200
Local Corr.Offc.	17	0.619082	351		351	28	379
Drug Law Enforce	3	0.109250	62		62	4	66
Law Library	4	0.145666	82		82	7	89
PA SAKI Program	14	0.509832	289		289	22	311
PA Crime Victim	3	0.109250	62		62	4	66
AAA Administration	21	0.764749	435		435	37	472
AAA Providers	64	2.330663	1,324		1,324	113	1,437
AAA Ombudsman	1	0.036417	21		21	1	22
AAA Tech Asst.	4	0.145666	82		82	7	89
AAA Health Living	1	0.036417	21		21	1	22
AAA Info & Asst	1	0.036417	21		21	1	22
AAA SM Admin	21	0.764749	435		435	37	472
AAA SM CM	51	1.857247	1,055		1,055	89	1,144
AAA SM Info & Asst	1	0.036417	21		21	1	22
HCS Veterans	4	0.145666	82		82	7	89
HCS PFAS	1	0.036417	21		21	1	22
KCSD Restricted	9	0.327749	186		186	14	200
CC-Juvenile Home	44	1.602331	909		909	76	985
CC-In Home Care	3	0.109250	62		62	4	66
CC-Foster Care	25	0.910415	517		517	43	560
CC-Intens Learn	1	0.036417	21		21	1	22
CC-KEYS	1	0.036417	21		21	1	22
CC-Juve Drug Ct	1	0.036417	21		21	1	22
CC-Restitution	1	0.036417	21		21	1	22
CC-Intake Assess	2	0.072833	42		42	1	43
CC-CASA	1	0.036417	21		21	1	22
CC-FI Treatment Ct.	12	0.436999	248		248	20	268
CC-MIDHS	69	2.512746	1,427		1,427	124	1,551

Kalamazoo County, Michigan
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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
Healthy Start	11	0.400583	227		227	18	245
Fatherhood Init	2	0.072833	42		42	1	43
AIDS Coun & Test	3	0.109250	62		62	4	66
MIECHV-ISS	4	0.145666	82		82	7	89
MIECHV-HFA	1	0.036417	21		21	1	22
Nurse Family	4	0.145666	82		82	7	89
CSHCS	1	0.036417	21		21	1	22
Clean Sweep Pest	1	0.036417	21		21	1	22
W.I.C.	2	0.072833	42		42	1	43
Sheriff Rd Pat	4	0.145666	82		82	7	89
Comm Corrections	56	2.039330	1,158		1,158	98	1,256
Survey & Remonum	6	0.218500	123		123	9	132
Prop Tax Foreclosure	39	1.420248	806		806	67	873
Airport	204	7.428988	4,220		4,220	367	4,587
Central Stores	51	1.857247	1,055		1,055	89	1,144
OPEB	134	4.879825	2,770		2,770	240	3,010
Non Allocated	23	0.837582	475		475	41	516
Schedule .4 Total for Purchasing	2,746	100.000000	56,783		56,783	4,985	61,768

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

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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	2.083333	1,061		1,061		1,061
Building & Grounds Department	3	6.250000	3,185		3,185	279	3,464
County Administration Dept	14	29.166667	14,856		14,856	1,375	16,231
Human Resources	3	6.250000	3,185		3,185	279	3,464
Treasurer	2	4.166667	2,120		2,120	187	2,307
Health & Comm. Serv.	13	27.083333	13,793		13,793	1,241	15,034
Clerk/ROD	1	2.083333	1,061		1,061	91	1,152
Sheriff Admin	4	8.333333	4,245		4,245	376	4,621
Parks Admin	2	4.166667	2,120		2,120	187	2,307
CC-Juvenile Home	2	4.166667	2,120		2,120	187	2,307
Airport	3	6.250000	3,185		3,185	279	3,464
Schedule .4 Total for Bids / RFP's	48	100.000000	50,931		50,931	4,481	55,412

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

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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	9	0.855513	112		112		112
Building & Grounds Department	235	22.338407	2,958		2,958	347	3,305
Security	4	0.380228	50		50	3	53
Information Systems	19	1.806084	237		237	19	256
Legal Services Department	2	0.190114	25		25	1	26
Human Resources	1	0.095057	12		12		12
Treasurer	5	0.475285	62		62	4	66
Health & Comm. Serv.	3	0.285171	37		37	1	38
Alcott Facility	7	0.665399	87		87	8	95
Circuit Court	52	4.942966	649		649	53	702
District Court	24	2.281369	300		300	23	323
Friend of Court	4	0.380228	50		50	3	53
Probate Court	7	0.665399	87		87	8	95
Adult Probation	1	0.095057	12		12		12
Clerk/ROD	4	0.380228	50		50	3	53
Equalization	1	0.095057	12		12		12
Pros Atty	5	0.475285	62		62	4	66
Drain Comm	17	1.615970	212		212	17	229
Sheriff Admin	25	2.376426	313		313	24	337
Sheriff Jail	125	11.882129	1,564		1,564	135	1,699
Sheriff Field Oper	95	9.030418	1,187		1,187	99	1,286
Animal Control	32	3.041825	400		400	32	432
Emergency Mgmnt.	4	0.380228	50		50	3	53
Employee Benefits	1	0.095057	12		12		12
Technology Fund	51	4.847909	638		638	53	691
Parks Admin	52	4.942966	649		649	53	702
P Markin Glen	24	2.281369	300		300	23	323
P Scotts Mill	2	0.190114	25		25	1	26
P Cold Brook	8	0.760456	99		99	8	107
P Prairie View	10	0.950570	124		124	10	134
P River Oaks	13	1.235741	163		163	13	176
P Fairgrounds	28	2.661597	350		350	28	378
P KRV Trail	9	0.855513	112		112	9	121
P KRV Trailway prg	2	0.190114	25		25	1	26
P Special Purposes	3	0.285171	37		37	1	38
H-Laboratory	13	1.235741	163		163	13	176
H-Env Admin	1	0.095057	12		12		12
H-Env FS&F	1	0.095057	12		12		12
Browfield Redev	2	0.190114	25		25	1	26
Emerg Prep Bio	2	0.190114	25		25	1	26
CC Men's Drug Ct	1	0.095057	12		12		12
Homeland Sec. Gt.	38	3.612167	475		475	41	516
Indigent Defense	2	0.190114	25		25	1	26
ROD Automation	14	1.330798	175		175	13	188
Drug Law Enforce	5	0.475285	62		62	4	66
AAA Administration	1	0.095057	12		12		12
KCSD Marine Safety	1	0.095057	12		12		12
CC-Juvenile Home	15	1.425856	187		187	14	201
Sheriff Rd Pat	4	0.380228	50		50	3	53
Comm Corrections	5	0.475285	62		62	4	66
Airport	58	5.513308	726		726	60	786
Central Stores	5	0.475285	62		62	4	66

Kalamazoo County, Michigan
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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
Schedule .4 Total for Fixed Assets	1,052	100.000000	13,159		13,159	1,146	14,305

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

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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	169		169	12	181
Schedule .4 Total for Building Auth.	100	100.000000	169		169	12	181

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

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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	42	1.076647	189		189		189
Building & Grounds Department	86	2.204563	387		387	30	417
Security	4	0.102538	18		18		18
County Administration Dept	8	0.205076	35		35	1	36
Information Systems	7	0.179441	31		31	1	32
Legal Services Department	25	0.640861	112		112	9	121
Human Resources	62	1.589336	279		279	22	301
Treasurer	23	0.589592	103		103	9	112
Health & Comm. Serv.	59	1.512433	265		265	22	287
Alcott Facility	36	0.922840	162		162	13	175
Health Admin, CSA, & MCHD	27	0.692130	121		121	9	130
Commission	34	0.871571	153		153	13	166
Communications	6	0.153807	27		27	1	28
Circuit Court	130	3.332479	586		586	47	633
District Court	195	4.998718	879		879	74	953
Friend of Court	8	0.205076	35		35	1	36
Probate Court	43	1.102281	194		194	14	208
Election	5	0.128172	23		23	1	24
ID Program	6	0.153807	27		27	1	28
Clerk/ROD	9	0.230710	41		41	1	42
Equalization	4	0.102538	18		18		18
Pros Atty	87	2.230197	391		391	30	421
Pros Atty C.R.P.	4	0.102538	18		18		18
Drain Comm	27	0.692130	121		121	9	130
Soil & Erosion	4	0.102538	18		18		18
Sheriff Admin	112	2.871059	506		506	42	548
Sheriff Jail	50	1.281723	225		225	18	243
Sheriff Field Oper	91	2.332735	410		410	32	442
Animal Control	158	4.050244	711		711	58	769
Emergency Mgmnt.	41	1.051013	185		185	14	199
Veterans Affairs	12	0.307613	53		53	3	56
Veterans Burial	1	0.025634	4		4		4
Sold/Sail Relief	1	0.025634	4		4		4
MSU Extension	11	0.281979	49		49	3	52
Planning	5	0.128172	23		23	1	24
Employee Benefits	12	0.307613	53		53	3	56
LE Pros Atty	18	0.461420	80		80	7	87
LE Sheriff Jail	1	0.025634	4		4		4
LE Sheriff F.O.	41	1.051013	185		185	14	199
LE Animal Ctrl	13	0.333248	58		58	3	61
Technology Fund	47	1.204819	211		211	17	228
Parks Admin	25	0.640861	112		112	9	121
P Markin Glen	4	0.102538	18		18		18
P Scotts Mill	2	0.051269	8		8		8
P Cold Brook	5	0.128172	23		23	1	24
P Prairie View	11	0.281979	49		49	3	52
P River Oaks	10	0.256345	45		45	2	47
P Fairgrounds	13	0.333248	58		58	3	61
P KRV Trail	3	0.076903	14		14		14
P County Fair	6	0.153807	27		27	1	28
H-Laboratory	27	0.692130	121		121	9	130
H-Vision/Hearing	9	0.230710	41		41	1	42

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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-Haz Waste	47	1.204819	211		211	17	228
H-Clinical Serv	21	0.538324	94		94	8	102
H-Comm. Disease	35	0.897206	157		157	13	170
H-STD	19	0.487055	84		84	8	92
H-Env Admin	53	1.358626	238		238	20	258
H-Env FS&F	28	0.717765	125		125	10	135
H-Env LW&W	79	2.025122	355		355	28	383
Accommodation Tax	1	0.025634	4		4		4
AS&E Grant	42	1.076647	189		189	14	203
DC OWI Sobriety	52	1.332992	234		234	19	253
DC Young Adult	26	0.666496	117		117	9	126
DC Mtl Hlt Recov	1	0.025634	4		4		4
DC Gen Probation	13	0.333248	58		58	3	61
Browfield Redev	2	0.051269	8		8		8
Emerg Prep Bio	12	0.307613	53		53	3	56
CC Men's Drug Ct	18	0.461420	80		80	7	87
CC Women's Drug	6	0.153807	27		27	1	28
CC Swift & Sure	1	0.025634	4		4		4
CC Juv Drug Treatment	32	0.820302	145		145	13	158
CC Juv MH Court	39	0.999744	176		176	13	189
CC Vet's Treatment	4	0.102538	18		18		18
Homeland Sec. Gt.	55	1.409895	247		247	20	267
Indigent Defense	5	0.128172	23		23	1	24
ROD Automation	10	0.256345	45		45	2	47
Local Corr.Offc.	66	1.691874	298		298	23	321
Drug Law Enforce	61	1.563702	275		275	22	297
PA Victim Adv (VOCA)	10	0.256345	45		45	2	47
PA SAKI Program	27	0.692130	121		121	9	130
PA Crime Victim	15	0.384517	68		68	6	74
AAA Administration	11	0.281979	49		49	3	52
AAA Providers	12	0.307613	53		53	3	56
AAA Ombudsman	3	0.076903	14		14		14
AAA Senior Expo	6	0.153807	27		27	1	28
AAA Health Living	35	0.897206	157		157	13	170
AAA CCC	12	0.307613	53		53	3	56
AAA Info & Asst	3	0.076903	14		14		14
AAA AAA Custom Care	1	0.025634	4		4		4
AAA SM Admin	1	0.025634	4		4		4
AAA SM CM	9	0.230710	41		41	1	42
AAA SM Health Living	3	0.076903	14		14		14
HCS Veterans	12	0.307613	53		53	3	56
KCSD Canine Unit	11	0.281979	49		49	3	52
KCSD Restricted	7	0.179441	31		31	1	32
KCSD STE	1	0.025634	4		4		4
KCSD Marine Safety	1	0.025634	4		4		4
KCSD LEPC/HEMP	2	0.051269	8		8		8
CC-Juvenile Home	427	10.945915	1,966		1,966	371	2,337
CC-In Home Care	1	0.025634	4		4		4
CC-KEYS	176	4.511664	792		792	67	859
CC-CASA	4	0.102538	18		18		18
CC-FI Treatment Ct.	23	0.589592	103		103	9	112
Healthy Start	98	2.512176	442		442	37	479

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Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
SWMBH - HS	21	0.538324	94		94	8	102
Fatherhood Init	75	1.922584	338		338	27	365
AIDS Coun & Test	3	0.076903	14		14		14
MIECHV-ISS	23	0.589592	103		103	9	112
MIECHV-HFA	13	0.333248	58		58	3	61
Nurse Family	91	2.332735	410		410	32	442
MCIR	4	0.102538	18		18		18
CSHCS	8	0.205076	35		35	1	36
BCCCP Coord.	5	0.128172	23		23	1	24
IAP	10	0.256345	45		45	2	47
W.I.C.	22	0.563958	99		99	8	107
WIC Breastfeeding	5	0.128172	23		23	1	24
Childhood Lead	8	0.205076	35		35	1	36
Sheriff Rd Pat	3	0.076903	14		14		14
Comm Corrections	121	3.101769	545		545	45	590
Prop Tax Foreclosure	10	0.256345	45		45	2	47
Airport	162	4.152781	730		730	62	792
Central Stores	8	0.205076	35		35	1	36
Schedule .4 Total for P-Card	3,901	100.000000	17,581		17,581	1,541	19,122

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	9,194.88	13.863079	581		581	46	627
Security	284.59	0.429075	18		18		18
Information Systems	344.24	0.519009	22		22	1	23
Health & Comm. Serv.	533.51	0.804371	33		33	1	34
Alcott Facility	222.61	0.335628	15		15		15
Health Admin, CSA, & MCHD	1,067.10	1.608862	68		68	5	73
Circuit Court	15,333.12	23.117676	989		989	136	1,125
Friend of Court	573.30	0.864362	35		35	1	36
Probate Court	1,890.12	2.849725	119		119	9	128
Election	1,628.82	2.455765	102		102	9	111
Pros Atty	457.40	0.689620	28		28	1	29
Pros Atty C.R.P.	1,037.70	1.564536	66		66	5	71
Drain Comm	1,162.45	1.752621	73		73	6	79
Soil & Erosion	557.45	0.840465	34		34	1	35
Animal Control	2,880.76	4.343309	181		181	13	194
LE Animal Ctrl	1,261.86	1.902501	79		79	7	86
P Markin Glen	264.63	0.398981	17		17		17
P Cold Brook	263.15	0.396750	17		17		17
P Prairie View	298.38	0.449866	19		19		19
P River Oaks	281.91	0.425034	18		18		18
P Fairgrounds	240.13	0.362043	16		16		16
H-Vision/Hearing	561.45	0.846496	34		34	1	35
H-Haz Waste	388.10	0.585137	24		24	1	25
H-Comm. Disease	34.60	0.052166	2		2		2
H-STD	446.29	0.672869	28		28	1	29
Emerg Prep Bio	979.93	1.477436	62		62	4	66
PA SAKI Program	2,341.08	3.529636	148		148	12	160
CC-Juvenile Home	573.30	0.864362	35		35	1	36
CC-In Home Care	2,741.04	4.132654	173		173	13	186
CC-Intake Assess	1,703.82	2.568842	106		106	9	115
CC-CASA	565.26	0.852240	35		35	1	36
Healthy Start	5,117.45	7.715556	323		323	24	347
SWMBH - HS	659.92	0.994958	42		42	1	43
Fatherhood Init	231.57	0.349137	15		15		15
MIECHV-HFA	3,242.05	4.888024	204		204	16	220
Nurse Family	3,875.66	5.843315	244		244	20	264
MCIR	533.67	0.804612	33		33	1	34
W.I.C.	533.49	0.804340	33		33	1	34
Airport	1,942.82	2.929181	122		122	9	131
Central Stores	76.78	0.115761	4		4		4
Schedule .4 Total for Cell Phones	66,326.39	100.000000	4,197		4,197	356	4,553

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Contract Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OPEB	2,000	100.000000	2,089		2,089	8	2,097
Schedule .4 Total for Contract Serv	2,000	100.000000	2,089		2,089	8	2,097

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - HCS Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health & Comm. Serv.	100	100.000000	644,435		644,435	57,020	701,455
Schedule .4 Total for HCS Accounting	100	100.000000	644,435		644,435	57,020	701,455

Allocation Basis: Direct allocation to Health & Community Services
Allocation Source: Finance Department

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System
Insurance	18,834	397	0	0	0
Finance Department	5,678	2,846	0	633	0
Building & Grounds Department	46,046	27,983	0	1,289	0
Utilities	10,775	9,142	0	0	0
Security	3,788	2,186	0	216	0
County Administration Dept	38,425	2,010	0	185	0
Information Systems	3,728	2,178	0	390	0
Legal Services Department	2,967	2,028	0	91	0
Human Resources	9,071	3,919	0	340	0
Treasurer	8,807	3,172	0	379	0
Health & Comm. Serv.	725,351	6,146	0	203	0
Alcott Facility	7,864	6,137	0	301	0
Health Admin, CSA, & MCHD	7,293	5,820	0	440	0
Commission	2,765	1,781	0	418	0
Communications	820	677	0	39	0
Circuit Court	51,438	37,802	0	2,265	0
District Court	16,611	8,760	0	1,904	0
Friend of Court	12,012	3,344	4,883	1,737	0
Jury Board	47	42	0	0	0
Probate Court	13,584	11,196	0	347	0
Adult Probation	1,012	879	0	0	0
Family Coun Serv	237	0	0	0	0
Election	3,199	2,144	0	29	0
Deposits	567	208	0	0	0
ID Program	2,982	2,454	0	21	0
Clerk/ROD	8,794	2,926	0	415	0
Equalization	2,372	1,887	0	193	0
Pros Atty	10,584	6,681	1,101	878	0
Pros Atty C.R.P.	7,653	2,812	3,972	300	0
Drain Comm	2,928	2,123	0	96	0
Soil & Erosion	1,728	1,319	0	57	0
Sheriff Admin	17,681	8,073	91	616	0
Sheriff Jail	33,341	19,234	0	2,651	0
Sheriff Field Oper	15,289	9,475	0	2,015	0
Animal Control	10,700	5,944	0	359	0
Emergency Mgmnt.	4,610	3,006	913	63	0
Veterans Affairs	2,519	2,037	0	106	0
Medical Exam	1,001	208	0	0	0
Veterans Burial	335	298	0	0	0
Sold/Sail Relief	2,257	2,002	0	0	0
MSU Extension	1,944	1,544	0	84	0
Planning	2,015	1,604	0	64	0
Economic Develop	62	17	0	0	0
Employee Benefits	15,174	9,607	0	39	0
LE Revenues	101	0	0	0	0
LE Circuit Ct	2,699	1,855	0	526	0
LE District Ct	2,425	1,188	0	859	0
LE Pros Atty	2,654	1,497	68	760	0
LE Comm Correct	107	97	0	0	0
LE Sheriff Admin	1,194	984	0	77	0
LE Sheriff Jail	4,099	2,099	0	1,738	0
LE Sheriff F.O.	3,639	2,424	0	612	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System
LE Animal Ctrl	2,043	1,497	0	231	0
Technology Fund	16,385	4,410	0	112	0
Roads	590	463	0	0	0
Parks Admin	11,497	6,752	0	255	0
P Markin Glen	4,339	2,821	0	106	0
P Scotts Mill	909	685	0	6	0
P Cold Brook	3,147	2,123	0	98	0
P Prairie View	3,091	2,160	0	92	0
P River Oaks	4,358	3,136	0	121	0
P Fairgrounds	5,588	3,704	0	199	0
P KRV Trail	2,120	1,633	0	26	0
P KRV Trailway prg	1,137	879	0	19	0
P County Fair	5,469	4,358	0	19	0
P Special Purposes	182	68	0	0	0
Access & Visitat	238	33	104	0	0
H-Oral Health	7	0	0	0	0
H-Laboratory	6,921	3,271	0	127	0
H-Vision/Hearing	2,118	1,596	0	99	0
H-Haz Waste	6,532	4,137	0	176	0
H-Clinical Serv	7,317	4,680	0	89	0
H-Comm. Disease	5,328	3,191	0	105	0
H-STD	4,253	2,933	0	222	0
H-Health Care Ac	12	7	0	0	0
H-Env Admin	3,327	2,547	0	198	0
H-Env FS&F	5,144	2,512	0	267	0
H-Env LW&W	6,821	4,137	0	249	0
Local Housing	264	33	0	0	0
Accommodation Tax	1,628	563	0	0	0
AS&E Grant	19,321	4,981	12,493	0	0
DC OWI Sobriety	6,218	1,497	3,972	16	0
DC Young Adult	2,056	711	1,090	0	0
DC Mtl Hlt Recov	1,156	288	512	0	0
DC Gen Probation	907	288	498	0	0
Browfield Redev	3,357	1,973	0	32	0
Emerg Prep Bio	2,924	2,178	0	33	0
CC Men's Drug Ct	9,233	2,986	4,578	98	0
CC Women's Drug	7,577	2,547	3,902	67	0
CC Swift & Sure	2,936	1,126	1,594	21	0
CC Juv Drug Treatment	2,458	799	1,261	0	0
CC Juv MH Court	5,486	2,045	2,843	21	0
CC Vet's Treatment	3,060	1,110	1,719	8	0
Homeland Sec. Gt.	3,979	1,171	1,763	8	0
Haz Mat Team	673	131	425	0	0
Indigent Defense	37,618	12,385	21,058	65	0
ROD Automation	5,636	4,261	0	39	0
911 Service Fund	813	114	0	0	0
Concealed Pistol	1,277	834	0	19	0
Local Corr.Offc.	2,701	1,781	0	0	0
Drug Law Enforce	1,280	761	0	0	0
Law Library	140	42	0	0	0
PA Victim Adv (VOCA)	4,855	1,755	2,623	112	0
PA SAKI Program	5,230	1,808	2,438	89	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System
PA Crime Victim	3,678	1,258	1,892	154	0
Senior Millage	209	87	0	0	0
AAA Administration	5,378	3,969	0	100	0
AAA Providers	12,977	9,636	0	195	0
AAA CM & CC	1,429	1,213	0	1	0
AAA Ombudsman	2,835	2,284	0	63	0
AAA Tech Asst.	1,532	1,229	0	1	0
AAA Senior Expo	514	315	0	0	0
AAA Health Living	2,928	2,318	0	22	0
AAA CCC	1,253	1,002	0	2	0
AAA Info & Asst	2,742	2,274	0	38	0
AAA AAA Custom Care	2,453	2,082	0	2	0
AAA Verne Robbert	1	0	0	0	0
AAA SM Admin	3,334	2,416	0	35	0
AAA SM CM	9,602	7,097	0	176	0
AAA SM Ombudsman	1,115	922	0	31	0
AAA SM Health Living	465	376	0	4	0
AAA SM Info & Asst	899	727	0	25	0
HCS Veterans	975	703	0	0	0
HCS PFAS	193	147	0	0	0
KCSD Grants	303	33	242	0	0
KCSD Mounted Div.	43	7	32	0	0
KCSD Canine Unit	1,378	446	786	0	0
KCSD Restricted	1,809	580	891	0	0
KCSD Honor Guard	57	7	45	0	0
KCSD SCAPP	109	33	68	0	0
KCSD STE	1,037	376	578	0	0
KCSD Marine Safety	2,348	1,205	902	44	0
KCSD Victin Serv.	194	42	137	0	0
KCSD LEPC/HEMP	75	17	45	0	0
KCSD Emerg Mgmt	63	17	32	10	0
CC-Juvenile Home	25,963	15,819	0	2,301	0
CC-In Home Care	2,428	1,658	0	328	0
CC-Foster Care	1,047	438	0	0	0
CC-Intens Learn	50	25	0	0	0
CC-KEYS	3,708	2,443	0	109	0
CC-Juve Drug Ct	1,466	1,240	0	64	0
CC-Restitution	885	727	0	54	0
CC-Intake Assess	1,465	1,027	0	164	0
CC-CASA	1,130	912	0	39	0
CC-FI Treatment Ct.	5,073	1,887	2,483	22	0
CC-MIDHS	18,855	15,553	0	0	0
Healthy Start	10,228	7,559	0	342	0
SWMBH - HS	1,905	1,471	0	39	0
Fatherhood Init	3,710	2,762	0	44	0
AIDS Coun & Test	2,165	1,739	0	29	0
HIV Data to Care	1,246	1,045	0	7	0
MIECHV-ISS	968	639	0	0	0
MIECHV-HFA	2,559	1,798	0	137	0
Nurse Family	5,735	3,953	0	287	0
MCIR	2,462	1,914	0	154	0
CSHCS	2,161	1,675	0	81	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Accounting Serv	Non-HCS Funds	Payroll	Retire System
BCCCP Coord.	2,322	1,887	0	69	0
IAP	2,901	2,336	0	60	0
Clean Sweep Pest	166	114	0	0	0
W.I.C.	4,101	2,933	0	484	0
WIC Breastfeeding	2,234	1,835	0	57	0
Childhood Lead	1,750	1,387	0	29	0
Regional Lead	915	768	0	6	0
Sheriff Rd Pat	1,196	719	148	76	0
Comm Corrections	35,263	11,746	18,823	486	0
Survey & Remonum	1,419	484	715	1	0
Prop Tax Foreclosure	4,901	2,123	0	0	0
Airport	37,491	22,377	0	846	0
DTRF	2,158	25	0	0	0
Central Stores	11,585	9,105	0	81	0
Drain Eq Revolv	9	7	0	0	0
Local Site Remed.	3	0	0	0	0
Retirement	59,323	376	0	0	58,879
OPEB	30,153	7,488	0	0	0
Inmate Trust	18	0	0	0	0
LIHEAP	2	0	0	0	0
Weather Energy Opt	9	7	0	0	0
Non Allocated	3,218	1,939	0	0	0
Direct Bill	0	0	0	0	0
Total	1,751,736	522,851	101,720	34,478	58,879

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Audit Services	Dept Support	Grant Acctng	Purchasing	Bids / RFP's
Insurance	49	18,202	0	186	0
Finance Department	569	0	0	268	1,061
Building & Grounds Department	3,291	0	0	5,489	3,464
Utilities	1,028	0	0	605	0
Security	245	0	0	1,052	0
County Administration Dept	225	19,716	0	22	16,231
Information Systems	244	0	0	605	0
Legal Services Department	229	0	0	472	0
Human Resources	498	0	0	537	3,464
Treasurer	2,348	0	0	423	2,307
Health & Comm. Serv.	1,505	0	0	649	15,034
Alcott Facility	718	0	0	423	0
Health Admin, CSA, & MCHD	692	0	27	111	0
Commission	200	0	0	200	0
Communications	76	0	0	0	0
Circuit Court	7,314	0	0	1,597	0
District Court	4,134	0	0	537	0
Friend of Court	1,437	0	175	311	0
Jury Board	5	0	0	0	0
Probate Court	1,499	0	0	111	0
Adult Probation	99	0	0	22	0
Family Coun Serv	237	0	0	0	0
Election	310	0	0	581	0
Deposits	248	0	0	111	0
ID Program	436	0	0	43	0
Clerk/ROD	4,140	0	0	66	1,152
Equalization	219	0	0	43	0
Pros Atty	878	0	37	493	0
Pros Atty C.R.P.	339	0	141	0	0
Drain Comm	249	0	0	22	0
Soil & Erosion	299	0	0	0	0
Sheriff Admin	2,317	0	3	1,075	4,621
Sheriff Jail	2,165	0	0	7,349	0
Sheriff Field Oper	1,065	0	0	1,006	0
Animal Control	2,691	0	0	311	0
Emergency Mgmnt.	345	0	31	0	0
Veterans Affairs	254	0	0	66	0
Medical Exam	525	0	0	268	0
Veterans Burial	33	0	0	0	0
Sold/Sail Relief	229	0	0	22	0
MSU Extension	175	0	0	89	0
Planning	212	0	0	111	0
Economic Develop	2	0	0	43	0
Employee Benefits	1,459	0	0	4,001	0
LE Revenues	101	0	0	0	0
LE Circuit Ct	207	0	0	111	0
LE District Ct	133	0	0	245	0
LE Pros Atty	174	0	2	66	0
LE Comm Correct	10	0	0	0	0
LE Sheriff Admin	111	0	0	22	0
LE Sheriff Jail	236	0	0	22	0
LE Sheriff F.O.	272	0	0	132	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Audit Services	Dept Support	Grant Acctng	Purchasing	Bids / RFP's
LE Animal Ctrl	168	0	0	0	0
Technology Fund	548	8,845	0	1,551	0
Roads	127	0	0	0	0
Parks Admin	823	0	0	537	2,307
P Markin Glen	965	0	0	89	0
P Scotts Mill	184	0	0	0	0
P Cold Brook	756	0	0	22	0
P Prairie View	591	0	0	43	0
P River Oaks	771	0	0	89	0
P Fairgrounds	985	0	0	245	0
P KRV Trail	194	0	0	132	0
P KRV Trailway prg	124	0	0	89	0
P County Fair	665	0	0	399	0
P Special Purposes	10	0	0	66	0
Access & Visitat	9	0	3	89	0
H-Oral Health	7	0	0	0	0
H-Laboratory	2,785	0	53	379	0
H-Vision/Hearing	264	0	82	0	0
H-Haz Waste	1,521	0	0	445	0
H-Clinical Serv	1,520	0	120	806	0
H-Comm. Disease	1,281	0	536	43	0
H-STD	772	0	205	0	0
H-Health Care Ac	4	0	1	0	0
H-Env Admin	289	0	1	22	0
H-Env FS&F	1,801	0	417	0	0
H-Env LW&W	1,452	0	310	290	0
Local Housing	142	0	0	89	0
Accommodation Tax	589	0	0	472	0
AS&E Grant	1,066	0	446	132	0
DC OWI Sobriety	339	0	141	0	0
DC Young Adult	93	0	36	0	0
DC Mtl Hlt Recov	44	0	18	290	0
DC Gen Probation	43	0	17	0	0
Browfield Redev	380	0	0	938	0
Emerg Prep Bio	257	0	108	200	0
CC Men's Drug Ct	391	0	165	916	0
CC Women's Drug	334	0	139	560	0
CC Swift & Sure	136	0	55	0	0
CC Juv Drug Treatment	107	0	44	89	0
CC Juv MH Court	242	0	103	43	0
CC Vet's Treatment	146	0	59	0	0
Homeland Sec. Gt.	150	0	61	43	0
Haz Mat Team	36	0	15	66	0
Indigent Defense	1,793	0	902	1,365	0
ROD Automation	745	0	0	356	0
911 Service Fund	499	0	0	200	0
Concealed Pistol	424	0	0	0	0
Local Corr.Offc.	220	0	0	379	0
Drug Law Enforce	90	0	0	66	0
Law Library	9	0	0	89	0
PA Victim Adv (VOCA)	223	0	95	0	0
PA SAKI Program	207	0	87	311	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Audit Services	Dept Support	Grant Acctng	Purchasing	Bids / RFP's
PA Crime Victim	167	0	67	66	0
Senior Millage	122	0	0	0	0
AAA Administration	544	0	229	472	0
AAA Providers	1,162	0	491	1,437	0
AAA CM & CC	153	0	62	0	0
AAA Ombudsman	319	0	133	22	0
AAA Tech Asst.	152	0	61	89	0
AAA Senior Expo	121	0	50	0	0
AAA Health Living	279	0	117	22	0
AAA CCC	137	0	56	0	0
AAA Info & Asst	278	0	116	22	0
AAA AAA Custom Care	260	0	105	0	0
AAA Verne Robbert	1	0	0	0	0
AAA SM Admin	287	0	120	472	0
AAA SM CM	809	0	334	1,144	0
AAA SM Ombudsman	115	0	47	0	0
AAA SM Health Living	51	0	20	0	0
AAA SM Info & Asst	90	0	35	22	0
HCS Veterans	94	0	33	89	0
HCS PFAS	18	0	6	22	0
KCSD Grants	21	0	7	0	0
KCSD Mounted Div.	3	0	1	0	0
KCSD Canine Unit	67	0	27	0	0
KCSD Restricted	76	0	30	200	0
KCSD Honor Guard	4	0	1	0	0
KCSD SCAPP	6	0	2	0	0
KCSD STE	59	0	20	0	0
KCSD Marine Safety	150	0	31	0	0
KCSD Victin Serv.	11	0	4	0	0
KCSD LEPC/HEMP	4	0	1	0	0
KCSD Emerg Mgmt	3	0	1	0	0
CC-Juvenile Home	1,977	0	0	985	2,307
CC-In Home Care	186	0	0	66	0
CC-Foster Care	49	0	0	560	0
CC-Intens Learn	3	0	0	22	0
CC-KEYS	275	0	0	22	0
CC-Juve Drug Ct	140	0	0	22	0
CC-Restitution	82	0	0	22	0
CC-Intake Assess	116	0	0	43	0
CC-CASA	103	0	0	22	0
CC-FI Treatment Ct.	212	0	89	268	0
CC-MIDHS	1,751	0	0	1,551	0
Healthy Start	884	0	372	245	0
SWMBH - HS	175	0	75	0	0
Fatherhood Init	340	0	141	43	0
AIDS Coun & Test	223	0	94	66	0
HIV Data to Care	138	0	56	0	0
MIECHV-ISS	92	0	36	89	0
MIECHV-HFA	225	0	96	22	0
Nurse Family	493	0	207	89	0
MCIR	240	0	102	0	0
CSHCS	244	0	103	22	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Audit Services	Dept Support	Grant Acctng	Purchasing	Bids / RFP's
BCCCP Coord.	240	0	102	0	0
IAP	323	0	135	0	0
Clean Sweep Pest	22	0	8	22	0
W.I.C.	353	0	147	43	0
WIC Breastfeeding	223	0	95	0	0
Childhood Lead	210	0	88	0	0
Regional Lead	100	0	41	0	0
Sheriff Rd Pat	92	0	5	89	0
Comm Corrections	1,621	0	675	1,256	0
Survey & Remonum	62	0	25	132	0
Prop Tax Foreclosure	1,858	0	0	873	0
Airport	4,508	0	0	4,587	3,464
DTRF	2,133	0	0	0	0
Central Stores	1,149	0	0	1,144	0
Drain Eq Revolv	2	0	0	0	0
Local Site Remed.	3	0	0	0	0
Retirement	68	0	0	0	0
OPEB	1,103	16,455	0	3,010	0
Inmate Trust	18	0	0	0	0
LIHEAP	2	0	0	0	0
Weather Energy Opt	2	0	0	0	0
Non Allocated	763	0	0	516	0
Direct Bill	0	0	0	0	0
Total	102,163	63,218	9,534	61,768	55,412

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Fixed Assets	Building Auth.	P-Card	Cell Phones	Contract Serv
Insurance	0	0	0	0	0
Finance Department	112	0	189	0	0
Building & Grounds Department	3,305	181	417	627	0
Utilities	0	0	0	0	0
Security	53	0	18	18	0
County Administration Dept	0	0	36	0	0
Information Systems	256	0	32	23	0
Legal Services Department	26	0	121	0	0
Human Resources	12	0	301	0	0
Treasurer	66	0	112	0	0
Health & Comm. Serv.	38	0	287	34	0
Alcott Facility	95	0	175	15	0
Health Admin, CSA, & MCHD	0	0	130	73	0
Commission	0	0	166	0	0
Communications	0	0	28	0	0
Circuit Court	702	0	633	1,125	0
District Court	323	0	953	0	0
Friend of Court	53	0	36	36	0
Jury Board	0	0	0	0	0
Probate Court	95	0	208	128	0
Adult Probation	12	0	0	0	0
Family Coun Serv	0	0	0	0	0
Election	0	0	24	111	0
Deposits	0	0	0	0	0
ID Program	0	0	28	0	0
Clerk/ROD	53	0	42	0	0
Equalization	12	0	18	0	0
Pros Atty	66	0	421	29	0
Pros Atty C.R.P.	0	0	18	71	0
Drain Comm	229	0	130	79	0
Soil & Erosion	0	0	18	35	0
Sheriff Admin	337	0	548	0	0
Sheriff Jail	1,699	0	243	0	0
Sheriff Field Oper	1,286	0	442	0	0
Animal Control	432	0	769	194	0
Emergency Mgmnt.	53	0	199	0	0
Veterans Affairs	0	0	56	0	0
Medical Exam	0	0	0	0	0
Veterans Burial	0	0	4	0	0
Sold/Sail Relief	0	0	4	0	0
MSU Extension	0	0	52	0	0
Planning	0	0	24	0	0
Economic Develop	0	0	0	0	0
Employee Benefits	12	0	56	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	87	0	0
LE Comm Correct	0	0	0	0	0
LE Sheriff Admin	0	0	0	0	0
LE Sheriff Jail	0	0	4	0	0
LE Sheriff F.O.	0	0	199	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Fixed Assets	Building Auth.	P-Card	Cell Phones	Contract Serv
LE Animal Ctrl	0	0	61	86	0
Technology Fund	691	0	228	0	0
Roads	0	0	0	0	0
Parks Admin	702	0	121	0	0
P Markin Glen	323	0	18	17	0
P Scotts Mill	26	0	8	0	0
P Cold Brook	107	0	24	17	0
P Prairie View	134	0	52	19	0
P River Oaks	176	0	47	18	0
P Fairgrounds	378	0	61	16	0
P KRV Trail	121	0	14	0	0
P KRV Trailway prg	26	0	0	0	0
P County Fair	0	0	28	0	0
P Special Purposes	38	0	0	0	0
Access & Visitat	0	0	0	0	0
H-Oral Health	0	0	0	0	0
H-Laboratory	176	0	130	0	0
H-Vision/Hearing	0	0	42	35	0
H-Haz Waste	0	0	228	25	0
H-Clinical Serv	0	0	102	0	0
H-Comm. Disease	0	0	170	2	0
H-STD	0	0	92	29	0
H-Health Care Ac	0	0	0	0	0
H-Env Admin	12	0	258	0	0
H-Env FS&F	12	0	135	0	0
H-Env LW&W	0	0	383	0	0
Local Housing	0	0	0	0	0
Accommodation Tax	0	0	4	0	0
AS&E Grant	0	0	203	0	0
DC OWI Sobriety	0	0	253	0	0
DC Young Adult	0	0	126	0	0
DC Mtl Hlt Recov	0	0	4	0	0
DC Gen Probation	0	0	61	0	0
Browfield Redev	26	0	8	0	0
Emerg Prep Bio	26	0	56	66	0
CC Men's Drug Ct	12	0	87	0	0
CC Women's Drug	0	0	28	0	0
CC Swift & Sure	0	0	4	0	0
CC Juv Drug Treatment	0	0	158	0	0
CC Juv MH Court	0	0	189	0	0
CC Vet's Treatment	0	0	18	0	0
Homeland Sec. Gt.	516	0	267	0	0
Haz Mat Team	0	0	0	0	0
Indigent Defense	26	0	24	0	0
ROD Automation	188	0	47	0	0
911 Service Fund	0	0	0	0	0
Concealed Pistol	0	0	0	0	0
Local Corr.Offc.	0	0	321	0	0
Drug Law Enforce	66	0	297	0	0
Law Library	0	0	0	0	0
PA Victim Adv (VOCA)	0	0	47	0	0
PA SAKI Program	0	0	130	160	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Fixed Assets	Building Auth.	P-Card	Cell Phones	Contract Serv
PA Crime Victim	0	0	74	0	0
Senior Millage	0	0	0	0	0
AAA Administration	12	0	52	0	0
AAA Providers	0	0	56	0	0
AAA CM & CC	0	0	0	0	0
AAA Ombudsman	0	0	14	0	0
AAA Tech Asst.	0	0	0	0	0
AAA Senior Expo	0	0	28	0	0
AAA Health Living	0	0	170	0	0
AAA CCC	0	0	56	0	0
AAA Info & Asst	0	0	14	0	0
AAA AAA Custom Care	0	0	4	0	0
AAA Verne Robbert	0	0	0	0	0
AAA SM Admin	0	0	4	0	0
AAA SM CM	0	0	42	0	0
AAA SM Ombudsman	0	0	0	0	0
AAA SM Health Living	0	0	14	0	0
AAA SM Info & Asst	0	0	0	0	0
HCS Veterans	0	0	56	0	0
HCS PFAS	0	0	0	0	0
KCSD Grants	0	0	0	0	0
KCSD Mounted Div.	0	0	0	0	0
KCSD Canine Unit	0	0	52	0	0
KCSD Restricted	0	0	32	0	0
KCSD Honor Guard	0	0	0	0	0
KCSD SCAPP	0	0	0	0	0
KCSD STE	0	0	4	0	0
KCSD Marine Safety	12	0	4	0	0
KCSD Victin Serv.	0	0	0	0	0
KCSD LEPC/HEMP	0	0	8	0	0
KCSD Emerg Mgmt	0	0	0	0	0
CC-Juvenile Home	201	0	2,337	36	0
CC-In Home Care	0	0	4	186	0
CC-Foster Care	0	0	0	0	0
CC-Intens Learn	0	0	0	0	0
CC-KEYS	0	0	859	0	0
CC-Juve Drug Ct	0	0	0	0	0
CC-Restitution	0	0	0	0	0
CC-Intake Assess	0	0	0	115	0
CC-CASA	0	0	18	36	0
CC-FI Treatment Ct.	0	0	112	0	0
CC-MIDHS	0	0	0	0	0
Healthy Start	0	0	479	347	0
SWMBH - HS	0	0	102	43	0
Fatherhood Init	0	0	365	15	0
AIDS Coun & Test	0	0	14	0	0
HIV Data to Care	0	0	0	0	0
MIECHV-ISS	0	0	112	0	0
MIECHV-HFA	0	0	61	220	0
Nurse Family	0	0	442	264	0
MCIR	0	0	18	34	0
CSHCS	0	0	36	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Fixed Assets	Building Auth.	P-Card	Cell Phones	Contract Serv
BCCCP Coord.	0	0	24	0	0
IAP	0	0	47	0	0
Clean Sweep Pest	0	0	0	0	0
W.I.C.	0	0	107	34	0
WIC Breastfeeding	0	0	24	0	0
Childhood Lead	0	0	36	0	0
Regional Lead	0	0	0	0	0
Sheriff Rd Pat	53	0	14	0	0
Comm Corrections	66	0	590	0	0
Survey & Remonum	0	0	0	0	0
Prop Tax Foreclosure	0	0	47	0	0
Airport	786	0	792	131	0
DTRF	0	0	0	0	0
Central Stores	66	0	36	4	0
Drain Eq Revolv	0	0	0	0	0
Local Site Remed.	0	0	0	0	0
Retirement	0	0	0	0	0
OPEB	0	0	0	0	2,097
Inmate Trust	0	0	0	0	0
LIHEAP	0	0	0	0	0
Weather Energy Opt	0	0	0	0	0
Non Allocated	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	14,305	181	19,122	4,553	2,097

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	HCS Accounting
Insurance	0
Finance Department	0
Building & Grounds Department	0
Utilities	0
Security	0
County Administration Dept	0
Information Systems	0
Legal Services Department	0
Human Resources	0
Treasurer	0
Health & Comm. Serv.	701,455
Alcott Facility	0
Health Admin, CSA, & MCHD	0
Commission	0
Communications	0
Circuit Court	0
District Court	0
Friend of Court	0
Jury Board	0
Probate Court	0
Adult Probation	0
Family Coun Serv	0
Election	0
Deposits	0
ID Program	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
Medical Exam	0
Veterans Burial	0
Sold/Sail Relief	0
MSU Extension	0
Planning	0
Economic Develop	0
Employee Benefits	0
LE Revenues	0
LE Circuit Ct	0
LE District Ct	0
LE Pros Atty	0
LE Comm Correct	0
LE Sheriff Admin	0
LE Sheriff Jail	0
LE Sheriff F.O.	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	HCS Accounting
LE Animal Ctrl	0
Technology Fund	0
Roads	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
P Special Purposes	0
Access & Visitat	0
H-Oral Health	0
H-Laboratory	0
H-Vision/Hearing	0
H-Haz Waste	0
H-Clinical Serv	0
H-Comm. Disease	0
H-STD	0
H-Health Care Ac	0
H-Env Admin	0
H-Env FS&F	0
H-Env LW&W	0
Local Housing	0
Accommodation Tax	0
AS&E Grant	0
DC OWI Sobriety	0
DC Young Adult	0
DC Mtl Hlt Recov	0
DC Gen Probation	0
Browfield Redev	0
Emerg Prep Bio	0
CC Men's Drug Ct	0
CC Women's Drug	0
CC Swift & Sure	0
CC Juv Drug Treatment	0
CC Juv MH Court	0
CC Vet's Treatment	0
Homeland Sec. Gt.	0
Haz Mat Team	0
Indigent Defense	0
ROD Automation	0
911 Service Fund	0
Concealed Pistol	0
Local Corr.Offc.	0
Drug Law Enforce	0
Law Library	0
PA Victim Adv (VOCA)	0
PA SAKI Program	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	HCS Accounting
PA Crime Victim	0
Senior Millage	0
AAA Administration	0
AAA Providers	0
AAA CM & CC	0
AAA Ombudsman	0
AAA Tech Asst.	0
AAA Senior Expo	0
AAA Health Living	0
AAA CCC	0
AAA Info & Asst	0
AAA AAA Custom Care	0
AAA Verne Robbert	0
AAA SM Admin	0
AAA SM CM	0
AAA SM Ombudsman	0
AAA SM Health Living	0
AAA SM Info & Asst	0
HCS Veterans	0
HCS PFAS	0
KCSD Grants	0
KCSD Mounted Div.	0
KCSD Canine Unit	0
KCSD Restricted	0
KCSD Honor Guard	0
KCSD SCAPP	0
KCSD STE	0
KCSD Marine Safety	0
KCSD Victin Serv.	0
KCSD LEPC/HEMP	0
KCSD Emerg Mgmt	0
CC-Juvenile Home	0
CC-In Home Care	0
CC-Foster 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
CC-MIDHS	0
Healthy Start	0
SWMBH - HS	0
Fatherhood Init	0
AIDS Coun & Test	0
HIV Data to Care	0
MIECHV-ISS	0
MIECHV-HFA	0
Nurse Family	0
MCIR	0
CSHCS	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	HCS Accounting
BCCCP Coord.	0
IAP	0
Clean Sweep Pest	0
W.I.C.	0
WIC Breastfeeding	0
Childhood Lead	0
Regional Lead	0
Sheriff Rd Pat	0
Comm Corrections	0
Survey & Remonum	0
Prop Tax Foreclosure	0
Airport	0
DTRF	0
Central Stores	0
Drain Eq Revolv	0
Local Site Remed.	0
Retirement	0
OPEB	0
Inmate Trust	0
LIHEAP	0
Weather Energy Opt	0
Non Allocated	0
Direct Bill	0
Total	701,455

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/Alcott Facility Fund, it does not include all building operating expenses (i.e. administrative support). The function identifying the Nazareth/Alcott Facility only includes operating expenses not accounted for within the Nazareth/Alcott 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, 2019
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,839,209			2,839,209
Cost Adjustments:				
Misc Reimb	-948			
Total Departmental Cost Adjustments:	-948			-948
Inbound Costs:				
Building Depreciation	24,097		24,097	
Equipment Depreciation	420,141		420,141	
Insurance	9,824	713	10,537	
Insurance - Property	782		782	
Finance Department	42,646	3,400	46,046	
Building & Grounds Department		97,184	97,184	
Utilities		33,565	33,565	
Security		8,809	8,809	
County Administration Dept		22,217	22,217	
Information Systems		21,961	21,961	
Legal Services Department		24,252	24,252	
Human Resources		41,526	41,526	
Treasurer		5,703	5,703	
Total Allocated Additions:	497,490	259,330	756,820	756,820
Total To Be Allocated:	3,335,751	259,330		3,595,081

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	1,485,978	333,312	226,825	157,684	259,173
FRINGE BENEFITS	542,281	121,742	82,752	57,536	94,574
Other Expense & Cost					
Office Supplies	1,146	257	175	122	200
Operating Expense	95,485	21,437	14,571	10,131	16,653
Janitorial Supplies	41,774	0	11,062	0	12,641
Janitorial Animal	2,870	0	0	0	0
Contract Serv Gen	7,533	0	1,734	1,205	1,982
Contract Serv JC	50,043	0	7,792	9,734	8,903
Contract Serv Dir.	72,903	0	10,778	23,979	10,085
Contract Employee	3,538	0	937	0	1,071
Communications	29,988	6,732	4,576	3,182	5,230
R&A General	9,586	0	2,021	2,526	2,309
Repairs Specific	170,481	0	14,354	103,435	17,075
Equip Maint General	66,777	0	15,158	18,938	17,322
Equip Maint Spec	122,015	0	19,214	55,495	12,585
Elevator Maint	66,704	0	12,056	7,533	24,263
Grounds Maint	44,984	0	8,408	10,499	9,604
Snow Removal	25,123	0	3,683	4,600	4,208
Departmental Total					
Expenditures Per Financial Statement	2,839,209				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimb	(948)	(948)	0	0	0
Functional Cost	2,838,261	482,532	436,096	466,599	497,878
Allocation Step 1					
Inbound - Building Depreciation: Lake Lamont	18,974	13,817	0	0	0
Inbound - Equipment Depreciation: Equip Depr.	178,897	57,707	2,817	7,088	6,745
Inbound - Equipment Depreciation: Expendable Impv	241,244	16,122	12,817	107,158	0
Inbound - Insurance: Property Insur.	662	482	0	0	0
Inbound - All Others	57,713	12,987	8,804	6,124	10,063
Reallocate Admin Costs		(583,647)	84,278	69,513	96,305
Unallocated Costs	0	0	0	0	0
1st Allocation	3,335,751	0	544,812	656,482	610,991
Allocation Step 2					
Inbound - Building & Grounds Department: Lake Lamont	47,533	34,614	0	0	0
Inbound - Utilities: Lake Lamont	22,476	16,367	0	0	0
Inbound - All Others	189,321	42,783	28,851	20,051	32,997
Reallocate Admin Costs		(93,764)	13,538	11,168	15,500
Unallocated Costs	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Total	G&A	Admin Bldg	Law Enf Fac.	Court House
2nd Allocation	259,330	0	42,389	31,219	48,497
Total For Building & Grounds Department					
Schedule .3 Total	3,595,081	0	587,201	687,701	659,488

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Juvenile Home	Central Garage	Airport	Parks	Lake Lamont
Wages & Benefits					
SALARIES & WAGES	82,069	0	29,831	42,673	24,379
FRINGE BENEFITS	29,934	0	10,900	15,563	8,893
Other Expense & Cost					
Office Supplies	63	0	23	33	19
Operating Expense	5,271	0	1,919	2,740	1,566
Janitorial Supplies	0	0	0	0	0
Janitorial Animal	0	0	0	0	0
Contract Serv Gen	0	0	0	0	186
Contract Serv JC	7,371	0	0	2,632	1,506
Contract Serv Dir.	0	0	0	6,996	3,921
Contract Employee	0	0	0	0	0
Communications	1,655	0	603	861	492
R&A General	0	0	0	683	390
Repairs Specific	0	0	0	6,383	15,442
Equip Maint General	0	0	0	0	2,925
Equip Maint Spec	0	0	0	9,482	9,532
Elevator Maint	4,057	0	0	0	0
Grounds Maint	7,953	0	0	0	1,624
Snow Removal	3,482	0	0	0	711
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	141,855	0	43,276	88,046	71,586
Allocation Step 1					
Inbound - Building Depreciation: Lake Lamont	0	5,157	0	0	0
Inbound - Equipment Depreciation: Equip Depr.	0	0	0	889	0
Inbound - Equipment Depreciation: Expendable Impv	400	49,539	0	0	0
Inbound - Insurance: Property Insur.	0	180	0	0	0
Inbound - All Others	3,182	0	1,156	1,651	943
Reallocate Admin Costs	67,119	25,214	26,963	14,591	9,046
Unallocated Costs	0	0	0	0	0
1st Allocation	212,556	80,090	71,395	105,177	81,575
Allocation Step 2					
Inbound - Building & Grounds Department: Lake Lamont	0	12,919	0	0	0
Inbound - Utilities: Lake Lamont	0	6,109	0	0	0
Inbound - All Others	10,419	0	3,789	5,411	3,083
Reallocate Admin Costs	10,782	4,048	4,330	2,341	1,448
Unallocated Costs	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Juvenile Home	Central Garage	Airport	Parks	Lake Lamont
2nd Allocation	21,201	23,076	8,119	7,752	4,531
Total For Building & Grounds Department					
Schedule .3 Total	233,757	103,166	79,514	112,929	86,106

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Alcott	Crosstown	Animal Shelter	Healy Street	GR Justice Ctr
Wages & Benefits					
SALARIES & WAGES	12,851	48,004	6,882	76,229	186,066
FRINGE BENEFITS	4,664	17,516	2,494	27,819	67,894
Other Expense & Cost					
Office Supplies	10	37	5	59	143
Operating Expense	821	3,084	439	4,898	11,955
Janitorial Supplies	0	5,280	0	3,718	9,073
Janitorial Animal	0	0	2,870	0	0
Contract Serv Gen	0	367	53	583	1,423
Contract Serv JC	4,299	0	1,416	0	6,390
Contract Serv Dir.	0	0	248	5,369	10,537
Contract Employee	0	447	0	315	768
Communications	258	969	138	1,538	3,754
R&A General	0	0	0	0	1,657
Repairs Specific	0	0	0	3,374	7,512
Equip Maint General	0	0	0	0	12,434
Equip Maint Spec	0	0	1,019	3,562	9,897
Elevator Maint	0	0	0	0	16,401
Grounds Maint	0	0	0	0	6,896
Snow Removal	4,801	0	0	618	3,020
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	27,704	75,704	15,564	128,082	355,820
Allocation Step 1					
Inbound - Building Depreciation: Lake Lamont	0	0	0	0	0
Inbound - Equipment Depreciation: Equip Depr.	3,302	0	0	5,229	95,120
Inbound - Equipment Depreciation: Expendable Impv	17,319	0	17,560	2,375	17,954
Inbound - Insurance: Property Insur.	0	0	0	0	0
Inbound - All Others	495	1,861	265	2,956	7,226
Reallocate Admin Costs	72,721	17,859	2,568	28,307	69,163
Unallocated Costs	0	0	0	0	0
1st Allocation	121,541	95,424	35,957	166,949	545,283
Allocation Step 2					
Inbound - Building & Grounds Department: Lake Lamont	0	0	0	0	0
Inbound - Utilities: Lake Lamont	0	0	0	0	0
Inbound - All Others	1,612	6,090	855	9,692	23,688
Reallocate Admin Costs	11,681	2,869	405	4,544	11,110
Unallocated Costs	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Alcott	Crosstown	Animal Shelter	Healy Street	GR Justice Ctr
2nd Allocation	13,293	8,959	1,260	14,236	34,798
Total For Building & Grounds Department					
Schedule .3 Total	134,834	104,383	37,217	181,185	580,081

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Gull Rd CH
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Office Supplies	0
Operating Expense	0
Janitorial Supplies	0
Janitorial Animal	0
Contract Serv Gen	0
Contract Serv JC	0
Contract Serv Dir.	990
Contract Employee	0
Communications	0
R&A General	0
Repairs Specific	2,906
Equip Maint General	0
Equip Maint Spec	1,229
Elevator Maint	2,394
Grounds Maint	0
Snow Removal	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Misc Reimb	0
Functional Cost	7,519
Allocation Step 1	
Inbound - Building Depreciation: Lake Lamont	0
Inbound - Equipment Depreciation: Equip Depr.	0
Inbound - Equipment Depreciation: Expendable Impv	0
Inbound - Insurance: Property Insur.	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	7,519
Allocation Step 2	
Inbound - Building & Grounds Department: Lake Lamont	0
Inbound - Utilities: Lake Lamont	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds Department

	Gull Rd CH
2nd Allocation	0
Total For Building & Grounds Department	
Schedule .3 Total	7,519

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	4,225	7.508308	40,907		40,907		40,907
Building & Grounds Department	4,024	7.151108	38,962		38,962		38,962
County Administration Dept	3,200	5.686766	30,981		30,981	2,819	33,800
Information Systems	4,401	7.821080	42,610		42,610	3,872	46,482
Legal Services Department	225	0.399851	2,179		2,179	191	2,370
Human Resources	4,916	8.736294	47,595		47,595	4,333	51,928
Treasurer	3,529	6.271436	34,167		34,167	3,105	37,272
Commission	2,250	3.998507	21,783		21,783	1,978	23,761
ID Program	520	0.924099	5,033		5,033	450	5,483
Clerk/ROD	5,553	9.868316	53,763		53,763	4,892	58,655
Equalization	2,859	5.080770	27,681		27,681	2,516	30,197
Drain Comm	1,167	2.073892	11,297		11,297	1,021	12,318
Soil & Erosion	150	0.266567	1,453		1,453	124	1,577
MSU Extension	1,900	3.376517	18,396	(46,626)	(28,230)	1,669	(26,561)
Planning	3,283	5.834266	31,785		31,785	2,892	34,677
Mental Health	6,700	11.906668	64,876	(120,399)	(55,523)	6,050	(49,473)
Central Stores	1,094	1.944163	10,590		10,590	956	11,546
Continuum of Care	3,000	5.331343	29,047		29,047	2,636	31,683
Non Allocated	3,275	5.820049	31,707	(38,984)	(7,277)	2,885	(4,392)
Schedule .4 Total for Admin Bldg	56,271	100.000000	544,812	(206,009)	338,803	42,389	381,192
Direct Billed				206,009	206,009		206,009
Schedule .3 Total for Admin Bldg	56,271	100.000000		0	544,812	42,389	587,201

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, 2019
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	10,383		10,383	484	10,867
Sheriff Jail	101,078	89.218222	585,702		585,702	27,879	613,581
Sheriff Field Oper	8,123	7.169905	47,070		47,070	2,233	49,303
Emergency Mgmnt.	2,300	2.030134	13,327		13,327	623	13,950
Schedule .4 Total for Law Enf Fac.	113,293	100.000000	656,482		656,482	31,219	687,701

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, 2019
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	236,808		236,808	18,851	255,659
District Court	19,901	35.204316	215,095		215,095	17,067	232,162
Pros Atty	11,525	20.387405	124,565		124,565	9,881	134,446
Sheriff Jail	1,936	3.424730	20,925		20,925	1,653	22,578
CC Men's Drug Ct	515	0.911021	5,565		5,565	435	6,000
CC Women's Drug	349	0.617371	3,773		3,773	290	4,063
Indigent Defense	70	0.123828	757		757	55	812
PA Victim Adv (VOCA)	100	0.176897	1,082		1,082	79	1,161
PA Crime Victim	224	0.396250	2,421		2,421	186	2,607
Schedule .4 Total for Court House	56,530	100.000000	610,991		610,991	48,497	659,488

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, 2019
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	157,900		157,900	15,775	173,675
CC-Intens Learn	18,795	21.910191	46,571		46,571	4,635	51,206
CC-KEYS	3,263	3.803828	8,085		8,085	791	8,876
Schedule .4 Total for Juvenile Home	85,782	100.000000	212,556		212,556	21,201	233,757

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, 2019
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	34,804	13.346781	10,689		10,689		10,689
Alcott Facility	58	0.022242	18		18	5	23
Circuit Court	8,039	3.082829	2,468		2,468	818	3,286
Soil & Erosion	268	0.102774	81		81	25	106
Sheriff Admin	7,622	2.922916	2,340		2,340	776	3,116
Sheriff Jail	7,630	2.925984	2,343		2,343	777	3,120
Sheriff Field Oper	164,906	63.238829	50,652		50,652	16,875	67,527
Animal Control	10,899	4.179593	3,349		3,349	1,106	4,455
Emergency Mgmnt.	1,926	0.738590	592		592	196	788
Parks Admin	19,524	7.487144	5,996		5,996	1,989	7,985
P Cold Brook	89	0.034130	27		27	8	35
P Prairie View	312	0.119647	95		95	30	125
P KRV Trail	57	0.021859	18		18	4	22
KCSD Marine Safety	624	0.239294	192		192	63	255
CC-Juvenile Home	2,485	0.952958	763		763	252	1,015
Comm Corrections	668	0.256167	204		204	67	271
Airport	623	0.238911	191		191	63	254
Central Stores	233	0.089352	72		72	22	94
Schedule .4 Total for Central Garage	260,767	100.000000	80,090		80,090	23,076	103,166

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, 2019
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	71,395		71,395	8,119	79,514
Schedule .4 Total for Airport	52,100	100.000000	71,395		71,395	8,119	79,514

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, 2019
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	105,177		105,177	7,752	112,929
Schedule .4 Total for Parks	30,660	100.000000	105,177		105,177	7,752	112,929

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, 2019
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	47,533		47,533		47,533
Animal Control	5,138	34.772604	28,366		28,366	3,777	32,143
Non Allocated	1,028	6.957228	5,676		5,676	754	6,430
Schedule .4 Total for Lake Lamont	14,776	100.000000	81,575		81,575	4,531	86,106

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds Department

Activity - Alcott

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Alcott Facility	100	100.000000	121,541		121,541	13,293	134,834
Schedule .4 Total for Alcott	100	100.000000	121,541		121,541	13,293	134,834

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, 2019
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
Circuit Court	12,022	27.776623	26,503		26,503	2,486	28,989
District Court	31,259	72.223377	68,921		68,921	6,473	75,394
Schedule .4 Total for Crosstown	43,281	100.000000	95,424		95,424	8,959	104,383

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, 2019
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	35,957		35,957	1,260	37,217
Schedule .4 Total for Animal Shelter	100	100.000000	35,957		35,957	1,260	37,217

Allocation Basis: Direct allocation to Animal Control
Allocation Source: Building and Grounds department

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Kalamazoo County, Michigan
Cost Allocation Plan
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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	117,370	(44,320)	73,050	10,028	83,078
Sheriff Jail	1,694	7.355943	12,281		12,281	1,040	13,321
Comm Corrections	5,145	22.341396	37,298		37,298	3,168	40,466
Schedule .4 Total for Healy Street	23,029	100.000000	166,949	(44,320)	122,629	14,236	136,865
Direct Billed				44,320	44,320		44,320
Schedule .3 Total for Healy Street	23,029	100.000000		0	166,949	14,236	181,185

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, 2019
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	293,092		293,092	18,805	311,897
Friend of Court	7,325	14.078957	76,769		76,769	4,891	81,660
Probate Court	6,765	13.002614	70,901		70,901	4,522	75,423
Pros Atty	2,491	4.787807	26,107		26,107	1,655	27,762
Pros Atty C.R.P.	2,092	4.020912	21,926		21,926	1,388	23,314
Sheriff Jail	2,404	4.620589	25,196		25,196	1,597	26,793
PA Crime Victim	125	0.240255	1,310		1,310	78	1,388
CC-Juvenile Home	739	1.420389	7,743		7,743	484	8,227
CC-KEYS	148	0.284462	1,552		1,552	92	1,644
CC-Juve Drug Ct	148	0.284462	1,552		1,552	92	1,644
CC-Restitution	217	0.417083	2,273		2,273	139	2,412
CC-Intake Assess	660	1.268548	6,917		6,917	434	7,351
CC-CASA	277	0.532406	2,902		2,902	178	3,080
Non Allocated	672	1.291612	7,043		7,043	443	7,486
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	545,283		545,283	34,798	580,081

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, 2019
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	7,519		7,519		7,519
Schedule .4 Total for Gull Rd CH	23,883	100.000000	7,519		7,519	0	7,519

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Total	Admin Bldg	Law Enf Fac.	Court House	Juvenile Home
Finance Department	40,907	40,907	0	0	0
Building & Grounds Department	97,184	38,962	0	0	0
County Administration Dept	33,800	33,800	0	0	0
Information Systems	46,482	46,482	0	0	0
Legal Services Department	2,370	2,370	0	0	0
Human Resources	51,928	51,928	0	0	0
Treasurer	37,272	37,272	0	0	0
Alcott Facility	134,857	0	0	0	0
Commission	23,761	23,761	0	0	0
Circuit Court	599,831	0	0	255,659	0
District Court	307,556	0	0	232,162	0
Friend of Court	81,660	0	0	0	0
Probate Court	75,423	0	0	0	0
Adult Probation	83,078	0	0	0	0
ID Program	5,483	5,483	0	0	0
Clerk/ROD	58,655	58,655	0	0	0
Equalization	30,197	30,197	0	0	0
Pros Atty	162,208	0	0	134,446	0
Pros Atty C.R.P.	23,314	0	0	0	0
Drain Comm	12,318	12,318	0	0	0
Soil & Erosion	1,683	1,577	0	0	0
Sheriff Admin	13,983	0	10,867	0	0
Sheriff Jail	679,393	0	613,581	22,578	0
Sheriff Field Oper	116,830	0	49,303	0	0
Animal Control	73,815	0	0	0	0
Emergency Mgmnt.	14,738	0	13,950	0	0
MSU Extension	(26,561)	(26,561)	0	0	0
Planning	34,677	34,677	0	0	0
Parks Admin	7,985	0	0	0	0
P Cold Brook	35	0	0	0	0
P Prairie View	125	0	0	0	0
P Fairgrounds	112,929	0	0	0	0
P KRV Trail	22	0	0	0	0
Mental Health	(49,473)	(49,473)	0	0	0
CC Men's Drug Ct	6,000	0	0	6,000	0
CC Women's Drug	4,063	0	0	4,063	0
Indigent Defense	812	0	0	812	0
PA Victim Adv (VOCA)	1,161	0	0	1,161	0
PA Crime Victim	3,995	0	0	2,607	0
KCSD Marine Safety	255	0	0	0	0
CC-Juvenile Home	182,917	0	0	0	173,675
CC-Intens Learn	51,206	0	0	0	51,206
CC-KEYS	10,520	0	0	0	8,876
CC-Juve Drug Ct	1,644	0	0	0	0
CC-Restitution	2,412	0	0	0	0
CC-Intake Assess	7,351	0	0	0	0
CC-CASA	3,080	0	0	0	0
Comm Corrections	40,737	0	0	0	0
Airport	79,768	0	0	0	0
Central Stores	11,640	11,546	0	0	0
Continuum of Care	31,683	31,683	0	0	0
Non Allocated	17,043	(4,392)	0	0	0

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Total	Admin Bldg	Law Enf Fac.	Court House	Juvenile Home
Direct Bill	250,329	206,009	0	0	0
Total	3,595,081	587,201	687,701	659,488	233,757

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Central Garage	Airport	Parks	Lake Lamont	Alcott
Finance Department	0	0	0	0	0
Building & Grounds Department	10,689	0	0	47,533	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
Alcott Facility	23	0	0	0	134,834
Commission	0	0	0	0	0
Circuit Court	3,286	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
ID Program	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	106	0	0	0	0
Sheriff Admin	3,116	0	0	0	0
Sheriff Jail	3,120	0	0	0	0
Sheriff Field Oper	67,527	0	0	0	0
Animal Control	4,455	0	0	32,143	0
Emergency Mgmnt.	788	0	0	0	0
MSU Extension	0	0	0	0	0
Planning	0	0	0	0	0
Parks Admin	7,985	0	0	0	0
P Cold Brook	35	0	0	0	0
P Prairie View	125	0	0	0	0
P Fairgrounds	0	0	112,929	0	0
P KRV Trail	22	0	0	0	0
Mental Health	0	0	0	0	0
CC Men's Drug Ct	0	0	0	0	0
CC Women's Drug	0	0	0	0	0
Indigent Defense	0	0	0	0	0
PA Victim Adv (VOCA)	0	0	0	0	0
PA Crime Victim	0	0	0	0	0
KCSD Marine Safety	255	0	0	0	0
CC-Juvenile Home	1,015	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
Comm Corrections	271	0	0	0	0
Airport	254	79,514	0	0	0
Central Stores	94	0	0	0	0
Continuum of Care	0	0	0	0	0
Non Allocated	0	0	0	6,430	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Building & Grounds Department

Receiving Department	Central Garage	Airport	Parks	Lake Lamont	Alcott
Direct Bill	0	0	0	0	0
Total	103,166	79,514	112,929	86,106	134,834

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	0	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
Alcott Facility	0	0	0	0	0
Commission	0	0	0	0	0
Circuit Court	28,989	0	0	311,897	0
District Court	75,394	0	0	0	0
Friend of Court	0	0	0	81,660	0
Probate Court	0	0	0	75,423	0
Adult Probation	0	0	83,078	0	0
ID Program	0	0	0	0	0
Clerk/ROD	0	0	0	0	0
Equalization	0	0	0	0	0
Pros Atty	0	0	0	27,762	0
Pros Atty C.R.P.	0	0	0	23,314	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	13,321	26,793	0
Sheriff Field Oper	0	0	0	0	0
Animal Control	0	37,217	0	0	0
Emergency Mgmnt.	0	0	0	0	0
MSU Extension	0	0	0	0	0
Planning	0	0	0	0	0
Parks Admin	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
Mental Health	0	0	0	0	0
CC Men's Drug Ct	0	0	0	0	0
CC Women's Drug	0	0	0	0	0
Indigent Defense	0	0	0	0	0
PA Victim Adv (VOCA)	0	0	0	0	0
PA Crime Victim	0	0	0	1,388	0
KCSD Marine Safety	0	0	0	0	0
CC-Juvenile Home	0	0	0	8,227	0
CC-Intens Learn	0	0	0	0	0
CC-KEYS	0	0	0	1,644	0
CC-Juve Drug Ct	0	0	0	1,644	0
CC-Restitution	0	0	0	2,412	0
CC-Intake Assess	0	0	0	7,351	0
CC-CASA	0	0	0	3,080	0
Comm Corrections	0	0	40,466	0	0
Airport	0	0	0	0	0
Central Stores	0	0	0	0	0
Continuum of Care	0	0	0	0	0
Non Allocated	0	0	0	7,486	7,519

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	44,320	0	0
Total	104,383	37,217	181,185	580,081	7,519

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, 2019
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,275,890			1,275,890
Inbound Costs:				
Finance Department	10,000	775	10,775	
Treasurer		2,048	2,048	
Total Allocated Additions:	10,000	2,823	12,823	12,823
Total To Be Allocated:	1,285,890	2,823		1,288,713

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	1,275,890	0	153,957	255,073	436,278
Departmental Total					
Expenditures Per Financial Statement	1,275,890				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,275,890	0	153,957	255,073	436,278
Allocation Step 1					
Inbound - All Others	10,000	0	1,110	1,110	1,110
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,285,890	0	155,067	256,183	437,388
Allocation Step 2					
Inbound - All Others	2,823	0	306	306	306
2nd Allocation	2,823	0	306	306	306
Total For Utilities					
Schedule .3 Total	1,288,713	0	155,373	256,489	437,694

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	145,176	37,462	62,337	124,456	52,691
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	145,176	37,462	62,337	124,456	52,691
Allocation Step 1					
Inbound - All Others	1,110	1,110	1,110	1,120	1,110
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	146,286	38,572	63,447	125,576	53,801
Allocation Step 2					
Inbound - All Others	306	306	306	375	306
2nd Allocation	306	306	306	375	306
Total For Utilities					
Schedule .3 Total	146,592	38,878	63,753	125,951	54,107

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Animal Shelter
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Elect/Gas/Water	8,460
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	8,460
Allocation Step 1	
Inbound - All Others	1,110
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	9,570
Allocation Step 2	
Inbound - All Others	306
2nd Allocation	306
Total For Utilities	
Schedule .3 Total	9,876

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	4,225	7.508308	11,643		11,643		11,643
Building & Grounds Department	4,024	7.151108	11,089		11,089		11,089
County Administration Dept	3,200	5.686766	8,818		8,818	18	8,836
Information Systems	4,401	7.821080	12,127		12,127	26	12,153
Legal Services Department	225	0.399851	620		620	1	621
Human Resources	4,916	8.736294	13,546		13,546	31	13,577
Treasurer	3,529	6.271436	9,724		9,724	21	9,745
Commission	2,250	3.998507	6,201		6,201	13	6,214
ID Program	520	0.924099	1,433		1,433	2	1,435
Clerk/ROD	5,553	9.868316	15,302		15,302	35	15,337
Equalization	2,859	5.080770	7,878		7,878	17	7,895
Drain Comm	1,167	2.073892	3,216		3,216	6	3,222
Soil & Erosion	150	0.266567	413		413	1	414
MSU Extension	1,900	3.376517	5,235		5,235	10	5,245
Planning	3,283	5.834266	9,046		9,046	18	9,064
Mental Health	6,700	11.906668	18,470		18,470	66	18,536
Central Stores	1,094	1.944163	3,015		3,015	6	3,021
Continuum of Care	3,000	5.331343	8,267		8,267	17	8,284
Non Allocated	3,275	5.820049	9,024		9,024	18	9,042
Schedule .4 Total for Admin Bldg	56,271	100.000000	155,067		155,067	306	155,373

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, 2019
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	31,740.88	12.443862	31,879		31,879	37	31,916
P Scotts Mill	1,146.83	0.449609	1,152		1,152	1	1,153
P Cold Brook	10,714.84	4.200702	10,762		10,762	11	10,773
P Prairie View	2,525.76	0.990212	2,537		2,537	2	2,539
P River Oaks	14,720.05	5.770926	14,784		14,784	16	14,800
P Fairgrounds	194,224.22	76.144689	195,069		195,069	239	195,308
Schedule .4 Total for Center Bldg	255,072.58	100.000000	256,183		256,183	306	256,489

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, 2019
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	6,919		6,919	3	6,922
Sheriff Jail	101,078	89.218222	390,228		390,228	277	390,505
Sheriff Field Oper	8,123	7.169905	31,361		31,361	21	31,382
Emergency Mgmnt.	2,300	2.030134	8,880		8,880	5	8,885
Schedule .4 Total for Law Enf Bldg	113,293	100.000000	437,388		437,388	306	437,694

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, 2019
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	56,697		56,697	130	56,827
District Court	19,901	35.204316	51,499		51,499	105	51,604
Pros Atty	11,525	20.387405	29,825		29,825	59	29,884
Sheriff Jail	1,936	3.424730	5,010		5,010	8	5,018
CC Men's Drug Ct	515	0.911021	1,333		1,333	2	1,335
CC Women's Drug	349	0.617371	903		903	1	904
Indigent Defense	70	0.123828	181		181		181
PA Victim Adv (VOCA)	100	0.176897	259		259		259
PA Crime Victim	224	0.396250	579		579	1	580
Schedule .4 Total for Court House	56,530	100.000000	146,286		146,286	306	146,592

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, 2019
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	22,476		22,476		22,476
Animal Control	5,138	34.772604	13,413		13,413	257	13,670
Non Allocated	1,028	6.957228	2,683		2,683	49	2,732
Schedule .4 Total for Lake Lamont	14,776	100.000000	38,572		38,572	306	38,878

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, 2019
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	44,606		44,606	219	44,825
Sheriff Jail	1,694	7.355943	4,666		4,666	21	4,687
Comm Corrections	5,145	22.341396	14,175		14,175	66	14,241
Schedule .4 Total for Healy St	23,029	100.000000	63,447		63,447	306	63,753

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, 2019
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	67,498		67,498	214	67,712
Friend of Court	7,325	14.078957	17,679		17,679	52	17,731
Probate Court	6,765	13.002614	16,329		16,329	50	16,379
Pros Atty	2,491	4.787807	6,012		6,012	17	6,029
Pros Atty C.R.P.	2,092	4.020912	5,049		5,049	13	5,062
Sheriff Jail	2,404	4.620589	5,802		5,802	16	5,818
PA Crime Victim	125	0.240255	302		302		302
CC-Juvenile Home	739	1.420389	1,784		1,784	3	1,787
CC-KEYS	148	0.284462	357		357	1	358
CC-Juve Drug Ct	148	0.284462	357		357	1	358
CC-Restitution	217	0.417083	523		523	1	524
CC-Intake Assess	660	1.268548	1,593		1,593	3	1,596
CC-CASA	277	0.532406	669		669	1	670
Non Allocated	672	1.291612	1,622		1,622	3	1,625
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	125,576		125,576	375	125,951

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, 2019
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	53,801		53,801	306	54,107
Schedule .4 Total for Gull Rd CH	23,883	100.000000	53,801		53,801	306	54,107

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Utilities

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	9,570		9,570	306	9,876
Schedule .4 Total for Animal Shelter	100	100.000000	9,570		9,570	306	9,876

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, 2019
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Admin Bldg	Center Bldg	Law Enf Bldg	Court House
Finance Department	11,643	11,643	0	0	0
Building & Grounds Department	33,565	11,089	0	0	0
County Administration Dept	8,836	8,836	0	0	0
Information Systems	12,153	12,153	0	0	0
Legal Services Department	621	621	0	0	0
Human Resources	13,577	13,577	0	0	0
Treasurer	9,745	9,745	0	0	0
Commission	6,214	6,214	0	0	0
Circuit Court	124,539	0	0	0	56,827
District Court	51,604	0	0	0	51,604
Friend of Court	17,731	0	0	0	0
Probate Court	16,379	0	0	0	0
Adult Probation	44,825	0	0	0	0
ID Program	1,435	1,435	0	0	0
Clerk/ROD	15,337	15,337	0	0	0
Equalization	7,895	7,895	0	0	0
Pros Atty	35,913	0	0	0	29,884
Pros Atty C.R.P.	5,062	0	0	0	0
Drain Comm	3,222	3,222	0	0	0
Soil & Erosion	414	414	0	0	0
Sheriff Admin	6,922	0	0	6,922	0
Sheriff Jail	406,028	0	0	390,505	5,018
Sheriff Field Oper	31,382	0	0	31,382	0
Animal Control	23,546	0	0	0	0
Emergency Mgmnt.	8,885	0	0	8,885	0
MSU Extension	5,245	5,245	0	0	0
Planning	9,064	9,064	0	0	0
P Markin Glen	31,916	0	31,916	0	0
P Scotts Mill	1,153	0	1,153	0	0
P Cold Brook	10,773	0	10,773	0	0
P Prairie View	2,539	0	2,539	0	0
P River Oaks	14,800	0	14,800	0	0
P Fairgrounds	195,308	0	195,308	0	0
Mental Health	18,536	18,536	0	0	0
CC Men's Drug Ct	1,335	0	0	0	1,335
CC Women's Drug	904	0	0	0	904
Indigent Defense	181	0	0	0	181
PA Victim Adv (VOCA)	259	0	0	0	259
PA Crime Victim	882	0	0	0	580
CC-Juvenile Home	1,787	0	0	0	0
CC-KEYS	358	0	0	0	0
CC-Juve Drug Ct	358	0	0	0	0
CC-Restitution	524	0	0	0	0
CC-Intake Assess	1,596	0	0	0	0
CC-CASA	670	0	0	0	0
Comm Corrections	14,241	0	0	0	0
Central Stores	3,021	3,021	0	0	0
Continuum of Care	8,284	8,284	0	0	0
Non Allocated	67,506	9,042	0	0	0
Direct Bill	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Admin Bldg	Center Bldg	Law Enf Bldg	Court House
Total	1,288,713	155,373	256,489	437,694	146,592

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Lake Lamont	Healy St	GR Justice Ctr	Gull Rd CH	Animal Shelter
Finance Department	0	0	0	0	0
Building & Grounds Department	22,476	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
Commission	0	0	0	0	0
Circuit Court	0	0	67,712	0	0
District Court	0	0	0	0	0
Friend of Court	0	0	17,731	0	0
Probate Court	0	0	16,379	0	0
Adult Probation	0	44,825	0	0	0
ID Program	0	0	0	0	0
Clerk/ROD	0	0	0	0	0
Equalization	0	0	0	0	0
Pros Atty	0	0	6,029	0	0
Pros Atty C.R.P.	0	0	5,062	0	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	4,687	5,818	0	0
Sheriff Field Oper	0	0	0	0	0
Animal Control	13,670	0	0	0	9,876
Emergency Mgmnt.	0	0	0	0	0
MSU Extension	0	0	0	0	0
Planning	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
Mental Health	0	0	0	0	0
CC Men's Drug Ct	0	0	0	0	0
CC Women's Drug	0	0	0	0	0
Indigent Defense	0	0	0	0	0
PA Victim Adv (VOCA)	0	0	0	0	0
PA Crime Victim	0	0	302	0	0
CC-Juvenile Home	0	0	1,787	0	0
CC-KEYS	0	0	358	0	0
CC-Juve Drug Ct	0	0	358	0	0
CC-Restitution	0	0	524	0	0
CC-Intake Assess	0	0	1,596	0	0
CC-CASA	0	0	670	0	0
Comm Corrections	0	14,241	0	0	0
Central Stores	0	0	0	0	0
Continuum of Care	0	0	0	0	0
Non Allocated	2,732	0	1,625	54,107	0
Direct Bill	0	0	0	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Lake Lamont	Healy St	GR Justice Ctr	Gull Rd CH	Animal Shelter
Total	38,878	63,753	125,951	54,107	9,876

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, 2019
Schedule .2 - Costs To Be Allocated
For Department Security

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	551,898			551,898
Inbound Costs:				
Equipment Depreciation	15,485		15,485	
Insurance	6,380	119	6,499	
Finance Department	3,536	252	3,788	
County Administration Dept		3,737	3,737	
Information Systems		10,980	10,980	
Legal Services Department		4,082	4,082	
Human Resources		6,986	6,986	
Treasurer		392	392	
Total Allocated Additions:	25,401	26,548	51,949	51,949
Total To Be Allocated:	577,299	26,548		603,847

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Security

	Total	G&A	Mi. Ave. CH	Admin Building	Crosstown
Wages & Benefits					
SALARIES & WAGES	298,259	0	46,339	74,910	46,339
FRINGE BENEFITS	119,123	0	4,055	40,451	4,055
Other Expense & Cost					
Uniforms	471	0	236	0	235
Supplies	2,621	0	0	2,621	0
CH Security Oper	115,658	0	0	0	0
Internal Commun.	7,075	0	4,152	1,262	1,661
Communication Exp	285	0	0	285	0
Equipment Maint	8,406	0	2,802	0	2,802
Departmental Total					
Expenditures Per Financial Statement	551,898				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	551,898	0	57,584	119,529	55,092
Allocation Step 1					
Inbound - Equipment Depreciation: Equip Depr.	8,295	0	7,792	0	0
Inbound - All Others	17,106	17,106	0	0	0
Reallocate Admin Costs		(17,106)	1,996	3,649	1,681
Unallocated Costs	(207,381)	0	0	0	0
1st Allocation	369,918	0	67,372	123,178	56,773
Allocation Step 2					
Inbound - All Others	26,548	26,548	0	0	0
Reallocate Admin Costs		(26,548)	3,095	5,662	2,609
Unallocated Costs	(9,549)	0	0	0	0
2nd Allocation	16,999	0	3,095	5,662	2,609
Total For Security					
Schedule .3 Total	386,917	0	70,467	128,840	59,382

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Security

	GR Justice Ctr	Jail**
Wages & Benefits		
SALARIES & WAGES	0	130,671
FRINGE BENEFITS	0	70,562
Other Expense & Cost		
Uniforms	0	0
Supplies	0	0
CH Security Oper	115,658	0
Internal Commun.	0	0
Communication Exp	0	0
Equipment Maint	2,802	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	118,460	201,233
Allocation Step 1		
Inbound - Equipment Depreciation: Equip Depr.	503	0
Inbound - All Others	0	0
Reallocate Admin Costs	3,632	6,148
Unallocated Costs	0	(207,381)
1st Allocation	122,595	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	5,633	9,549
Unallocated Costs	0	(9,549)
2nd Allocation	5,633	0
Total For Security		
Schedule .3 Total	128,228	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	26,112		26,112	1,216	27,328
District Court	19,901	35.204316	23,716		23,716	1,089	24,805
Pros Atty	11,525	20.387405	13,736		13,736	627	14,363
Sheriff Jail	1,936	3.424730	2,308		2,308	100	2,408
CC Men's Drug Ct	515	0.911021	615		615	26	641
CC Women's Drug	349	0.617371	416		416	17	433
Indigent Defense	70	0.123828	83		83	3	86
PA Victim Adv (VOCA)	100	0.176897	119		119	5	124
PA Crime Victim	224	0.396250	267		267	12	279
Schedule .4 Total for Mi. Ave. CH	56,530	100.000000	67,372		67,372	3,095	70,467

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, 2019
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	4,225	7.508308	9,248		9,248		9,248
Building & Grounds Department	4,024	7.151108	8,809		8,809		8,809
County Administration Dept	3,200	5.686766	7,003		7,003	377	7,380
Information Systems	4,401	7.821080	9,633		9,633	515	10,148
Legal Services Department	225	0.399851	492		492	23	515
Human Resources	4,916	8.736294	10,760		10,760	578	11,338
Treasurer	3,529	6.271436	7,724		7,724	414	8,138
Commission	2,250	3.998507	4,924		4,924	263	5,187
ID Program	520	0.924099	1,139		1,139	58	1,197
Clerk/ROD	5,553	9.868316	12,155		12,155	650	12,805
Equalization	2,859	5.080770	6,258		6,258	333	6,591
Drain Comm	1,167	2.073892	2,555		2,555	133	2,688
Soil & Erosion	150	0.266567	329		329	16	345
MSU Extension	1,900	3.376517	4,159		4,159	218	4,377
Planning	3,283	5.834266	7,186		7,186	385	7,571
Mental Health	6,700	11.906668	14,672		14,672	840	15,512
Central Stores	1,094	1.944163	2,395		2,395	125	2,520
Continuum of Care	3,000	5.331343	6,568		6,568	349	6,917
Non Allocated	3,275	5.820049	7,169		7,169	385	7,554
Schedule .4 Total for Admin Building	56,271	100.000000	123,178		123,178	5,662	128,840

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, 2019
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
Circuit Court	12,022	27.776623	15,769		15,769	726	16,495
District Court	31,259	72.223377	41,004		41,004	1,883	42,887
Schedule .4 Total for Crosstown	43,281	100.000000	56,773		56,773	2,609	59,382

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, 2019
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	65,898		65,898	3,064	68,962
Friend of Court	7,325	14.078957	17,261		17,261	793	18,054
Probate Court	6,765	13.002614	15,940		15,940	731	16,671
Pros Atty	2,491	4.787807	5,870		5,870	267	6,137
Pros Atty C.R.P.	2,092	4.020912	4,928		4,928	221	5,149
Sheriff Jail	2,404	4.620589	5,665		5,665	259	5,924
PA Crime Victim	125	0.240255	295		295	12	307
CC-Juvenile Home	739	1.420389	1,741		1,741	75	1,816
CC-KEYS	148	0.284462	348		348	14	362
CC-Juve Drug Ct	148	0.284462	348		348	14	362
CC-Restitution	217	0.417083	511		511	22	533
CC-Intake Assess	660	1.268548	1,554		1,554	67	1,621
CC-CASA	277	0.532406	653		653	26	679
Non Allocated	672	1.291612	1,583		1,583	68	1,651
Schedule .4 Total for GR Justice Ctr	52,028	100.000000	122,595		122,595	5,633	128,228

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, 2019
Schedule .5 - Allocation Summary
For Department Security

Receiving Department	Total	Mi. Ave. CH	Admin Building	Crosstown	GR Justice Ctr
Finance Department	9,248	0	9,248	0	0
Building & Grounds Department	8,809	0	8,809	0	0
County Administration Dept	7,380	0	7,380	0	0
Information Systems	10,148	0	10,148	0	0
Legal Services Department	515	0	515	0	0
Human Resources	11,338	0	11,338	0	0
Treasurer	8,138	0	8,138	0	0
Commission	5,187	0	5,187	0	0
Circuit Court	112,785	27,328	0	16,495	68,962
District Court	67,692	24,805	0	42,887	0
Friend of Court	18,054	0	0	0	18,054
Probate Court	16,671	0	0	0	16,671
ID Program	1,197	0	1,197	0	0
Clerk/ROD	12,805	0	12,805	0	0
Equalization	6,591	0	6,591	0	0
Pros Atty	20,500	14,363	0	0	6,137
Pros Atty C.R.P.	5,149	0	0	0	5,149
Drain Comm	2,688	0	2,688	0	0
Soil & Erosion	345	0	345	0	0
Sheriff Jail	8,332	2,408	0	0	5,924
MSU Extension	4,377	0	4,377	0	0
Planning	7,571	0	7,571	0	0
Mental Health	15,512	0	15,512	0	0
CC Men's Drug Ct	641	641	0	0	0
CC Women's Drug	433	433	0	0	0
Indigent Defense	86	86	0	0	0
PA Victim Adv (VOCA)	124	124	0	0	0
PA Crime Victim	586	279	0	0	307
CC-Juvenile Home	1,816	0	0	0	1,816
CC-KEYS	362	0	0	0	362
CC-Juve Drug Ct	362	0	0	0	362
CC-Restitution	533	0	0	0	533
CC-Intake Assess	1,621	0	0	0	1,621
CC-CASA	679	0	0	0	679
Central Stores	2,520	0	2,520	0	0
Continuum of Care	6,917	0	6,917	0	0
Non Allocated	9,205	0	7,554	0	1,651
Direct Bill	0	0	0	0	0
Total	386,917	70,467	128,840	59,382	128,228

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, 2019
Schedule .2 - Costs To Be Allocated
For Department County Administration Dept

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	745,503			745,503
Inbound Costs:				
Building Depreciation	4,074		4,074	
Insurance	516	102	618	
Insurance - Property	622		622	
Finance Department	34,648	3,777	38,425	
Building & Grounds Department	30,981	2,819	33,800	
Utilities	8,818	18	8,836	
Security	7,003	377	7,380	
County Administration Dept		3,198	3,198	
Information Systems		8,237	8,237	
Legal Services Department		3,494	3,494	
Human Resources		5,976	5,976	
Treasurer		345	345	
Total Allocated Additions:	86,662	28,343	115,005	115,005
Total To Be Allocated:	832,165	28,343		860,508

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	511,740	32,577	338,649	4,654	135,860
FRINGE BENEFITS	190,318	12,123	125,934	1,732	50,529
Other Expense & Cost					
Allowance	9,680	617	6,405	88	2,570
Supplies	6,106	389	4,040	56	1,621
Memberships	1,394	1,204	0	0	190
Operating Expense	939	60	621	9	249
System Maint	13,847	882	9,163	126	3,676
Telephone	11,479	731	7,596	104	3,048
Departmental Total					
Expenditures Per Financial Statement	745,503				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	745,503	48,583	492,408	6,769	197,743
Allocation Step 1					
Inbound - Finance Department: Dept Support	17,473	0	17,473	0	0
Inbound - All Others	69,189	4,409	45,780	630	18,370
Reallocate Admin Costs		(52,992)	37,794	500	14,698
Unallocated Costs	(230,811)	0	0	0	(230,811)
1st Allocation	601,354	0	593,455	7,899	0
Allocation Step 2					
Inbound - Finance Department: Dept Support	2,243	0	2,243	0	0
Inbound - All Others	26,100	1,638	17,312	226	6,924
Reallocate Admin Costs		(1,638)	1,171	13	454
Unallocated Costs	(7,378)	0	0	0	(7,378)
2nd Allocation	20,965	0	20,726	239	0
Total For County Administration Dept					
Schedule .3 Total	622,319	0	614,181	8,138	0

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* - Indicates Disallowed Expenditure
** - Indicates Unallocated Activity

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	16.41	1.843261	10,937		10,937		10,937
Building & Grounds Department	33.33	3.743808	22,217		22,217		22,217
Security	5.61	0.630146	3,737		3,737		3,737
County Administration Dept	4.80	0.539162	3,198		3,198		3,198
Information Systems	10.10	1.134487	6,732		6,732	243	6,975
Legal Services Department	2.36	0.265088	1,570		1,570	54	1,624
Human Resources	8.79	0.987341	5,858		5,858	211	6,069
Treasurer	9.83	1.104159	6,552		6,552	237	6,789
Health & Comm. Serv.	5.29	0.594202	3,524		3,524	123	3,647
Alcott Facility	7.81	0.877262	5,205		5,205	187	5,392
Health Admin, CSA, & MCHD	11.37	1.277141	7,578		7,578	276	7,854
Commission	10.84	1.217608	7,225		7,225	260	7,485
Communications	1.00	0.112325	663		663	18	681
Circuit Court	58.48	6.568794	38,982		38,982	1,449	40,431
District Court	49.18	5.524167	32,780		32,780	1,223	34,003
Friend of Court	44.86	5.038921	29,903		29,903	1,113	31,016
Probate Court	9.00	1.010929	5,998		5,998	214	6,212
Election	0.75	0.084244	498		498	14	512
ID Program	0.54	0.060656	361		361	8	369
Clerk/ROD	10.74	1.206376	7,158		7,158	257	7,415
Equalization	5.00	0.561627	3,332		3,332	116	3,448
Pros Atty	22.72	2.552035	15,145		15,145	559	15,704
Pros Atty C.R.P.	7.78	0.873892	5,186		5,186	187	5,373
Drain Comm	2.50	0.280814	1,665		1,665	60	1,725
Soil & Erosion	1.50	0.168488	1,000		1,000	31	1,031
Sheriff Admin	15.96	1.792715	10,636		10,636	392	11,028
Sheriff Jail	66.42	7.460654	44,452		44,452	2,324	46,776
Sheriff Field Oper	52.02	5.843171	34,672		34,672	1,293	35,965
Animal Control	9.30	1.044627	6,200		6,200	221	6,421
Emergency Mgmnt.	1.62	0.181967	1,080		1,080	34	1,114
Veterans Affairs	2.77	0.311142	1,844		1,844	65	1,909
MSU Extension	2.18	0.244870	1,452		1,452	50	1,502
Planning	1.65	0.185337	1,099		1,099	35	1,134
Employee Benefits	1.00	0.112325	663		663	18	681
LE Circuit Ct	13.62	1.529873	9,077		9,077	332	9,409
LE District Ct	22.22	2.495872	14,814		14,814	547	15,361
LE Pros Atty	19.68	2.210565	13,119		13,119	483	13,602
LE Sheriff Admin	2.00	0.224651	1,333		1,333	44	1,377
LE Sheriff Jail	44.89	5.042291	29,923		29,923	1,113	31,036
LE Sheriff F.O.	15.84	1.779236	10,557		10,557	390	10,947
LE Animal Ctrl	6.00	0.673953	3,997		3,997	141	4,138
Technology Fund	2.89	0.324621	1,923		1,923	68	1,991
Parks Admin	6.63	0.744718	4,418		4,418	159	4,577
P Markin Glen	2.77	0.311142	1,844		1,844	65	1,909
P Scotts Mill	0.16	0.017972	104		104	2	106
P Cold Brook	2.55	0.286430	1,699		1,699	60	1,759
P Prairie View	2.37	0.266211	1,577		1,577	54	1,631
P River Oaks	3.14	0.352702	2,091		2,091	74	2,165
P Fairgrounds	5.17	0.580723	3,446		3,446	121	3,567
P KRV Trail	0.67	0.075258	445		445	12	457
P KRV Trailway prg	0.50	0.056163	333		333	8	341
P County Fair	0.50	0.056163	333		333	8	341

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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-Laboratory	3.30	0.370674	2,197		2,197	77	2,274
H-Vision/Hearing	2.56	0.287553	1,706		1,706	60	1,766
H-Haz Waste	4.57	0.513327	3,046		3,046	106	3,152
H-Clinical Serv	2.30	0.258349	1,532		1,532	54	1,586
H-Comm. Disease	2.74	0.307772	1,825		1,825	65	1,890
H-STD	5.78	0.649241	3,851		3,851	136	3,987
H-Env Admin	5.14	0.577353	3,425		3,425	121	3,546
H-Env FS&F	6.94	0.779539	4,624		4,624	168	4,792
H-Env LW&W	6.46	0.725623	4,303		4,303	154	4,457
DC OWI Sobriety	0.41	0.046053	273		273	6	279
Browfield Redev	0.83	0.093230	551		551	15	566
Emerg Prep Bio	0.86	0.096600	571		571	15	586
CC Men's Drug Ct	2.55	0.286430	1,699		1,699	60	1,759
CC Women's Drug	1.73	0.194323	1,152		1,152	37	1,189
CC Swift & Sure	0.53	0.059533	352		352	8	360
CC Juv MH Court	0.55	0.061779	366		366	8	374
CC Vet's Treatment	0.23	0.025835	151		151	4	155
Homeland Sec. Gt.	0.21	0.023588	137		137	3	140
Indigent Defense	1.68	0.188707	1,118		1,118	36	1,154
ROD Automation	1.00	0.112325	663		663	18	681
Concealed Pistol	0.50	0.056163	333		333	8	341
PA Victim Adv (VOCA)	2.91	0.326867	1,937		1,937	70	2,007
PA SAKI Program	2.29	0.257225	1,526		1,526	54	1,580
PA Crime Victim	4.00	0.449302	2,663		2,663	91	2,754
AAA Administration	2.61	0.293169	1,739		1,739	61	1,800
AAA Providers	5.06	0.568367	3,371		3,371	118	3,489
AAA CM & CC	0.03	0.003370	20		20		20
AAA Ombudsman	1.62	0.181967	1,080		1,080	34	1,114
AAA Tech Asst.	0.03	0.003370	20		20		20
AAA Health Living	0.57	0.064026	379		379	9	388
AAA CCC	0.06	0.006740	38		38		38
AAA Info & Asst	0.98	0.110079	649		649	18	667
AAA AAA Custom Care	0.06	0.006740	38		38		38
AAA SM Admin	0.93	0.104463	617		617	18	635
AAA SM CM	4.58	0.514451	3,052		3,052	106	3,158
AAA SM Ombudsman	0.81	0.090984	537		537	14	551
AAA SM Health Living	0.11	0.012356	72		72	1	73
AAA SM Info & Asst	0.64	0.071888	426		426	11	437
KCSD Marine Safety	1.15	0.129174	765		765	22	787
KCSD Emerg Mgmt	0.27	0.030328	178		178	5	183
CC-Juvenile Home	59.44	6.676626	39,622		39,622	1,483	41,105
CC-In Home Care	8.50	0.954767	5,665		5,665	205	5,870
CC-KEYS	2.83	0.317881	1,882		1,882	67	1,949
CC-Juve Drug Ct	1.66	0.186460	1,105		1,105	35	1,140
CC-Restitution	1.41	0.158379	939		939	30	969
CC-Intake Assess	4.25	0.477383	2,832		2,832	99	2,931
CC-CASA	1.00	0.112325	663		663	18	681
CC-FI Treatment Ct.	0.58	0.065149	386		386	9	395
Healthy Start	8.85	0.994080	5,899		5,899	212	6,111
SWMBH - HS	1.01	0.113449	670		670	19	689
Fatherhood Init	1.14	0.128051	757		757	22	779
AIDS Coun & Test	0.75	0.084244	498		498	14	512

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
HIV Data to Care	0.20	0.022465	132		132	3	135
MIECHV-HFA	3.55	0.398755	2,365		2,365	81	2,446
Nurse Family	7.41	0.832332	4,935		4,935	180	5,115
MCIR	4.00	0.449302	2,663		2,663	91	2,754
CSHCS	2.12	0.238130	1,413		1,413	49	1,462
BCCCP Coord.	1.80	0.202186	1,200		1,200	40	1,240
IAP	1.57	0.176351	1,047		1,047	33	1,080
W.I.C.	12.51	1.405192	8,337		8,337	306	8,643
WIC Breastfeeding	1.49	0.167365	994		994	31	1,025
Childhood Lead	0.76	0.085367	504		504	14	518
Regional Lead	0.15	0.016849	99		99	2	101
Sheriff Rd Pat	1.99	0.223528	1,327		1,327	44	1,371
Comm Corrections	12.57	1.411931	8,378		8,378	307	8,685
Survey & Remonum	0.02	0.002247	13		13		13
Airport	21.90	2.459928	14,600		14,600	539	15,139
Central Stores	2.12	0.238130	1,413		1,413	49	1,462
Schedule .4 Total for County Admin	890.27	100.000000	593,455		593,455	20,726	614,181

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	7,899		7,899	239	8,138
Schedule .4 Total for Legal Services	100	100.000000	7,899		7,899	239	8,138

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
Finance Department	10,937	10,937	0
Building & Grounds Department	22,217	22,217	0
Security	3,737	3,737	0
County Administration Dept	3,198	3,198	0
Information Systems	6,975	6,975	0
Legal Services Department	9,762	1,624	8,138
Human Resources	6,069	6,069	0
Treasurer	6,789	6,789	0
Health & Comm. Serv.	3,647	3,647	0
Alcott Facility	5,392	5,392	0
Health Admin, CSA, & MCHD	7,854	7,854	0
Commission	7,485	7,485	0
Communications	681	681	0
Circuit Court	40,431	40,431	0
District Court	34,003	34,003	0
Friend of Court	31,016	31,016	0
Probate Court	6,212	6,212	0
Election	512	512	0
ID Program	369	369	0
Clerk/ROD	7,415	7,415	0
Equalization	3,448	3,448	0
Pros Atty	15,704	15,704	0
Pros Atty C.R.P.	5,373	5,373	0
Drain Comm	1,725	1,725	0
Soil & Erosion	1,031	1,031	0
Sheriff Admin	11,028	11,028	0
Sheriff Jail	46,776	46,776	0
Sheriff Field Oper	35,965	35,965	0
Animal Control	6,421	6,421	0
Emergency Mgmnt.	1,114	1,114	0
Veterans Affairs	1,909	1,909	0
MSU Extension	1,502	1,502	0
Planning	1,134	1,134	0
Employee Benefits	681	681	0
LE Circuit Ct	9,409	9,409	0
LE District Ct	15,361	15,361	0
LE Pros Atty	13,602	13,602	0
LE Sheriff Admin	1,377	1,377	0
LE Sheriff Jail	31,036	31,036	0
LE Sheriff F.O.	10,947	10,947	0
LE Animal Ctrl	4,138	4,138	0
Technology Fund	1,991	1,991	0
Parks Admin	4,577	4,577	0
P Markin Glen	1,909	1,909	0
P Scotts Mill	106	106	0
P Cold Brook	1,759	1,759	0
P Prairie View	1,631	1,631	0
P River Oaks	2,165	2,165	0
P Fairgrounds	3,567	3,567	0
P KRV Trail	457	457	0
P KRV Trailway prg	341	341	0
P County Fair	341	341	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
H-Laboratory	2,274	2,274	0
H-Vision/Hearing	1,766	1,766	0
H-Haz Waste	3,152	3,152	0
H-Clinical Serv	1,586	1,586	0
H-Comm. Disease	1,890	1,890	0
H-STD	3,987	3,987	0
H-Env Admin	3,546	3,546	0
H-Env FS&F	4,792	4,792	0
H-Env LW&W	4,457	4,457	0
DC OWI Sobriety	279	279	0
Browfield Redev	566	566	0
Emerg Prep Bio	586	586	0
CC Men's Drug Ct	1,759	1,759	0
CC Women's Drug	1,189	1,189	0
CC Swift & Sure	360	360	0
CC Juv MH Court	374	374	0
CC Vet's Treatment	155	155	0
Homeland Sec. Gt.	140	140	0
Indigent Defense	1,154	1,154	0
ROD Automation	681	681	0
Concealed Pistol	341	341	0
PA Victim Adv (VOCA)	2,007	2,007	0
PA SAKI Program	1,580	1,580	0
PA Crime Victim	2,754	2,754	0
AAA Administration	1,800	1,800	0
AAA Providers	3,489	3,489	0
AAA CM & CC	20	20	0
AAA Ombudsman	1,114	1,114	0
AAA Tech Asst.	20	20	0
AAA Health Living	388	388	0
AAA CCC	38	38	0
AAA Info & Asst	667	667	0
AAA AAA Custom Care	38	38	0
AAA SM Admin	635	635	0
AAA SM CM	3,158	3,158	0
AAA SM Ombudsman	551	551	0
AAA SM Health Living	73	73	0
AAA SM Info & Asst	437	437	0
KCSD Marine Safety	787	787	0
KCSD Emerg Mgmt	183	183	0
CC-Juvenile Home	41,105	41,105	0
CC-In Home Care	5,870	5,870	0
CC-KEYS	1,949	1,949	0
CC-Juve Drug Ct	1,140	1,140	0
CC-Restitution	969	969	0
CC-Intake Assess	2,931	2,931	0
CC-CASA	681	681	0
CC-FI Treatment Ct.	395	395	0
Healthy Start	6,111	6,111	0
SWMBH - HS	689	689	0
Fatherhood Init	779	779	0
AIDS Coun & Test	512	512	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department County Administration Dept

Receiving Department	Total	County Admin	Legal Services
HIV Data to Care	135	135	0
MIECHV-HFA	2,446	2,446	0
Nurse Family	5,115	5,115	0
MCIR	2,754	2,754	0
CSHCS	1,462	1,462	0
BCCCP Coord.	1,240	1,240	0
IAP	1,080	1,080	0
W.I.C.	8,643	8,643	0
WIC Breastfeeding	1,025	1,025	0
Childhood Lead	518	518	0
Regional Lead	101	101	0
Sheriff Rd Pat	1,371	1,371	0
Comm Corrections	8,685	8,685	0
Survey & Remonum	13	13	0
Airport	15,139	15,139	0
Central Stores	1,462	1,462	0
Direct Bill	0	0	0
Total	622,319	614,181	8,138

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, 2019
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,078,664			1,078,664
Inbound Costs:				
Building Depreciation	5,603		5,603	
Equipment Depreciation	12,830		12,830	
Insurance	1,087	216	1,303	
Insurance - Property	855		855	
Finance Department	3,492	236	3,728	
Building & Grounds Department	42,610	3,872	46,482	
Utilities	12,127	26	12,153	
Security	9,633	515	10,148	
County Administration Dept	6,732	243	6,975	
Information Systems		13,727	13,727	
Legal Services Department		7,346	7,346	
Human Resources		12,583	12,583	
Treasurer		341	341	
Total Allocated Additions:	94,969	39,105	134,074	134,074
Total To Be Allocated:	1,173,633	39,105		1,212,738

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	G&A	Info Sys Supprt
Wages & Benefits			
SALARIES & WAGES	765,366	0	765,366
FRINGE BENEFITS	279,800	0	279,800
Other Expense & Cost			
Supplies	9,337	0	9,337
Telephone	9,486	0	9,486
Employee Training	11,894	0	11,894
Other Operating	2,781	0	2,781
Departmental Total			
Expenditures Per Financial Statement	1,078,664		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,078,664	0	1,078,664
Allocation Step 1			
Inbound - All Others	94,969	0	94,969
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,173,633	0	1,173,633
Allocation Step 2			
Inbound - All Others	39,105	0	39,105
2nd Allocation	39,105	0	39,105
Total For Information Systems			
Schedule .3 Total	1,212,738	0	1,212,738

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	13.00	1.520468	17,846		17,846		17,846
Building & Grounds Department	16.00	1.871345	21,961		21,961		21,961
Security	8.00	0.935673	10,980		10,980		10,980
County Administration Dept	6.00	0.701754	8,237		8,237		8,237
Information Systems	10.00	1.169591	13,727		13,727		13,727
Legal Services Department	2.00	0.233918	2,745		2,745	90	2,835
Human Resources	9.00	1.052632	12,351		12,351	436	12,787
Treasurer	12.00	1.403509	16,470		16,470	579	17,049
Health & Comm. Serv.	9.00	1.052632	12,351		12,351	436	12,787
Alcott Facility	1.00	0.116959	1,371		1,371	45	1,416
Health Admin, CSA, & MCHD	11.02	1.288889	15,125		15,125	530	15,655
Commission	1.00	0.116959	1,371		1,371	45	1,416
Communications	1.00	0.116959	1,371		1,371	45	1,416
Circuit Court	124.00	14.502927	170,286		170,286	6,460	176,746
District Court	103.00	12.046784	141,384		141,384	5,020	146,404
FOC-Direct DP	52.00	6.081871	71,378		71,378	2,527	73,905
Probate Court	17.00	1.988304	23,335		23,335	826	24,161
Clerk/ROD	9.00	1.052632	12,351		12,351	436	12,787
Equalization	5.00	0.584795	6,861		6,861	237	7,098
Pros Atty	34.00	3.976608	46,670		46,670	1,650	48,320
P.A. CRP - DP	7.00	0.818713	9,610		9,610	340	9,950
Drain Comm	2.00	0.233918	2,745		2,745	90	2,835
Soil & Erosion	2.00	0.233918	2,745		2,745	90	2,835
Sheriff Admin	26.00	3.040936	35,688		35,688	1,267	36,955
Sheriff Jail	49.00	5.730994	67,261		67,261	2,380	69,641
Sheriff Field Oper	27.00	3.157895	37,061		37,061	1,316	38,377
Animal Control	11.00	1.286550	15,099		15,099	530	15,629
Emergency Mgmnt.	6.00	0.701754	8,237		8,237	289	8,526
Veterans Affairs	3.00	0.350877	4,117		4,117	141	4,258
Medical Exam	1.00	0.116959	1,371		1,371	45	1,416
Planning	2.00	0.233918	2,745		2,745	90	2,835
Employee Benefits	1.00	0.116959	1,371		1,371	45	1,416
LE Circuit Ct	6.00	0.701754	8,237		8,237	289	8,526
LE District Ct	16.00	1.871345	21,961		21,961	772	22,733
LE Pros Atty	24.00	2.807018	32,942		32,942	1,168	34,110
LE Sheriff Admin	2.00	0.233918	2,745		2,745	90	2,835
LE Sheriff Jail	1.00	0.116959	1,371		1,371	45	1,416
LE Sheriff F.O.	2.00	0.233918	2,745		2,745	90	2,835
LE Animal Ctrl	1.00	0.116959	1,371		1,371	45	1,416
Technology Fund	3.00	0.350877	4,117		4,117	141	4,258
Parks Admin	7.00	0.818713	9,610		9,610	340	9,950
P Fairgrounds	1.00	0.116959	1,371		1,371	45	1,416
P KRV Trailway prg	0.50	0.058480	685		685	20	705
P County Fair	0.50	0.058480	685		685	20	705
H-Laboratory	3.00	0.350877	4,117		4,117	141	4,258
H-Vision/Hearing	3.00	0.350877	4,117		4,117	141	4,258
H-Haz Waste	4.00	0.467836	5,490		5,490	190	5,680
H-Clinical Serv	3.00	0.350877	4,117		4,117	141	4,258
H-Comm. Disease	5.25	0.614035	7,206		7,206	249	7,455
H-STD	6.00	0.701754	8,237		8,237	289	8,526
H-Env Admin	7.00	0.818713	9,610		9,610	340	9,950
H-Env FS&F	7.00	0.818713	9,610		9,610	340	9,950

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	0.701754	8,237		8,237	289	8,526
Browfield Redev	1.00	0.116959	1,371		1,371	45	1,416
Emerg Prep Bio	1.00	0.116959	1,371		1,371	45	1,416
CC Men's Drug Ct	3.00	0.350877	4,117		4,117	141	4,258
CC Women's Drug	3.00	0.350877	4,117		4,117	141	4,258
ROD Automation	6.00	0.701754	8,237		8,237	289	8,526
PA Victim Adv (VOCA)	3.50	0.409357	4,802		4,802	166	4,968
PA SAKI Program	2.70	0.315789	3,706		3,706	124	3,830
PA Crime Victim	4.80	0.561404	6,588		6,588	229	6,817
AAA Administration	2.97	0.347368	4,075		4,075	139	4,214
AAA Providers	6.20	0.725146	8,510		8,510	302	8,812
AAA CM & CC	0.04	0.004678	54		54	2	56
AAA Ombudsman	2.05	0.239766	2,812		2,812	93	2,905
AAA Tech Asst.	0.04	0.004678	54		54	2	56
AAA Health Living	0.69	0.080702	948		948	29	977
AAA CCC	0.08	0.009357	110		110	3	113
AAA Info & Asst	1.17	0.136842	1,604		1,604	54	1,658
AAA AAA Custom Care	0.07	0.008187	94		94	3	97
AAA SM Admin	0.79	0.092398	1,085		1,085	32	1,117
AAA SM CM	3.50	0.409357	4,802		4,802	166	4,968
AAA SM Health Living	0.14	0.016374	192		192	5	197
CC-Juvenile Home	25.00	2.923977	34,316		34,316	1,213	35,529
CC-In Home Care	9.00	1.052632	12,351		12,351	436	12,787
CC-KEYS	4.00	0.467836	5,490		5,490	190	5,680
CC-Juve Drug Ct	2.00	0.233918	2,745		2,745	90	2,835
CC-Restitution	1.00	0.116959	1,371		1,371	45	1,416
CC-Intake Assess	4.00	0.467836	5,490		5,490	190	5,680
CC-CASA	1.00	0.116959	1,371		1,371	45	1,416
CC-FI Treatment Ct.	1.00	0.116959	1,371		1,371	45	1,416
Healthy Start	8.00	0.935673	10,980		10,980	388	11,368
SWMBH - HS	1.00	0.116959	1,371		1,371	45	1,416
Fatherhood Init	2.00	0.233918	2,745		2,745	90	2,835
AIDS Coun & Test	1.91	0.223392	2,622		2,622	86	2,708
HIV Data to Care	0.25	0.029240	344		344	10	354
MIECHV-HFA	4.00	0.467836	5,490		5,490	190	5,680
Nurse Family	7.00	0.818713	9,610		9,610	340	9,950
MCIR	3.00	0.350877	4,117		4,117	141	4,258
CSHCS	4.00	0.467836	5,490		5,490	190	5,680
BCCCP Coord.	2.00	0.233918	2,745		2,745	90	2,835
IAP	1.94	0.226901	2,662		2,662	87	2,749
W.I.C.	13.00	1.520468	17,846		17,846	629	18,475
WIC Breastfeeding	1.00	0.116959	1,371		1,371	45	1,416
Childhood Lead	0.71	0.083041	975		975	29	1,004
Regional Lead	0.18	0.021053	246		246	8	254
Comm Corrections	13.00	1.520468	17,846		17,846	629	18,475
Airport	13.00	1.520468	17,846		17,846	629	18,475
Central Stores	1.00	0.116959	1,371		1,371	45	1,416
Schedule .4 Total for Info Sys Supprt	855.00	100.000000	1,173,633		1,173,633	39,105	1,212,738

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
Finance Department	17,846	17,846
Building & Grounds Department	21,961	21,961
Security	10,980	10,980
County Administration Dept	8,237	8,237
Information Systems	13,727	13,727
Legal Services Department	2,835	2,835
Human Resources	12,787	12,787
Treasurer	17,049	17,049
Health & Comm. Serv.	12,787	12,787
Alcott Facility	1,416	1,416
Health Admin, CSA, & MCHD	15,655	15,655
Commission	1,416	1,416
Communications	1,416	1,416
Circuit Court	176,746	176,746
District Court	146,404	146,404
FOC-Direct DP	73,905	73,905
Probate Court	24,161	24,161
Clerk/ROD	12,787	12,787
Equalization	7,098	7,098
Pros Atty	48,320	48,320
P.A. CRP - DP	9,950	9,950
Drain Comm	2,835	2,835
Soil & Erosion	2,835	2,835
Sheriff Admin	36,955	36,955
Sheriff Jail	69,641	69,641
Sheriff Field Oper	38,377	38,377
Animal Control	15,629	15,629
Emergency Mgmnt.	8,526	8,526
Veterans Affairs	4,258	4,258
Medical Exam	1,416	1,416
Planning	2,835	2,835
Employee Benefits	1,416	1,416
LE Circuit Ct	8,526	8,526
LE District Ct	22,733	22,733
LE Pros Atty	34,110	34,110
LE Sheriff Admin	2,835	2,835
LE Sheriff Jail	1,416	1,416
LE Sheriff F.O.	2,835	2,835
LE Animal Ctrl	1,416	1,416
Technology Fund	4,258	4,258
Parks Admin	9,950	9,950
P Fairgrounds	1,416	1,416
P KRV Trailway prg	705	705
P County Fair	705	705
H-Laboratory	4,258	4,258
H-Vision/Hearing	4,258	4,258
H-Haz Waste	5,680	5,680
H-Clinical Serv	4,258	4,258
H-Comm. Disease	7,455	7,455
H-STD	8,526	8,526
H-Env Admin	9,950	9,950
H-Env FS&F	9,950	9,950

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	Info Sys Supprt
H-Env LW&W	8,526	8,526
Browfield Redev	1,416	1,416
Emerg Prep Bio	1,416	1,416
CC Men's Drug Ct	4,258	4,258
CC Women's Drug	4,258	4,258
ROD Automation	8,526	8,526
PA Victim Adv (VOCA)	4,968	4,968
PA SAKI Program	3,830	3,830
PA Crime Victim	6,817	6,817
AAA Administration	4,214	4,214
AAA Providers	8,812	8,812
AAA CM & CC	56	56
AAA Ombudsman	2,905	2,905
AAA Tech Asst.	56	56
AAA Health Living	977	977
AAA CCC	113	113
AAA Info & Asst	1,658	1,658
AAA AAA Custom Care	97	97
AAA SM Admin	1,117	1,117
AAA SM CM	4,968	4,968
AAA SM Health Living	197	197
CC-Juvenile Home	35,529	35,529
CC-In Home Care	12,787	12,787
CC-KEYS	5,680	5,680
CC-Juve Drug Ct	2,835	2,835
CC-Restitution	1,416	1,416
CC-Intake Assess	5,680	5,680
CC-CASA	1,416	1,416
CC-FI Treatment Ct.	1,416	1,416
Healthy Start	11,368	11,368
SWMBH - HS	1,416	1,416
Fatherhood Init	2,835	2,835
AIDS Coun & Test	2,708	2,708
HIV Data to Care	354	354
MIECHV-HFA	5,680	5,680
Nurse Family	9,950	9,950
MCIR	4,258	4,258
CSHCS	5,680	5,680
BCCCP Coord.	2,835	2,835
IAP	2,749	2,749
W.I.C.	18,475	18,475
WIC Breastfeeding	1,416	1,416
Childhood Lead	1,004	1,004
Regional Lead	254	254
Comm Corrections	18,475	18,475
Airport	18,475	18,475
Central Stores	1,416	1,416
Direct Bill	0	0
Total	1,212,738	1,212,738

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.

Labor Counsel – The County uses outside counsel to review labor matters. This costs was previously included in the Human Resources department but starting in 2019 is now included with the Legal Services Department. The costs associated with these services have been allocated based on the number of FTE employees 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, 2019
Schedule .2 - Costs To Be Allocated
For Department Legal Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	632,227			632,227
Cost Adjustments:				
Misc Reimbursement	-812			
Total Departmental Cost Adjustments:	-812			-812
Inbound Costs:				
Building Depreciation	286		286	
Insurance	254	51	305	
Insurance - Property	44		44	
Finance Department	2,761	206	2,967	
Building & Grounds Department	2,179	191	2,370	
Utilities	620	1	621	
Security	492	23	515	
County Administration Dept	9,469	293	9,762	
Information Systems	2,745	90	2,835	
Legal Services Department		1,717	1,717	
Human Resources		2,936	2,936	
Treasurer		344	344	
Total Allocated Additions:	18,850	5,852	24,702	24,702
Total To Be Allocated:	650,265	5,852		656,117

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Legal Services Department

	Total	G&A	Civil Counsel	Labor Counsel	General Gov't**
Wages & Benefits					
SALARIES & WAGES	188,252	0	188,252	0	0
FRINGE BENEFITS	68,712	0	68,712	0	0
Other Expense & Cost					
Supplies	6,272	0	6,272	0	0
Communicatons	2,266	0	2,266	0	0
Operating Expenses	7,495	0	7,495	0	0
Settlement	2,500	0	0	0	2,500
Legal Services	356,730	0	139,255	217,475	0
Departmental Total					
Expenditures Per Financial Statement	632,227				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(812)	(812)	0	0	0
Functional Cost	631,415	(812)	412,252	217,475	2,500
Allocation Step 1					
Inbound - All Others	18,850	0	18,850	0	0
Reallocate Admin Costs		812	(538)	(271)	(3)
Unallocated Costs	(2,497)	0	0	0	(2,497)
1st Allocation	647,768	0	430,564	217,204	0
Allocation Step 2					
Inbound - All Others	5,852	0	5,852	0	0
2nd Allocation	5,852	0	5,852	0	0
Total For Legal Services Department					
Schedule .3 Total	653,620	0	436,416	217,204	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	16.41	1.843261	7,936		7,936		7,936
Building & Grounds Department	33.33	3.743808	16,120		16,120		16,120
Security	5.61	0.630146	2,714		2,714		2,714
County Administration Dept	4.80	0.539162	2,322		2,322		2,322
Information Systems	10.10	1.134487	4,882		4,882		4,882
Legal Services Department	2.36	0.265088	1,141		1,141		1,141
Human Resources	8.79	0.987341	4,248		4,248	56	4,304
Treasurer	9.83	1.104159	4,751		4,751	63	4,814
Health & Comm. Serv.	5.29	0.594202	2,559		2,559	32	2,591
Alcott Facility	7.81	0.877262	3,775		3,775	49	3,824
Health Admin, CSA, & MCHD	11.37	1.277141	5,495		5,495	73	5,568
Commission	10.84	1.217608	5,240		5,240	68	5,308
Communications	1.00	0.112325	482		482	5	487
Circuit Court	58.48	6.568794	28,282		28,282	414	28,696
District Court	49.18	5.524167	23,784		23,784	346	24,130
Friend of Court	44.86	5.038921	21,695		21,695	317	22,012
Probate Court	9.00	1.010929	4,350		4,350	57	4,407
Election	0.75	0.084244	361		361	4	365
ID Program	0.54	0.060656	260		260	3	263
Clerk/ROD	10.74	1.206376	5,190		5,190	68	5,258
Equalization	5.00	0.561627	2,416		2,416	30	2,446
Pros Atty	22.72	2.552035	10,985		10,985	160	11,145
Pros Atty C.R.P.	7.78	0.873892	3,759		3,759	49	3,808
Drain Comm	2.50	0.280814	1,207		1,207	14	1,221
Soil & Erosion	1.50	0.168488	723		723	9	732
Sheriff Admin	15.96	1.792715	7,720		7,720	109	7,829
Sheriff Jail	66.42	7.460654	32,324		32,324	872	33,196
Sheriff Field Oper	52.02	5.843171	25,159		25,159	367	25,526
Animal Control	9.30	1.044627	4,493		4,493	60	4,553
Emergency Mgmnt.	1.62	0.181967	783		783	9	792
Veterans Affairs	2.77	0.311142	1,337		1,337	16	1,353
MSU Extension	2.18	0.244870	1,053		1,053	12	1,065
Planning	1.65	0.185337	797		797	9	806
Employee Benefits	1.00	0.112325	482		482	5	487
LE Circuit Ct	13.62	1.529873	6,585		6,585	90	6,675
LE District Ct	22.22	2.495872	10,743		10,743	157	10,900
LE Pros Atty	19.68	2.210565	9,517		9,517	137	9,654
LE Sheriff Admin	2.00	0.224651	967		967	11	978
LE Sheriff Jail	44.89	5.042291	21,709		21,709	317	22,026
LE Sheriff F.O.	15.84	1.779236	7,659		7,659	107	7,766
LE Animal Ctrl	6.00	0.673953	2,901		2,901	36	2,937
Technology Fund	2.89	0.324621	1,396		1,396	16	1,412
Parks Admin	6.63	0.744718	3,206		3,206	43	3,249
P Markin Glen	2.77	0.311142	1,337		1,337	16	1,353
P Scotts Mill	0.16	0.017972	76		76	1	77
P Cold Brook	2.55	0.286430	1,232		1,232	14	1,246
P Prairie View	2.37	0.266211	1,145		1,145	14	1,159
P River Oaks	3.14	0.352702	1,515		1,515	17	1,532
P Fairgrounds	5.17	0.580723	2,500		2,500	32	2,532
P KRV Trail	0.67	0.075258	322		322	3	325
P KRV Trailway prg	0.50	0.056163	240		240	3	243
P County Fair	0.50	0.056163	240		240	3	243

MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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-Laboratory	3.30	0.370674	1,592		1,592	19	1,611
H-Vision/Hearing	2.56	0.287553	1,236		1,236	14	1,250
H-Haz Waste	4.57	0.513327	2,206		2,206	28	2,234
H-Clinical Serv	2.30	0.258349	1,112		1,112	13	1,125
H-Comm. Disease	2.74	0.307772	1,323		1,323	16	1,339
H-STD	5.78	0.649241	2,796		2,796	36	2,832
H-Env Admin	5.14	0.577353	2,486		2,486	31	2,517
H-Env FS&F	6.94	0.779539	3,357		3,357	45	3,402
H-Env LW&W	6.46	0.725623	3,122		3,122	41	3,163
DC OWI Sobriety	0.41	0.046053	197		197	2	199
Browfield Redev	0.83	0.093230	398		398	5	403
Emerg Prep Bio	0.86	0.096600	413		413	5	418
CC Men's Drug Ct	2.55	0.286430	1,232		1,232	14	1,246
CC Women's Drug	1.73	0.194323	835		835	11	846
CC Swift & Sure	0.53	0.059533	255		255	3	258
CC Juv MH Court	0.55	0.061779	265		265	3	268
CC Vet's Treatment	0.23	0.025835	112		112	1	113
Homeland Sec. Gt.	0.21	0.023588	101		101	1	102
Indigent Defense	1.68	0.188707	811		811	9	820
ROD Automation	1.00	0.112325	482		482	5	487
Concealed Pistol	0.50	0.056163	240		240	3	243
PA Victim Adv (VOCA)	2.91	0.326867	1,406		1,406	16	1,422
PA SAKI Program	2.29	0.257225	1,106		1,106	13	1,119
PA Crime Victim	4.00	0.449302	1,930		1,930	24	1,954
AAA Administration	2.61	0.293169	1,260		1,260	14	1,274
AAA Providers	5.06	0.568367	2,446		2,446	30	2,476
AAA CM & CC	0.03	0.003370	14		14		14
AAA Ombudsman	1.62	0.181967	783		783	9	792
AAA Tech Asst.	0.03	0.003370	14		14		14
AAA Health Living	0.57	0.064026	275		275	3	278
AAA CCC	0.06	0.006740	29		29		29
AAA Info & Asst	0.98	0.110079	472		472	5	477
AAA AAA Custom Care	0.06	0.006740	29		29		29
AAA SM Admin	0.93	0.104463	448		448	5	453
AAA SM CM	4.58	0.514451	2,211		2,211	28	2,239
AAA SM Ombudsman	0.81	0.090984	390		390	5	395
AAA SM Health Living	0.11	0.012356	52		52		52
AAA SM Info & Asst	0.64	0.071888	307		307	3	310
KCSD Marine Safety	1.15	0.129174	554		554	6	560
KCSD Emerg Mgmt	0.27	0.030328	131		131	2	133
CC-Juvenile Home	59.44	6.676626	28,744		28,744	419	29,163
CC-In Home Care	8.50	0.954767	4,107		4,107	53	4,160
CC-KEYS	2.83	0.317881	1,365		1,365	16	1,381
CC-Juve Drug Ct	1.66	0.186460	802		802	9	811
CC-Restitution	1.41	0.158379	680		680	9	689
CC-Intake Assess	4.25	0.477383	2,052		2,052	26	2,078
CC-CASA	1.00	0.112325	482		482	5	487
CC-FI Treatment Ct.	0.58	0.065149	280		280	3	283
Healthy Start	8.85	0.994080	4,277		4,277	56	4,333
SWMBH - HS	1.01	0.113449	487		487	5	492
Fatherhood Init	1.14	0.128051	549		549	6	555
AIDS Coun & Test	0.75	0.084244	361		361	4	365

MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
HIV Data to Care	0.20	0.022465	97		97	1	98
MIECHV-HFA	3.55	0.398755	1,713		1,713	20	1,733
Nurse Family	7.41	0.832332	3,582		3,582	47	3,629
MCIR	4.00	0.449302	1,930		1,930	24	1,954
CSHCS	2.12	0.238130	1,025		1,025	12	1,037
BCCCP Coord.	1.80	0.202186	869		869	11	880
IAP	1.57	0.176351	758		758	9	767
W.I.C.	12.51	1.405192	6,046		6,046	82	6,128
WIC Breastfeeding	1.49	0.167365	717		717	9	726
Childhood Lead	0.76	0.085367	366		366	4	370
Regional Lead	0.15	0.016849	70		70		70
Sheriff Rd Pat	1.99	0.223528	962		962	11	973
Comm Corrections	12.57	1.411931	6,077		6,077	82	6,159
Survey & Remonum	0.02	0.002247	9		9		9
Airport	21.90	2.459928	10,589		10,589	156	10,745
Central Stores	2.12	0.238130	1,025		1,025	12	1,037
Schedule .4 Total for Civil Counsel	890.27	100.000000	430,564		430,564	5,852	436,416

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Labor Counsel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Finance Department	16.41	1.843261	4,004		4,004		4,004
Building & Grounds Department	33.33	3.743808	8,132		8,132		8,132
Security	5.61	0.630146	1,368		1,368		1,368
County Administration Dept	4.80	0.539162	1,172		1,172		1,172
Information Systems	10.10	1.134487	2,464		2,464		2,464
Legal Services Department	2.36	0.265088	576		576		576
Human Resources	8.79	0.987341	2,144		2,144		2,144
Treasurer	9.83	1.104159	2,398		2,398		2,398
Health & Comm. Serv.	5.29	0.594202	1,290		1,290		1,290
Alcott Facility	7.81	0.877262	1,906		1,906		1,906
Health Admin, CSA, & MCHD	11.37	1.277141	2,774		2,774		2,774
Commission	10.84	1.217608	2,645		2,645		2,645
Communications	1.00	0.112325	244		244		244
Circuit Court	58.48	6.568794	14,267		14,267		14,267
District Court	49.18	5.524167	11,999		11,999		11,999
Friend of Court	44.86	5.038921	10,944		10,944		10,944
Probate Court	9.00	1.010929	2,196		2,196		2,196
Election	0.75	0.084244	183		183		183
ID Program	0.54	0.060656	132		132		132
Clerk/ROD	10.74	1.206376	2,621		2,621		2,621
Equalization	5.00	0.561627	1,219		1,219		1,219
Pros Atty	22.72	2.552035	5,543		5,543		5,543
Pros Atty C.R.P.	7.78	0.873892	1,898		1,898		1,898
Drain Comm	2.50	0.280814	610		610		610
Soil & Erosion	1.50	0.168488	366		366		366
Sheriff Admin	15.96	1.792715	3,894		3,894		3,894
Sheriff Jail	66.42	7.460654	16,206		16,206		16,206
Sheriff Field Oper	52.02	5.843171	12,691		12,691		12,691
Animal Control	9.30	1.044627	2,269		2,269		2,269
Emergency Mgmnt.	1.62	0.181967	396		396		396
Veterans Affairs	2.77	0.311142	676		676		676
MSU Extension	2.18	0.244870	532		532		532
Planning	1.65	0.185337	402		402		402
Employee Benefits	1.00	0.112325	244		244		244
LE Circuit Ct	13.62	1.529873	3,323		3,323		3,323
LE District Ct	22.22	2.495872	5,421		5,421		5,421
LE Pros Atty	19.68	2.210565	4,801		4,801		4,801
LE Sheriff Admin	2.00	0.224651	488		488		488
LE Sheriff Jail	44.89	5.042291	10,952		10,952		10,952
LE Sheriff F.O.	15.84	1.779236	3,864		3,864		3,864
LE Animal Ctrl	6.00	0.673953	1,464		1,464		1,464
Technology Fund	2.89	0.324621	705		705		705
Parks Admin	6.63	0.744718	1,618		1,618		1,618
P Markin Glen	2.77	0.311142	676		676		676
P Scotts Mill	0.16	0.017972	39		39		39
P Cold Brook	2.55	0.286430	622		622		622
P Prairie View	2.37	0.266211	578		578		578
P River Oaks	3.14	0.352702	766		766		766
P Fairgrounds	5.17	0.580723	1,261		1,261		1,261
P KRV Trail	0.67	0.075258	164		164		164
P KRV Trailway prg	0.50	0.056163	122		122		122
P County Fair	0.50	0.056163	122		122		122

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Labor Counsel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Laboratory	3.30	0.370674	805		805		805
H-Vision/Hearing	2.56	0.287553	624		624		624
H-Haz Waste	4.57	0.513327	1,115		1,115		1,115
H-Clinical Serv	2.30	0.258349	561		561		561
H-Comm. Disease	2.74	0.307772	668		668		668
H-STD	5.78	0.649241	1,410		1,410		1,410
H-Env Admin	5.14	0.577353	1,254		1,254		1,254
H-Env FS&F	6.94	0.779539	1,693		1,693		1,693
H-Env LW&W	6.46	0.725623	1,576		1,576		1,576
DC OWI Sobriety	0.41	0.046053	100		100		100
Browfield Redev	0.83	0.093230	203		203		203
Emerg Prep Bio	0.86	0.096600	210		210		210
CC Men's Drug Ct	2.55	0.286430	622		622		622
CC Women's Drug	1.73	0.194323	422		422		422
CC Swift & Sure	0.53	0.059533	129		129		129
CC Juv MH Court	0.55	0.061779	134		134		134
CC Vet's Treatment	0.23	0.025835	56		56		56
Homeland Sec. Gt.	0.21	0.023588	51		51		51
Indigent Defense	1.68	0.188707	409		409		409
ROD Automation	1.00	0.112325	244		244		244
Concealed Pistol	0.50	0.056163	122		122		122
PA Victim Adv (VOCA)	2.91	0.326867	710		710		710
PA SAKI Program	2.29	0.257225	558		558		558
PA Crime Victim	4.00	0.449302	976		976		976
AAA Administration	2.61	0.293169	637		637		637
AAA Providers	5.06	0.568367	1,234		1,234		1,234
AAA CM & CC	0.03	0.003370	7		7		7
AAA Ombudsman	1.62	0.181967	396		396		396
AAA Tech Asst.	0.03	0.003370	7		7		7
AAA Health Living	0.57	0.064026	139		139		139
AAA CCC	0.06	0.006740	15		15		15
AAA Info & Asst	0.98	0.110079	239		239		239
AAA AAA Custom Care	0.06	0.006740	15		15		15
AAA SM Admin	0.93	0.104463	227		227		227
AAA SM CM	4.58	0.514451	1,118		1,118		1,118
AAA SM Ombudsman	0.81	0.090984	198		198		198
AAA SM Health Living	0.11	0.012356	27		27		27
AAA SM Info & Asst	0.64	0.071888	156		156		156
KCSD Marine Safety	1.15	0.129174	281		281		281
KCSD Emerg Mgmt	0.27	0.030328	66		66		66
CC-Juvenile Home	59.44	6.676626	14,502		14,502		14,502
CC-In Home Care	8.50	0.954767	2,073		2,073		2,073
CC-KEYS	2.83	0.317881	690		690		690
CC-Juve Drug Ct	1.66	0.186460	405		405		405
CC-Restitution	1.41	0.158379	344		344		344
CC-Intake Assess	4.25	0.477383	1,037		1,037		1,037
CC-CASA	1.00	0.112325	244		244		244
CC-FI Treatment Ct.	0.58	0.065149	142		142		142
Healthy Start	8.85	0.994080	2,159		2,159		2,159
SWMBH - HS	1.01	0.113449	247		247		247
Fatherhood Init	1.14	0.128051	278		278		278
AIDS Coun & Test	0.75	0.084244	183		183		183

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Legal Services Department

Activity - Labor Counsel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
HIV Data to Care	0.20	0.022465	49		49		49
MIECHV-HFA	3.55	0.398755	866		866		866
Nurse Family	7.41	0.832332	1,808		1,808		1,808
MCIR	4.00	0.449302	976		976		976
CSHCS	2.12	0.238130	517		517		517
BCCCP Coord.	1.80	0.202186	439		439		439
IAP	1.57	0.176351	384		384		384
W.I.C.	12.51	1.405192	3,052		3,052		3,052
WIC Breastfeeding	1.49	0.167365	364		364		364
Childhood Lead	0.76	0.085367	186		186		186
Regional Lead	0.15	0.016849	37		37		37
Sheriff Rd Pat	1.99	0.223528	485		485		485
Comm Corrections	12.57	1.411931	3,067		3,067		3,067
Survey & Remonum	0.02	0.002247	5		5		5
Airport	21.90	2.459928	5,343		5,343		5,343
Central Stores	2.12	0.238130	517		517		517
Schedule .4 Total for Labor Counsel	890.27	100.000000	217,204		217,204	0	217,204

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, 2019
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Labor Counsel
Finance Department	11,940	7,936	4,004
Building & Grounds Department	24,252	16,120	8,132
Security	4,082	2,714	1,368
County Administration Dept	3,494	2,322	1,172
Information Systems	7,346	4,882	2,464
Legal Services Department	1,717	1,141	576
Human Resources	6,448	4,304	2,144
Treasurer	7,212	4,814	2,398
Health & Comm. Serv.	3,881	2,591	1,290
Alcott Facility	5,730	3,824	1,906
Health Admin, CSA, & MCHD	8,342	5,568	2,774
Commission	7,953	5,308	2,645
Communications	731	487	244
Circuit Court	42,963	28,696	14,267
District Court	36,129	24,130	11,999
Friend of Court	32,956	22,012	10,944
Probate Court	6,603	4,407	2,196
Election	548	365	183
ID Program	395	263	132
Clerk/ROD	7,879	5,258	2,621
Equalization	3,665	2,446	1,219
Pros Atty	16,688	11,145	5,543
Pros Atty C.R.P.	5,706	3,808	1,898
Drain Comm	1,831	1,221	610
Soil & Erosion	1,098	732	366
Sheriff Admin	11,723	7,829	3,894
Sheriff Jail	49,402	33,196	16,206
Sheriff Field Oper	38,217	25,526	12,691
Animal Control	6,822	4,553	2,269
Emergency Mgmnt.	1,188	792	396
Veterans Affairs	2,029	1,353	676
MSU Extension	1,597	1,065	532
Planning	1,208	806	402
Employee Benefits	731	487	244
LE Circuit Ct	9,998	6,675	3,323
LE District Ct	16,321	10,900	5,421
LE Pros Atty	14,455	9,654	4,801
LE Sheriff Admin	1,466	978	488
LE Sheriff Jail	32,978	22,026	10,952
LE Sheriff F.O.	11,630	7,766	3,864
LE Animal Ctrl	4,401	2,937	1,464
Technology Fund	2,117	1,412	705
Parks Admin	4,867	3,249	1,618
P Markin Glen	2,029	1,353	676
P Scotts Mill	116	77	39
P Cold Brook	1,868	1,246	622
P Prairie View	1,737	1,159	578
P River Oaks	2,298	1,532	766
P Fairgrounds	3,793	2,532	1,261
P KRV Trail	489	325	164
P KRV Trailway prg	365	243	122
P County Fair	365	243	122

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Labor Counsel
H-Laboratory	2,416	1,611	805
H-Vision/Hearing	1,874	1,250	624
H-Haz Waste	3,349	2,234	1,115
H-Clinical Serv	1,686	1,125	561
H-Comm. Disease	2,007	1,339	668
H-STD	4,242	2,832	1,410
H-Env Admin	3,771	2,517	1,254
H-Env FS&F	5,095	3,402	1,693
H-Env LW&W	4,739	3,163	1,576
DC OWI Sobriety	299	199	100
Browfield Redev	606	403	203
Emerg Prep Bio	628	418	210
CC Men's Drug Ct	1,868	1,246	622
CC Women's Drug	1,268	846	422
CC Swift & Sure	387	258	129
CC Juv MH Court	402	268	134
CC Vet's Treatment	169	113	56
Homeland Sec. Gt.	153	102	51
Indigent Defense	1,229	820	409
ROD Automation	731	487	244
Concealed Pistol	365	243	122
PA Victim Adv (VOCA)	2,132	1,422	710
PA SAKI Program	1,677	1,119	558
PA Crime Victim	2,930	1,954	976
AAA Administration	1,911	1,274	637
AAA Providers	3,710	2,476	1,234
AAA CM & CC	21	14	7
AAA Ombudsman	1,188	792	396
AAA Tech Asst.	21	14	7
AAA Health Living	417	278	139
AAA CCC	44	29	15
AAA Info & Asst	716	477	239
AAA AAA Custom Care	44	29	15
AAA SM Admin	680	453	227
AAA SM CM	3,357	2,239	1,118
AAA SM Ombudsman	593	395	198
AAA SM Health Living	79	52	27
AAA SM Info & Asst	466	310	156
KCSD Marine Safety	841	560	281
KCSD Emerg Mgmt	199	133	66
CC-Juvenile Home	43,665	29,163	14,502
CC-In Home Care	6,233	4,160	2,073
CC-KEYS	2,071	1,381	690
CC-Juve Drug Ct	1,216	811	405
CC-Restitution	1,033	689	344
CC-Intake Assess	3,115	2,078	1,037
CC-CASA	731	487	244
CC-FI Treatment Ct.	425	283	142
Healthy Start	6,492	4,333	2,159
SWMBH - HS	739	492	247
Fatherhood Init	833	555	278
AIDS Coun & Test	548	365	183

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Legal Services Department

Receiving Department	Total	Civil Counsel	Labor Counsel
HIV Data to Care	147	98	49
MIECHV-HFA	2,599	1,733	866
Nurse Family	5,437	3,629	1,808
MCIR	2,930	1,954	976
CSHCS	1,554	1,037	517
BCCCP Coord.	1,319	880	439
IAP	1,151	767	384
W.I.C.	9,180	6,128	3,052
WIC Breastfeeding	1,090	726	364
Childhood Lead	556	370	186
Regional Lead	107	70	37
Sheriff Rd Pat	1,458	973	485
Comm Corrections	9,226	6,159	3,067
Survey & Remonum	14	9	5
Airport	16,088	10,745	5,343
Central Stores	1,554	1,037	517
Direct Bill	0	0	0
Total	653,620	436,416	217,204

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, 2019
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	933,390			933,390
Cost Adjustments:				
Misc Reimb	-1,045			
Mgmt Development	137,600			
Total Departmental Cost Adjustments:	136,555			136,555
Inbound Costs:				
Building Depreciation	6,259		6,259	
Equipment Depreciation	3,945		3,945	
Insurance	946	188	1,134	
Insurance - Property	955		955	
Finance Department	8,421	650	9,071	
Building & Grounds Department	47,595	4,333	51,928	
Utilities	13,546	31	13,577	
Security	10,760	578	11,338	
County Administration Dept	5,858	211	6,069	
Information Systems	12,351	436	12,787	
Legal Services Department	6,392	56	6,448	
Human Resources		10,951	10,951	
Treasurer		1,053	1,053	
Total Allocated Additions:	117,028	18,487	135,515	135,515
Total To Be Allocated:	1,186,973	18,487		1,205,460

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Admin	OPEB/Retirement
Wages & Benefits				
SALARIES & WAGES	555,902	39,547	473,048	43,307
FRINGE BENEFITS	203,226	14,449	172,946	15,831
Other Expense & Cost				
Physical Exams	26,405	0	26,405	0
Supplies	13,694	974	11,653	1,067
Badging Supplies	1,058	0	1,058	0
Operating Expenses	11,297	803	9,614	880
Contract Services	10,127	5,447	4,680	0
Classification	11,725	0	11,725	0
Background Checks	1,890	0	1,890	0
Contract Employee	4,439	0	4,439	0
Equipment Maint	35,668	2,536	30,353	2,779
Advertising	30,222	0	30,222	0
Employee Training	23,859	0	23,859	0
Recruitment	1,191	0	1,191	0
Safety Program	2,687	0	2,687	0
Departmental Total				
Expenditures Per Financial Statement	933,390			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Reimb	(1,045)	0	(1,045)	0
Mgmt Development	137,600	0	137,600	0
Functional Cost	1,069,945	63,756	942,325	63,864
Allocation Step 1				
Inbound - All Others	117,028	8,310	99,608	9,110
Reallocate Admin Costs		(72,066)	67,351	4,715
Unallocated Costs	0	0	0	0
1st Allocation	1,186,973	0	1,109,284	77,689
Allocation Step 2				
Inbound - All Others	18,487	1,274	15,808	1,405
Reallocate Admin Costs		(1,274)	1,196	78
Unallocated Costs	0	0	0	0
2nd Allocation	18,487	0	17,004	1,483
Total For Human Resources				
Schedule .3 Total	1,205,460	0	1,126,288	79,172

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	16.41	1.843261	20,441		20,441		20,441
Building & Grounds Department	33.33	3.743808	41,526		41,526		41,526
Security	5.61	0.630146	6,986		6,986		6,986
County Administration Dept	4.80	0.539162	5,976		5,976		5,976
Information Systems	10.10	1.134487	12,583		12,583		12,583
Legal Services Department	2.36	0.265088	2,936		2,936		2,936
Human Resources	8.79	0.987341	10,951		10,951		10,951
Treasurer	9.83	1.104159	12,246		12,246	201	12,447
Health & Comm. Serv.	5.29	0.594202	6,583		6,583	101	6,684
Alcott Facility	7.81	0.877262	9,727		9,727	158	9,885
Health Admin, CSA, & MCHD	11.37	1.277141	14,161		14,161	231	14,392
Commission	10.84	1.217608	13,503		13,503	221	13,724
Communications	1.00	0.112325	1,242		1,242	14	1,256
Circuit Court	58.48	6.568794	72,865		72,865	1,219	74,084
District Court	49.18	5.524167	61,271		61,271	1,024	62,295
Friend of Court	44.86	5.038921	55,891		55,891	927	56,818
Probate Court	9.00	1.010929	11,211		11,211	182	11,393
Election	0.75	0.084244	931		931	12	943
ID Program	0.54	0.060656	668		668	8	676
Clerk/ROD	10.74	1.206376	13,379		13,379	220	13,599
Equalization	5.00	0.561627	6,224		6,224	96	6,320
Pros Atty	22.72	2.552035	28,309		28,309	464	28,773
Pros Atty C.R.P.	7.78	0.873892	9,690		9,690	158	9,848
Drain Comm	2.50	0.280814	3,110		3,110	44	3,154
Soil & Erosion	1.50	0.168488	1,864		1,864	27	1,891
Sheriff Admin	15.96	1.792715	19,878		19,878	326	20,204
Sheriff Jail	66.42	7.460654	83,231		83,231	2,147	85,378
Sheriff Field Oper	52.02	5.843171	64,812		64,812	1,087	65,899
Animal Control	9.30	1.044627	11,586		11,586	189	11,775
Emergency Mgmnt.	1.62	0.181967	2,014		2,014	28	2,042
Veterans Affairs	2.77	0.311142	3,447		3,447	50	3,497
MSU Extension	2.18	0.244870	2,713		2,713	38	2,751
Planning	1.65	0.185337	2,050		2,050	28	2,078
Employee Benefits	1.00	0.112325	1,242		1,242	14	1,256
LE Circuit Ct	13.62	1.529873	16,965		16,965	276	17,241
LE District Ct	22.22	2.495872	27,682		27,682	455	28,137
LE Pros Atty	19.68	2.210565	24,517		24,517	406	24,923
LE Sheriff Admin	2.00	0.224651	2,490		2,490	35	2,525
LE Sheriff Jail	44.89	5.042291	55,927		55,927	928	56,855
LE Sheriff F.O.	15.84	1.779236	19,728		19,728	325	20,053
LE Animal Ctrl	6.00	0.673953	7,472		7,472	118	7,590
Technology Fund	2.89	0.324621	3,594		3,594	51	3,645
Parks Admin	6.63	0.744718	8,258		8,258	132	8,390
P Markin Glen	2.77	0.311142	3,447		3,447	50	3,497
P Scotts Mill	0.16	0.017972	199		199	2	201
P Cold Brook	2.55	0.286430	3,174		3,174	46	3,220
P Prairie View	2.37	0.266211	2,948		2,948	41	2,989
P River Oaks	3.14	0.352702	3,908		3,908	58	3,966
P Fairgrounds	5.17	0.580723	6,436		6,436	99	6,535
P KRV Trail	0.67	0.075258	832		832	11	843
P KRV Trailway prg	0.50	0.056163	617		617	7	624
P County Fair	0.50	0.056163	617		617	7	624

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Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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-Laboratory	3.30	0.370674	4,107		4,107	60	4,167
H-Vision/Hearing	2.56	0.287553	3,186		3,186	46	3,232
H-Haz Waste	4.57	0.513327	5,691		5,691	85	5,776
H-Clinical Serv	2.30	0.258349	2,862		2,862	40	2,902
H-Comm. Disease	2.74	0.307772	3,408		3,408	50	3,458
H-STD	5.78	0.649241	7,199		7,199	113	7,312
H-Env Admin	5.14	0.577353	6,400		6,400	98	6,498
H-Env FS&F	6.94	0.779539	8,640		8,640	138	8,778
H-Env LW&W	6.46	0.725623	8,044		8,044	130	8,174
DC OWI Sobriety	0.41	0.046053	504		504	5	509
Browfield Redev	0.83	0.093230	1,032		1,032	13	1,045
Emerg Prep Bio	0.86	0.096600	1,069		1,069	13	1,082
CC Men's Drug Ct	2.55	0.286430	3,174		3,174	46	3,220
CC Women's Drug	1.73	0.194323	2,153		2,153	29	2,182
CC Swift & Sure	0.53	0.059533	655		655	8	663
CC Juv MH Court	0.55	0.061779	680		680	8	688
CC Vet's Treatment	0.23	0.025835	283		283	2	285
Homeland Sec. Gt.	0.21	0.023588	259		259	2	261
Indigent Defense	1.68	0.188707	2,089		2,089	28	2,117
ROD Automation	1.00	0.112325	1,242		1,242	14	1,256
Concealed Pistol	0.50	0.056163	617		617	7	624
PA Victim Adv (VOCA)	2.91	0.326867	3,620		3,620	51	3,671
PA SAKI Program	2.29	0.257225	2,850		2,850	39	2,889
PA Crime Victim	4.00	0.449302	4,981		4,981	77	5,058
AAA Administration	2.61	0.293169	3,249		3,249	47	3,296
AAA Providers	5.06	0.568367	6,299		6,299	98	6,397
AAA CM & CC	0.03	0.003370	35		35		35
AAA Ombudsman	1.62	0.181967	2,014		2,014	28	2,042
AAA Tech Asst.	0.03	0.003370	35		35		35
AAA Health Living	0.57	0.064026	705		705	8	713
AAA CCC	0.06	0.006740	74		74	1	75
AAA Info & Asst	0.98	0.110079	1,219		1,219	14	1,233
AAA AAA Custom Care	0.06	0.006740	74		74	1	75
AAA SM Admin	0.93	0.104463	1,156		1,156	14	1,170
AAA SM CM	4.58	0.514451	5,703		5,703	85	5,788
AAA SM Ombudsman	0.81	0.090984	1,006		1,006	12	1,018
AAA SM Health Living	0.11	0.012356	135		135	1	136
AAA SM Info & Asst	0.64	0.071888	793		793	10	803
KCSD Marine Safety	1.15	0.129174	1,430		1,430	19	1,449
KCSD Emerg Mgmt	0.27	0.030328	334		334	3	337
CC-Juvenile Home	59.44	6.676626	74,061		74,061	1,242	75,303
CC-In Home Care	8.50	0.954767	10,588		10,588	175	10,763
CC-KEYS	2.83	0.317881	3,521		3,521	50	3,571
CC-Juve Drug Ct	1.66	0.186460	2,064		2,064	28	2,092
CC-Restitution	1.41	0.158379	1,751		1,751	25	1,776
CC-Intake Assess	4.25	0.477383	5,291		5,291	79	5,370
CC-CASA	1.00	0.112325	1,242		1,242	14	1,256
CC-FI Treatment Ct.	0.58	0.065149	717		717	8	725
Healthy Start	8.85	0.994080	11,024		11,024	180	11,204
SWMBH - HS	1.01	0.113449	1,255		1,255	16	1,271
Fatherhood Init	1.14	0.128051	1,418		1,418	19	1,437
AIDS Coun & Test	0.75	0.084244	931		931	12	943

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
HIV Data to Care	0.20	0.022465	247		247	2	249
MIECHV-HFA	3.55	0.398755	4,420		4,420	69	4,489
Nurse Family	7.41	0.832332	9,225		9,225	150	9,375
MCIR	4.00	0.449302	4,981		4,981	77	5,058
CSHCS	2.12	0.238130	2,640		2,640	36	2,676
BCCCP Coord.	1.80	0.202186	2,241		2,241	30	2,271
IAP	1.57	0.176351	1,950		1,950	27	1,977
W.I.C.	12.51	1.405192	15,585		15,585	250	15,835
WIC Breastfeeding	1.49	0.167365	1,851		1,851	27	1,878
Childhood Lead	0.76	0.085367	946		946	12	958
Regional Lead	0.15	0.016849	185		185	2	187
Sheriff Rd Pat	1.99	0.223528	2,478		2,478	35	2,513
Comm Corrections	12.57	1.411931	15,659		15,659	252	15,911
Survey & Remonum	0.02	0.002247	23		23		23
Airport	21.90	2.459928	27,286		27,286	447	27,733
Central Stores	2.12	0.238130	2,640		2,640	36	2,676
Schedule .4 Total for Personnel Admin	890.27	100.000000	1,109,284		1,109,284	17,004	1,126,288

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	32,796	75.729097	58,841		58,841	1,134	59,975
OPEB	10,511	24.270903	18,848		18,848	349	19,197
Schedule .4 Total for OPEB/Retirement	43,307	100.000000	77,689		77,689	1,483	79,172

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, 2019
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB/Retirement
Finance Department	20,441	20,441	0
Building & Grounds Department	41,526	41,526	0
Security	6,986	6,986	0
County Administration Dept	5,976	5,976	0
Information Systems	12,583	12,583	0
Legal Services Department	2,936	2,936	0
Human Resources	10,951	10,951	0
Treasurer	12,447	12,447	0
Health & Comm. Serv.	6,684	6,684	0
Alcott Facility	9,885	9,885	0
Health Admin, CSA, & MCHD	14,392	14,392	0
Commission	13,724	13,724	0
Communications	1,256	1,256	0
Circuit Court	74,084	74,084	0
District Court	62,295	62,295	0
Friend of Court	56,818	56,818	0
Probate Court	11,393	11,393	0
Election	943	943	0
ID Program	676	676	0
Clerk/ROD	13,599	13,599	0
Equalization	6,320	6,320	0
Pros Atty	28,773	28,773	0
Pros Atty C.R.P.	9,848	9,848	0
Drain Comm	3,154	3,154	0
Soil & Erosion	1,891	1,891	0
Sheriff Admin	20,204	20,204	0
Sheriff Jail	85,378	85,378	0
Sheriff Field Oper	65,899	65,899	0
Animal Control	11,775	11,775	0
Emergency Mgmnt.	2,042	2,042	0
Veterans Affairs	3,497	3,497	0
MSU Extension	2,751	2,751	0
Planning	2,078	2,078	0
Employee Benefits	1,256	1,256	0
LE Circuit Ct	17,241	17,241	0
LE District Ct	28,137	28,137	0
LE Pros Atty	24,923	24,923	0
LE Sheriff Admin	2,525	2,525	0
LE Sheriff Jail	56,855	56,855	0
LE Sheriff F.O.	20,053	20,053	0
LE Animal Ctrl	7,590	7,590	0
Technology Fund	3,645	3,645	0
Parks Admin	8,390	8,390	0
P Markin Glen	3,497	3,497	0
P Scotts Mill	201	201	0
P Cold Brook	3,220	3,220	0
P Prairie View	2,989	2,989	0
P River Oaks	3,966	3,966	0
P Fairgrounds	6,535	6,535	0
P KRV Trail	843	843	0
P KRV Trailway prg	624	624	0
P County Fair	624	624	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB/Retirement
H-Laboratory	4,167	4,167	0
H-Vision/Hearing	3,232	3,232	0
H-Haz Waste	5,776	5,776	0
H-Clinical Serv	2,902	2,902	0
H-Comm. Disease	3,458	3,458	0
H-STD	7,312	7,312	0
H-Env Admin	6,498	6,498	0
H-Env FS&F	8,778	8,778	0
H-Env LW&W	8,174	8,174	0
DC OWI Sobriety	509	509	0
Browfield Redev	1,045	1,045	0
Emerg Prep Bio	1,082	1,082	0
CC Men's Drug Ct	3,220	3,220	0
CC Women's Drug	2,182	2,182	0
CC Swift & Sure	663	663	0
CC Juv MH Court	688	688	0
CC Vet's Treatment	285	285	0
Homeland Sec. Gt.	261	261	0
Indigent Defense	2,117	2,117	0
ROD Automation	1,256	1,256	0
Concealed Pistol	624	624	0
PA Victim Adv (VOCA)	3,671	3,671	0
PA SAKI Program	2,889	2,889	0
PA Crime Victim	5,058	5,058	0
AAA Administration	3,296	3,296	0
AAA Providers	6,397	6,397	0
AAA CM & CC	35	35	0
AAA Ombudsman	2,042	2,042	0
AAA Tech Asst.	35	35	0
AAA Health Living	713	713	0
AAA CCC	75	75	0
AAA Info & Asst	1,233	1,233	0
AAA AAA Custom Care	75	75	0
AAA SM Admin	1,170	1,170	0
AAA SM CM	5,788	5,788	0
AAA SM Ombudsman	1,018	1,018	0
AAA SM Health Living	136	136	0
AAA SM Info & Asst	803	803	0
KCSD Marine Safety	1,449	1,449	0
KCSD Emerg Mgmt	337	337	0
CC-Juvenile Home	75,303	75,303	0
CC-In Home Care	10,763	10,763	0
CC-KEYS	3,571	3,571	0
CC-Juve Drug Ct	2,092	2,092	0
CC-Restitution	1,776	1,776	0
CC-Intake Assess	5,370	5,370	0
CC-CASA	1,256	1,256	0
CC-FI Treatment Ct.	725	725	0
Healthy Start	11,204	11,204	0
SWMBH - HS	1,271	1,271	0
Fatherhood Init	1,437	1,437	0
AIDS Coun & Test	943	943	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	OPEB/Retirement
HIV Data to Care	249	249	0
MIECHV-HFA	4,489	4,489	0
Nurse Family	9,375	9,375	0
MCIR	5,058	5,058	0
CSHCS	2,676	2,676	0
BCCCP Coord.	2,271	2,271	0
IAP	1,977	1,977	0
W.I.C.	15,835	15,835	0
WIC Breastfeeding	1,878	1,878	0
Childhood Lead	958	958	0
Regional Lead	187	187	0
Sheriff Rd Pat	2,513	2,513	0
Comm Corrections	15,911	15,911	0
Survey & Remonum	23	23	0
Airport	27,733	27,733	0
Central Stores	2,676	2,676	0
Retirement	59,975	0	59,975
OPEB	19,197	0	19,197
Direct Bill	0	0	0
Total	1,205,460	1,126,288	79,172

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, 2019
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,284,235			1,284,235
Deductions:				
Payouts	0			
Total Deductions:	0			0
Inbound Costs:				
Building Depreciation	4,493		4,493	
Equipment Depreciation	9,043		9,043	
Insurance	1,058	209	1,267	
Insurance - Property	686		686	
Finance Department	8,322	485	8,807	
Building & Grounds Department	34,167	3,105	37,272	
Utilities	9,724	21	9,745	
Security	7,724	414	8,138	
County Administration Dept	6,552	237	6,789	
Information Systems	16,470	579	17,049	
Legal Services Department	7,149	63	7,212	
Human Resources	12,246	201	12,447	
Treasurer		8,651	8,651	
Total Allocated Additions:	117,634	13,965	131,599	131,599
Total To Be Allocated:	1,401,869	13,965		1,415,834

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	Accounting	Cash Rec Post	Financial Audit
Wages & Benefits					
SALARIES & WAGES	561,252	29,613	64,486	78,244	2,809
FRINGE BENEFITS	205,297	10,840	23,589	28,618	1,026
Other Expense & Cost					
*Payouts	0	0	0	0	0
Postage	16,236	0	0	0	0
Supplies	9,399	496	1,080	1,310	47
Contract Services	42,451	0	0	0	0
Communications	11,912	629	1,369	1,661	60
Operating Expenses	10,250	541	1,178	1,429	51
Advertising	150	0	0	0	0
Employee Training	2,253	119	259	314	11
Bank Fes	134,824	0	65,481	0	0
Plat Inspection	25	0	0	0	0
Audit Adj	186	0	0	0	0
Special Projects	40,000	0	0	0	0
Appropriation	250,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,284,235				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,284,235	42,238	157,442	111,576	4,004
Allocation Step 1					
Inbound - All Others	117,634	6,200	13,508	16,387	578
Reallocate Admin Costs		(48,438)	6,119	4,572	163
Unallocated Costs	(1,045,013)	0	0	0	0
1st Allocation	356,856	0	177,069	132,535	4,745
Allocation Step 2					
Inbound - Treasurer: Accounting	4,414	565	0	0	0
Inbound - Treasurer: Cash Rec Post	4,128	0	0	0	0
Inbound - All Others	5,423	259	582	722	18
Reallocate Admin Costs		(824)	100	74	2
Unallocated Costs	(12,290)	0	0	0	0
2nd Allocation	1,675	0	682	796	20
Total For Treasurer					
Schedule .3 Total	358,531	0	177,751	133,331	4,765

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Accom Tax	General Gov't**
Wages & Benefits		
SALARIES & WAGES	18,433	367,667
FRINGE BENEFITS	6,734	134,490
Other Expense & Cost		
*Payouts	0	0
Postage	0	16,236
Supplies	308	6,158
Contract Services	10,915	31,536
Communications	391	7,802
Operating Expenses	336	6,715
Advertising	0	150
Employee Training	74	1,476
Bank Fes	0	69,343
Plat Inspection	0	25
Audit Adj	0	186
Special Projects	0	40,000
Appropriation	0	250,000
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	37,191	931,784
Allocation Step 1		
Inbound - All Others	3,852	77,109
Reallocate Admin Costs	1,464	36,120
Unallocated Costs	0	(1,045,013)
1st Allocation	42,507	0
Allocation Step 2		
Inbound - Treasurer: Accounting	0	3,849
Inbound - Treasurer: Cash Rec Post	0	4,128
Inbound - All Others	158	3,684
Reallocate Admin Costs	19	629
Unallocated Costs	0	(12,290)
2nd Allocation	177	0
Total For Treasurer		
Schedule .3 Total	42,684	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	42	0.045760	79		79		79
Finance Department	438	0.477207	837		837		837
Building & Grounds Department	2,851	3.106206	5,494		5,494		5,494
Utilities	1,031	1.123289	1,987		1,987		1,987
Security	200	0.217903	382		382		382
County Administration Dept	176	0.191755	336		336		336
Information Systems	173	0.188486	331		331		331
Legal Services Department	172	0.187396	328		328		328
Human Resources	409	0.445611	786		786		786
Treasurer	2,291	2.496078	4,414		4,414		4,414
Health & Comm. Serv.	1,244	1.355356	2,397		2,397	6	2,403
Alcott Facility	603	0.656977	1,155		1,155	1	1,156
Health Admin, CSA, & MCHD	425	0.463044	815		815	1	816
Commission	148	0.161248	283		283		283
Communications	68	0.074087	131		131		131
Circuit Court	6,927	7.547067	13,904		13,904	353	14,257
District Court	4,019	4.378759	7,746		7,746	29	7,775
Friend of Court	1,372	1.494814	2,644		2,644	7	2,651
Probate Court	1,418	1.544932	2,729		2,729	8	2,737
Adult Probation	55	0.059923	105		105		105
Family Coun Serv	239	0.260394	457		457		457
Election	258	0.281095	495		495		495
Deposits	232	0.252767	443		443		443
ID Program	413	0.449969	792		792	1	793
Clerk/ROD	4,083	4.448488	7,867		7,867	29	7,896
Equalization	177	0.192844	338		338		338
Pros Atty	739	0.805151	1,420		1,420	3	1,423
Pros Atty C.R.P.	273	0.297437	524		524		524
Drain Comm	216	0.235335	414		414		414
Soil & Erosion	248	0.270200	475		475		475
Sheriff Admin	2,136	2.327203	4,115		4,115	14	4,129
Sheriff Jail	2,004	2.183387	3,861		3,861	13	3,874
Sheriff Field Oper	958	1.043755	1,845		1,845	3	1,848
Animal Control	2,548	2.776083	4,909		4,909	15	4,924
Emergency Mgmnt.	262	0.285453	501		501		501
Veterans Affairs	161	0.175412	307		307		307
Medical Exam	509	0.554563	977		977	1	978
Veterans Burial	34	0.037043	62		62		62
Sold/Sail Relief	227	0.247320	434		434		434
MSU Extension	117	0.127473	224		224		224
Planning	146	0.159069	278		278		278
Economic Develop	2	0.002179	3		3		3
Employee Benefits	1,196	1.303059	2,306		2,306	6	2,312
LE Revenues	98	0.106772	188		188		188
LE Circuit Ct	173	0.188486	331		331		331
LE District Ct	129	0.140547	245		245		245
LE Pros Atty	143	0.155801	273		273		273
LE Sheriff Admin	88	0.095877	168		168		168
LE Sheriff Jail	207	0.225530	396		396		396
LE Sheriff F.O.	223	0.242962	428		428		428
LE Animal Ctrl	147	0.160159	281		281		281
Technology Fund	379	0.412926	727		727		727

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
Roads	76	0.082803	145		145		145
Parks Admin	659	0.717990	1,265		1,265	2	1,267
P Markin Glen	930	1.013248	1,792		1,792	3	1,795
P Scotts Mill	179	0.195023	341		341		341
P Cold Brook	738	0.804062	1,418		1,418	3	1,421
P Prairie View	558	0.607949	1,070		1,070	1	1,071
P River Oaks	739	0.805151	1,420		1,420	3	1,423
P Fairgrounds	965	1.051382	1,857		1,857	3	1,860
P KRV Trail	170	0.185217	325		325		325
P KRV Trailway prg	97	0.105683	186		186		186
P County Fair	622	0.677678	1,195		1,195	1	1,196
P Special Purposes	6	0.006537	10		10		10
Access & Visitat	9	0.009806	16		16		16
H-Oral Health	7	0.007627	12		12		12
H-Laboratory	2,643	2.879587	5,095		5,095	15	5,110
H-Vision/Hearing	196	0.213545	374		374		374
H-Haz Waste	1,462	1.592870	2,817		2,817	8	2,825
H-Clinical Serv	1,284	1.398937	2,475		2,475	7	2,482
H-Comm. Disease	1,119	1.219167	2,154		2,154	3	2,157
H-STD	638	0.695110	1,225		1,225	2	1,227
H-Health Care Ac	4	0.004358	7		7		7
H-Env Admin	236	0.257125	451		451		451
H-Env FS&F	1,734	1.889218	3,339		3,339	8	3,347
H-Env LW&W	1,340	1.459949	2,583		2,583	7	2,590
Local Housing	143	0.155801	273		273		273
Accommodation Tax	566	0.616665	1,085		1,085	1	1,086
AS&E Grant	1,036	1.128737	1,996		1,996	3	1,999
DC OWI Sobriety	297	0.323586	570		570		570
DC Young Adult	58	0.063192	111		111		111
DC Mtl Hlt Recov	22	0.023969	40		40		40
DC Gen Probation	19	0.020701	35		35		35
Browfield Redev	290	0.315959	557		557		557
Emerg Prep Bio	152	0.165606	291		291		291
CC Men's Drug Ct	319	0.347555	612		612		612
CC Women's Drug	275	0.299616	528		528		528
CC Swift & Sure	104	0.113310	198		198		198
CC Juv Drug Treatment	93	0.101325	179		179		179
CC Juv MH Court	224	0.244051	429		429		429
CC Vet's Treatment	119	0.129652	227		227		227
Homeland Sec. Gt.	147	0.160159	281		281		281
Haz Mat Team	28	0.030506	52		52		52
Indigent Defense	1,773	1.931709	3,414		3,414	8	3,422
ROD Automation	710	0.773555	1,363		1,363	2	1,365
911 Service Fund	499	0.543668	958		958	1	959
Concealed Pistol	412	0.448880	791		791	1	792
Local Corr.Offc.	166	0.180859	318		318		318
Drug Law Enforce	82	0.089340	158		158		158
Law Library	7	0.007627	12		12		12
PA Victim Adv (VOCA)	102	0.111130	195		195		195
PA SAKI Program	171	0.186307	326		326		326
PA Crime Victim	122	0.132921	232		232		232
Senior Millage	113	0.123115	216		216		216

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AAA Administration	292	0.318138	562		562		562
AAA Providers	648	0.706005	1,246		1,246	2	1,248
AAA CM & CC	30	0.032685	55		55		55
AAA Ombudsman	150	0.163427	287		287		287
AAA Tech Asst.	48	0.052297	91		91		91
AAA Senior Expo	101	0.110041	193		193		193
AAA Health Living	94	0.102414	180		180		180
AAA CCC	42	0.045760	79		79		79
AAA Info & Asst	93	0.101325	179		179		179
AAA AAA Custom Care	34	0.037043	62		62		62
AAA Verne Robbert	1	0.001090	2		2		2
AAA SM Admin	107	0.116578	204		204		204
AAA SM CM	492	0.536041	946		946	1	947
AAA SM Ombudsman	42	0.045760	79		79		79
AAA SM Health Living	13	0.014164	24		24		24
AAA SM Info & Asst	31	0.033775	57		57		57
HCS Veterans	83	0.090430	159		159		159
HCS PFAS	3	0.003269	5		5		5
KCSD Grants	15	0.016343	28		28		28
KCSD Mounted Div.	1	0.001090	2		2		2
KCSD Canine Unit	55	0.059923	105		105		105
KCSD Restricted	52	0.056655	99		99		99
KCSD Honor Guard	2	0.002179	3		3		3
KCSD SCAPP	2	0.002179	3		3		3
KCSD STE	31	0.033775	57		57		57
KCSD Marine Safety	94	0.102414	180		180		180
KCSD Victin Serv.	7	0.007627	12		12		12
KCSD LEPC/HEMP	4	0.004358	7		7		7
KCSD Emerg Mgmt	1	0.001090	2		2		2
CC-Juvenile Home	1,856	2.022139	3,574		3,574	10	3,584
CC-In Home Care	155	0.168875	296		296		296
CC-Foster Care	29	0.031596	54		54		54
CC-Intens Learn	1	0.001090	2		2		2
CC-KEYS	243	0.264752	466		466		466
CC-Juve Drug Ct	108	0.117668	205		205		205
CC-Restitution	65	0.070818	125		125		125
CC-Intake Assess	85	0.092609	163		163		163
CC-CASA	74	0.080624	142		142		142
CC-FI Treatment Ct.	162	0.176501	309		309		309
CC-MIDHS	1,742	1.897934	3,353		3,353	8	3,361
Healthy Start	533	0.580711	1,021		1,021	1	1,022
SWMBH - HS	117	0.127473	224		224		224
Fatherhood Init	209	0.227709	400		400		400
AIDS Coun & Test	57	0.062102	109		109		109
HIV Data to Care	27	0.029417	50		50		50
MIECHV-ISS	57	0.062102	109		109		109
MIECHV-HFA	153	0.166696	292		292		292
Nurse Family	364	0.396583	696		696		696
MCIR	161	0.175412	307		307		307
CSHCS	142	0.154711	272		272		272
BCCCP Coord.	145	0.157980	277		277		277
IAP	158	0.172143	301		301		301

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
Clean Sweep Pest	22	0.023969	40		40		40
W.I.C.	214	0.233156	408		408		408
WIC Breastfeeding	147	0.160159	281		281		281
Childhood Lead	78	0.084982	150		150		150
Regional Lead	20	0.021790	36		36		36
Sheriff Rd Pat	77	0.083893	147		147		147
Comm Corrections	1,387	1.511157	2,672		2,672	7	2,679
Survey & Remonum	32	0.034864	59		59		59
Prop Tax Foreclosure	1,865	2.031945	3,591		3,591	10	3,601
Airport	4,151	4.522575	8,001		8,001	29	8,030
DTRF	2,141	2.332651	4,125		4,125	14	4,139
Central Stores	1,020	1.111305	1,964		1,964	3	1,967
Local Site Remed.	3	0.003269	5		5		5
Retirement	25	0.027238	45		45		45
OPEB	836	0.910834	1,609		1,609	3	1,612
Inmate Trust	18	0.019611	33		33		33
LIHEAP	2	0.002179	3		3		3
Weather Energy Opt	2	0.002179	3		3		3
Non Allocated	3,246	3.536564	6,256		6,256	22	6,278
Schedule .4 Total for Accounting	91,784	100.000000	177,069		177,069	682	177,751

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, 2019
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	32	0.101603	132		132		132
Finance Department	67	0.212732	276		276		276
Building & Grounds Department	14	0.044452	58		58		58
Utilities	4	0.012700	16		16		16
Legal Services Department	2	0.006350	7		7		7
Human Resources	59	0.187331	245		245		245
Treasurer	983	3.121130	4,128		4,128		4,128
Health & Comm. Serv.	15	0.047627	62		62		62
Alcott Facility	3	0.009525	11		11		11
Health Admin, CSA, & MCHD	24	0.076203	100		100		100
Commission	2	0.006350	7		7		7
Circuit Court	2,936	9.322115	12,349		12,349	71	12,420
District Court	3,095	9.826957	13,019		13,019	79	13,098
Friend of Court	1,037	3.292586	4,359		4,359	23	4,382
Probate Court	244	0.774726	1,021		1,021	2	1,023
Family Coun Serv	239	0.758851	1,002		1,002	2	1,004
Election	63	0.200032	262		262		262
Deposits	214	0.679473	896		896	2	898
ID Program	302	0.958882	1,265		1,265	2	1,267
Clerk/ROD	3,800	12.065406	16,340		16,340	302	16,642
Equalization	7	0.022226	27		27		27
Pros Atty	112	0.355612	468		468		468
Pros Atty C.R.P.	15	0.047627	62		62		62
Drain Comm	13	0.041276	54		54		54
Soil & Erosion	150	0.476266	625		625	1	626
Sheriff Admin	1,238	3.930783	5,207		5,207	29	5,236
Sheriff Jail	44	0.139705	183		183		183
Sheriff Field Oper	1	0.003175	4		4		4
Animal Control	1,794	5.696142	7,548		7,548	42	7,590
Emergency Mgmnt.	2	0.006350	7		7		7
Veterans Affairs	5	0.015876	20		20		20
Medical Exam	2	0.006350	7		7		7
Sold/Sail Relief	4	0.012700	16		16		16
MSU Extension	2	0.006350	7		7		7
Planning	15	0.047627	62		62		62
Employee Benefits	152	0.482616	632		632	1	633
LE Revenues	21	0.066677	88		88		88
LE Pros Atty	4	0.012700	16		16		16
Roads	46	0.146055	191		191		191
Parks Admin	65	0.206382	269		269		269
P Markin Glen	629	1.997142	2,643		2,643	12	2,655
P Scotts Mill	106	0.336561	443		443		443
P Cold Brook	507	1.609779	2,129		2,129	8	2,137
P Prairie View	339	1.076361	1,422		1,422	5	1,427
P River Oaks	415	1.317669	1,742		1,742	8	1,750
P Fairgrounds	555	1.762184	2,331		2,331	9	2,340
P KRV Trail	5	0.015876	20		20		20
P KRV Trailway prg	20	0.063502	85		85		85
P County Fair	172	0.546118	717		717	1	718
Access & Visitat	4	0.012700	16		16		16
H-Oral Health	1	0.003175	4		4		4
H-Laboratory	1,321	4.194317	5,556		5,556	30	5,586

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	44	0.139705	183		183		183
H-Haz Waste	856	2.717892	3,596		3,596	17	3,613
H-Clinical Serv	952	3.022702	4,001		4,001	21	4,022
H-Comm. Disease	864	2.743293	3,631		3,631	17	3,648
H-STD	419	1.330370	1,758		1,758	8	1,766
H-Health Care Ac	2	0.006350	7		7		7
H-Env FS&F	1,303	4.137165	5,480		5,480	30	5,510
H-Env LW&W	914	2.902048	3,841		3,841	19	3,860
Local Housing	73	0.231783	304		304		304
Accommodation Tax	525	1.666931	2,205		2,205	8	2,213
AS&E Grant	444	1.409748	1,863		1,863	8	1,871
DC OWI Sobriety	163	0.517542	680		680	1	681
DC Young Adult	3	0.009525	11		11		11
DC Mtl Hlt Recov	4	0.012700	16		16		16
DC Gen Probation	3	0.009525	11		11		11
Browfield Redev	130	0.412764	543		543	1	544
Emerg Prep Bio	10	0.031751	38		38		38
CC Men's Drug Ct	33	0.104779	137		137		137
CC Women's Drug	30	0.095253	124		124		124
CC Swift & Sure	4	0.012700	16		16		16
CC Juv Drug Treatment	6	0.019051	23		23		23
CC Juv MH Court	6	0.019051	23		23		23
CC Vet's Treatment	12	0.038101	50		50		50
Homeland Sec. Gt.	6	0.019051	23		23		23
Haz Mat Team	15	0.047627	62		62		62
Indigent Defense	366	1.162089	1,535		1,535	6	1,541
ROD Automation	511	1.622480	2,146		2,146	8	2,154
911 Service Fund	484	1.536752	2,030		2,030	8	2,038
Concealed Pistol	332	1.054136	1,392		1,392	3	1,395
Local Corr.Offc.	15	0.047627	62		62		62
Drug Law Enforce	4	0.012700	16		16		16
PA Victim Adv (VOCA)	15	0.047627	62		62		62
PA SAKI Program	14	0.044452	58		58		58
PA Crime Victim	5	0.015876	20		20		20
Senior Millage	57	0.180981	236		236		236
AAA Administration	59	0.187331	245		245		245
AAA Providers	56	0.177806	232		232		232
AAA CM & CC	5	0.015876	20		20		20
AAA Ombudsman	33	0.104779	137		137		137
AAA Tech Asst.	9	0.028576	35		35		35
AAA Senior Expo	76	0.241308	318		318		318
AAA Health Living	5	0.015876	20		20		20
AAA CCC	10	0.031751	38		38		38
AAA Info & Asst	8	0.025401	31		31		31
AAA AAA Custom Care	2	0.006350	7		7		7
AAA Verne Robbert	1	0.003175	4		4		4
AAA SM Admin	1	0.003175	4		4		4
HCS Veterans	8	0.025401	31		31		31
KCSD Grants	9	0.028576	35		35		35
KCSD Canine Unit	12	0.038101	50		50		50
KCSD Restricted	6	0.019051	23		23		23
KCSD SCAPP	1	0.003175	4		4		4

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
KCSD STE	3	0.009525	11		11		11
KCSD Marine Safety	1	0.003175	4		4		4
KCSD Victin Serv.	4	0.012700	16		16		16
CC-Juvenile Home	174	0.552469	725		725	1	726
CC-KEYS	2	0.006350	7		7		7
CC-MIDHS	7	0.022226	27		27		27
Healthy Start	14	0.044452	58		58		58
SWMBH - HS	4	0.012700	16		16		16
Fatherhood Init	17	0.053977	71		71		71
AIDS Coun & Test	16	0.050802	67		67		67
HIV Data to Care	14	0.044452	58		58		58
MIECHV-ISS	13	0.041276	54		54		54
MIECHV-HFA	12	0.038101	50		50		50
Nurse Family	25	0.079378	105		105		105
MCIR	12	0.038101	50		50		50
CSHCS	29	0.092078	121		121		121
BCCCP Coord.	15	0.047627	62		62		62
IAP	41	0.130179	170		170		170
Clean Sweep Pest	6	0.019051	23		23		23
W.I.C.	14	0.044452	58		58		58
WIC Breastfeeding	14	0.044452	58		58		58
Childhood Lead	29	0.092078	121		121		121
Regional Lead	10	0.031751	38		38		38
Sheriff Rd Pat	4	0.012700	16		16		16
Comm Corrections	253	0.803302	1,060		1,060	2	1,062
Survey & Remonum	2	0.006350	7		7		7
Prop Tax Foreclosure	109	0.346087	455		455		455
Airport	353	1.120813	1,483		1,483	6	1,489
DTRF	52	0.165106	216		216		216
Central Stores	1	0.003175	4		4		4
OPEB	150	0.476266	625		625	1	626
Inmate Trust	17	0.053977	71		71		71
LIHEAP	1	0.003175	4		4		4
Non Allocated	251	0.796952	1,051		1,051	2	1,053
Schedule .4 Total for Cash Rec Post	31,495	100.000000	132,535		132,535	796	133,331

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	50	0.048674	2		2		2
Finance Department	575	0.559752	24		24		24
Building & Grounds Department	3,309	3.221253	151		151		151
Utilities	1,035	1.007554	45		45		45
Security	248	0.241424	10		10		10
County Administration Dept	228	0.221954	9		9		9
Information Systems	247	0.240450	10		10		10
Legal Services Department	232	0.225848	9		9		9
Human Resources	502	0.488688	22		22		22
Treasurer	2,362	2.299365	109		109		109
Health & Comm. Serv.	1,513	1.472879	70		70		70
Alcott Facility	724	0.704801	31		31		31
Health Admin, CSA, & MCHD	698	0.679491	30		30		30
Commission	202	0.196643	8		8		8
Communications	77	0.074958	3		3		3
Circuit Court	7,187	6.996423	535		535	20	555
District Court	4,158	4.047740	189		189		189
Friend of Court	1,445	1.406682	66		66		66
Jury Board	5	0.004867	0		0		0
Probate Court	1,507	1.467038	70		70		70
Adult Probation	100	0.097348	4		4		4
Family Coun Serv	239	0.232662	9		9		9
Election	312	0.303726	12		12		12
Deposits	251	0.244344	10		10		10
ID Program	439	0.427359	19		19		19
Clerk/ROD	4,164	4.053580	189		189		189
Equalization	221	0.215140	9		9		9
Pros Atty	885	0.861532	37		37		37
Pros Atty C.R.P.	342	0.332931	14		14		14
Drain Comm	252	0.245318	10		10		10
Soil & Erosion	302	0.293992	12		12		12
Sheriff Admin	2,331	2.269187	107		107		107
Sheriff Jail	2,177	2.119271	100		100		100
Sheriff Field Oper	1,073	1.044547	48		48		48
Animal Control	2,707	2.635217	124		124		124
Emergency Mgmnt.	348	0.338772	15		15		15
Veterans Affairs	257	0.250185	10		10		10
Medical Exam	529	0.514972	23		23		23
Veterans Burial	34	0.033098	1		1		1
Sold/Sail Relief	232	0.225848	9		9		9
MSU Extension	177	0.172306	7		7		7
Planning	214	0.208325	8		8		8
Economic Develop	2	0.001947	0		0		0
Employee Benefits	1,467	1.428099	67		67		67
LE Revenues	102	0.099295	4		4		4
LE Circuit Ct	210	0.204431	8		8		8
LE District Ct	135	0.131420	5		5		5
LE Pros Atty	176	0.171333	7		7		7
LE Comm Correct	11	0.010708	0		0		0
LE Sheriff Admin	112	0.109030	4		4		4
LE Sheriff Jail	238	0.231689	9		9		9
LE Sheriff F.O.	275	0.267708	11		11		11

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Kalamazoo County, Michigan
Cost Allocation Plan
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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
LE Animal Ctrl	170	0.165492	7		7		7
Technology Fund	553	0.538336	24		24		24
Roads	129	0.125579	5		5		5
Parks Admin	830	0.807990	35		35		35
P Markin Glen	972	0.946225	43		43		43
P Scotts Mill	186	0.181068	7		7		7
P Cold Brook	762	0.741794	33		33		33
P Prairie View	596	0.580195	25		25		25
P River Oaks	778	0.757369	33		33		33
P Fairgrounds	992	0.965694	44		44		44
P KRV Trail	196	0.190803	8		8		8
P KRV Trailway prg	125	0.121685	5		5		5
P County Fair	671	0.653207	28		28		28
P Special Purposes	11	0.010708	0		0		0
Access & Visitat	9	0.008761	0		0		0
H-Oral Health	7	0.006814	0		0		0
H-Laboratory	2,802	2.727698	128		128		128
H-Vision/Hearing	267	0.259920	10		10		10
H-Haz Waste	1,529	1.488454	71		71		71
H-Clinical Serv	1,528	1.487481	71		71		71
H-Comm. Disease	1,291	1.256766	58		58		58
H-STD	779	0.758343	33		33		33
H-Health Care Ac	4	0.003894	0		0		0
H-Env Admin	291	0.283283	11		11		11
H-Env FS&F	1,812	1.763950	85		85		85
H-Env LW&W	1,459	1.420311	67		67		67
Local Housing	143	0.139208	6		6		6
Accommodation Tax	594	0.578249	25		25		25
AS&E Grant	1,074	1.045520	48		48		48
DC OWI Sobriety	342	0.332931	14		14		14
DC Young Adult	94	0.091507	4		4		4
DC Mtl Hlt Recov	44	0.042833	2		2		2
DC Gen Probation	43	0.041860	2		2		2
Browfield Redev	384	0.373817	17		17		17
Emerg Prep Bio	260	0.253105	10		10		10
CC Men's Drug Ct	394	0.383552	17		17		17
CC Women's Drug	336	0.327090	14		14		14
CC Swift & Sure	137	0.133367	5		5		5
CC Juv Drug Treatment	109	0.106110	4		4		4
CC Juv MH Court	245	0.238503	10		10		10
CC Vet's Treatment	148	0.144075	6		6		6
Homeland Sec. Gt.	152	0.147969	6		6		6
Haz Mat Team	37	0.036019	1		1		1
Indigent Defense	1,803	1.755189	84		84		84
ROD Automation	752	0.732059	32		32		32
911 Service Fund	503	0.489662	22		22		22
Concealed Pistol	428	0.416650	19		19		19
Local Corr.Offc.	222	0.216113	9		9		9
Drug Law Enforce	91	0.088587	4		4		4
Law Library	9	0.008761	0		0		0
PA Victim Adv (VOCA)	226	0.220007	9		9		9
PA SAKI Program	210	0.204431	8		8		8

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
PA Crime Victim	169	0.164519	7		7		7
Senior Millage	123	0.119738	5		5		5
AAA Administration	548	0.533468	23		23		23
AAA Providers	1,171	1.139948	54		54		54
AAA CM & CC	155	0.150890	6		6		6
AAA Ombudsman	322	0.313461	13		13		13
AAA Tech Asst.	154	0.149916	6		6		6
AAA Senior Expo	122	0.118765	5		5		5
AAA Health Living	282	0.274522	11		11		11
AAA CCC	138	0.134341	5		5		5
AAA Info & Asst	280	0.272575	11		11		11
AAA AAA Custom Care	263	0.256026	10		10		10
AAA Verne Robbert	1	0.000973	0		0		0
AAA SM Admin	289	0.281336	11		11		11
AAA SM CM	816	0.794362	35		35		35
AAA SM Ombudsman	116	0.112924	5		5		5
AAA SM Health Living	52	0.050621	2		2		2
AAA SM Info & Asst	91	0.088587	4		4		4
HCS Veterans	95	0.092481	4		4		4
HCS PFAS	18	0.017523	1		1		1
KCSD Grants	21	0.020443	1		1		1
KCSD Mounted Div.	3	0.002920	0		0		0
KCSD Canine Unit	68	0.066197	3		3		3
KCSD Restricted	77	0.074958	3		3		3
KCSD Honor Guard	4	0.003894	0		0		0
KCSD SCAPP	6	0.005841	0		0		0
KCSD STE	60	0.058409	2		2		2
KCSD Marine Safety	152	0.147969	6		6		6
KCSD Victin Serv.	12	0.011682	0		0		0
KCSD LEPC/HEMP	4	0.003894	0		0		0
KCSD Emerg Mgmt	3	0.002920	0		0		0
CC-Juvenile Home	1,988	1.935283	91		91		91
CC-In Home Care	188	0.183015	7		7		7
CC-Foster Care	50	0.048674	2		2		2
CC-Intens Learn	3	0.002920	0		0		0
CC-KEYS	277	0.269655	11		11		11
CC-Juve Drug Ct	141	0.137261	5		5		5
CC-Restitution	83	0.080799	3		3		3
CC-Intake Assess	117	0.113897	5		5		5
CC-CASA	104	0.101242	4		4		4
CC-FI Treatment Ct.	214	0.208325	8		8		8
CC-MIDHS	1,761	1.714302	81		81		81
Healthy Start	891	0.867373	38		38		38
SWMBH - HS	177	0.172306	7		7		7
Fatherhood Init	343	0.333904	14		14		14
AIDS Coun & Test	226	0.220007	9		9		9
HIV Data to Care	139	0.135314	5		5		5
MIECHV-ISS	93	0.090534	4		4		4
MIECHV-HFA	228	0.221954	9		9		9
Nurse Family	497	0.483821	21		21		21
MCIR	243	0.236556	9		9		9
CSHCS	247	0.240450	10		10		10

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
BCCCP Coord.	243	0.236556	9		9		9
IAP	326	0.317355	14		14		14
Clean Sweep Pest	22	0.021417	1		1		1
W.I.C.	356	0.346560	15		15		15
WIC Breastfeeding	226	0.220007	9		9		9
Childhood Lead	212	0.206378	8		8		8
Regional Lead	101	0.098322	4		4		4
Sheriff Rd Pat	93	0.090534	4		4		4
Comm Corrections	1,630	1.586776	76		76		76
Survey & Remonum	62	0.060356	2		2		2
Prop Tax Foreclosure	1,869	1.819438	87		87		87
Airport	4,534	4.413769	207		207		207
DTRF	2,145	2.088120	99		99		99
Central Stores	1,157	1.126319	53		53		53
Drain Eq Revolv	2	0.001947	0		0		0
Local Site Remed.	3	0.002920	0		0		0
Retirement	69	0.067170	3		3		3
OPEB	1,110	1.080565	50		50		50
Inmate Trust	18	0.017523	1		1		1
LIHEAP	2	0.001947	0		0		0
Weather Energy Opt	2	0.001947	0		0		0
Non Allocated	770	0.749581	33		33		33
Schedule .4 Total for Financial Audit	102,724	100.000000	4,745		4,745	20	4,765

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, 2019
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	42,507		42,507	177	42,684
Schedule .4 Total for Accom Tax	100	100.000000	42,507		42,507	177	42,684

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, 2019
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Insurance	213	79	132	2	0
Finance Department	1,137	837	276	24	0
Building & Grounds Department	5,703	5,494	58	151	0
Utilities	2,048	1,987	16	45	0
Security	392	382	0	10	0
County Administration Dept	345	336	0	9	0
Information Systems	341	331	0	10	0
Legal Services Department	344	328	7	9	0
Human Resources	1,053	786	245	22	0
Treasurer	8,651	4,414	4,128	109	0
Health & Comm. Serv.	2,535	2,403	62	70	0
Alcott Facility	1,198	1,156	11	31	0
Health Admin, CSA, & MCHD	946	816	100	30	0
Commission	298	283	7	8	0
Communications	134	131	0	3	0
Circuit Court	27,232	14,257	12,420	555	0
District Court	21,062	7,775	13,098	189	0
Friend of Court	7,099	2,651	4,382	66	0
Probate Court	3,830	2,737	1,023	70	0
Adult Probation	109	105	0	4	0
Family Coun Serv	1,470	457	1,004	9	0
Election	769	495	262	12	0
Deposits	1,351	443	898	10	0
ID Program	2,079	793	1,267	19	0
Clerk/ROD	24,727	7,896	16,642	189	0
Equalization	374	338	27	9	0
Pros Atty	1,928	1,423	468	37	0
Pros Atty C.R.P.	600	524	62	14	0
Drain Comm	478	414	54	10	0
Soil & Erosion	1,113	475	626	12	0
Sheriff Admin	9,472	4,129	5,236	107	0
Sheriff Jail	4,157	3,874	183	100	0
Sheriff Field Oper	1,900	1,848	4	48	0
Animal Control	12,638	4,924	7,590	124	0
Emergency Mgmnt.	523	501	7	15	0
Veterans Affairs	337	307	20	10	0
Medical Exam	1,008	978	7	23	0
Veterans Burial	63	62	0	1	0
Sold/Sail Relief	459	434	16	9	0
MSU Extension	238	224	7	7	0
Planning	348	278	62	8	0
Economic Develop	3	3	0	0	0
Employee Benefits	3,012	2,312	633	67	0
LE Revenues	280	188	88	4	0
LE Circuit Ct	339	331	0	8	0
LE District Ct	250	245	0	5	0
LE Pros Atty	296	273	16	7	0
LE Sheriff Admin	172	168	0	4	0
LE Sheriff Jail	405	396	0	9	0
LE Sheriff F.O.	439	428	0	11	0
LE Animal Ctrl	288	281	0	7	0
Technology Fund	751	727	0	24	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Roads	341	145	191	5	0
Parks Admin	1,571	1,267	269	35	0
P Markin Glen	4,493	1,795	2,655	43	0
P Scotts Mill	791	341	443	7	0
P Cold Brook	3,591	1,421	2,137	33	0
P Prairie View	2,523	1,071	1,427	25	0
P River Oaks	3,206	1,423	1,750	33	0
P Fairgrounds	4,244	1,860	2,340	44	0
P KRV Trail	353	325	20	8	0
P KRV Trailway prg	276	186	85	5	0
P County Fair	1,942	1,196	718	28	0
P Special Purposes	10	10	0	0	0
Access & Visitat	32	16	16	0	0
H-Oral Health	16	12	4	0	0
H-Laboratory	10,824	5,110	5,586	128	0
H-Vision/Hearing	567	374	183	10	0
H-Haz Waste	6,509	2,825	3,613	71	0
H-Clinical Serv	6,575	2,482	4,022	71	0
H-Comm. Disease	5,863	2,157	3,648	58	0
H-STD	3,026	1,227	1,766	33	0
H-Health Care Ac	14	7	7	0	0
H-Env Admin	462	451	0	11	0
H-Env FS&F	8,942	3,347	5,510	85	0
H-Env LW&W	6,517	2,590	3,860	67	0
Local Housing	583	273	304	6	0
Accommodation Tax	46,008	1,086	2,213	25	42,684
AS&E Grant	3,918	1,999	1,871	48	0
DC OWI Sobriety	1,265	570	681	14	0
DC Young Adult	126	111	11	4	0
DC Mtl Hlt Recov	58	40	16	2	0
DC Gen Probation	48	35	11	2	0
Browfield Redev	1,118	557	544	17	0
Emerg Prep Bio	339	291	38	10	0
CC Men's Drug Ct	766	612	137	17	0
CC Women's Drug	666	528	124	14	0
CC Swift & Sure	219	198	16	5	0
CC Juv Drug Treatment	206	179	23	4	0
CC Juv MH Court	462	429	23	10	0
CC Vet's Treatment	283	227	50	6	0
Homeland Sec. Gt.	310	281	23	6	0
Haz Mat Team	115	52	62	1	0
Indigent Defense	5,047	3,422	1,541	84	0
ROD Automation	3,551	1,365	2,154	32	0
911 Service Fund	3,019	959	2,038	22	0
Concealed Pistol	2,206	792	1,395	19	0
Local Corr.Offc.	389	318	62	9	0
Drug Law Enforce	178	158	16	4	0
Law Library	12	12	0	0	0
PA Victim Adv (VOCA)	266	195	62	9	0
PA SAKI Program	392	326	58	8	0
PA Crime Victim	259	232	20	7	0
Senior Millage	457	216	236	5	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
AAA Administration	830	562	245	23	0
AAA Providers	1,534	1,248	232	54	0
AAA CM & CC	81	55	20	6	0
AAA Ombudsman	437	287	137	13	0
AAA Tech Asst.	132	91	35	6	0
AAA Senior Expo	516	193	318	5	0
AAA Health Living	211	180	20	11	0
AAA CCC	122	79	38	5	0
AAA Info & Asst	221	179	31	11	0
AAA AAA Custom Care	79	62	7	10	0
AAA Verne Robbert	6	2	4	0	0
AAA SM Admin	219	204	4	11	0
AAA SM CM	982	947	0	35	0
AAA SM Ombudsman	84	79	0	5	0
AAA SM Health Living	26	24	0	2	0
AAA SM Info & Asst	61	57	0	4	0
HCS Veterans	194	159	31	4	0
HCS PFAS	6	5	0	1	0
KCSD Grants	64	28	35	1	0
KCSD Mounted Div.	2	2	0	0	0
KCSD Canine Unit	158	105	50	3	0
KCSD Restricted	125	99	23	3	0
KCSD Honor Guard	3	3	0	0	0
KCSD SCAPP	7	3	4	0	0
KCSD STE	70	57	11	2	0
KCSD Marine Safety	190	180	4	6	0
KCSD Victin Serv.	28	12	16	0	0
KCSD LEPC/HEMP	7	7	0	0	0
KCSD Emerg Mgmt	2	2	0	0	0
CC-Juvenile Home	4,401	3,584	726	91	0
CC-In Home Care	303	296	0	7	0
CC-Foster Care	56	54	0	2	0
CC-Intens Learn	2	2	0	0	0
CC-KEYS	484	466	7	11	0
CC-Juve Drug Ct	210	205	0	5	0
CC-Restitution	128	125	0	3	0
CC-Intake Assess	168	163	0	5	0
CC-CASA	146	142	0	4	0
CC-FI Treatment Ct.	317	309	0	8	0
CC-MIDHS	3,469	3,361	27	81	0
Healthy Start	1,118	1,022	58	38	0
SWMBH - HS	247	224	16	7	0
Fatherhood Init	485	400	71	14	0
AIDS Coun & Test	185	109	67	9	0
HIV Data to Care	113	50	58	5	0
MIECHV-ISS	167	109	54	4	0
MIECHV-HFA	351	292	50	9	0
Nurse Family	822	696	105	21	0
MCIR	366	307	50	9	0
CSHCS	403	272	121	10	0
BCCCP Coord.	348	277	62	9	0
IAP	485	301	170	14	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Accounting	Cash Rec Post	Financial Audit	Accom Tax
Clean Sweep Pest	64	40	23	1	0
W.I.C.	481	408	58	15	0
WIC Breastfeeding	348	281	58	9	0
Childhood Lead	279	150	121	8	0
Regional Lead	78	36	38	4	0
Sheriff Rd Pat	167	147	16	4	0
Comm Corrections	3,817	2,679	1,062	76	0
Survey & Remonum	68	59	7	2	0
Prop Tax Foreclosure	4,143	3,601	455	87	0
Airport	9,726	8,030	1,489	207	0
DTRF	4,454	4,139	216	99	0
Central Stores	2,024	1,967	4	53	0
Local Site Remed.	5	5	0	0	0
Retirement	48	45	0	3	0
OPEB	2,288	1,612	626	50	0
Inmate Trust	105	33	71	1	0
LIHEAP	7	3	4	0	0
Weather Energy Opt	3	3	0	0	0
Non Allocated	7,364	6,278	1,053	33	0
Direct Bill	0	0	0	0	0
Total	358,531	177,751	133,331	4,765	42,684

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, 2019
Schedule .2 - Costs To Be Allocated
For Department Health & Comm. Serv.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	731,035			731,035
Inbound Costs:				
Equipment Depreciation	30,697		30,697	
Insurance	569	113	682	
Finance Department	666,523	58,828	725,351	
County Administration Dept	3,524	123	3,647	
Information Systems	12,351	436	12,787	
Legal Services Department	3,849	32	3,881	
Human Resources	6,583	101	6,684	
Treasurer	2,529	6	2,535	
Health & Comm. Serv.		50,439	50,439	
Alcott Facility		25,190	25,190	
Health Admin, CSA, & MCHD		37,049	37,049	
Total Allocated Additions:	726,625	172,317	898,942	898,942
Total To Be Allocated:	1,457,660	172,317		1,629,977

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	348,659	0	340,708	0	0
FRINGE BENEFITS	127,720	0	124,808	0	0
Other Expense & Cost					
Supplies	9,907	0	9,681	0	0
Subscription & Dues	7,645	0	7,471	0	0
Contract Services	128,526	4,618	123,908	0	0
Operating Expenses	19,359	0	18,918	0	0
Bank Fees	8,181	0	0	0	0
Building Rental	69,938	0	68,343	0	0
Employee Training	11,100	0	11,100	0	0
Departmental Total					
Expenditures Per Financial Statement	731,035				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	731,035	4,618	704,937	0	0
Allocation Step 1					
Inbound - Finance Department: Accounting Serv	5,659	3,725	0	0	0
Inbound - Finance Department: Audit Services	1,499	498	0	0	0
Inbound - Finance Department: HCS Accounting	644,435	0	0	124,735	19,210
Inbound - Treasurer: Accounting	2,397	644	0	0	0
Inbound - Treasurer: Financial Audit	70	22	0	0	0
Inbound - All Others	72,565	0	70,915	0	0
Reallocate Admin Costs		(9,507)	5,111	817	125
Unallocated Costs	0	0	0	0	0
1st Allocation	1,457,660	0	780,963	125,552	19,335
Allocation Step 2					
Inbound - Finance Department: Accounting Serv	487	324	0	0	0
Inbound - Finance Department: Audit Services	6	1	0	0	0
Inbound - Finance Department: HCS Accounting	57,020	0	0	11,066	1,692
Inbound - Treasurer: Accounting	6	1	0	0	0
Inbound - All Others	114,798	0	112,205	0	0
Reallocate Admin Costs		(326)	185	29	3
Unallocated Costs	0	0	0	0	0
2nd Allocation	172,317	0	112,390	11,095	1,695
Total For Health & Comm. Serv.					
Schedule .3 Total	1,629,977	0	893,353	136,647	21,030

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	0	0	0	7,951	0
FRINGE BENEFITS	0	0	0	2,912	0
Other Expense & Cost					
Supplies	0	0	0	226	0
Subscription & Dues	0	0	0	174	0
Contract Services	0	0	0	0	0
Operating Expenses	0	0	0	441	0
Bank Fees	0	0	0	0	0
Building Rental	0	0	0	1,595	0
Employee Training	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	0	0	0	13,299	0
Allocation Step 1					
Inbound - Finance Department: Accounting Serv	0	0	0	0	0
Inbound - Finance Department: Audit Services	0	0	0	0	0
Inbound - Finance Department: HCS Accounting	91,286	76,527	112,941	13,190	80,321
Inbound - Treasurer: Accounting	0	0	0	0	0
Inbound - Treasurer: Financial Audit	0	0	0	0	0
Inbound - All Others	0	0	0	1,650	0
Reallocate Admin Costs	597	501	738	184	525
Unallocated Costs	0	0	0	0	0
1st Allocation	91,883	77,028	113,679	28,323	80,846
Allocation Step 2					
Inbound - Finance Department: Accounting Serv	0	0	0	0	0
Inbound - Finance Department: Audit Services	0	0	0	0	0
Inbound - Finance Department: HCS Accounting	8,081	6,764	10,001	1,162	7,096
Inbound - Treasurer: Accounting	0	0	0	0	0
Inbound - All Others	0	0	0	2,593	0
Reallocate Admin Costs	21	16	25	6	16
Unallocated Costs	0	0	0	0	0
2nd Allocation	8,102	6,780	10,026	3,761	7,112
Total For Health & Comm. Serv.					
Schedule .3 Total	99,985	83,808	123,705	32,084	87,958

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Supplies	0	0	0	0
Subscription & Dues	0	0	0	0
Contract Services	0	0	0	0
Operating Expenses	0	0	0	0
Bank Fees	0	8,181	0	0
Building Rental	0	0	0	0
Employee Training	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	0	8,181	0	0
Allocation Step 1				
Inbound - Finance Department: Accounting Serv	0	0	0	1,934
Inbound - Finance Department: Audit Services	0	0	0	1,001
Inbound - Finance Department: HCS Accounting	14,175	96,681	15,369	0
Inbound - Treasurer: Accounting	0	0	0	1,753
Inbound - Treasurer: Financial Audit	0	0	0	48
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	92	686	101	30
Unallocated Costs	0	0	0	0
1st Allocation	14,267	105,548	15,470	4,766
Allocation Step 2				
Inbound - Finance Department: Accounting Serv	0	0	0	163
Inbound - Finance Department: Audit Services	0	0	0	5
Inbound - Finance Department: HCS Accounting	1,247	8,558	1,353	0
Inbound - Treasurer: Accounting	0	0	0	5
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	1	23	1	0
Unallocated Costs	0	0	0	0
2nd Allocation	1,248	8,581	1,354	173
Total For Health & Comm. Serv.				
Schedule .3 Total	15,515	114,129	16,824	4,939

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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.	5.29	3.968790	30,990		30,990		30,990
Alcott Facility	7.81	5.859404	45,758		45,758	6,851	52,609
Health Admin, CSA, & MCHD	11.37	8.530272	66,610		66,610	9,978	76,588
Veterans Affairs	2.77	2.078175	16,226		16,226	2,427	18,653
H-Laboratory	3.30	2.475805	19,331		19,331	2,891	22,222
H-Vision/Hearing	2.56	1.920624	14,998		14,998	2,241	17,239
H-Haz Waste	4.57	3.428614	26,773		26,773	4,008	30,781
H-Clinical Serv	2.30	1.725561	13,473		13,473	2,014	15,487
H-Comm. Disease	2.74	2.055668	16,051		16,051	2,399	18,450
H-STD	5.78	4.336409	33,861		33,861	5,071	38,932
H-Env Admin	4.82	3.616175	28,242		28,242	4,231	32,473
H-Env FS&F	7.26	5.446770	42,532		42,532	6,371	48,903
H-Env LW&W	6.46	4.846575	37,849		37,849	5,670	43,519
Emerg Prep Bio	0.86	0.645210	5,037		5,037	753	5,790
AAA Administration	2.61	1.958136	15,289		15,289	2,282	17,571
AAA Providers	5.06	3.796234	29,643		29,643	4,441	34,084
AAA CM & CC	0.03	0.022507	175		175	24	199
AAA Ombudsman	1.62	1.215395	9,490		9,490	1,415	10,905
AAA Tech Asst.	0.03	0.022507	175		175	24	199
AAA Health Living	0.57	0.427639	3,336		3,336	497	3,833
AAA CCC	0.06	0.045015	350		350	48	398
AAA Info & Asst	0.98	0.735239	5,736		5,736	854	6,590
AAA AAA Custom Care	0.06	0.045015	350		350	48	398
AAA SM Admin	0.93	0.697727	5,443		5,443	814	6,257
AAA SM CM	4.58	3.436117	26,832		26,832	4,019	30,851
AAA SM Ombudsman	0.81	0.607698	4,739		4,739	708	5,447
AAA SM Health Living	0.11	0.082527	642		642	91	733
AAA SM Info & Asst	0.64	0.480156	3,747		3,747	559	4,306
Healthy Start	8.85	6.639658	51,849		51,849	7,766	59,615
SWMBH - HS	1.01	0.757746	5,911		5,911	882	6,793
Fatherhood Init	1.14	0.855278	6,675		6,675	995	7,670
AIDS Coun & Test	0.75	0.562683	4,389		4,389	654	5,043
HIV Data to Care	0.20	0.150049	1,170		1,170	172	1,342
MIECHV-HFA	3.55	2.663366	20,797		20,797	3,113	23,910
Nurse Family	7.41	5.559307	43,414		43,414	6,504	49,918
MCIR	4.00	3.000975	23,436		23,436	3,511	26,947
CSHCS	2.12	1.590517	12,421		12,421	1,855	14,276
BCCCP Coord.	1.80	1.350439	10,544		10,544	1,574	12,118
IAP	1.57	1.177883	9,198		9,198	1,372	10,570
W.I.C.	12.51	9.385550	73,430		73,430	11,169	84,599
WIC Breastfeeding	1.49	1.117863	8,730		8,730	1,303	10,033
Childhood Lead	0.76	0.570185	4,445		4,445	664	5,109
Regional Lead	0.15	0.112537	876		876	127	1,003
Schedule .4 Total for Prog Admin	133.29	100.000000	780,963		780,963	112,390	893,353

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.
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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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.	731,033	4.316663	5,419		5,419		5,419
Alcott Facility	1,208,766	7.137619	8,981		8,981	864	9,845
Health Admin, CSA, & MCHD	1,027,247	6.065771	7,615		7,615	703	8,318
Veterans Affairs	205,521	1.213577	1,525		1,525	142	1,667
Medical Exam	737,408	4.354307	5,467		5,467	503	5,970
Veterans Burial	10,200	0.060230	75		75	8	83
Sold/Sail Relief	37,929	0.223966	280		280	25	305
H-Laboratory	441,942	2.609615	3,275		3,275	301	3,576
H-Vision/Hearing	167,157	0.987042	1,238		1,238	114	1,352
H-Haz Waste	484,493	2.860874	3,591		3,591	333	3,924
H-Clinical Serv	632,865	3.736993	4,691		4,691	433	5,124
H-Comm. Disease	338,938	2.001389	2,512		2,512	233	2,745
H-STD	648,785	3.830998	4,807		4,807	444	5,251
H-Health Care Ac	342	0.002019	2		2		2
H-Env Admin	440,079	2.598614	3,262		3,262	299	3,561
H-Env FS&F	626,135	3.697253	4,642		4,642	427	5,069
H-Env LW&W	539,263	3.184284	3,998		3,998	368	4,366
Emerg Prep Bio	161,042	0.950934	1,193		1,193	110	1,303
AAA Administration	1,102,643	6.510976	8,174		8,174	753	8,927
AAA Providers	932,950	5.508959	6,917		6,917	637	7,554
AAA CM & CC	7,296	0.043082	53		53	4	57
AAA Ombudsman	146,274	0.863731	1,084		1,084	99	1,183
AAA Tech Asst.	27,984	0.165242	208		208	18	226
AAA Senior Expo	11,629	0.068668	85		85	8	93
AAA Health Living	60,992	0.360151	452		452	41	493
AAA CCC	8,715	0.051461	64		64	6	70
AAA Info & Asst	80,539	0.475573	597		597	54	651
AAA AAA Custom Care	6,113	0.036097	45		45	3	48
AAA SM Admin	450,553	2.660462	3,340		3,340	308	3,648
AAA SM CM	758,647	4.479720	5,624		5,624	516	6,140
AAA SM Ombudsman	57,990	0.342424	429		429	40	469
AAA SM Health Living	9,197	0.054307	68		68	6	74
AAA SM Info & Asst	42,630	0.251725	317		317	30	347
HCS Veterans	49,529	0.292463	367		367	33	400
HCS PFAS	105,398	0.622363	781		781	72	853
Healthy Start	888,435	5.246103	6,587		6,587	606	7,193
SWMBH - HS	90,242	0.532868	668		668	62	730
Fatherhood Init	101,559	0.599694	752		752	68	820
HBHS - CHW	24,923	0.147167	185		185	16	201
AIDS Coun & Test	100,989	0.596328	748		748	68	816
HIV Data to Care	26,974	0.159278	201		201	18	219
MIECHV-ISS	21,684	0.128041	160		160	14	174
MIECHV-HFA	316,074	1.866379	2,343		2,343	217	2,560
Nurse Family	821,618	4.851557	6,092		6,092	560	6,652
MCIR	364,213	2.150634	2,701		2,701	248	2,949
CSHCS	228,274	1.347931	1,692		1,692	156	1,848
BCCCP Coord.	174,823	1.032309	1,296		1,296	120	1,416
IAP	177,213	1.046422	1,314		1,314	121	1,435
Clean Sweep Pest	15,925	0.094035	117		117	11	128
W.I.C.	1,109,704	6.552670	8,227		8,227	758	8,985
WIC Breastfeeding	79,692	0.470572	591		591	54	645
Childhood Lead	78,617	0.464224	583		583	53	636

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
Regional Lead	15,330	0.090522	113		113	10	123
Weather Energy Opt	629	0.003714	4		4		4
Schedule .4 Total for Fiscal Svcs 1	16,935,142	100.000000	125,552		125,552	11,095	136,647

Allocation Basis: Gross program costs by benefiting program

Allocation Source: Detail expense report - Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Fiscal Svcs 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health & Comm. Serv.	731,033	49.782933	9,626		9,626		9,626
Medical Exam	737,408	50.217067	9,709		9,709	1,695	11,404
Schedule .4 Total for Fiscal Svcs 2	1,468,441	100.000000	19,335		19,335	1,695	21,030

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
Based On The Year Ended December 31, 2019
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
H-Health Care Ac	342	0.008379	7		7		7
Healthy Start	888,435	21.766458	19,998		19,998	1,761	21,759
SWMBH - HS	90,242	2.210909	2,031		2,031	179	2,210
Fatherhood Init	101,559	2.488173	2,285		2,285	202	2,487
HBHS - CHW	24,923	0.610608	562		562	49	611
AIDS Coun & Test	100,989	2.474208	2,273		2,273	200	2,473
HIV Data to Care	26,974	0.660857	607		607	53	660
MIECHV-ISS	21,684	0.531253	489		489	41	530
MIECHV-HFA	316,074	7.743742	7,116		7,116	626	7,742
Nurse Family	821,618	20.129457	18,496		18,496	1,629	20,125
CSHCS	228,274	5.592662	5,139		5,139	454	5,593
IAP	177,213	4.341679	3,989		3,989	353	4,342
W.I.C.	1,109,704	27.187498	24,982		24,982	2,215	27,197
WIC Breastfeeding	79,692	1.952436	1,794		1,794	156	1,950
Childhood Lead	78,617	1.926099	1,770		1,770	154	1,924
Regional Lead	15,330	0.375582	345		345	30	375
Schedule .4 Total for Fiscal Svcs 3	4,081,670	100.000000	91,883		91,883	8,102	99,985

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
Based On The Year Ended December 31, 2019
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
Health Admin, CSA, & MCHD	1,027,247	18.248321	14,055		14,055	1,251	15,306
H-Laboratory	441,942	7.850788	6,048		6,048	529	6,577
H-Vision/Hearing	167,157	2.969426	2,286		2,286	202	2,488
H-Haz Waste	484,493	8.606677	6,630		6,630	582	7,212
H-Clinical Serv	632,865	11.242401	8,659		8,659	761	9,420
H-Comm. Disease	338,938	6.020995	4,637		4,637	406	5,043
H-STD	648,785	11.525209	8,878		8,878	780	9,658
H-Env Admin	440,079	7.817694	6,023		6,023	528	6,551
H-Env FS&F	626,135	11.122847	8,568		8,568	753	9,321
H-Env LW&W	539,263	9.579627	7,379		7,379	649	8,028
Emerg Prep Bio	161,042	2.860798	2,203		2,203	194	2,397
HCS PFAS	105,398	1.872321	1,443		1,443	127	1,570
Clean Sweep Pest	15,925	0.282896	219		219	18	237
Schedule .4 Total for Fiscal Svcs 4	5,629,269	100.000000	77,028		77,028	6,780	83,808

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
Based On The Year Ended December 31, 2019
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	2,425	3.618539	4,113		4,113	361	4,474
Veterans Burial	120	0.179062	204		204	17	221
Sold/Sail Relief	448	0.668497	759		759	66	825
AAA Administration	16,989	25.350663	28,819		28,819	2,555	31,374
AAA Providers	14,374	21.448609	24,381		24,381	2,150	26,531
AAA CM & CC	112	0.167124	191		191	15	206
AAA Ombudsman	2,254	3.363376	3,825		3,825	336	4,161
AAA Tech Asst.	431	0.643130	731		731	65	796
AAA Senior Expo	179	0.267100	304		304	26	330
AAA Health Living	940	1.402650	1,594		1,594	141	1,735
AAA CCC	134	0.199952	227		227	20	247
AAA Info & Asst	1,241	1.851797	2,106		2,106	185	2,291
AAA AAA Custom Care	94	0.140265	159		159	13	172
AAA SM Admin	6,942	10.358720	11,776		11,776	1,036	12,812
AAA SM CM	11,689	17.442103	19,828		19,828	1,746	21,574
AAA SM Ombudsman	893	1.332518	1,515		1,515	134	1,649
AAA SM Health Living	142	0.211890	241		241	21	262
AAA SM Info & Asst	657	0.980363	1,114		1,114	99	1,213
HCS Veterans	584	0.871434	991		991	87	1,078
MCIR	4,298	6.413394	7,291		7,291	644	7,935
BCCCP Coord.	2,063	3.078369	3,499		3,499	309	3,808
Weather Energy Opt	7	0.010445	11		11		11
Schedule .4 Total for Fiscal Svcs 5	67,016	100.000000	113,679		113,679	10,026	123,705

Allocation Basis: Dollar amount of analyst wages by benefiting program
Allocation Source: Detail expense report - Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Health & Comm. Serv.

Activity - Contract Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health & Comm. Serv.	11.00	6.707317	1,898		1,898		1,898
Health Admin, CSA, & MCHD	1.00	0.609756	172		172	24	196
Veterans Affairs	4.00	2.439024	688		688	95	783
Medical Exam	2.00	1.219512	345		345	45	390
H-Laboratory	3.00	1.829268	516		516	70	586
H-Haz Waste	29.00	17.682927	5,009		5,009	713	5,722
H-Clinical Serv	1.00	0.609756	172		172	24	196
H-Comm. Disease	1.00	0.609756	172		172	24	196
H-STD	3.00	1.829268	516		516	70	586
H-Env Admin	1.00	0.609756	172		172	24	196
AAA Administration	8.00	4.878049	1,381		1,381	194	1,575
AAA Providers	13.00	7.926829	2,243		2,243	314	2,557
AAA Ombudsman	5.00	3.048780	861		861	120	981
AAA SM CM	37.00	22.560979	6,422		6,422	971	7,393
Healthy Start	12.00	7.317073	2,070		2,070	291	2,361
SWMBH - HS	2.00	1.219512	345		345	45	390
Fatherhood Init	9.00	5.487805	1,551		1,551	218	1,769
AIDS Coun & Test	1.00	0.609756	172		172	24	196
HIV Data to Care	3.00	1.829268	516		516	70	586
MIECHV-ISS	2.00	1.219512	345		345	45	390
Nurse Family	2.00	1.219512	345		345	45	390
MCIR	1.00	0.609756	172		172	24	196
CSHCS	2.00	1.219512	345		345	45	390
BCCCP Coord.	9.00	5.487805	1,551		1,551	218	1,769
WIC Breastfeeding	1.00	0.609756	172		172	24	196
Childhood Lead	1.00	0.609756	172		172	24	196
Schedule .4 Total for Contract Admin	164.00	100.000000	28,323		28,323	3,761	32,084

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, 2019
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.	190	3.089431	2,497		2,497		2,497
Alcott Facility	498	8.097561	6,547		6,547	593	7,140
Health Admin, CSA, & MCHD	160	2.601626	2,104		2,104	192	2,296
Veterans Affairs	76	1.235772	999		999	91	1,090
Medical Exam	12	0.195122	157		157	13	170
Veterans Burial	34	0.552846	447		447	40	487
Sold/Sail Relief	221	3.593496	2,904		2,904	263	3,167
H-Laboratory	219	3.560976	2,877		2,877	261	3,138
H-Vision/Hearing	56	0.910569	736		736	66	802
H-Haz Waste	240	3.902439	3,154		3,154	287	3,441
H-Clinical Serv	381	6.195122	5,008		5,008	455	5,463
H-Comm. Disease	139	2.260163	1,828		1,828	164	1,992
H-STD	130	2.113821	1,709		1,709	154	1,863
H-Health Care Ac	1	0.016260	13		13		13
H-Env Admin	180	2.926829	2,367		2,367	215	2,582
H-Env FS&F	150	2.439024	1,971		1,971	180	2,151
H-Env LW&W	315	5.121951	4,140		4,140	375	4,515
Emerg Prep Bio	128	2.081301	1,683		1,683	153	1,836
AAA Administration	154	2.504065	2,025		2,025	182	2,207
AAA Providers	529	8.601625	6,963		6,963	656	7,619
AAA CM & CC	17	0.276423	224		224	20	244
AAA Ombudsman	28	0.455285	368		368	33	401
AAA Tech Asst.	35	0.569106	460		460	41	501
AAA Senior Expo	16	0.260163	210		210	18	228
AAA Health Living	84	1.365854	1,104		1,104	100	1,204
AAA CCC	24	0.390244	316		316	30	346
AAA Info & Asst	23	0.373984	303		303	28	331
AAA AAA Custom Care	11	0.178862	144		144	13	157
AAA SM Admin	111	1.804878	1,460		1,460	132	1,592
AAA SM CM	468	7.609756	6,153		6,153	556	6,709
AAA SM Ombudsman	24	0.390244	316		316	30	346
AAA SM Health Living	5	0.081301	65		65	6	71
AAA SM Info & Asst	18	0.292683	237		237	22	259
HCS Veterans	70	1.138211	920		920	83	1,003
HCS PFAS	2	0.032520	26		26	1	27
Healthy Start	319	5.186992	4,192		4,192	378	4,570
SWMBH - HS	55	0.894309	722		722	65	787
Fatherhood Init	112	1.821138	1,472		1,472	134	1,606
AIDS Coun & Test	42	0.682927	552		552	49	601
HIV Data to Care	9	0.146341	117		117	11	128
MIECHV-ISS	39	0.634146	513		513	46	559
MIECHV-HFA	84	1.365854	1,104		1,104	100	1,204
Nurse Family	248	4.032520	3,260		3,260	295	3,555
MCIR	78	1.268293	1,025		1,025	92	1,117
CSHCS	35	0.569106	460		460	41	501
BCCCP Coord.	70	1.138211	920		920	83	1,003
IAP	52	0.845528	683		683	61	744
Clean Sweep Pest	13	0.211382	171		171	14	185
W.I.C.	192	3.121951	2,523		2,523	230	2,753
WIC Breastfeeding	22	0.357724	290		290	25	315
Childhood Lead	22	0.357724	290		290	25	315
Regional Lead	8	0.130081	104		104	10	114

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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 Energy Opt	1	0.016260	13		13		13
Schedule .4 Total for HCS Purch/AP	6,150	100.000000	80,846		80,846	7,112	87,958

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

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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.	5	0.068672	9		9		9
Alcott Facility	3	0.041203	6		6		6
Health Admin, CSA, & MCHD	24	0.329625	47		47	3	50
Veterans Affairs	5	0.068672	9		9		9
Medical Exam	2	0.027469	4		4		4
Sold/Sail Relief	4	0.054938	7		7		7
H-Oral Health	1	0.013734	2		2		2
H-Laboratory	1,321	18.143112	2,608		2,608	259	2,867
H-Vision/Hearing	44	0.604313	85		85	8	93
H-Haz Waste	856	11.756627	1,678		1,678	147	1,825
H-Clinical Serv	952	13.075127	1,865		1,865	163	2,028
H-Comm. Disease	864	11.866502	1,693		1,693	147	1,840
H-STD	419	5.754704	820		820	71	891
H-Health Care Ac	2	0.027469	4		4		4
H-Env FS&F	1,303	17.895893	2,552		2,552	223	2,775
H-Env LW&W	914	12.553221	1,790		1,790	156	1,946
Emerg Prep Bio	10	0.137344	20		20	1	21
AAA Administration	59	0.810328	115		115	10	125
AAA Providers	56	0.769125	108		108	10	118
AAA CM & CC	5	0.068672	9		9		9
AAA Ombudsman	33	0.453234	64		64	6	70
AAA Tech Asst.	9	0.123609	18		18		18
AAA Senior Expo	76	1.043813	148		148	13	161
AAA Health Living	5	0.068672	9		9		9
AAA CCC	10	0.137344	20		20	1	21
AAA Info & Asst	8	0.109875	16		16		16
AAA AAA Custom Care	2	0.027469	4		4		4
AAA Verne Robbert	1	0.013734	2		2		2
AAA SM Admin	1	0.013734	2		2		2
HCS Veterans	2	0.027469	4		4		4
Healthy Start	14	0.192281	27		27	1	28
SWMBH - HS	4	0.054938	7		7		7
Fatherhood Init	17	0.233484	33		33	1	34
AIDS Coun & Test	16	0.219750	31		31	1	32
HIV Data to Care	14	0.192281	27		27	1	28
MIECHV-ISS	13	0.178547	25		25	1	26
MIECHV-HFA	12	0.164813	23		23	1	24
Nurse Family	25	0.343359	48		48	3	51
MCIR	12	0.164813	23		23	1	24
CSHCS	29	0.398297	56		56	4	60
BCCCP Coord.	15	0.206016	29		29	1	30
IAP	41	0.563109	79		79	8	87
Clean Sweep Pest	6	0.082406	11		11		11
W.I.C.	14	0.192281	27		27	1	28
WIC Breastfeeding	14	0.192281	27		27	1	28
Childhood Lead	29	0.398297	56		56	4	60
Regional Lead	10	0.137344	20		20	1	21
Schedule .4 Total for HCS Cash Rec	7,281	100.000000	14,267		14,267	1,248	15,515

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

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Prepared By MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
Alcott Facility	71.78	0.125125	130		130	11	141
Health Admin, CSA, & MCHD	107.67	0.187688	198		198	14	212
Veterans Affairs	113.66	0.198130	210		210	16	226
Medical Exam	2,955.06	5.151195	5,437		5,437	440	5,877
H-Laboratory	5,826.38	10.156415	10,720		10,720	871	11,591
H-Vision/Hearing	3,063.52	5.340260	5,637		5,637	457	6,094
H-Haz Waste	1,064.78	1.856101	1,959		1,959	156	2,115
H-Clinical Serv	35,292.89	61.521776	64,939		64,939	5,291	70,230
H-Comm. Disease	1,268.52	2.211256	2,334		2,334	192	2,526
H-STD	6,539.52	11.399545	12,031		12,031	977	13,008
H-Env FS&F	927.20	1.616274	1,707		1,707	139	1,846
H-Env LW&W	35.89	0.062563	65		65	4	69
AAA AAA Custom Care	29.91	0.052138	54		54	3	57
W.I.C.	69.72	0.121534	127		127	10	137
Schedule .4 Total for Billing/Reimb	57,366.50	100.000000	105,548		105,548	8,581	114,129

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

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
Alcott Facility	100	100.000000	15,470		15,470	1,354	16,824
Schedule .4 Total for Specific Supt	100	100.000000	15,470		15,470	1,354	16,824

Allocation Basis: Direct allocation to Alcott Facility schedule
Allocation Source: Health & Community Services

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
Health Admin, CSA, & MCHD	1,013.20	0.149220	6		6		6
H-Comm. Disease	11,115.22	1.637006	76		76	1	77
AAA Administration	89,115.39	13.124565	626		626	22	648
AAA Providers	280,444.50	41.302765	1,978		1,978	84	2,062
AAA CM & CC	1,885.19	0.277643	13		13		13
AAA Ombudsman	2,405.96	0.354340	16		16		16
AAA Tech Asst.	1,651.72	0.243259	11		11		11
AAA Health Living	31,292.08	4.608575	221		221	8	229
AAA CCC	3,553.22	0.523304	24		24		24
AAA Info & Asst	7,683.11	1.131538	52		52	1	53
AAA AAA Custom Care	3,326.20	0.489870	22		22		22
AAA SM Admin	35,625.23	5.246744	251		251	9	260
AAA SM CM	67,860.17	9.994179	474		474	16	490
AAA SM Health Living	6,145.40	0.905070	42		42		42
AAA SM Info & Asst	187.62	0.027632	1		1		1
AIDS Coun & Test	41,395.91	6.096627	291		291	11	302
HIV Data to Care	11,322.77	1.667573	77		77	1	78
IAP	42,624.90	6.277628	301		301	11	312
Childhood Lead	32,317.97	4.759664	229		229	8	237
Regional Lead	8,031.16	1.182798	55		55	1	56
Schedule .4 Total for Fund 690 Redis	678,996.92	100.000000	4,766		4,766	173	4,939

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, 2019
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.	50,439	30,990	5,419	9,626	0
Alcott Facility	86,565	52,609	9,845	0	0
Health Admin, CSA, & MCHD	102,972	76,588	8,318	0	0
Veterans Affairs	26,902	18,653	1,667	0	0
Medical Exam	23,815	0	5,970	11,404	0
Veterans Burial	791	0	83	0	0
Sold/Sail Relief	4,304	0	305	0	0
H-Oral Health	2	0	0	0	0
H-Laboratory	50,557	22,222	3,576	0	0
H-Vision/Hearing	28,068	17,239	1,352	0	0
H-Haz Waste	55,020	30,781	3,924	0	0
H-Clinical Serv	107,948	15,487	5,124	0	0
H-Comm. Disease	32,869	18,450	2,745	0	0
H-STD	70,189	38,932	5,251	0	0
H-Health Care Ac	26	0	2	0	7
H-Env Admin	45,363	32,473	3,561	0	0
H-Env FS&F	70,065	48,903	5,069	0	0
H-Env LW&W	62,443	43,519	4,366	0	0
Emerg Prep Bio	11,347	5,790	1,303	0	0
AAA Administration	62,427	17,571	8,927	0	0
AAA Providers	80,525	34,084	7,554	0	0
AAA CM & CC	728	199	57	0	0
AAA Ombudsman	17,717	10,905	1,183	0	0
AAA Tech Asst.	1,751	199	226	0	0
AAA Senior Expo	812	0	93	0	0
AAA Health Living	7,503	3,833	493	0	0
AAA CCC	1,106	398	70	0	0
AAA Info & Asst	9,932	6,590	651	0	0
AAA AAA Custom Care	858	398	48	0	0
AAA Verne Robbert	2	0	0	0	0
AAA SM Admin	24,571	6,257	3,648	0	0
AAA SM CM	73,157	30,851	6,140	0	0
AAA SM Ombudsman	7,911	5,447	469	0	0
AAA SM Health Living	1,182	733	74	0	0
AAA SM Info & Asst	6,126	4,306	347	0	0
HCS Veterans	2,485	0	400	0	0
HCS PFAS	2,450	0	853	0	0
Healthy Start	95,526	59,615	7,193	0	21,759
SWMBH - HS	10,917	6,793	730	0	2,210
Fatherhood Init	14,386	7,670	820	0	2,487
HBHS - CHW	812	0	201	0	611
AIDS Coun & Test	9,463	5,043	816	0	2,473
HIV Data to Care	3,041	1,342	219	0	660
MIECHV-ISS	1,679	0	174	0	530
MIECHV-HFA	35,440	23,910	2,560	0	7,742
Nurse Family	80,691	49,918	6,652	0	20,125
MCIR	39,168	26,947	2,949	0	0
CSHCS	22,668	14,276	1,848	0	5,593
BCCCP Coord.	20,144	12,118	1,416	0	0
IAP	17,490	10,570	1,435	0	4,342
Clean Sweep Pest	561	0	128	0	0
W.I.C.	123,699	84,599	8,985	0	27,197

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Total	Prog Admin	Fiscal Svcs 1	Fiscal Svcs 2	Fiscal Svcs 3
WIC Breastfeeding	13,167	10,033	645	0	1,950
Childhood Lead	8,477	5,109	636	0	1,924
Regional Lead	1,692	1,003	123	0	375
Weather Energy Opt	28	0	4	0	0
Direct Bill	0	0	0	0	0
Total	1,629,977	893,353	136,647	21,030	99,985

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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	1,898	2,497	9
Alcott Facility	0	0	0	7,140	6
Health Admin, CSA, & MCHD	15,306	0	196	2,296	50
Veterans Affairs	0	4,474	783	1,090	9
Medical Exam	0	0	390	170	4
Veterans Burial	0	221	0	487	0
Sold/Sail Relief	0	825	0	3,167	7
H-Oral Health	0	0	0	0	2
H-Laboratory	6,577	0	586	3,138	2,867
H-Vision/Hearing	2,488	0	0	802	93
H-Haz Waste	7,212	0	5,722	3,441	1,825
H-Clinical Serv	9,420	0	196	5,463	2,028
H-Comm. Disease	5,043	0	196	1,992	1,840
H-STD	9,658	0	586	1,863	891
H-Health Care Ac	0	0	0	13	4
H-Env Admin	6,551	0	196	2,582	0
H-Env FS&F	9,321	0	0	2,151	2,775
H-Env LW&W	8,028	0	0	4,515	1,946
Emerg Prep Bio	2,397	0	0	1,836	21
AAA Administration	0	31,374	1,575	2,207	125
AAA Providers	0	26,531	2,557	7,619	118
AAA CM & CC	0	206	0	244	9
AAA Ombudsman	0	4,161	981	401	70
AAA Tech Asst.	0	796	0	501	18
AAA Senior Expo	0	330	0	228	161
AAA Health Living	0	1,735	0	1,204	9
AAA CCC	0	247	0	346	21
AAA Info & Asst	0	2,291	0	331	16
AAA AAA Custom Care	0	172	0	157	4
AAA Verne Robbert	0	0	0	0	2
AAA SM Admin	0	12,812	0	1,592	2
AAA SM CM	0	21,574	7,393	6,709	0
AAA SM Ombudsman	0	1,649	0	346	0
AAA SM Health Living	0	262	0	71	0
AAA SM Info & Asst	0	1,213	0	259	0
HCS Veterans	0	1,078	0	1,003	4
HCS PFAS	1,570	0	0	27	0
Healthy Start	0	0	2,361	4,570	28
SWMBH - HS	0	0	390	787	7
Fatherhood Init	0	0	1,769	1,606	34
HBHS - CHW	0	0	0	0	0
AIDS Coun & Test	0	0	196	601	32
HIV Data to Care	0	0	586	128	28
MIECHV-ISS	0	0	390	559	26
MIECHV-HFA	0	0	0	1,204	24
Nurse Family	0	0	390	3,555	51
MCIR	0	7,935	196	1,117	24
CSHCS	0	0	390	501	60
BCCCP Coord.	0	3,808	1,769	1,003	30
IAP	0	0	0	744	87
Clean Sweep Pest	237	0	0	185	11
W.I.C.	0	0	0	2,753	28

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
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
WIC Breastfeeding	0	0	196	315	28
Childhood Lead	0	0	196	315	60
Regional Lead	0	0	0	114	21
Weather Energy Opt	0	11	0	13	0
Direct Bill	0	0	0	0	0
Total	83,808	123,705	32,084	87,958	15,515

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Billing/Reimb	Specific Supt	Fund 690 Redis
Health & Comm. Serv.	0	0	0
Alcott Facility	141	16,824	0
Health Admin, CSA, & MCHD	212	0	6
Veterans Affairs	226	0	0
Medical Exam	5,877	0	0
Veterans Burial	0	0	0
Sold/Sail Relief	0	0	0
H-Oral Health	0	0	0
H-Laboratory	11,591	0	0
H-Vision/Hearing	6,094	0	0
H-Haz Waste	2,115	0	0
H-Clinical Serv	70,230	0	0
H-Comm. Disease	2,526	0	77
H-STD	13,008	0	0
H-Health Care Ac	0	0	0
H-Env Admin	0	0	0
H-Env FS&F	1,846	0	0
H-Env LW&W	69	0	0
Emerg Prep Bio	0	0	0
AAA Administration	0	0	648
AAA Providers	0	0	2,062
AAA CM & CC	0	0	13
AAA Ombudsman	0	0	16
AAA Tech Asst.	0	0	11
AAA Senior Expo	0	0	0
AAA Health Living	0	0	229
AAA CCC	0	0	24
AAA Info & Asst	0	0	53
AAA AAA Custom Care	57	0	22
AAA Verne Robbert	0	0	0
AAA SM Admin	0	0	260
AAA SM CM	0	0	490
AAA SM Ombudsman	0	0	0
AAA SM Health Living	0	0	42
AAA SM Info & Asst	0	0	1
HCS Veterans	0	0	0
HCS PFAS	0	0	0
Healthy Start	0	0	0
SWMBH - HS	0	0	0
Fatherhood Init	0	0	0
HBHS - CHW	0	0	0
AIDS Coun & Test	0	0	302
HIV Data to Care	0	0	78
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
IAP	0	0	312
Clean Sweep Pest	0	0	0
W.I.C.	137	0	0

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Health & Comm. Serv.

Receiving Department	Billing/Reimb	Specific Supt	Fund 690 Redis
WIC Breastfeeding	0	0	0
Childhood Lead	0	0	237
Regional Lead	0	0	56
Weather Energy Opt	0	0	0
Direct Bill	0	0	0
Total	114,129	16,824	4,939

Building space costs are a portion of the total costs necessary by Kalamazoo County departments. In 2018, the occupants moved from the Nazareth Facility to the Alcott Facility in the middle of the year. The direct costs related to the Alcott 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 Alcott 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, 2019
Schedule .2 - Costs To Be Allocated
For Department Alcott Facility

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Inbound Costs:				
Insurance	1,783	168	1,951	
Finance Department	7,325	539	7,864	
Building & Grounds Department	121,559	13,298	134,857	
County Administration Dept	5,205	187	5,392	
Information Systems	1,371	45	1,416	
Legal Services Department	5,681	49	5,730	
Human Resources	9,727	158	9,885	
Treasurer	1,197	1	1,198	
Health & Comm. Serv.	76,892	9,673	86,565	
Total Allocated Additions:	230,740	24,118	254,858	254,858
Total To Be Allocated:	230,740	24,118		254,858

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Alcott Facility

	Total	G&A	Alcott Building
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
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	230,740	0	230,740
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	230,740	0	230,740
Allocation Step 2			
Inbound - All Others	24,118	0	24,118
2nd Allocation	24,118	0	24,118
Total For Alcott Facility			
Schedule .3 Total	254,858	0	254,858

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Alcott Facility

Activity - Alcott Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health & Comm. Serv.	75,162.06	10.916718	25,190		25,190		25,190
Health Admin, CSA, & MCHD	67,491.78	9.802668	22,616		22,616	2,650	25,266
Veterans Affairs	23,746.38	3.448981	7,954		7,954	931	8,885
Employee Benefits	0.07	0.000010	0		0		0
H-Laboratory	105,100.53	15.265054	35,353		35,353	4,274	39,627
H-Vision/Hearing	9,364.17	1.360075	3,135		3,135	363	3,498
H-Haz Waste	0.35	0.000051	0		0		0
H-Clinical Serv	15,485.80	2.249195	5,186		5,186	606	5,792
H-Comm. Disease	17,444.46	2.533675	5,841		5,841	681	6,522
H-STD	30,003.27	4.357747	10,049		10,049	1,174	11,223
H-Env Admin	28,506.77	4.140392	9,550		9,550	1,114	10,664
H-Env FS&F	33,946.34	4.930448	11,373		11,373	1,331	12,704
H-Env LW&W	32,693.89	4.748539	10,953		10,953	1,283	12,236
Emerg Prep Bio	13,614.95	1.977468	4,559		4,559	534	5,093
AAA Administration	17,221.73	2.501325	5,769		5,769	674	6,443
AAA Providers	18,724.20	2.719548	6,271		6,271	732	7,003
AAA CM & CC	119.65	0.017378	38		38	1	39
AAA Ombudsman	7,376.54	1.071386	2,470		2,470	285	2,755
AAA Tech Asst.	116.09	0.016861	37		37	1	38
AAA Health Living	2,666.36	0.387269	888		888	100	988
AAA CCC	314.72	0.045711	105		105	9	114
AAA Info & Asst	4,273.00	0.620621	1,428		1,428	162	1,590
AAA AAA Custom Care	231.35	0.033602	77		77	8	85
AAA SM Admin	1,650.37	0.239704	552		552	63	615
AAA SM CM	12,864.83	1.868519	4,306		4,306	504	4,810
AAA SM Ombudsman	2,026.86	0.294386	677		677	78	755
AAA SM Health Living	209.98	0.030498	69		69	7	76
AAA SM Info & Asst	1,697.86	0.246601	567		567	63	630
Healthy Start	26,968.37	3.916951	9,036		9,036	1,053	10,089
SWMBH - HS	497.30	0.072229	162		162	17	179
Fatherhood Init	1,683.84	0.244565	562		562	63	625
AIDS Coun & Test	2,901.71	0.421451	968		968	111	1,079
HIV Data to Care	622.60	0.090428	206		206	21	227
MIECHV-ISS	326.71	0.047452	108		108	9	117
MIECHV-HFA	17,374.36	2.523494	5,818		5,818	678	6,496
Nurse Family	21,993.97	3.194457	7,369		7,369	866	8,235
MCIR	11,222.97	1.630051	3,757		3,757	439	4,196
CSHCS	10,582.53	1.537032	3,541		3,541	414	3,955
BCCCP Coord.	7,730.46	1.122791	2,589		2,589	302	2,891
IAP	6,717.32	0.975640	2,247		2,247	259	2,506
W.I.C.	47,566.74	6.908708	15,939		15,939	1,863	17,802
WIC Breastfeeding	4,805.65	0.697984	1,607		1,607	186	1,793
Childhood Lead	4,541.27	0.659585	1,515		1,515	176	1,691
Regional Lead	914.00	0.132752	303		303	33	336
Schedule .4 Total for Alcott Building	688,504.16	100.000000	230,740		230,740	24,118	254,858

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, 2019
Schedule .5 - Allocation Summary
For Department Alcott Facility

Receiving Department	Total	Alcott Building
Health & Comm. Serv.	25,190	25,190
Health Admin, CSA, & MCHD	25,266	25,266
Veterans Affairs	8,885	8,885
H-Laboratory	39,627	39,627
H-Vision/Hearing	3,498	3,498
H-Clinical Serv	5,792	5,792
H-Comm. Disease	6,522	6,522
H-STD	11,223	11,223
H-Env Admin	10,664	10,664
H-Env FS&F	12,704	12,704
H-Env LW&W	12,236	12,236
Emerg Prep Bio	5,093	5,093
AAA Administration	6,443	6,443
AAA Providers	7,003	7,003
AAA CM & CC	39	39
AAA Ombudsman	2,755	2,755
AAA Tech Asst.	38	38
AAA Health Living	988	988
AAA CCC	114	114
AAA Info & Asst	1,590	1,590
AAA AAA Custom Care	85	85
AAA SM Admin	615	615
AAA SM CM	4,810	4,810
AAA SM Ombudsman	755	755
AAA SM Health Living	76	76
AAA SM Info & Asst	630	630
Healthy Start	10,089	10,089
SWMBH - HS	179	179
Fatherhood Init	625	625
AIDS Coun & Test	1,079	1,079
HIV Data to Care	227	227
MIECHV-ISS	117	117
MIECHV-HFA	6,496	6,496
Nurse Family	8,235	8,235
MCIR	4,196	4,196
CSHCS	3,955	3,955
BCCCP Coord.	2,891	2,891
IAP	2,506	2,506
W.I.C.	17,802	17,802
WIC Breastfeeding	1,793	1,793
Childhood Lead	1,691	1,691
Regional Lead	336	336
Direct Bill	0	0
Total	254,858	254,858

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.

Health Administration (ADMIN)

Clinical Services Administration (CSA)

Maternal and Child Health Division (MCHD)

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

Program Management 1 through 3 – The cost of each program manager has been separated into a separate activity and allocated to those programs that each manager is responsible for monitoring. Costs for each Program Mgmt activity have been allocated based on the dollar amount of expenditures by benefiting program.

Clinical Support – This activity identifies the costs of providing clinical support services to specific programs. Costs for these services have been allocated based on the number of patient visits by program type.

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.

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.

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, 2019
Schedule .2 - Costs To Be Allocated
For Department Health Admin, CSA, & MCHD

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,028,359			1,028,359
Deductions:				
Indirect Costs	-85,705			
Total Deductions:	-85,705			-85,705
Inbound Costs:				
Insurance	1,223	243	1,466	
Finance Department	6,807	486	7,293	
County Administration Dept	7,578	276	7,854	
Information Systems	15,125	530	15,655	
Legal Services Department	8,269	73	8,342	
Human Resources	14,161	231	14,392	
Treasurer	945	1	946	
Health & Comm. Serv.	90,807	12,165	102,972	
Alcott Facility	22,616	2,650	25,266	
Total Allocated Additions:	167,531	16,655	184,186	184,186
Total To Be Allocated:	1,110,185	16,655		1,126,840

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Health Admin, CSA, & MCHD

	Total	G&A	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 1(c)
Wages & Benefits					
SALARIES & WAGES	607,417	0	68,040	45,658	31,671
FRINGE BENEFITS	221,941	0	24,866	16,685	11,574
Other Expense & Cost					
Supplies	9,505	0	563	378	262
Communications	11,472	0	856	575	399
Contract Services	7,230	0	0	0	0
Travel	783	0	152	101	70
Other Services	255	0	53	35	25
Building Rent	60,918	0	4,137	2,776	1,925
Training	6,885	0	872	585	406
Project Costs	16,248	0	0	0	0
*Indirect Costs	85,705	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,028,359				
Deductions					
*Total Disallowed Costs	(85,705)	0	0	0	0
Functional Cost	942,654	0	99,539	66,793	46,332
Allocation Step 1					
Inbound - All Others	167,531	0	18,744	12,572	8,706
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,110,185	0	118,283	79,365	55,038
Allocation Step 2					
Inbound - All Others	16,655	0	1,827	1,216	838
2nd Allocation	16,655	0	1,827	1,216	838
Total For Health Admin, CSA, & MCHD					
Schedule .3 Total	1,126,840	0	120,110	80,581	55,876

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Health Admin, CSA, & MCHD

	Prog Mgmt 2(a)	Prog Mgmt 2(b)	Prog Mgmt 3	Clinical Supt.	Health Admin
Wages & Benefits					
SALARIES & WAGES	84,199	79,621	71,873	140,926	50,273
FRINGE BENEFITS	30,734	29,063	26,328	51,441	18,372
Other Expense & Cost					
Supplies	1,490	1,409	1,674	2,494	416
Communications	1,997	1,888	1,197	3,342	633
Contract Services	0	0	4,855	0	0
Travel	47	45	120	79	111
Other Services	8	7	50	13	39
Building Rent	10,853	10,263	6,542	18,166	3,056
Training	482	456	1,768	807	644
Project Costs	0	0	0	0	16,123
*Indirect Costs	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	129,810	122,752	114,407	217,268	89,667
Allocation Step 1					
Inbound - All Others	23,206	21,952	19,797	39,036	13,841
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	153,016	144,704	134,204	256,304	103,508
Allocation Step 2					
Inbound - All Others	2,276	2,151	1,936	4,141	1,334
2nd Allocation	2,276	2,151	1,936	4,141	1,334
Total For Health Admin, CSA, & MCHD					
Schedule .3 Total	155,292	146,855	136,140	260,445	104,842

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* - Indicates Disallowed Expenditure
** - Indicates Unallocated Activity

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Health Admin, CSA, & MCHD

	Maternal & CH
Wages & Benefits	
SALARIES & WAGES	35,156
FRINGE BENEFITS	12,878
Other Expense & Cost	
Supplies	819
Communications	585
Contract Services	2,375
Travel	58
Other Services	25
Building Rent	3,200
Training	865
Project Costs	125
*Indirect Costs	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	56,086
Allocation Step 1	
Inbound - All Others	9,677
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	65,763
Allocation Step 2	
Inbound - All Others	936
2nd Allocation	936
Total For Health Admin, CSA, & MCHD	
Schedule .3 Total	66,699

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

Activity - Prog Mgmt 1(a)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Vision/Hearing	167,157	7.986780	9,443		9,443	141	9,584
H-Clinical Serv	632,865	30.238361	35,769		35,769	551	36,320
H-Comm. Disease	338,938	16.194496	19,148		19,148	292	19,440
H-STD	648,785	30.999019	36,686		36,686	590	37,276
AIDS Coun & Test	100,989	4.825266	5,703		5,703	84	5,787
HIV Data to Care	26,974	1.288821	1,520		1,520	17	1,537
IAP	177,213	8.467257	10,014		10,014	152	10,166
Schedule .4 Total for Prog Mgmt 1(a)	2,092,921	100.000000	118,283		118,283	1,827	120,110

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

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.	46.67	46.670000	37,049		37,049		37,049
H-Maternal & CH	6.67	6.670000	5,289		5,289	151	5,440
H-Clinical Serv	16.00	16.000000	12,694		12,694	369	13,063
H-STD	13.33	13.330000	10,581		10,581	295	10,876
MCIR	17.33	17.330000	13,752		13,752	401	14,153
Schedule .4 Total for Prog Mgmt 1(b)	100.00	100.000000	79,365		79,365	1,216	80,581

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

Activity - Prog Mgmt 1(c)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Vision/Hearing	167,157	8.506899	4,678		4,678	70	4,748
H-Clinical Serv	632,865	32.207559	17,727		17,727	270	17,997
H-Comm. Disease	338,938	17.249122	9,494		9,494	143	9,637
H-STD	648,785	33.017754	18,180		18,180	282	18,462
IAP	177,213	9.018666	4,959		4,959	73	5,032
Schedule .4 Total for Prog Mgmt 1(c)	1,964,958	100.000000	55,038		55,038	838	55,876

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

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Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

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	632,865	49.378926	75,544		75,544	1,108	76,652
H-STD	648,785	50.621074	77,472		77,472	1,168	78,640
Schedule .4 Total for Prog Mgmt 2(a)	1,281,650	100.000000	153,016		153,016	2,276	155,292

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

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	338,938	52.620810	76,150		76,150	1,143	77,293
AIDS Coun & Test	100,989	15.678746	22,686		22,686	333	23,019
HIV Data to Care	26,974	4.187768	6,057		6,057	86	6,143
IAP	177,213	27.512676	39,811		39,811	589	40,400
Schedule .4 Total for Prog Mgmt 2(b)	644,114	100.000000	144,704		144,704	2,151	146,855

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

Activity - Prog Mgmt 3

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Vision/Hearing	167,157	4.059049	5,445		5,445	77	5,522
Healthy Start	888,435	21.573738	28,952		28,952	416	29,368
SWMBH - HS	90,242	2.191333	2,935		2,935	39	2,974
Fatherhood Init	101,559	2.466142	3,307		3,307	44	3,351
HBHS - CHW	24,923	0.605202	808		808	8	816
MIECHV-ISS	21,684	0.526549	703		703	7	710
MIECHV-HFA	316,074	7.675179	10,299		10,299	144	10,443
Nurse Family	821,618	19.951230	26,773		26,773	385	27,158
CSHCS	228,274	5.543144	7,433		7,433	102	7,535
BCCCP Coord.	174,823	4.245201	5,693		5,693	80	5,773
W.I.C.	1,109,704	26.946783	36,211		36,211	563	36,774
WIC Breastfeeding	79,692	1.935149	2,591		2,591	34	2,625
Childhood Lead	78,617	1.909045	2,556		2,556	33	2,589
Regional Lead	15,330	0.372256	498		498	4	502
Schedule .4 Total for Prog Mgmt 3	4,118,132	100.000000	134,204		134,204	1,936	136,140

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

Activity - Clinical Supt.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Clinical Serv	4,308.00	42.619707	109,237		109,237	1,771	111,008
H-Comm. Disease	3,562.00	35.239414	90,316		90,316	1,456	91,772
H-STD	2,238.00	22.140879	56,751		56,751	914	57,665
Schedule .4 Total for Clinical Supt.	10,108.00	100.000000	256,304		256,304	4,141	260,445

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

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	103,508		103,508	1,334	104,842
Schedule .4 Total for Health Admin	100	100.000000	103,508		103,508	1,334	104,842

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, 2019
Schedule .4 - Detail Activity Allocations
For Department Health Admin, CSA, & MCHD

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	65,763		65,763	936	66,699
Schedule .4 Total for Maternal & CH	100	100.000000	65,763		65,763	936	66,699

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, 2019
Schedule .5 - Allocation Summary
For Department Health Admin, CSA, & MCHD

Receiving Department	Total	Prog Mgmt 1(a)	Prog Mgmt 1(b)	Prog Mgmt 1(c)	Prog Mgmt 2(a)
Health & Comm. Serv.	37,049	0	37,049	0	0
H-Health Admin	104,842	0	0	0	0
H-Vision/Hearing	19,854	9,584	0	4,748	0
H-Maternal & CH	72,139	0	5,440	0	0
H-Clinical Serv	255,040	36,320	13,063	17,997	76,652
H-Comm. Disease	198,142	19,440	0	9,637	0
H-STD	202,919	37,276	10,876	18,462	78,640
Healthy Start	29,368	0	0	0	0
SWMBH - HS	2,974	0	0	0	0
Fatherhood Init	3,351	0	0	0	0
HBHS - CHW	816	0	0	0	0
AIDS Coun & Test	28,806	5,787	0	0	0
HIV Data to Care	7,680	1,537	0	0	0
MIECHV-ISS	710	0	0	0	0
MIECHV-HFA	10,443	0	0	0	0
Nurse Family	27,158	0	0	0	0
MCIR	14,153	0	14,153	0	0
CSHCS	7,535	0	0	0	0
BCCCP Coord.	5,773	0	0	0	0
IAP	55,598	10,166	0	5,032	0
W.I.C.	36,774	0	0	0	0
WIC Breastfeeding	2,625	0	0	0	0
Childhood Lead	2,589	0	0	0	0
Regional Lead	502	0	0	0	0
Direct Bill	0	0	0	0	0
Total	1,126,840	120,110	80,581	55,876	155,292

Kalamazoo County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2019
Schedule .5 - Allocation Summary
For Department Health Admin, CSA, & MCHD

Receiving Department	Prog Mgmt 2(b)	Prog Mgmt 3	Clinical Supt.	Health Admin	Maternal & CH
Health & Comm. Serv.	0	0	0	0	0
H-Health Admin	0	0	0	104,842	0
H-Vision/Hearing	0	5,522	0	0	0
H-Maternal & CH	0	0	0	0	66,699
H-Clinical Serv	0	0	111,008	0	0
H-Comm. Disease	77,293	0	91,772	0	0
H-STD	0	0	57,665	0	0
Healthy Start	0	29,368	0	0	0
SWMBH - HS	0	2,974	0	0	0
Fatherhood Init	0	3,351	0	0	0
HBHS - CHW	0	816	0	0	0
AIDS Coun & Test	23,019	0	0	0	0
HIV Data to Care	6,143	0	0	0	0
MIECHV-ISS	0	710	0	0	0
MIECHV-HFA	0	10,443	0	0	0
Nurse Family	0	27,158	0	0	0
MCIR	0	0	0	0	0
CSHCS	0	7,535	0	0	0
BCCCP Coord.	0	5,773	0	0	0
IAP	40,400	0	0	0	0
W.I.C.	0	36,774	0	0	0
WIC Breastfeeding	0	2,625	0	0	0
Childhood Lead	0	2,589	0	0	0
Regional Lead	0	502	0	0	0
Direct Bill	0	0	0	0	0
Total	146,855	136,140	260,445	104,842	66,699

Section D: Supplemental Data

Kalamazoo County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2019

The following pages provide the calculation of the working capital reserve for the Internal Service Funds. A description of the Internal Service Funds, balance sheet, and income statement are included in the 2019 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.

Kalamazoo County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended December 31, 2019

	Total	Employee Benefits	Technology
2 CFR Part 200 Fund Balance January 1, 2019	$ 3,935,451	$ 4,728,751	$ 71,004
FY 2019 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	$ 26,028,442	$ 22,714,833	$ 815,199
Non Operating Revenue / (Expenses)	302,681	301,488	-
Revenues per CAFR	$ 26,331,123	$ 23,016,321	$ 815,199
Revenue Adjustments:			
Less Operating Transfer In recognized as revenue	-		
Non Operating Revenue	(15,021)	-	-
2 CFR Part 200 Revenues	$ 26,316,102	$ 23,016,321	$ 815,199
2 CFR Part 200 Expenditures:			
Operating Expenses	$ 25,819,192	$ 21,752,533	$ 819,128
Depreciation	295,854	12,476	201,173
Expenditures per CAFR	$ 26,115,046	$ 21,765,009	$ 1,020,301
Expenditure Adjustments:			
Expenses allocated in CAP			
Indirect Costs	92,233	22,399	29,867
2 CFR Part 200 Allowable Expenditures	$ 26,207,279	$ 21,787,408	$ 1,050,168
2 CFR Part 200 Current Year Increase (Decrease)	$ 108,823	$ 1,228,913	$ (234,969)
2 CFR Part 200 Fund Balance December 31, 2019	$ 4,044,274	$ 5,957,664	$ (163,965)
Excessive Balance *			
2 CFR Part 200 Fund Balance	$ 4,044,274	* See Note	$ (163,965)
Less:			
	$ -	$ -	$ -
Allowable Reserves - 60 Days	(4,318,571)	-	(141,499)
Adjusted Fund Balance	$ (274,297)	$ -	$ (305,464)
Fund Transfers:			
Capital Contributions	$ -	$ -	$ -
Transfers In	1,521,000	-	343,800
Transfers Out	-	-	-
Net Transfers	$ 1,521,000	$ -	$ 343,800

* Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

If a Non-risk fund has a negative fund balance, there is by definition no excessive fund balance.

60 Day Allowable Reserves are based on total CFR allowable expenditures excluding depr.

Kalamazoo County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended December 31, 2019

	Alcott Facility	Central Stores	HSD Personnel Pool
2 CFR Part 200 Fund Balance January 1, 2019	$ (379,231)	$ (484,982)	$ -
FY 2019 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	$ 688,504	$ 623,304	$ 982,220
Non Operating Revenue / (Expenses)	(13,828)	-	-
Revenues per CAFR	$ 674,676	$ 623,304	$ 982,220
Revenue Adjustments:			
Less Operating Transfer In recognized as revenue			
Non Operating Revenue	-	-	-
2 CFR Part 200 Revenues	$ 674,676	$ 623,304	$ 982,220
2 CFR Part 200 Expenditures:			
Operating Expenses	$ 1,114,286	$ 659,613	$ 982,220
Depreciation	80,651	1,554	-
Expenditures per CAFR	$ 1,194,937	$ 661,167	$ 982,220
Expenditure Adjustments:			
Expenses allocated in CAP			
Indirect Costs	-	39,959	-
2 CFR Part 200 Allowable Expenditures	$ 1,194,937	$ 701,126	$ 982,220
2 CFR Part 200 Current Year Increase (Decrease)	$ (520,261)	$ (77,822)	$ -
2 CFR Part 200 Fund Balance December 31, 2019	$ (899,492)	$ (562,804)	$ -
Excessive Balance *			
2 CFR Part 200 Fund Balance	$ (899,492)	$ (562,804)	$ -
Less:			
	$ -	$ -	$ -
Allowable Reserves - 60 Days	(185,714)	(116,595)	(163,703)
Adjusted Fund Balance	$ (1,085,206)	$ (679,399)	$ (163,703)
Fund Transfers:			
Capital Contributions	$ -	$ -	$ -
Transfers In	122,789	-	-
Transfers Out	-	-	-
Net Transfers	$ 122,789	$ -	$ -

* Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

If a Non-risk fund has a negative fund balance, there is by definition no excessive fund balance.

60 Day Allowable Reserves are based on total CFR allowable expenditures excluding depr.

Kalamazoo County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended December 31, 2019

	Local Site Remediation	Insurance
2 CFR Part 200 Fund Balance January 1, 2019	$ (91)	$ -
FY 2019 Fund Increase (Decrease)		
2 CFR Part 200 Revenues:		
Operating Revenues	$ 204,382	$ -
Non Operating Revenue / (Expenses)	-	15,021
Revenues per CAFR	$ 204,382	$ 15,021
Revenue Adjustments:		
Less Operating Transfer In recognized as revenue	-	
Non Operating Revenue	-	(15,021)
2 CFR Part 200 Revenues	$ 204,382	$ -
2 CFR Part 200 Expenditures:		
Operating Expenses	$ -	$ 491,412
Depreciation	-	-
Expenditures per CAFR	$ -	$ 491,412
Expenditure Adjustments:		
Expenses allocated in CAP		(491,412)
Indirect Costs	8	-
2 CFR Part 200 Allowable Expenditures	$ 8	$ -
2 CFR Part 200 Current Year Increase (Decrease)	$ 204,374	$ -
2 CFR Part 200 Fund Balance December 31, 2019	$ 204,283	$ -
Excessive Balance *		
2 CFR Part 200 Fund Balance	$ 204,283	$ -
Less:		
	$ -	
Allowable Reserves - 60 Days	(1)	-
Adjusted Fund Balance	$ 204,282	$ -
Fund Transfers:		
Capital Contributions	$ -	$ -
Transfers In	-	1,054,411
Transfers Out	-	-
Net Transfers	$ -	$ 1,054,411

* Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

If a Non-risk fund has a negative fund balance, there is by definition no excessive fund balance.

60 Day Allowable Reserves are based on total CFR allowable expenditures excluding depr.

Kalamazoo County, Michigan
Internal Costs Summary
Based On The Year Ended December 31, 2019

Since some of the central service departments allocated in the cost allocation plan include administrative/support divisions within the Health Department, the following "Exhibit A" provides a split of the portion of proposed costs related to the county-wide central services verses the allocation of the Health Department divisions.

Kalamazoo County, Michigan
Indirect Costs Summary
Based on The Year Ended December 31, 2019

Exhibit A

Fund #	Dept #	Department Description	Direct Costs	Central Services	Fund 221 Redistribution	Proposed Costs
101	101	BOARD OF COMMISSIONERS		73,502		73,502
101	103	COMMUNICATIONS		5,167		5,167
101	132	CIRCUIT COURT ADMINISTRATION		1,582,853		1,582,853
101	136	DISTRICT COURT		774,531		774,531
215	141	FOC FUND		324,224		324,224
215	141	FOC FUND		76,798		76,798
101	145	JURY BOARD		47		47
101	148	PROBATE COURT		247,136		247,136
101	151	ADULT PROBATION		213,405		213,405
101	166	FAMILY COUNSELING SVCS		1,707		1,707
101	190	ELECTIONS		6,068		6,068
101	197	DEPOSITS		1,918		1,918
101	216	COUNTY IDENTIFICATION PROGRA		15,448		15,448
101	219	CNTY CLRK/REG OF DEEDS		171,531		171,531
101	225	EQUALIZATION		72,799		72,799
101	229	PROSECUTING ATTORNEY		384,336		384,336
275	001	PROSECUTORS COOPERATIVE REI		79,812		79,812
275	001	PROSECUTORS COOPERATIVE REI		10,793		10,793
101	275	DRAIN COMMISSIONER		33,214		33,214
101	282	SOIL EROSION & SEDIMENTATION (		12,550		12,550
101	301	SHERIFF - ADMIN/SUPPORT		148,570		148,570
101	302	SHERIFF - JAIL		2,159,990		2,159,990
101	303	SHERIFF - FIELD OPERATIONS		425,097		425,097
101	421	ANIMAL SERVICES & ENFORCEMEN		180,143		180,143
101	426	EMERGENCY MANAGEMENT		43,673		43,673
101	614	VETERANS AFFAIRS		50,693		50,693
101	648	MEDICAL EXAMINER		27,240		27,240
101	681	VETERANS BURIAL		1,189		1,189
101	689	SOLDIERS & SAILORS RELIEF		7,020		7,020
101	731	MSU EXTENSION		(5,838)		(5,838)
101	801	PLANNING		65,960		65,960
101	856	ECONOMIC DEVELOPMENT		65		65
103	000	NON HEALTH BENEFITS		22,399		22,399
104	134	CIRCUIT COURT TRIAL DIVISION		49,968		49,968
104	130	REVENUE		381		381
104	136	DISTRICT COURT		88,093		88,093
104	229	PROSECUTING ATTORNEY		92,578		92,578
104	276	COMMUNITY CORRECTIONS		107		107
104	301	SHERIFF - ADMIN/SUPPORT		11,885		11,885
104	302	SHERIFF - JAIL		178,798		178,798
104	303	SHERIFF - FIELD OPERATIONS		67,896		67,896
104	421	ANIMAL SERVICES & ENFORCEMEN		20,648		20,648
112	000	TELECOMMUNICATIONS		29,867		29,867

Kalamazoo County, Michigan
Indirect Costs Summary
Based on The Year Ended December 31, 2019

Exhibit A

Fund #	Dept #	Department Description	Direct Costs	Central Services	Fund 221 Redistribution	Proposed Costs
201	000	ROAD COMMISSION		931		931
208	000	ADMINISTRATION/SUPPORT		82,088		82,088
208	001	MARKIN GLEN		140,813		140,813
208	002	SCOTTS MILL		5,554		5,554
208	003	COLD BROOK		33,464		33,464
208	004	PRAIRIE VIEW		29,485		29,485
208	005	RIVER OAKS		61,981		61,981
208	006	FAIRGROUNDS		428,596		428,596
208	007	KRV TRAIL		447,714		447,714
208	008	KRV TRAILWAY PROGRAMMING		3,512		3,512
208	009	COUNTY FAIR		9,510		9,510
209	000	SPECIAL PARKS PURPOSES		192		192
217	170	ACCESS & VISITATION GRANT		270		270
221	204	ORAL HEATLH		25		25
221	206	LABORATORY SERVICES		121,470		121,470
221	208	VISION AND HEARING		45,711	19,854	65,565
221	217	HOUSEHOLD HAZARDOUS WASTE		86,952		86,952
221	225	IMMUNIZATION CLINIC		138,359	255,040	393,399
221	226	COMMUNICABLE DISEASE SURVEIL		65,745	198,142	263,887
221	227	STD		113,503	202,919	316,422
221	229	HEALTH CARE ACCESS & OUTREAC		52		52
221	501	ENVIRONMENTAL ADMINISTRATION		84,243		84,243
221	502	EH-FOOD SAFETY & FACILITIES DIV		126,366		126,366
221	503	EH-LAND, WATER & WASTEWATER		114,745		114,745
222				(5,597)		(5,597)
225	000	LOCAL HOUSING ASSISTANCE FUN		847		847
229	000	ACCOMMODATION TAX		47,636		47,636
236	000	ANIMAL SERVICES & ENFORCEMEN		23,239		23,239
239	001	OWI SOBRIETY COURT		8,622		8,622
239	002	YOUNG ADULT DIVERSION PROGR		2,182		2,182
239	003	MENTAL HEALTH RECOVERY COUR		1,214		1,214
239	004	GENERAL PROBATION		955		955
247	000	BROWNFIELD REDEVELOPMENT AU		8,215		8,215
248	001	EMERGENCY PREPAREDNESS-BIO		23,526		23,526
249	001	MEN'S DRUG TREATMENT COURT F		30,051		30,051
249	002	WOMEN'S DRUG TREATMENT COU		23,197		23,197
249	003	SWIFT & SURE SANCTIONS PROGR		4,633		4,633
249	004	JUVENILE DRUG TREATMENT COU		2,664		2,664
249	005	JUVENILE MENTAL HEALTH COURT		7,482		7,482
249	006	MI VETERANS TREATMENT COURT		3,982		3,982
252	001	HOMELAND SECURITY GRANT		4,870		4,870
254	090	HAZARDOUS MATERIAL TEAM		788		788
260	000	INDIGENT DEFENSE		50,277		50,277

Kalamazoo County, Michigan
Indirect Costs Summary
Based on The Year Ended December 31, 2019

Exhibit A

Fund #	Dept #	Department Description	Direct Costs	Central Services	Fund 221 Redistribution	Proposed Costs
256	000	REGISTER OF DEEDS AUTOMATION		20,510		20,510
261	000	911 SERVICE FUND		3,832		3,832
262	000	CONCEALED PISTOL LICENSING		4,877		4,877
263	000	LOCAL CORRECTIONS OFFICERS T		3,090		3,090
266	000	SHERIFF'S DEPARTMENT		1,458		1,458
269	000	LAW LIBRARY		152		152
277	001	VICTIM ADVOCACY (VOCA)		19,943		19,943
277	002	SAKI PROGRAM		15,892		15,892
277	003	CRIME VICTIM RIGHTS GRANT		29,079		29,079
279	000	SENIOR MILLAGE		666		666
280	001	ADMINISTRATION		86,636		86,636
280	002	PROVIDERS		125,098		125,098
280	003	CARE MANAGEMENT		2,413		2,413
280	004	OMBUDSMAN		31,201		31,201
280	005	TECHNICAL ASSISTANCE		3,589		3,589
280	006	SENIOR EXPO		1,842		1,842
280	007	BEAM		14,198		14,198
280	008	CREATING CONFIDENT CAREGIVER		2,872		2,872
280	009	INFORMATION & ASSISTANCE		18,885		18,885
280	010	AAA CUSTOM CARE		3,736		3,736
280	087	VERNE ROBBERT UNMET NEEDS F		9		9
280	201	SENIOR MILLAGE-ADMIN & PROVID		32,461		32,461
280	202	SENIOR MILLAGE-CARE MANAGEM		106,412		106,412
280	204	SENIOR MILLAGE-OMBUDSMAN		12,131		12,131
280	207	SENIOR MILLAGE-HEALTHY LIVING		2,248		2,248
280	209	SENIOR MILLAGE-INFORMATION &		9,505		9,505
281	001	COUNTY VETERAN SERVICE FUND		3,654		3,654
281	002	COUNTY PFAS FUND GRANT		2,649		2,649
288	000	KCSD GRANTS		367		367
288	000	KCSD MOUNTED DIVISION		45		45
288	000	KCSD CANINE UNIT		1,536		1,536
288	000	KCSD RESTRICTED		1,934		1,934
288	000	KCSD HONOR GUARD		60		60
288	000	KCSD SCAPP		116		116
288	000	KCSD STRATEGIC TRAFFICE ENF.		1,107		1,107
288	000	KCSD MARINE SAFETY		7,202		7,202
288	000	KCSD VICTIM SERVICES		222		222
288	000	KCSD LEPC/HEMP		82		82
288	000	KCSD EMERGENCY MANAGEMENT		1,096		1,096
292	662	CHILD CARE JUVENILE HOME		466,854		466,854
292	662	CHILD CARE JUVENILE HOME Depr		725,286		725,286
292	664	IN HOME CARE		31,491		31,491
292	665	FOSTER HOME		282		282

Kalamazoo County, Michigan
Indirect Costs Summary
Based on The Year Ended December 31, 2019

Exhibit A

Fund #	Dept #	Department Description	Direct Costs	Central Services	Fund 221 Redistribution	Proposed Costs
292	667	INTENSIVE LEARNING		58,973		58,973
292	668	KALAMAZOO EMPOWERING YOUTH		32,721		32,721
292	669	JUVENILE DRUG COURT		12,353		12,353
292	671	RESTITUTION/COMMUNITY SERVIC		9,573		9,573
292	672	INTAKE ASSESSMENT & EVALUATIC		35,796		35,796
292	673	COURT APPOINTED SPECIAL ADVO		12,278		12,278
292	676	FAMILY DEPENDENCY TREATMENT		8,743		8,743
292	677	MI DEPARTMENT OF HEALTH & HUM		18,678		18,678
297	001	ADMINISTRATION		153,278	29,368	182,646
297	004	ADOLESCENT PROJECT		17,493	2,974	20,467
297	005	FATHERHOOD INITIATIVE		25,237	3,351	28,588
297	186	COMMUNITY HEALTH WORKER (CH		812	816	1,628
302	001	AIDS PREVENTION		17,700	28,806	46,506
302	002	HIV DATA TO CARE		5,538	7,680	13,218
303	002	INFANT SAFE SLEEP		2,931	710	3,641
303	001	HEALTHY FAMILIES AMERICA (HFA)		60,518	10,443	70,961
304	001	NURSE FAMILY PARTNERSHIP		126,316	27,158	153,474
305	001	MICHIGAN CARE IMPROVEMENT RE		61,707	14,153	75,860
308	001	CHILDREN SPECIAL HEALTH CARE		40,832	7,535	48,367
317	001	COORDINATION		33,602	5,773	39,375
318	001	IMMUNIZATION ACTION PLAN (IAP)		30,541	55,598	86,139
322	001	CLEAN SWEEP PESTICIDE COLLEC		791		791
323	001	W.I.C.		199,830	36,774	236,604
323	002	WIC BREASTFEEDING		23,142	2,625	25,767
324	001	LEAD PREVENTION		15,331	2,589	17,920
324	002	LEAD EDUCATION & OUTREACH		3,689	502	4,191
329	001	SECONDARY ROAD PATROL		9,010		9,010
331	000	COMMUNITY CORRECTIONS		175,156		175,156
342	001	SURVEY & MONUMENTATION PROC		1,845		1,845
516	012	2012 PROPERTY TAX FORECLOSUR		9,044		9,044
581	581	ADMINISTRATION		248,044		248,044
620	000	DTRF INTERNAL		6,612		6,612
633	000	CENTRAL STORES		39,959		39,959
639	000	DRAIN EQUIPMENT REVOLVING FU		9		9
643	000	LOCAL SITE REMEDIATION REVOLV		8		8
731	000	RETIREMENT SYSTEM		158,560		158,560
736	000	PUBLIC EMPLOYEE HEALTHCARE F		73,061		73,061
764	000	INMATES TRUST - XJAIL		123		123
782	170	LEAD PREVENTION		9		9
792	000	ENERGY OPTIMIZATION		40		40
		CONTINUUM OF CARE		51,286		51,286
		NON ALLOCATED		125,822		125,822
		SUB TOTAL		**13,838,034**	**912,810**	**14,750,844**

Kalamazoo County, Michigan
Indirect Costs Summary
Based on The Year Ended December 31, 2019

Exhibit A

Fund #	Dept #	Department Description	Direct Costs	Central Services	Fund 221 Redistribution	Proposed Costs
101	613	HCS ADMINISTRATION			37,049	37,049
221	201	HEALTH SERVICES ADMINISTRATIC	356,491	70,553	(322,202)	104,842
221	218	CLINICAL SERVICES ADMINISTRATI	415,670	81,157	(496,827)	-
221	221	MATERNAL & CHILD HEALTH ADMIN	170,493	32,476	(130,830)	72,139
		GRAND TOTAL	**942,654**	**14,022,220**	**-**	**14,964,874**

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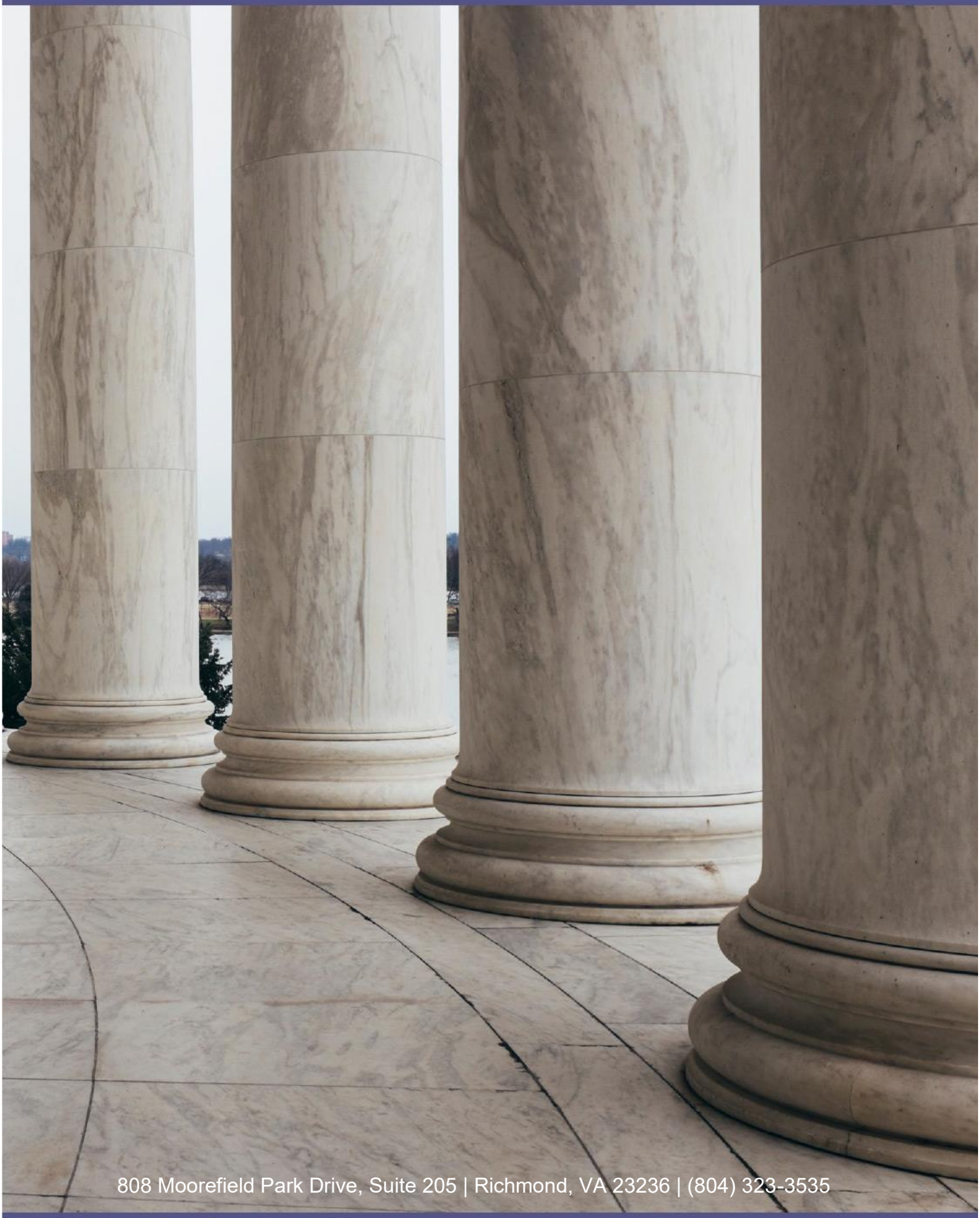

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