



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

FY 2017
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year Ended September 30, 2017

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Cost Allocation Plan
Oakland County, Michigan**

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Fiscal Year Ended September 30, 2017

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

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the fiscal year ended September 30, 2017 to establish cost allocations or billings for the year beginning October 1, 2018, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Oakland County, Michigan

Signature: Laurie Van Pelt

Name of Official: Laurie Van Pelt

Title: Director, Management and Budget

Date: 8/21/18

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Based On The Fiscal Year Ended September 30, 2017
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Section A: Cost Allocation Methodology and Process

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
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 Oakland County. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2017.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

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Cost Allocation Methodology and Process

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Cost Allocation Methodology and Process

Summary Schedules

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

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

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

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

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

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

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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Cost Allocation Methodology and Process

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

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

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

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

Schedule _4 includes:

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

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

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

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

Section B: Organizational Chart

Section C: Cost Allocation Plan

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	M&B Equalization	M&B Reimb.	Hum Svc Admin	Hum Svc Homeland	Pub Svc Admin
Building Depreciation	60,357	11,707	990	25,889	4,518
Non-Departmental	0	0	0	0	0
Co Exec Admin	141,738	42,328	3,972	14,839	4,239
Co Exec Compliance	3,461	5,438	511	605	92
Co Exec Corp Counsel	6,989	145,120	10,490	17,478	0
Mgmt & Budget Admin	117,360	35,449	0	0	0
Co Exec Purchasing	(1,562)	3,525	1,001	3,242	106
Mgmt & Budget Fiscal Services	59,447	30,727	6,153	9,877	1,744
Facilities Management	22,690	31,646	1,222	14,594	1,210
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	222,435	102,392	2,307	4,913	18
Human Resources	93,364	27,881	2,610	9,775	2,790
Treasurer	350	23,404	124	220	16
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	726,629	459,617	29,380	101,432	14,733
Roll Forwards	0	0	0	0	0
Fixed Costs	726,629	459,617	29,380	101,432	14,733

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department**

Central Service Departments	Pub Svc Vets Svc	Pub Svc Comm Cor	Pub Svc MSU Ext	Pub Svc Animal	Pub Svc CC Prob
Building Depreciation	16,775	78,831	14,680	176,666	100,288
Non-Departmental	0	0	0	0	0
Co Exec Admin	30,361	72,243	9,356	44,134	0
Co Exec Compliance	2,506	1,898	42,551	1,471	243
Co Exec Corp Counsel	6,989	15,730	0	43,710	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	201	1,664	192	16,423	(1,067)
Mgmt & Budget Fiscal Services	17,763	32,326	5,887	22,793	2,683
Facilities Management	15,939	37,247	22,381	22,023	95,104
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	4,669	15,964	4,424	47,407	6,952
Human Resources	19,993	47,582	6,153	29,070	0
Treasurer	528	2,273	250	566	22
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	115,724	305,758	105,874	404,263	204,225
Roll Forwards	0	0	0	0	0
Fixed Costs	115,724	305,758	105,874	404,263	204,225

Oakland County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Pub Svc Med Exam	C&ED Admin	C&ED Dev & Plan	Clerk / ROD	District Court
Building Depreciation	251,269	8,456	223,805	69,923	0
Non-Departmental	0	0	0	0	1,184
Co Exec Admin	59,097	8,033	87,645	0	0
Co Exec Compliance	1,809	247	2,668	3,153	6,446
Co Exec Corp Counsel	20,973	0	139,880	139,880	36,713
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	23,555	1,121	8,868	3,319	12,655
Mgmt & Budget Fiscal Services	33,479	4,425	73,296	63,051	201,179
Facilities Management	60,802	2,828	60,102	189,057	61,615
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	1,226	16,243	3,029	194,760	30,058
Human Resources	38,923	5,283	57,729	69,689	154,307
Treasurer	991	64	2,478	63,232	9,433
Clerk Adm/Micrographics	0	0	0	766,439	0
Allocated Costs for Fiscal 2017	492,124	46,700	659,500	1,562,503	513,590
Roll Forwards	0	0	0	0	0
Fixed Costs	492,124	46,700	659,500	1,562,503	513,590

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Probate Court	Family Court	Prosecuting Atty	Sheriff Office	BOC Bd of Comm
Building Depreciation	35,891	301,811	97,979	1,913,178	16,744
Non-Departmental	0	0	0	2,897	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	2,378	16,438	10,705	187,225	1,119
Co Exec Corp Counsel	76,931	173,098	40,212	662,853	27,969
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	2,659	7,453	312	62,643	2,138
Mgmt & Budget Fiscal Services	86,631	394,418	128,594	1,089,544	18,550
Facilities Management	97,036	776,601	264,916	724,367	40,745
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	66,247	161,249	465,861	134,605	1,708
Human Resources	53,220	259,581	198,087	1,478,509	25,948
Treasurer	4,172	38,452	1,208	19,630	95
Clerk Adm/Micrographics	35,450	0	0	33,675	0
Allocated Costs for Fiscal 2017	460,615	2,129,101	1,207,874	6,309,126	135,016
Roll Forwards	0	0	0	0	0
Fixed Costs	460,615	2,129,101	1,207,874	6,309,126	135,016

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	BOC Library	Water Res. Comm.	Parks & Rec	Road Commission	Friend of Court
Building Depreciation	37,603	31,538	1,458	46,001	150,951
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	528	1,798	92,531	0	18,081
Co Exec Corp Counsel	13,983	89,170	145,120	0	6,989
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(2,271)	3,741	138,872	57	3,556
Mgmt & Budget Fiscal Services	7,585	34,772	186,376	0	214,061
Facilities Management	101,667	64,708	5,622	17,164	278,495
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	548	30,724	11,199	0	71,126
Human Resources	6,107	37,688	160,801	0	177,843
Treasurer	1,810	354	139,675	16,563	1,200
Clerk Adm/Micrographics	0	39	0	7	0
Allocated Costs for Fiscal 2017	167,560	294,532	881,654	79,792	922,302
Roll Forwards	0	0	121,842	0	100,833
Fixed Costs	167,560	294,532	1,003,496	79,792	1,023,135

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department**

Central Service Departments	Health	ROD Automation	Oakland Enhance	Water Res Co SRF	Multi Org Grants
Building Depreciation	123,480	0	0	0	0
Non-Departmental	122	0	0	0	0
Co Exec Admin	449,811	0	8,635	0	0
Co Exec Compliance	11,726	553	187	5,364	621
Co Exec Corp Counsel	185,336	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	31,416	2,195	0	62,985	1,514
Mgmt & Budget Fiscal Services	284,303	31,457	3,240	367,903	62,722
Facilities Management	168,010	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	212,712	0	0	0	0
Human Resources	296,276	4,995	5,680	73,626	17,359
Treasurer	91,215	62	32	2,975	66
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	1,854,407	39,262	17,774	512,853	82,282
Roll Forwards	0	0	0	0	0
Fixed Costs	1,854,407	39,262	17,774	512,853	82,282

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

Central Service Departments	Workforce Develop	LE Grants Misc	LE Grants PA-CRP	LE Grants Rd Pat	House Comm Dev
Building Depreciation	26,269	0	14,926	0	21,796
Non-Departmental	0	0	0	0	0
Co Exec Admin	11,420	0	0	0	38,974
Co Exec Compliance	6,347	1,084	972	310	3,851
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(224)	454	2,215	0	23,979
Mgmt & Budget Fiscal Services	98,580	122,253	64,227	33,332	66,760
Facilities Management	7,046	0	40,356	0	8,190
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	2,089	0	31,764	0	49,921
Human Resources	7,516	19,199	25,612	9,413	25,667
Treasurer	1,900	237	200	0	5,683
Clerk Adm/Micrographics	0	0	0	0	23
Allocated Costs for Fiscal 2017	160,943	143,227	180,272	43,055	244,844
Roll Forwards	0	0	24,613	0	0
Fixed Costs	160,943	143,227	204,885	43,055	244,844

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Hum Svcs Grants	Other Grants	Judicial Grants	Brownfield Init.	Concealed Pistol
Building Depreciation	22,488	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	85,765	0	0	0	0
Co Exec Compliance	2,771	508	193	56	84
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	16,527	4,590	4,335	2,311	565
Mgmt & Budget Fiscal Services	412,097	61,901	98,750	2,992	1,603
Facilities Management	29,019	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	48,289	0	0	0	18,362
Human Resources	56,489	3,122	4,087	0	1,890
Treasurer	1,200	197	151	64	30
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	674,645	70,318	107,516	5,423	22,534
Roll Forwards	0	0	0	0	0
Fixed Costs	674,645	70,318	107,516	5,423	22,534

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Child Care Fund	Co Vets Trust	Waste Res Mgmt	Misc DSF	Water Res Co DSF
Building Depreciation	375,748	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	334,198	0	0	0	0
Co Exec Compliance	14,433	20	6	0	0
Co Exec Corp Counsel	31,465	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	34,187	0	402	57	0
Mgmt & Budget Fiscal Services	296,869	198	350	0	3,395
Facilities Management	242,145	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	31,565	0	0	0	0
Human Resources	244,977	0	0	0	0
Treasurer	5,193	121	8	39	140
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	1,610,780	339	766	96	3,535
Roll Forwards	0	0	0	0	0
Fixed Costs	1,610,780	339	766	96	3,535

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Proj Work Orders	Water Res Co CPF	Resource & Crisis Ctr.	Fire Record Mgmt	Airport
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	6,871	34,862
Co Exec Compliance	0	1,051	0	245	2,482
Co Exec Corp Counsel	0	0	0	0	22,723
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	50,733	12,626	0	1,942	14,616
Mgmt & Budget Fiscal Services	451	51,374	0	77,166	153,322
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	104,742
Central Services Support Svcs	0	0	9,178	0	3,288
Human Resources	0	7,321	0	4,520	22,956
Treasurer	1,272	309	0	45	2,172
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	52,456	72,681	9,178	90,789	361,163
Roll Forwards	0	0	0	9,124	(68,205)
Fixed Costs	52,456	72,681	9,178	99,913	292,958

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department**

Central Service Departments	Drain Prop Funds	Delq Tax Revolv	Fac & Operations	Info Tech Clemis	Info Technology
Building Depreciation	0	0	38,899	26,183	280,506
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	253,725	46,759	289,827
Co Exec Compliance	18,846	179	9,988	3,111	12,564
Co Exec Corp Counsel	0	0	0	0	337,456
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	245,384	227	136,375	16,163	68,532
Mgmt & Budget Fiscal Services	508,802	2,385	422,587	166,773	323,591
Facilities Management	0	0	101,000	9,762	115,194
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	32,872	3,634	1,739	452	1,834
Human Resources	259,604	2,266	167,139	30,798	190,916
Treasurer	73,323	79,614	7,640	672	2,267
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	1,138,831	88,305	1,139,092	300,673	1,622,687
Roll Forwards	102,578	(10,980)	19,040	(21,929)	163,212
Fixed Costs	1,241,409	77,325	1,158,132	278,744	1,785,899

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Drain Equipment	Radio Communicat	Motor Pool	Communication	Bldg & Liab Ins
Building Depreciation	0	5,584	25,621	3,911	21,593
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	17,642	26,170	7,135	15,034
Co Exec Compliance	0	1,616	3,442	1,113	1,880
Co Exec Corp Counsel	0	0	0	0	24,180
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	42,032	7,158	118,136	9,568	5,500
Mgmt & Budget Fiscal Services	95,924	153,097	181,946	137,996	95,034
Facilities Management	0	8,251	37,871	1,454	5,788
Central Services Admin	0	0	78,631	0	0
Central Services Support Svcs	0	9	154,510	0	15,107
Human Resources	0	11,618	17,233	4,691	9,903
Treasurer	965	1,333	4,985	618	545
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	138,921	206,308	648,545	166,486	194,564
Roll Forwards	39,502	(14,243)	107,161	9,107	10,835
Fixed Costs	178,423	192,065	755,706	175,593	205,399

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Fringe Benefits	Delq Per Prop Tx	Public Transport	Retirement	Retiree Hlt Care
Building Depreciation	55,310	687	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	38,613	0	0	0	0
Co Exec Compliance	2,312	115	0	0	0
Co Exec Corp Counsel	5,237	0	0	15,730	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	10,648	0	0	(105)	0
Mgmt & Budget Fiscal Services	58,354	1,866	0	52,968	51,071
Facilities Management	22,638	1,853	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	22,310	0	0	21,708	0
Human Resources	25,426	2,956	0	0	0
Treasurer	1,290	97,740	24	39,105	434
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2017	242,138	105,217	24	129,406	51,505
Roll Forwards	19,053	(50,807)	0	0	0
Fixed Costs	261,191	54,410	24	129,406	51,505

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Superseding Trust	Road Comm Retire	Economic Develop	Others	Total Allocated
Building Depreciation	0	0	0	279,596	4,999,905
Non-Departmental	0	0	0	3,399	7,602
Co Exec Admin	0	0	0	0	2,183,426
Co Exec Compliance	0	0	0	0	511,932
Co Exec Corp Counsel	0	0	0	0	2,442,404
Mgmt & Budget Admin	0	0	0	0	152,809
Co Exec Purchasing	0	0	(95)	114	1,219,465
Mgmt & Budget Fiscal Services	8,203	0	0	0	7,281,203
Facilities Management	0	0	0	231,291	4,039,649
Central Services Admin	0	0	0	0	183,373
Central Services Support Svcs	0	0	0	327	2,261,734
Human Resources	0	0	0	0	4,516,188
Treasurer	14	6,522	0	171,517	929,029
Clerk Adm/Micrographics	0	0	0	0	835,633
Allocated Costs for Fiscal 2017	8,217	6,522	(95)	686,244	31,564,352
Roll Forwards	0	0	0	0	560,736
Fixed Costs	8,217	6,522	(95)	686,244	32,125,088

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	0	0	(5,955,274)		
Non-Departmental	0	20,233,039	0		
Co Exec Admin	0	740,818	301		
Co Exec Compliance	0	0	(242,000)		
Co Exec Corp Counsel	0	0	185		
Mgmt & Budget Admin	0	0	0		
Co Exec Purchasing	0	0	288,395		
Mgmt & Budget Fiscal Services	0	0	5		
Facilities Management	0	0	(1,705,303)		
Central Services Admin	0	0	0		
Central Services Support Svcs	0	205,339	344,769		
Human Resources	0	0	880		
Treasurer	0	7,357,881	0		
Clerk Adm/Micrographics	0	0	0	10,093	
Allocated Costs for Fiscal 2017	0	28,537,077	(7,268,042)	10,093	52,843,480

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2017	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
M&B Equalization	726,629	NA	NA	726,629	0	726,629
M&B Reimb.	459,617	NA	NA	459,617	0	459,617
Hum Svc Admin	29,380	NA	NA	29,380	0	29,380
Hum Svc Homeland	101,432	NA	NA	101,432	0	101,432
Pub Svc Admin	14,733	NA	NA	14,733	0	14,733
Pub Svc Vets Svc	115,724	NA	NA	115,724	0	115,724
Pub Svc Comm Cor	305,758	NA	NA	305,758	0	305,758
Pub Svc MSU Ext	105,874	NA	NA	105,874	0	105,874
Pub Svc Animal	404,263	NA	NA	404,263	0	404,263
Pub Svc CC Prob	204,225	NA	NA	204,225	0	204,225
Pub Svc Med Exam	492,124	NA	NA	492,124	0	492,124
C&ED Admin	46,700	NA	NA	46,700	0	46,700
C&ED Dev & Plan	659,500	NA	NA	659,500	0	659,500
Clerk / ROD	1,562,503	NA	NA	1,562,503	0	1,562,503
District Court	513,590	NA	NA	513,590	0	513,590
Probate Court	460,615	NA	NA	460,615	0	460,615
Family Court	2,129,101	NA	NA	2,129,101	0	2,129,101
Prosecuting Atty	1,207,874	NA	NA	1,207,874	0	1,207,874
Sheriff Office	6,309,126	NA	NA	6,309,126	0	6,309,126
BOC Bd of Comm	135,016	NA	NA	135,016	0	135,016
BOC Library	167,560	NA	NA	167,560	0	167,560
Water Res. Comm.	294,532	NA	NA	294,532	0	294,532
Parks & Rec	881,654	759,812	121,842	1,003,496	0	1,003,496
Road Commission	79,792	NA	NA	79,792	0	79,792
Friend of Court	922,302	821,469	100,833	1,023,135	0	1,023,135
Health	1,854,407	NA	NA	1,854,407	0	1,854,407
ROD Automation	39,262	NA	NA	39,262	0	39,262
Oakland Enhance	17,774	NA	NA	17,774	0	17,774
Water Res Co SRF	512,853	NA	NA	512,853	0	512,853
Multi Org Grants	82,282	NA	NA	82,282	0	82,282
Workforce Develp	160,943	NA	NA	160,943	0	160,943
LE Grants Misc	143,227	NA	NA	143,227	0	143,227
LE Grants PA-CRP	180,272	155,659	24,613	204,885	0	204,885
LE Grants Rd Pat	43,055	NA	NA	43,055	0	43,055
House Comm Dev	244,844	NA	NA	244,844	0	244,844
Hum Svcs Grants	674,645	NA	NA	674,645	0	674,645
Other Grants	70,318	NA	NA	70,318	0	70,318
Judicial Grants	107,516	NA	NA	107,516	0	107,516
Brownfield Init.	5,423	NA	NA	5,423	0	5,423
Concealed Pistol	22,534	NA	NA	22,534	0	22,534
Child Care Fund	1,610,780	NA	NA	1,610,780	0	1,610,780
Co Vets Trust	339	NA	NA	339	0	339
Waste Res Mgmt	766	NA	NA	766	0	766
Misc DSF	96	NA	NA	96	0	96
Water Res Co DSF	3,535	NA	NA	3,535	0	3,535
Proj Work Orders	52,456	NA	NA	52,456	0	52,456
Water Res Co CPF	72,681	NA	NA	72,681	0	72,681
Resource & Crisis Ctr.	9,178	NA	NA	9,178	0	9,178
Fire Record Mgmt	90,789	81,665	9,124	99,913	0	99,913
Airport	361,163	429,368	(68,205)	292,958	0	292,958
Drain Prop Funds	1,138,831	1,036,253	102,578	1,241,409	0	1,241,409
Delq Tax Revolv	88,305	99,285	(10,980)	77,325	0	77,325
Fac & Operations	1,139,092	1,120,052	19,040	1,158,132	0	1,158,132

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule B - Fixed Costs Proposed

Info Tech Cleemis	300,673	322,602	(21,929)	278,744	0	278,744
Info Technology	1,622,687	1,459,475	163,212	1,785,899	0	1,785,899
Drain Equipment	138,921	99,419	39,502	178,423	0	178,423
Radio Communicat	206,308	220,551	(14,243)	192,065	0	192,065
Motor Pool	648,545	541,384	107,161	755,706	0	755,706
Communication	166,486	157,379	9,107	175,593	0	175,593
Bldg & Liab Ins	194,564	183,729	10,835	205,399	0	205,399
Fringe Benefits	242,138	223,085	19,053	261,191	0	261,191
Delq Per Prop Tx	105,217	156,024	(50,807)	54,410	0	54,410
Public Transport	24	NA	NA	24	0	24
Retirement	129,406	NA	NA	129,406	0	129,406
Retiree Hlt Care	51,505	NA	NA	51,505	0	51,505
Superseding Trust	8,217	NA	NA	8,217	0	8,217
Road Comm Retire	6,522	NA	NA	6,522	0	6,522
Economic Develop	(95)	NA	NA	(95)	0	(95)
Others	686,244	NA	NA	686,244	0	686,244
Total Allocated	31,564,352	7,867,211	560,736	32,125,088	0	32,125,088
Direct Billed	0					
Unallocated Total	28,537,077					
Cost Adjustments	(7,268,042)					
Disallowed Total	10,093					
Total Expenditures	52,843,480					

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		5,955,274		0	
Non-Departmental	21,568,122		0	(20,233,039)	0	
Co Exec Admin	2,857,434		(301)	(740,818)	0	
Co Exec Compliance	601,114		242,000		0	
Co Exec Corp Counsel	2,718,834		(185)		0	
Mgmt & Budget Admin	235,612		0		0	
Co Exec Purchasing	1,274,644		(288,395)		0	
Mgmt & Budget Fiscal Services	6,362,287		(5)		0	
Facilities Management	1,258,400		1,705,303		0	
Central Services Admin	234,928		0		0	
Central Services Support Svcs	2,300,810		(344,769)	(205,339)	0	
Human Resources	4,194,687		(880)		0	
Treasurer	8,117,488		0	(7,357,881)	0	
Clerk Adm/Micrographics	1,119,120	(10,093)	0		0	
M&B Equalization						726,629
M&B Reimb.						459,617
Hum Svc Admin						29,380
Hum Svc Homeland						101,432
Pub Svc Admin						14,733
Pub Svc Vets Svc						115,724
Pub Svc Comm Cor						305,758
Pub Svc MSU Ext						105,874
Pub Svc Animal						404,263
Pub Svc CC Prob						204,225
Pub Svc Med Exam						492,124
C&ED Admin						46,700
C&ED Dev & Plan						659,500
Clerk / ROD						1,562,503
District Court						513,590
Probate Court						460,615
Family Court						2,129,101
Prosecuting Atty						1,207,874
Sheriff Office						6,309,126
BOC Bd of Comm						135,016
BOC Library						167,560
Water Res. Comm.						294,532
Parks & Rec						881,654
Road Commission						79,792
Friend of Court						922,302
Health						1,854,407
ROD Automation						39,262
Oakland Enhance						17,774
Water Res Co SRF						512,853
Multi Org Grants						82,282
Workforce Develop						160,943
LE Grants Misc						143,227
LE Grants PA-CRP						180,272
LE Grants Rd Pat						43,055
House Comm Dev						244,844
Hum Svcs Grants						674,645
Other Grants						70,318
Judicial Grants						107,516

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Brownfield Init.						5,423
Concealed Pistol						22,534
Child Care Fund						1,610,780
Co Vets Trust						339
Waste Res Mgmt						766
Misc DSF						96
Water Res Co DSF						3,535
Proj Work Orders						52,456
Water Res Co CPF						72,681
Resource & Crisis Ctr.						9,178
Fire Record Mgmt						90,789
Airport						361,163
Drain Prop Funds						1,138,831
Delq Tax Revolv						88,305
Fac & Operations						1,139,092
Info Tech Clemis						300,673
Info Technology						1,622,687
Drain Equipment						138,921
Radio Communicat						206,308
Motor Pool						648,545
Communication						166,486
Bldg & Liab Ins						194,564
Fringe Benefits						242,138
Delq Per Prop Tx						105,217
Public Transport						24
Retirement						129,406
Retiree Hlt Care						51,505
Superseding Trust						8,217
Road Comm Retire						6,522
Economic Develop						(95)
Others						686,244
Totals	52,843,480	(10,093)	7,268,042	(28,537,077)	0	31,564,352

Deviation: 0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule D - Detail of Allocated Costs

Department	Building Deprecia 1.5	Non-Departmental 2.5	Co Exec Admin 3.5	Co Exec Complianc 4.5	Co Exec Corp Coun 5.5
Building Depreciation	0	0	0	0	0
Non-Departmental	0	(20,831)	0	1,521	0
Co Exec Admin	186,754	0	(337,075)	1,127	50,545
Co Exec Compliance	4,655	0	9,309	(26,428)	0
Co Exec Corp Counsel	11,466	0	42,991	1,073	(148,445)
Mgmt & Budget Admin	10,182	0	4,242	93	6,989
Co Exec Purchasing	73,323	0	20,888	78,069	24,475
Mgmt & Budget Fiscal Services	246,588	0	94,498	2,510	31,465
Facilities Management	103,308	1,321,815	19,878	496	41,961
Central Services Admin	4,319	0	4,244	93	0
Central Services Support Svcs	63,664	0	22,028	908	12,234
Human Resources	213,444	26,497	51,886	41,913	80,427
Treasurer	24,330	0	0	229,366	176,594
Clerk Adm/Micrographics	13,336	0	0	441	0
M&B Equalization	60,357	0	141,738	3,461	6,989
M&B Reimb.	11,707	0	42,328	5,438	145,120
Hum Svc Admin	990	0	3,972	511	10,490
Hum Svc Homeland	25,889	0	14,839	605	17,478
Pub Svc Admin	4,518	0	4,239	92	0
Pub Svc Vets Svc	16,775	0	30,361	2,506	6,989
Pub Svc Comm Cor	78,831	0	72,243	1,898	15,730
Pub Svc MSU Ext	14,680	0	9,356	42,551	0
Pub Svc Animal	176,666	0	44,134	1,471	43,710
Pub Svc CC Prob	100,288	0	0	243	0
Pub Svc Med Exam	251,269	0	59,097	1,809	20,973
C&ED Admin	8,456	0	8,033	247	0
C&ED Dev & Plan	223,805	0	87,645	2,668	139,880
Clerk / ROD	69,923	0	0	3,153	139,880
District Court	0	1,184	0	6,446	36,713
Probate Court	35,891	0	0	2,378	76,931
Family Court	301,811	0	0	16,438	173,098
Prosecuting Atty	97,979	0	0	10,705	40,212
Sheriff Office	1,913,178	2,897	0	187,225	662,853
BOC Bd of Comm	16,744	0	0	1,119	27,969
BOC Library	37,603	0	0	528	13,983
Water Res. Comm.	31,538	0	0	1,798	89,170
Parks & Rec	1,458	0	0	92,531	145,120
Road Commission	46,001	0	0	0	0
Friend of Court	150,951	0	0	18,081	6,989
Health	123,480	122	449,811	11,726	185,336
ROD Automation	0	0	0	553	0
Oakland Enhance	0	0	8,635	187	0
Water Res Co SRF	0	0	0	5,364	0
Multi Org Grants	0	0	0	621	0
Workforce Develp	26,269	0	11,420	6,347	0
LE Grants Misc	0	0	0	1,084	0
LE Grants PA-CRP	14,926	0	0	972	0
LE Grants Rd Pat	0	0	0	310	0
House Comm Dev	21,796	0	38,974	3,851	0
Hum Svcs Grants	22,488	0	85,765	2,771	0
Other Grants	0	0	0	508	0
Judicial Grants	0	0	0	193	0
Brownfield Init.	0	0	0	56	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule D - Detail of Allocated Costs

Department	Building Deprecia 1.5	Non-Departmental 2.5	Co Exec Admin 3.5	Co Exec Complianc 4.5	Co Exec Corp Coun 5.5
Concealed Pistol	0	0	0	84	0
Child Care Fund	375,748	0	334,198	14,433	31,465
Co Vets Trust	0	0	0	20	0
Waste Res Mgmt	0	0	0	6	0
Misc DSF	0	0	0	0	0
Water Res Co DSF	0	0	0	0	0
Proj Work Orders	0	0	0	0	0
Water Res Co CPF	0	0	0	1,051	0
Resource & Crisis Ctr.	0	0	0	0	0
Fire Record Mgmt	0	0	6,871	245	0
Airport	0	0	34,862	2,482	22,723
Drain Prop Funds	0	0	0	18,846	0
Delq Tax Revolv	0	0	0	179	0
Fac & Operations	38,899	0	253,725	9,988	0
Info Tech Clemis	26,183	0	46,759	3,111	0
Info Technology	280,506	0	289,827	12,564	337,456
Drain Equipment	0	0	0	0	0
Radio Communicat	5,584	0	17,642	1,616	0
Motor Pool	25,621	0	26,170	3,442	0
Communication	3,911	0	7,135	1,113	0
Bldg & Liab Ins	21,593	0	15,034	1,880	24,180
Fringe Benefits	55,310	0	38,613	2,312	5,237
Delq Per Prop Tx	687	0	0	115	0
Public Transport	0	0	0	0	0
Retirement	0	0	0	0	15,730
Retiree Hlt Care	0	0	0	0	0
Superseding Trust	0	0	0	0	0
Road Comm Retire	0	0	0	0	0
Economic Develop	0	0	0	0	0
Others	279,596	3,399	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	20,233,039	740,818	0	0
Cost Adjustments	(5,955,274)	0	301	(242,000)	185
Disallowed	0	0	0	0	0
Total Expenditures	0	21,568,122	2,857,434	601,114	2,718,834

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule D - Detail of Allocated Costs

Department	Mgmt & Budget Adm 6.5	Co Exec Purchasin 7.5	Mgmt & Budget Fis 8.5	Facilities Manage 9.5	Central Services 10.5
Building Depreciation	0	0	0	0	0
Non-Departmental	0	2,222	16,945	0	0
Co Exec Admin	0	431	16,420	48,648	0
Co Exec Compliance	0	782	3,743	1,212	0
Co Exec Corp Counsel	0	581	15,778	30,700	0
Mgmt & Budget Admin	(28,875)	(3)	1,372	2,652	0
Co Exec Purchasing	17,616	(259,846)	7,519	19,102	0
Mgmt & Budget Fiscal Services	94,062	347	(1,190,259)	64,244	0
Facilities Management	0	8,093	8,679	(1,567,319)	0
Central Services Admin	0	0	1,601	1,156	(14,628)
Central Services Support Svcs	0	5,586	117,378	174,790	66,183
Human Resources	0	3,864	30,439	57,288	0
Treasurer	0	4,014	43,891	65,778	0
Clerk Adm/Micrographics	0	713	7,573	25,803	0
M&B Equalization	117,360	(1,562)	59,447	22,690	0
M&B Reimb.	35,449	3,525	30,727	31,646	0
Hum Svc Admin	0	1,001	6,153	1,222	0
Hum Svc Homeland	0	3,242	9,877	14,594	0
Pub Svc Admin	0	106	1,744	1,210	0
Pub Svc Vets Svc	0	201	17,763	15,939	0
Pub Svc Comm Cor	0	1,664	32,326	37,247	0
Pub Svc MSU Ext	0	192	5,887	22,381	0
Pub Svc Animal	0	16,423	22,793	22,023	0
Pub Svc CC Prob	0	(1,067)	2,683	95,104	0
Pub Svc Med Exam	0	23,555	33,479	60,802	0
C&ED Admin	0	1,121	4,425	2,828	0
C&ED Dev & Plan	0	8,868	73,296	60,102	0
Clerk / ROD	0	3,319	63,051	189,057	0
District Court	0	12,655	201,179	61,615	0
Probate Court	0	2,659	86,631	97,036	0
Family Court	0	7,453	394,418	776,601	0
Prosecuting Atty	0	312	128,594	264,916	0
Sheriff Office	0	62,643	1,089,544	724,367	0
BOC Bd of Comm	0	2,138	18,550	40,745	0
BOC Library	0	(2,271)	7,585	101,667	0
Water Res. Comm.	0	3,741	34,772	64,708	0
Parks & Rec	0	138,872	186,376	5,622	0
Road Commission	0	57	0	17,164	0
Friend of Court	0	3,556	214,061	278,495	0
Health	0	31,416	284,303	168,010	0
ROD Automation	0	2,195	31,457	0	0
Oakland Enhance	0	0	3,240	0	0
Water Res Co SRF	0	62,985	367,903	0	0
Multi Org Grants	0	1,514	62,722	0	0
Workforce Develp	0	(224)	98,580	7,046	0
LE Grants Misc	0	454	122,253	0	0
LE Grants PA-CRP	0	2,215	64,227	40,356	0
LE Grants Rd Pat	0	0	33,332	0	0
House Comm Dev	0	23,979	66,760	8,190	0
Hum Svcs Grants	0	16,527	412,097	29,019	0
Other Grants	0	4,590	61,901	0	0
Judicial Grants	0	4,335	98,750	0	0
Brownfield Init.	0	2,311	2,992	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule D - Detail of Allocated Costs

Department	Mgmt & Budget Adm 6.5	Co Exec Purchasin 7.5	Mgmt & Budget Fis 8.5	Facilities Manage 9.5	Central Services 10.5
Concealed Pistol	0	565	1,603	0	0
Child Care Fund	0	34,187	296,869	242,145	0
Co Vets Trust	0	0	198	0	0
Waste Res Mgmt	0	402	350	0	0
Misc DSF	0	57	0	0	0
Water Res Co DSF	0	0	3,395	0	0
Proj Work Orders	0	50,733	451	0	0
Water Res Co CPF	0	12,626	51,374	0	0
Resource & Crisis Ctr.	0	0	0	0	0
Fire Record Mgmt	0	1,942	77,166	0	0
Airport	0	14,616	153,322	0	104,742
Drain Prop Funds	0	245,384	508,802	0	0
Delq Tax Revolv	0	227	2,385	0	0
Fac & Operations	0	136,375	422,587	101,000	0
Info Tech Clemis	0	16,163	166,773	9,762	0
Info Technology	0	68,532	323,591	115,194	0
Drain Equipment	0	42,032	95,924	0	0
Radio Communicat	0	7,158	153,097	8,251	0
Motor Pool	0	118,136	181,946	37,871	78,631
Communication	0	9,568	137,996	1,454	0
Bldg & Liab Ins	0	5,500	95,034	5,788	0
Fringe Benefits	0	10,648	58,354	22,638	0
Delq Per Prop Tx	0	0	1,866	1,853	0
Public Transport	0	0	0	0	0
Retirement	0	(105)	52,968	0	0
Retiree Hlt Care	0	0	51,071	0	0
Superseding Trust	0	0	8,203	0	0
Road Comm Retire	0	0	0	0	0
Economic Develop	0	(95)	0	0	0
Others	0	114	0	231,291	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	288,395	5	(1,705,303)	0
Disallowed	0	0	0	0	0
Total Expenditures	235,612	1,274,644	6,362,287	1,258,400	234,928

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule D - Detail of Allocated Costs

Department	Central Services 11.5	Human Resources 12.5	Treasurer 13.5	Clerk Adm/Microgr 14.5	Totals
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	143	0	0
Co Exec Admin	5,947	27,109	94	0	0
Co Exec Compliance	638	6,051	38	0	0
Co Exec Corp Counsel	17,829	27,959	68	0	0
Mgmt & Budget Admin	585	2,762	1	0	0
Co Exec Purchasing	3,813	13,583	1,458	0	0
Mgmt & Budget Fiscal Services	54,972	61,455	540,118	0	0
Facilities Management	49,892	12,930	267	0	0
Central Services Admin	453	2,762	0	0	0
Central Services Support Svcs	(808,065)	14,324	466	330,504	0
Human Resources	29,824	(539,733)	4,151	0	0
Treasurer	133,080	38,455	(716,297)	789	0
Clerk Adm/Micrographics	0	9,962	71	(57,899)	0
M&B Equalization	222,435	93,364	350	0	726,629
M&B Reimb.	102,392	27,881	23,404	0	459,617
Hum Svc Admin	2,307	2,610	124	0	29,380
Hum Svc Homeland	4,913	9,775	220	0	101,432
Pub Svc Admin	18	2,790	16	0	14,733
Pub Svc Vets Svc	4,669	19,993	528	0	115,724
Pub Svc Comm Cor	15,964	47,582	2,273	0	305,758
Pub Svc MSU Ext	4,424	6,153	250	0	105,874
Pub Svc Animal	47,407	29,070	566	0	404,263
Pub Svc CC Prob	6,952	0	22	0	204,225
Pub Svc Med Exam	1,226	38,923	991	0	492,124
C&ED Admin	16,243	5,283	64	0	46,700
C&ED Dev & Plan	3,029	57,729	2,478	0	659,500
Clerk / ROD	194,760	69,689	63,232	766,439	1,562,503
District Court	30,058	154,307	9,433	0	513,590
Probate Court	66,247	53,220	4,172	35,450	460,615
Family Court	161,249	259,581	38,452	0	2,129,101
Prosecuting Atty	465,861	198,087	1,208	0	1,207,874
Sheriff Office	134,605	1,478,509	19,630	33,675	6,309,126
BOC Bd of Comm	1,708	25,948	95	0	135,016
BOC Library	548	6,107	1,810	0	167,560
Water Res. Comm.	30,724	37,688	354	39	294,532
Parks & Rec	11,199	160,801	139,675	0	881,654
Road Commission	0	0	16,563	7	79,792
Friend of Court	71,126	177,843	1,200	0	922,302
Health	212,712	296,276	91,215	0	1,854,407
ROD Automation	0	4,995	62	0	39,262
Oakland Enhance	0	5,680	32	0	17,774
Water Res Co SRF	0	73,626	2,975	0	512,853
Multi Org Grants	0	17,359	66	0	82,282
Workforce Develp	2,089	7,516	1,900	0	160,943
LE Grants Misc	0	19,199	237	0	143,227
LE Grants PA-CRP	31,764	25,612	200	0	180,272
LE Grants Rd Pat	0	9,413	0	0	43,055
House Comm Dev	49,921	25,667	5,683	23	244,844
Hum Svcs Grants	48,289	56,489	1,200	0	674,645
Other Grants	0	3,122	197	0	70,318
Judicial Grants	0	4,087	151	0	107,516
Brownfield Init.	0	0	64	0	5,423

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule D - Detail of Allocated Costs

Department	Central Services 11.5	Human Resources 12.5	Treasurer 13.5	Clerk Adm/Microgr 14.5	Totals
Concealed Pistol	18,362	1,890	30	0	22,534
Child Care Fund	31,565	244,977	5,193	0	1,610,780
Co Vets Trust	0	0	121	0	339
Waste Res Mgmt	0	0	8	0	766
Misc DSF	0	0	39	0	96
Water Res Co DSF	0	0	140	0	3,535
Proj Work Orders	0	0	1,272	0	52,456
Water Res Co CPF	0	7,321	309	0	72,681
Resource & Crisis Ctr.	9,178	0	0	0	9,178
Fire Record Mgmt	0	4,520	45	0	90,789
Airport	3,288	22,956	2,172	0	361,163
Drain Prop Funds	32,872	259,604	73,323	0	1,138,831
Delq Tax Revolv	3,634	2,266	79,614	0	88,305
Fac & Operations	1,739	167,139	7,640	0	1,139,092
Info Tech Clemis	452	30,798	672	0	300,673
Info Technology	1,834	190,916	2,267	0	1,622,687
Drain Equipment	0	0	965	0	138,921
Radio Communicat	9	11,618	1,333	0	206,308
Motor Pool	154,510	17,233	4,985	0	648,545
Communication	0	4,691	618	0	166,486
Bldg & Liab Ins	15,107	9,903	545	0	194,564
Fringe Benefits	22,310	25,426	1,290	0	242,138
Delq Per Prop Tx	0	2,956	97,740	0	105,217
Public Transport	0	0	24	0	24
Retirement	21,708	0	39,105	0	129,406
Retiree Hlt Care	0	0	434	0	51,505
Superseding Trust	0	0	14	0	8,217
Road Comm Retire	0	0	6,522	0	6,522
Economic Develop	0	0	0	0	(95)
Others	327	0	171,517	0	686,244
Total Allocated					31,564,352
Direct Bills	0	0	0	0	0
Unallocated	205,339	0	7,357,881	0	28,537,077
Cost Adjustments	344,769	880	0	0	(7,268,042)
Disallowed	0	0	0	10,093	10,093
Total Expenditures	2,300,810	4,194,687	8,117,488	1,119,120	52,843,480

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building Depreciation		
1.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
1.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
1.4.3 Court House	Assigned square footage by department	Building square footage summary
1.4.4 Info Tech Bldg	Assigned square footage by department	Building square footage summary
1.4.5 Annex I	Assigned square footage by department	Building square footage summary
1.4.6 Annex II	Assigned square footage by department	Building square footage summary
1.4.7 Oak Pointe	Assigned square footage by department	Building square footage summary
1.4.8 Public Works	Assigned square footage by department	Building square footage summary
1.4.9 Child Care Ctr	Assigned square footage by department	Building square footage summary
1.4.10 Health Svc Ctr	Assigned square footage by department	Building square footage summary
1.4.11 S. Health Svc	Assigned square footage by department	Building square footage summary
1.4.12 Law Enf Complex	Assigned square footage by department	Building square footage summary
1.4.13 Medical Exam	Assigned square footage by department	Building square footage summary
1.4.14 Child Welfare	Assigned square footage by department	Building square footage summary
1.4.15 Work Release	Assigned square footage by department	Building square footage summary
1.4.16 Animal Shelter	Assigned square footage by department	Building square footage summary
1.4.17 Trusty Camp	Assigned square footage by department	Building square footage summary
1.4.18 Materials Mgmt	Assigned square footage by department	Building square footage summary
1.4.19 Sheriff Admin	Assigned square footage by department	Building square footage summary
1.4.20 South Ofc Bldg	Assigned square footage by department	Building square footage summary
1.4.21 Boot Camp	Direct allocation to Sheriff	Facilities Management
1.4.22 Mens Facility	Assigned square footage by department	Building square footage summary
1.4.23 D Building	Assigned square footage by department	Building square footage summary
1.4.24 Central Garage	Assigned square footage by department	Building square footage summary
1.4.25 Service Center	Direct allocation to Facilities Management	Facilities Management
1.4.26 EOB 41 West	Assigned square footage by department	Building square footage summary
Non-Departmental		
2.4.1 Property Insur	Dollar amount of insured value by department	Statement of values
2.4.2 Specific Serv	Dollar amount of expenses by department	Paid invoices
2.4.3 Grounds Care	Direct allocation to Facilities Management	Expenditure financial analysis inquiry
2.4.4 FM&O	Direct allocation to Facilities Management	Expenditure financial analysis inquire
Co Exec Admin		
3.4.1 Administration	Dollar amount of personnel expenses by department	Annual Financial Statement
Co Exec Compliance		
4.4.1 General Audits	Dollar amount of expense by benefiting dept. (1,000)	General ledger
4.4.2 Audits/Bank Rec	Number of hours by benefiting department	Annual Audit Division Time Summary
4.4.3 Purchasing Adm	Direct allocation to Purchasing	Compliance Office time allocation summary
Co Exec Corp Counsel		
5.4.1 Civil Counsel	Number of cases by department	Annual file summary
5.4.2 Bldg Liab	Direct allocation to the liability fund	Corporation Counsel
Mgmt & Budget Admin		
6.4.1 Budget Admin	Personnel expenses by benefiting division	Employee Earnings Distribution Report
Co Exec Purchasing		
7.4.1 Purch General	Number of purchase orders by benefiting department	Purchase order summary
7.4.2 Purch I.T.	Number of purchase orders by benefiting department	Purchase order summary
7.4.3 PCARD	Dollar amount of PCARD purchases by department	PCARD purchase summary
7.4.4 OfficeMax	Dollar amount of OfficeMax purchases by department	P-Card purchase summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
7.4.5 ATM Reimb	Number of ATM transactions by building occupant	ATM withdrawls summary
7.4.6 Home Depot	Dollar amount of Home Depot purchases by department	P-Card purchase summary
Mgmt & Budget Fiscal Services		
8.4.1 General Acctng	Dollar amount of expense by benefiting department	General ledger
8.4.2 Payroll Svcs	Dollar amount of personnel expenses by department	Annual Financial Statements
8.4.3 Budgeting	Dollar amount of expense by benefiting dept. (1,000)	General ledger
8.4.4 Grant Acctng	Assigned wages by benefiting grant	Grant accounting worksheet
8.4.5 Fund Accounting	Assigned wages by benefiting department	Employee assignment summary
8.4.6 Accts Payable	Number of accounting transactions by benefiting dept.	Detail General Ledger
8.4.7 Drain Acctng	Percentage of effort by benefiting department	Labor distribution summary
8.4.8 Cash Receipting	Number of cash receipts processed by department	Detail transaction summary
8.4.9 Billed Acctng	Personnel expenses by benefiting department	Labor Distribution Report
8.4.10 Prof Services	Dollar amount of services by benefiting department	Paid Invoices
Facilities Management		
9.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
9.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
9.4.3 Courthouse	Assigned square footage by department	Building square footage summary
9.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
9.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
9.4.6 Annex I	Assigned square footage by department	Building square footage summary
9.4.7 Annex II	Assigned square footage by department	Building square footage summary
9.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
9.4.9 Public Works	Assigned square footage by department	Building square footage summary
9.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
9.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
9.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
9.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
9.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
9.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
9.4.16 Work Release	Assigned square footage by department	Building square footage summary
9.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
9.4.18 Trusty Camp	Assigned square footage by department	Building square footage summary
9.4.19 Materials Mgmt	Assigned square footage by department	Building square footage summary
9.4.20 Sheriff Admin	Assigned square footage by department	Building square footage summary
9.4.21 P&R (Market)	Assigned square footage by department	Building square footage summary
9.4.22 South Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.23 Mens Facility	Assigned square footage by department	Building square footage summary
9.4.24 D Building	Assigned square footage by department	Building square footage summary
9.4.25 Central Garage	Assigned square footage by department	Building square footage summary
9.4.26 Resource & Crisis Ctr	Assigned square footage by department	Building square footage summary
9.4.27 EOB 41 West	Assigned square footage by department	Building square footage summary
9.4.28 District Court	Assigned square footage by department	Building square footage summary
9.4.29 Building Secur	Direct allocation to benefiting department	Court security summary
Central Services Admin		
10.4.1 Cent Svcs Admin	Dollar amount of personnel expenses by supervised dept	Annual financial statement
Central Services Support Svcs		
11.4.1 Mail Services	Dollar amount of mail charges	Annual mail chargeback summary
11.4.2 Records Retent	Records Count by department	Record summary log
11.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
11.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
Human Resources		
12.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
Treasurer		
13.4.1 Cash Accounting	Number of cash trasactions by department	Cash transaction summary
13.4.2 Disb General	Number of vouchers by department	Voucher transaction count summary
13.4.3 Disb Specific	Number of checks and direct deposits by department	Check and direct deposit summary
13.4.4 Delq Tax Fund	Direct allocation to the Delinquent Tax Fund	County Treasurer
13.4.5 Delq Per Prop	Direct allocation to Delinquent Personal Property Tax	County Treasurer
Clerk Adm/Micrographics		
14.4.1 Clerk Admin	Direct allocation to Clerk/ROD	General Ledger
14.4.2 Micrographics	Dollar amount of Micrographics charges by department	General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

Oakland County owns and operates numerous buildings throughout the County. Most of these buildings either house departments that directly administer Federal and State programs or provide support services to such programs. The depreciation is based on the assigned useful life of the original cost of the buildings and subsequent capital improvements. In addition, any allowable interest expense would also be included with the building charge. The cost of each facility was then allocated to the occupants at each respective facility based on the gross square footage assigned to each. The following is a list of buildings included in this schedule.

Buildings

North Office Building
North Office Health Center
Courthouse
Central Service Building
Information Technology Building
Annex I
Annex II
Oak Pointe
Public Works
Child Care Center
Health Service Center
Southfield Health Center
Law Enforcement Complex
Medical Examiner
Child Welfare
Work Release
Animal Control
Trusty Camp
Materials Management
Sheriff Administration
Farmers Market
South Office Building
Boot Camp
Mens Facility
D Building
Central Garage
Service Center
EOB 41 West

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation**

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
Building Depr./Int	5,955,274			
Total Departmental Cost Adjustments:	5,955,274		5,955,274	
Total To Be Allocated:	5,955,274		5,955,274	

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	N. Office Bldg	NO Health Ctr	Court House
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./Int	5,955,274	0	39,899	105,914	730,892
Functional Cost	5,955,274	0	39,899	105,914	730,892
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,955,274	0	39,899	105,914	730,892
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	5,955,274	0	39,899	105,914	730,892

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
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./Int	327,449	84,973	18,589	289,351	47,517
Functional Cost					
	327,449	84,973	18,589	289,351	47,517
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	327,449	84,973	18,589	289,351	47,517
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	327,449	84,973	18,589	289,351	47,517

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
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./Int	44,519	3,326	25,643	885,931	251,269
Functional Cost	44,519	3,326	25,643	885,931	251,269
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	44,519	3,326	25,643	885,931	251,269
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	44,519	3,326	25,643	885,931	251,269

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
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./Int	375,748	661,065	211,664	74,428	10,458
Functional Cost	375,748	661,065	211,664	74,428	10,458
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	375,748	661,065	211,664	74,428	10,458
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	375,748	661,065	211,664	74,428	10,458

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Sheriff Admin	South Ofc Bldg	Boot Camp	Mens Facility	D Building
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./Int	268,885	198,913	21,474	27,161	13,858
Functional Cost					
	268,885	198,913	21,474	27,161	13,858
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	268,885	198,913	21,474	27,161	13,858
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	268,885	198,913	21,474	27,161	13,858

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Central Garage	Service Center	EOB 41 West
<hr/>			
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<hr/>			
Departmental Total			
Expenditures Per Financial Statement			
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Cost Adjustments			
Building Depr./Int	31,205	97,961	1,107,182
<hr/>			
Functional Cost	31,205	97,961	1,107,182
<hr/>			
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	31,205	97,961	1,107,182
<hr/>			
Allocation Step 2			
2nd Allocation	0	0	0
<hr/>			
Total For Building Depreciation			
Schedule .3 Total	31,205	97,961	1,107,182

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	5,388	14.340466	5,722		5,722		5,722
Pub Svc MSU Ext	13,824	36.793357	14,680		14,680		14,680
Pub Svc CC Prob	17,128	45.587139	18,189		18,189		18,189
Water Res. Comm.	984	2.618972	1,045		1,045		1,045
Others	248	0.660066	263		263		263
Schedule .4 Total for N. Office Bldg	37,572	100.000000	39,899		39,899	0	39,899

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Admin	786	0.935113	990		990		990
C&ED Admin	465	0.553216	586		586		586
Health	66,888	79.577414	84,284		84,284		84,284
Hum Svcs Grants	15,915	18.934257	20,054		20,054		20,054
Schedule .4 Total for NO Health Ctr	84,054	100.000000	105,914		105,914	0	105,914

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Court House

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Corp Counsel	6,512	1.568779	11,466		11,466		11,466
Central Services Support Svcs	23,912	5.760540	42,103		42,103		42,103
Treasurer	13,818	3.328836	24,330		24,330		24,330
Clerk Adm/Micrographics	5,079	1.223561	8,943		8,943		8,943
M&B Reimb.	6,649	1.601783	11,707		11,707		11,707
Pub Svc CC Prob	3,785	0.911828	6,664		6,664		6,664
Clerk / ROD	39,712	9.566851	69,923		69,923		69,923
Probate Court	20,384	4.910624	35,891		35,891		35,891
Family Court	160,458	38.655265	282,529		282,529		282,529
Prosecuting Atty	55,646	13.405444	97,979		97,979		97,979
Sheriff Office	12,976	3.125994	22,848		22,848		22,848
BOC Bd of Comm	8,257	1.989159	14,539		14,539		14,539
BOC Library	21,356	5.144784	37,603		37,603		37,603
LE Grants PA-CRP	8,477	2.042159	14,926		14,926		14,926
Fac & Operations	7,354	1.771621	12,949		12,949		12,949
Info Technology	442	0.106480	778		778		778
Delq Per Prop Tx	390	0.093953	687		687		687
Others	19,893	4.792339	35,027		35,027		35,027
Schedule .4 Total for Court House	415,100	100.000000	730,892		730,892	0	730,892

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk Adm/Micrographics	1,094	1.341673	4,393		4,393		4,393
Road Commission	11,455	14.048320	46,001		46,001		46,001
Info Tech Clemis	6,520	7.996076	26,183		26,183		26,183
Info Technology	61,497	75.419425	246,961		246,961		246,961
Communication	974	1.194506	3,911		3,911		3,911
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	327,449		327,449	0	327,449

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	25,889		25,889		25,889
Sheriff Office	17,013	57.092520	48,513		48,513		48,513
Others	3,707	12.440015	10,571		10,571		10,571
Schedule .4 Total for Annex I	29,799	100.000000	84,973		84,973	0	84,973

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	29,062	85.083584	15,817		15,817		15,817
Water Res. Comm.	4,361	12.767515	2,373		2,373		2,373
Others	734	2.148901	399		399		399
Schedule .4 Total for Annex II	34,157	100.000000	18,589		18,589	0	18,589

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	60,357		60,357		60,357
Pub Svc Comm Cor	13,202	17.349366	50,201		50,201		50,201
Sheriff Office	1,590	2.089493	6,046		6,046		6,046
Friend of Court	39,698	52.169000	150,951		150,951		150,951
House Comm Dev	5,732	7.532689	21,796		21,796		21,796
Schedule .4 Total for Oak Pointe	76,095	100.000000	289,351		289,351	0	289,351

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	2,839	4.185402	1,989		1,989		1,989
Water Res. Comm.	40,142	59.179431	28,120		28,120		28,120
Fac & Operations	24,850	36.635167	17,408		17,408		17,408
Schedule .4 Total for Public Works	67,831	100.000000	47,517		47,517	0	47,517

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	12,552	100.000000	44,519		44,519		44,519
Schedule .4 Total for Child Care Ctr	12,552	100.000000	44,519		44,519	0	44,519

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	5,136	21.692854	722		722		722
Others	18,540	78.307146	2,604		2,604		2,604
Schedule .4 Total for Health Svc Ctr	23,676	100.000000	3,326		3,326	0	3,326

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	2,161	5.687590	1,458		1,458		1,458
Health	32,228	84.821688	21,751		21,751		21,751
Hum Svcs Grants	3,606	9.490722	2,434		2,434		2,434
Schedule .4 Total for S. Health Svc	37,995	100.000000	25,643		25,643	0	25,643

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	610	0.227631	2,017		2,017		2,017
Sheriff Office	267,368	99.772369	883,914		883,914		883,914
Schedule .4 Total for Law Enf Complex	267,978	100.000000	885,931		885,931	0	885,931

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Med Exam	38,680	100.000000	251,269		251,269		251,269
Schedule .4 Total for Medical Exam	38,680	100.000000	251,269		251,269	0	251,269

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	172,476	100.000000	375,748		375,748		375,748
Schedule .4 Total for Child Welfare	172,476	100.000000	375,748		375,748	0	375,748

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Work Release

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,138	100.000000	661,065		661,065		661,065
Schedule .4 Total for Work Release	61,138	100.000000	661,065		661,065	0	661,065

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	19,323	83.465077	176,666		176,666		176,666
Others	3,828	16.534923	34,998		34,998		34,998
Schedule .4 Total for Animal Shelter	23,151	100.000000	211,664		211,664	0	211,664

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	48,948	100.000000	74,428		74,428		74,428
Schedule .4 Total for Trusty Camp	48,948	100.000000	74,428		74,428	0	74,428

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	6,690	32.109431	3,358		3,358		3,358
Central Services Support Svcs	11,443	54.922006	5,744		5,744		5,744
Health	2,702	12.968563	1,356		1,356		1,356
Schedule .4 Total for Materials Mgmt	20,835	100.000000	10,458		10,458	0	10,458

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,891	100.000000	268,885		268,885		268,885
Schedule .4 Total for Sheriff Admin	61,891	100.000000	268,885		268,885	0	268,885

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	3,038	5.556470	11,053		11,053		11,053
Pub Svc Comm Cor	7,315	13.379058	26,613		26,613		26,613
Pub Svc CC Prob	20,735	37.924097	75,435		75,435		75,435
Family Court	5,300	9.693644	19,282		19,282		19,282
Sheriff Office	119	0.217650	433		433		433
BOC Bd of Comm	606	1.108368	2,205		2,205		2,205
Health	4,224	7.725652	15,367		15,367		15,367
Fac & Operations	2,348	4.294467	8,542		8,542		8,542
Info Technology	8,660	15.839049	31,506		31,506		31,506
Others	2,330	4.261545	8,477		8,477		8,477
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	198,913		198,913	0	198,913

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Boot Camp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	100	100.000000	21,474		21,474		21,474
Schedule .4 Total for Boot Camp	100	100.000000	21,474		21,474	0	21,474

Allocation Basis: Direct allocation to Sheriff
Allocation Source: Facilities Management

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	7,024	100.000000	27,161		27,161		27,161
Schedule .4 Total for Mens Facility	7,024	100.000000	27,161		27,161	0	27,161

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - D Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	3,164	100.000000	13,858		13,858		13,858
Schedule .4 Total for D Building	3,164	100.000000	13,858		13,858	0	13,858

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	5,584		5,584		5,584
Motor Pool	26,962	82.106097	25,621		25,621		25,621
Schedule .4 Total for Central Garage	32,838	100.000000	31,205		31,205	0	31,205

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Service Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	97,961		97,961		97,961
Schedule .4 Total for Service Center	100	100.000000	97,961		97,961	0	97,961

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	17,773	16.867550	186,754		186,754		186,754
Co Exec Compliance	443	0.420431	4,655		4,655		4,655
Mgmt & Budget Admin	969	0.919634	10,182		10,182		10,182
Co Exec Purchasing	6,978	6.622504	73,323		73,323		73,323
Mgmt & Budget Fiscal Services	23,467	22.271468	246,588		246,588		246,588
Central Services Admin	411	0.390061	4,319		4,319		4,319
Human Resources	20,313	19.278149	213,444		213,444		213,444
Pub Svc Admin	430	0.408094	4,518		4,518		4,518
C&ED Admin	749	0.710842	7,870		7,870		7,870
C&ED Dev & Plan	21,299	20.213917	223,805		223,805		223,805
Workforce Develop	2,500	2.372637	26,269		26,269		26,269
Info Technology	120	0.113887	1,261		1,261		1,261
Bldg & Liab Ins	2,055	1.950307	21,593		21,593		21,593
Fringe Benefits	1,027	0.974679	10,791		10,791		10,791
Others	6,834	6.485840	71,810		71,810		71,810
Schedule .4 Total for EOB 41 West	105,368	100.000000	1,107,182		1,107,182	0	1,107,182

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Co Exec Admin	186,754	0	0	0	0
Co Exec Compliance	4,655	0	0	0	0
Co Exec Corp Counsel	11,466	0	0	11,466	0
Mgmt & Budget Admin	10,182	0	0	0	0
Co Exec Purchasing	73,323	0	0	0	0
Mgmt & Budget Fiscal Services	246,588	0	0	0	0
Facilities Management	103,308	0	0	0	0
Central Services Admin	4,319	0	0	0	0
Central Services Support Svcs	63,664	0	0	42,103	0
Human Resources	213,444	0	0	0	0
Treasurer	24,330	0	0	24,330	0
Clerk Adm/Micrographics	13,336	0	0	8,943	4,393
M&B Equalization	60,357	0	0	0	0
M&B Reimb.	11,707	0	0	11,707	0
Hum Svc Admin	990	0	990	0	0
Hum Svc Homeland	25,889	0	0	0	0
Pub Svc Admin	4,518	0	0	0	0
Pub Svc Vets Svc	16,775	5,722	0	0	0
Pub Svc Comm Cor	78,831	0	0	0	0
Pub Svc MSU Ext	14,680	14,680	0	0	0
Pub Svc Animal	176,666	0	0	0	0
Pub Svc CC Prob	100,288	18,189	0	6,664	0
Pub Svc Med Exam	251,269	0	0	0	0
C&ED Admin	8,456	0	586	0	0
C&ED Dev & Plan	223,805	0	0	0	0
Clerk / ROD	69,923	0	0	69,923	0
Probate Court	35,891	0	0	35,891	0
Family Court	301,811	0	0	282,529	0
Prosecuting Atty	97,979	0	0	97,979	0
Sheriff Office	1,913,178	0	0	22,848	0
BOC Bd of Comm	16,744	0	0	14,539	0
BOC Library	37,603	0	0	37,603	0
Water Res. Comm.	31,538	1,045	0	0	0
Parks & Rec	1,458	0	0	0	0
Road Commission	46,001	0	0	0	46,001
Friend of Court	150,951	0	0	0	0
Health	123,480	0	84,284	0	0
Workforce Develop	26,269	0	0	0	0
LE Grants PA-CRP	14,926	0	0	14,926	0
House Comm Dev	21,796	0	0	0	0
Hum Svcs Grants	22,488	0	20,054	0	0
Child Care Fund	375,748	0	0	0	0
Fac & Operations	38,899	0	0	12,949	0
Info Tech Clemis	26,183	0	0	0	26,183
Info Technology	280,506	0	0	778	246,961
Radio Communicat	5,584	0	0	0	0
Motor Pool	25,621	0	0	0	0
Communication	3,911	0	0	0	3,911
Bldg & Liab Ins	21,593	0	0	0	0
Fringe Benefits	55,310	0	0	0	0
Delq Per Prop Tx	687	0	0	687	0
Others	279,596	263	0	35,027	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Direct Bill	0	0	0	0	0
Total	5,955,274	39,899	105,914	730,892	327,449

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	1,989	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	15,817	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	60,357	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	25,889	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	50,201	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	48,513	0	6,046	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	2,373	0	28,120	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	150,951	0	0
Health	0	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	21,796	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	17,408	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	44,519
Delq Per Prop Tx	0	0	0	0	0
Others	10,571	399	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Direct Bill	0	0	0	0	0
Total	84,973	18,589	289,351	47,517	44,519

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	2,017	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	251,269	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	0	883,914	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	1,458	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	722	21,751	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	2,434	0	0	0
Child Care Fund	0	0	0	0	375,748
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	2,604	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Direct Bill	0	0	0	0	0
Total	3,326	25,643	885,931	251,269	375,748

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	3,358	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	5,744	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	176,666	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	661,065	0	0	0	268,885
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	0	1,356	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	34,998	74,428	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Direct Bill	0	0	0	0	0
Total	661,065	211,664	74,428	10,458	268,885

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	11,053	0	0	0	0
Pub Svc Comm Cor	26,613	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	75,435	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	19,282	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	433	21,474	0	0	0
BOC Bd of Comm	2,205	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	15,367	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	8,542	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	31,506	0	0	0	0
Radio Communicat	0	0	0	0	5,584
Motor Pool	0	0	0	0	25,621
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	8,477	0	27,161	13,858	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Direct Bill	0	0	0	0	0
Total	198,913	21,474	27,161	13,858	31,205

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Service Center	EOB 41 West
Co Exec Admin	0	186,754
Co Exec Compliance	0	4,655
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	10,182
Co Exec Purchasing	0	73,323
Mgmt & Budget Fiscal Services	0	246,588
Facilities Management	97,961	0
Central Services Admin	0	4,319
Central Services Support Svcs	0	0
Human Resources	0	213,444
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Pub Svc Admin	0	4,518
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	0
Pub Svc MSU Ext	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	7,870
C&ED Dev & Plan	0	223,805
Clerk / ROD	0	0
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	0
BOC Bd of Comm	0	0
BOC Library	0	0
Water Res. Comm.	0	0
Parks & Rec	0	0
Road Commission	0	0
Friend of Court	0	0
Health	0	0
Workforce Develop	0	26,269
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	0
Fac & Operations	0	0
Info Tech Clemis	0	0
Info Technology	0	1,261
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	0	21,593
Fringe Benefits	0	10,791
Delq Per Prop Tx	0	0
Others	0	71,810

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Service Center	EOB 41 West
Direct Bill	0	0
Total	97,961	1,107,182

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Non-Departmental

Oakland County charges various expenses that are not related to a specific department to the Non-Departmental Department. While most of these expenses are general government in nature, some of the expenses are eligible for allocation. The cost of this department has been separated into the following functions:

Property Insurance – this activity includes the costs associated with property insurance for County owned buildings. The basis of allocation is the dollar amount of insured value by department. The insurance for buildings with multiple occupants was allocated to Facilities Management and in turn allocated to the occupants within each respective building.

Specific Services – this activity includes the costs included in the Non-Departmental schedule that relate to specific departments. The basis of allocation is the dollar amount of expenses by benefiting department.

Service Center - these activities identify the costs of providing grounds maintenance for several facilities that are primarily located in the Oakland County Complex as well as space costs for the Facility Maintenance & Operations department. The basis of allocation is the dollar amount of charges by benefiting department. The cost associated with ground maintenance has been allocated to the Facilities Management schedule in this cost plan for redistribution to those activities that are part of the Service Center location. These costs are then allocated to the appropriate building and in turn allocated based on the square footage of each department located within each respective facility

General government – this function includes costs that are considered general government and should not be allocated for the proposed purpose of this cost plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Non-Departmental**

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.

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,568,122			21,568,122
Inbound Costs:				
Co Exec Compliance		1,521	1,521	
Co Exec Purchasing		2,222	2,222	
Mgmt & Budget Fiscal Services		16,945	16,945	
Treasurer		143	143	
Total Allocated Additions:		<u>20,831</u>	<u>20,831</u>	20,831
Total To Be Allocated:	<u>21,568,122</u>	<u>20,831</u>		<u>21,588,953</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	Total	G&A	Property Insur	Specific Serv	Grounds Care
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Buildings	2,088,945	0	0	0	500,000
Insurance	345,475	0	290,558	26,473	0
Other Expenses	19,133,702	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	21,568,122				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	21,568,122	0	290,558	26,473	500,000
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(20,213,514)	0	0	0	0
1st Allocation	1,354,608	0	290,558	26,473	500,000
Allocation Step 2					
Inbound - All Others	20,831	20,831	0	0	0
Reallocate Admin Costs		(20,831)	280	24	483
Unallocated Costs	(19,525)	0	0	0	0
2nd Allocation	1,306	0	280	24	483
Total For Non-Departmental					
Schedule .3 Total	1,355,914	0	290,838	26,497	500,483

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	FM&O	General Gov't**
<hr/>		
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
<hr/>		
Other Expense & Cost		
Buildings	537,577	1,051,368
Insurance	0	28,444
Other Expenses	0	19,133,702
<hr/>		
Departmental Total		
Expenditures Per Financial Statement		
<hr/>		
Deductions		
*Total Disallowed Costs	0	0
<hr/>		
Functional Cost	537,577	20,213,514
<hr/>		
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	(20,213,514)
1st Allocation	537,577	0
<hr/>		
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	519	19,525
Unallocated Costs	0	(19,525)
2nd Allocation	519	0
<hr/>		
Total For Non-Departmental		
Schedule .3 Total	538,096	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental**

Activity - Property Insur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	3,191,975.49	97.385402	282,961		282,961	275	283,236
District Court	13,340.58	0.407014	1,183		1,183	1	1,184
Sheriff Office	32,654.19	0.996261	2,895		2,895	2	2,897
Health	1,380.20	0.042109	122		122		122
Others	38,323.02	1.169214	3,397		3,397	2	3,399
Schedule .4 Total for Property Insur	3,277,673.48	100.000000	290,558		290,558	280	290,838

Allocation Basis: Dollar amount of insured value by department

Allocation Source: Statement of values

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental**

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	26,473	100.000000	26,473		26,473	24	26,497
Schedule .4 Total for Specific Serv	26,473	100.000000	26,473		26,473	24	26,497

Allocation Basis: Dollar amount of expenses by department

Allocation Source: Paid invoices

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental**

Activity - Grounds Care

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	500,000		500,000	483	500,483
Schedule .4 Total for Grounds Care	100	100.000000	500,000		500,000	483	500,483

Allocation Basis: Direct allocation to Facilities Management
Allocation Source: Expenditure financial analysis inquiry

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - FM&O

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	537,577		537,577	519	538,096
Schedule .4 Total for FM&O	100	100.000000	537,577		537,577	519	538,096

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Expenditure financial analysis inquire

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Non-Departmental**

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Facilities Management	1,321,815	283,236	0	500,483	538,096
Human Resources	26,497	0	26,497	0	0
District Court	1,184	1,184	0	0	0
Sheriff Office	2,897	2,897	0	0	0
Health	122	122	0	0	0
Others	3,399	3,399	0	0	0
Direct Bill	0	0	0	0	0
Total	1,355,914	290,838	26,497	500,483	538,096

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Co Exec Admin

The County Executive Administration office is responsible for the supervision of all County departments not under the direction of an elected official, coordination of County activities, prepare the annual budget and administer the department expenses, appoint non-elected directors of departments, and act as liaison with Commissioners. The cost of this schedule has been separated into the following activities. Each individual in this office was assigned 100% to their respective activity based on assigned responsibilities.

Administration – this function identifies the cost of those activities that are administrative in nature, which benefit all departments without elected officials. Costs have been allocated based on the dollar amount of personnel expenses by benefiting department.

General Government - this function identifies costs associated with cultural affairs and legislative activities and have not been allocated for the proposed purpose of this cost 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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Co Exec Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,857,434			2,857,434
Cost Adjustments:				
Misc Reimb	-301			
Total Departmental Cost Adjustments:	-301			-301
Inbound Costs:				
Building Depreciation	186,754		186,754	
Co Exec Compliance		1,127	1,127	
Co Exec Corp Counsel		50,545	50,545	
Co Exec Purchasing		431	431	
Mgmt & Budget Fiscal Services		16,420	16,420	
Facilities Management		48,648	48,648	
Central Services Support Svcs		5,947	5,947	
Human Resources		27,109	27,109	
Treasurer		94	94	
Total Allocated Additions:	186,754	150,321	337,075	337,075
Total To Be Allocated:	3,043,887	150,321		3,194,208

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Admin**

	Total	G&A	Administration	General Govt**
Wages & Benefits				
SALARIES & WAGES	1,423,532	0	1,147,398	276,134
FRINGE BENEFITS	739,156	0	595,760	143,396
Other Expense & Cost				
Supplies	17,262	0	13,913	3,349
Travel	10,536	0	8,492	2,044
Advertising	650	0	0	650
Operating Expenses	58,670	0	47,288	11,382
Professional Serv	150,000	0	0	150,000
Internal Charges	457,628	0	368,848	88,780
Departmental Total				
Expenditures Per Financial Statement	2,857,434			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Reimb	(301)	0	0	(301)
Functional Cost	2,857,133	0	2,181,699	675,434
Allocation Step 1				
Inbound - All Others	186,754	0	150,524	36,230
Reallocate Admin Costs		0	0	0
Unallocated Costs	(711,664)	0	0	(711,664)
1st Allocation	2,332,223	0	2,332,223	0
Allocation Step 2				
Inbound - All Others	150,321	0	121,167	29,154
Unallocated Costs	(29,154)	0	0	(29,154)
2nd Allocation	121,167	0	121,167	0
Total For Co Exec Admin				
Schedule .3 Total	2,453,390	0	2,453,390	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Admin**

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Compliance	483,022	0.379477	8,850		8,850	459	9,309
Co Exec Corp Counsel	2,230,610	1.752436	40,871		40,871	2,120	42,991
Mgmt & Budget Admin	220,249	0.173034	4,035		4,035	207	4,242
Co Exec Purchasing	1,083,642	0.851343	19,855		19,855	1,033	20,888
Mgmt & Budget Fiscal Services	4,902,741	3.851745	89,831		89,831	4,667	94,498
Facilities Management	1,031,442	0.810333	18,899		18,899	979	19,878
Central Services Admin	220,296	0.173071	4,037		4,037	207	4,244
Central Services Support Svcs	1,142,858	0.897865	20,941		20,941	1,087	22,028
Human Resources	2,692,012	2.114928	49,324		49,324	2,562	51,886
M&B Equalization	7,353,671	5.777271	134,739		134,739	6,999	141,738
M&B Reimb.	2,196,255	1.725446	40,241		40,241	2,087	42,328
Hum Svc Admin	206,212	0.162007	3,779		3,779	193	3,972
Hum Svc Homeland	770,050	0.604975	14,110		14,110	729	14,839
Pub Svc Admin	220,048	0.172877	4,032		4,032	207	4,239
Pub Svc Vets Svc	1,575,196	1.237523	28,862		28,862	1,499	30,361
Pub Svc Comm Cor	3,747,970	2.944521	68,673		68,673	3,570	72,243
Pub Svc MSU Ext	485,538	0.381454	8,896		8,896	460	9,356
Pub Svc Animal	2,290,008	1.799101	41,959		41,959	2,175	44,134
Pub Svc Med Exam	3,066,273	2.408959	56,182		56,182	2,915	59,097
C&ED Admin	416,829	0.327474	7,637		7,637	396	8,033
C&ED Dev & Plan	4,547,156	3.572386	83,316		83,316	4,329	87,645
Health	23,334,218	18.332079	427,543		427,543	22,268	449,811
Oakland Enhance	448,101	0.352042	8,210		8,210	425	8,635
Workforce Develop	592,484	0.465474	10,856		10,856	564	11,420
House Comm Dev	2,022,167	1.588677	37,051		37,051	1,923	38,974
Hum Svcs Grants	4,449,662	3.495792	81,530		81,530	4,235	85,765
Child Care Fund	17,338,838	13.621927	317,693		317,693	16,505	334,198
Fire Record Mgmt	356,508	0.280084	6,533		6,533	338	6,871
Airport	1,808,701	1.420971	33,140		33,140	1,722	34,862
Fac & Operations	13,163,869	10.341942	241,197		241,197	12,528	253,725
Info Tech Clemis	2,426,039	1.905971	44,452		44,452	2,307	46,759
Info Technology	15,036,635	11.813245	275,511		275,511	14,316	289,827
Radio Communicat	915,476	0.719226	16,774		16,774	868	17,642
Motor Pool	1,357,669	1.066627	24,877		24,877	1,293	26,170
Communication	370,221	0.290857	6,784		6,784	351	7,135
Bldg & Liab Ins	780,212	0.612959	14,296		14,296	738	15,034
Fringe Benefits	2,003,360	1.573901	36,707		36,707	1,906	38,613
Schedule .4 Total for Administration	127,286,238	100.000000	2,332,223		2,332,223	121,167	2,453,390

Allocation Basis: Dollar amount of personnel expenses by department
Allocation Source: Annual Financial Statement

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Co Exec Admin**

Receiving Department	Total	Administration
Co Exec Compliance	9,309	9,309
Co Exec Corp Counsel	42,991	42,991
Mgmt & Budget Admin	4,242	4,242
Co Exec Purchasing	20,888	20,888
Mgmt & Budget Fiscal Services	94,498	94,498
Facilities Management	19,878	19,878
Central Services Admin	4,244	4,244
Central Services Support Svcs	22,028	22,028
Human Resources	51,886	51,886
M&B Equalization	141,738	141,738
M&B Reimb.	42,328	42,328
Hum Svc Admin	3,972	3,972
Hum Svc Homeland	14,839	14,839
Pub Svc Admin	4,239	4,239
Pub Svc Vets Svc	30,361	30,361
Pub Svc Comm Cor	72,243	72,243
Pub Svc MSU Ext	9,356	9,356
Pub Svc Animal	44,134	44,134
Pub Svc Med Exam	59,097	59,097
C&ED Admin	8,033	8,033
C&ED Dev & Plan	87,645	87,645
Health	449,811	449,811
Oakland Enhance	8,635	8,635
Workforce Develp	11,420	11,420
House Comm Dev	38,974	38,974
Hum Svcs Grants	85,765	85,765
Child Care Fund	334,198	334,198
Fire Record Mgmt	6,871	6,871
Airport	34,862	34,862
Fac & Operations	253,725	253,725
Info Tech Clemis	46,759	46,759
Info Technology	289,827	289,827
Radio Communicat	17,642	17,642
Motor Pool	26,170	26,170
Communication	7,135	7,135
Bldg & Liab Ins	15,034	15,034
Fringe Benefits	38,613	38,613
Direct Bill	0	0
Total	2,453,390	2,453,390

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Co Exec Compliance

The County Executive Compliance Division is responsible for reviewing the internal controls, which are necessary to ensure the integrity of the financial system. This is accomplished through both the verification and appraisal of the effectiveness of financial records, controls and operations, and the determination that management policies and procedures are being followed. The cost of the Compliance Division has been separated into the following activities based on the number of total audit hours by audit type.

General Audits – this function identifies the cost of those audit activities that are general such as reviewing County policies and procedures, attendance audits and assisting the outside auditors. In addition, the cost of the outside auditor, which is included in the Board of Commissioners budget, has been added to this function. Costs have been allocated based on the dollar amount of expenses by benefiting department.

Specific Audits / Bank Reconciliation's – this function identifies costs associated with performing specific types of audits and bank reconciliation's that relate to specific departments. The basis of allocation is the number of hours spent performing these services by benefiting department.

Purchasing Administration – this activity identifies the costs associated with providing administrative support related to the Purchasing Department. The costs included in this activity are allocated directly to the Purchasing Department for redistribution.

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Co Exec Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	601,114			601,114
Cost Adjustments:				
Annual County Audit	242,000			
Total Departmental Cost Adjustments:	242,000			242,000
Inbound Costs:				
Building Depreciation	4,655		4,655	
Co Exec Admin	8,850	459	9,309	
Co Exec Compliance		237	237	
Co Exec Purchasing		782	782	
Mgmt & Budget Fiscal Services		3,743	3,743	
Facilities Management		1,212	1,212	
Central Services Support Svcs		638	638	
Human Resources		6,051	6,051	
Treasurer		38	38	
Total Allocated Additions:	13,505	13,160	26,665	26,665
Total To Be Allocated:	856,619	13,160		869,779

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Compliance**

	Total	G&A	General Audits	Audits/Bank Rec	Purchasing Adm
Wages & Benefits					
SALARIES & WAGES	326,944	0	0	289,046	37,898
FRINGE BENEFITS	156,079	0	0	137,989	18,090
Other Expense & Cost					
Supplies	551	0	0	487	64
Operating Expenses	2,618	0	0	2,315	303
Contract Services	1,051	0	0	929	122
Travel	3,332	0	0	2,946	386
Internal Charges	53,262	0	0	47,089	6,173
Software Rental	57,277	0	0	50,639	6,638
Departmental Total					
Expenditures Per Financial Statement	601,114				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Annual County Audit	242,000	0	242,000	0	0
Functional Cost					
Functional Cost	843,114	0	242,000	531,440	69,674
Allocation Step 1					
Inbound - All Others	13,505	0	0	11,939	1,566
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	856,619	0	242,000	543,379	71,240
Allocation Step 2					
Inbound - All Others	13,160	0	0	11,646	1,514
2nd Allocation	13,160	0	0	11,646	1,514
Total For Co Exec Compliance					
Schedule .3 Total	869,779	0	242,000	555,025	72,754

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,857	0.628689	1,521		1,521		1,521
Co Exec Admin	2,857	0.465689	1,127		1,127		1,127
Co Exec Compliance	601	0.097963	237		237		237
Co Exec Corp Counsel	2,719	0.443196	1,073		1,073		1,073
Mgmt & Budget Admin	236	0.038468	93		93		93
Co Exec Purchasing	1,275	0.207824	503		503		503
Mgmt & Budget Fiscal Services	6,362	1.037003	2,510		2,510		2,510
Facilities Management	1,258	0.205053	496		496		496
Central Services Admin	235	0.038305	93		93		93
Central Services Support Svcs	2,301	0.375062	908		908		908
Human Resources	4,195	0.683783	1,655		1,655		1,655
Treasurer	8,117	1.323067	3,202		3,202		3,202
Clerk Adm/Micrographics	1,119	0.182396	441		441		441
M&B Equalization	8,775	1.430320	3,461		3,461		3,461
M&B Reimb.	2,813	0.458517	1,110		1,110		1,110
Hum Svc Admin	1,296	0.211247	511		511		511
Hum Svc Homeland	1,535	0.250204	605		605		605
Pub Svc Admin	233	0.037979	92		92		92
Pub Svc Vets Svc	1,931	0.314752	762		762		762
Pub Svc Comm Cor	4,812	0.784353	1,898		1,898		1,898
Pub Svc MSU Ext	987	0.160880	389		389		389
Pub Svc Animal	3,729	0.607825	1,471		1,471		1,471
Pub Svc CC Prob	615	0.100245	243		243		243
Pub Svc Med Exam	4,586	0.747515	1,809		1,809		1,809
C&ED Admin	625	0.101875	247		247		247
C&ED Dev & Plan	6,764	1.102528	2,668		2,668		2,668
Clerk / ROD	7,993	1.302855	3,153		3,153		3,153
District Court	16,341	2.663574	6,446		6,446		6,446
Probate Court	6,028	0.982561	2,378		2,378		2,378
Family Court	31,277	5.098134	12,337		12,337		12,337
Prosecuting Atty	18,048	2.941814	7,119		7,119		7,119
Sheriff Office	147,631	24.063769	58,235		58,235		58,235
BOC Bd of Comm	2,838	0.462592	1,119		1,119		1,119
BOC Library	1,339	0.218256	528		528		528
Water Res. Comm.	4,558	0.742951	1,798		1,798		1,798
Parks & Rec	13,083	2.132522	5,161		5,161		5,161
Friend of Court	16,659	2.715408	6,571		6,571		6,571
Health	29,727	4.845485	11,726		11,726		11,726
ROD Automation	1,403	0.228688	553		553		553
Oakland Enhance	473	0.077099	187		187		187
Water Res Co SRF	13,599	2.216630	5,364		5,364		5,364
Multi Org Grants	1,574	0.256561	621		621		621
Workforce Develop	16,090	2.622661	6,347		6,347		6,347
LE Grants Misc	2,749	0.448085	1,084		1,084		1,084
LE Grants PA-CRP	2,464	0.401631	972		972		972
LE Grants Rd Pat	787	0.128281	310		310		310
House Comm Dev	9,764	1.591527	3,851		3,851		3,851
Hum Svcs Grants	7,026	1.145234	2,771		2,771		2,771
Other Grants	1,287	0.209780	508		508		508
Judicial Grants	490	0.079870	193		193		193
Brownfield Init.	143	0.023309	56		56		56
Concealed Pistol	212	0.034556	84		84		84

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance**

Activity - General Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	36,590	5.964150	14,433		14,433		14,433
Co Vets Trust	50	0.008150	20		20		20
Waste Res Mgmt	15	0.002445	6		6		6
Water Res Co CPF	2,664	0.434231	1,051		1,051		1,051
Fire Record Mgmt	620	0.101060	245		245		245
Airport	6,292	1.025593	2,482		2,482		2,482
Drain Prop Funds	47,776	7.787462	18,846		18,846		18,846
Delq Tax Revolv	454	0.074002	179		179		179
Fac & Operations	25,321	4.127309	9,988		9,988		9,988
Info Tech Clemis	7,887	1.285577	3,111		3,111		3,111
Info Technology	31,851	5.191696	12,564		12,564		12,564
Radio Communicat	4,098	0.667972	1,616		1,616		1,616
Motor Pool	8,725	1.422170	3,442		3,442		3,442
Communication	2,822	0.459984	1,113		1,113		1,113
Bldg & Liab Ins	4,766	0.776855	1,880		1,880		1,880
Fringe Benefits	5,861	0.955340	2,312		2,312		2,312
Delq Per Prop Tx	291	0.047433	115		115		115
Schedule .4 Total for General Audits	613,499	100.000000	242,000		242,000	0	242,000

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)
Allocation Source: General ledger

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance**

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	37.25	0.868096	4,717		4,717	95	4,812
Human Resources	311.25	7.253554	39,414		39,414	844	40,258
Treasurer	1,748.25	40.742251	221,387		221,387	4,777	226,164
M&B Reimb.	33.50	0.780704	4,242		4,242	86	4,328
Pub Svc Vets Svc	13.50	0.314612	1,710		1,710	34	1,744
Pub Svc MSU Ext	326.00	7.597297	41,282		41,282	880	42,162
Family Court	31.75	0.739921	4,020		4,020	81	4,101
Prosecuting Atty	27.75	0.646702	3,514		3,514	72	3,586
Sheriff Office	997.25	23.240503	126,283		126,283	2,707	128,990
Parks & Rec	675.50	15.742251	85,540		85,540	1,830	87,370
Friend of Court	89.00	2.074109	11,270		11,270	240	11,510
Schedule .4 Total for Audits/Bank Rec	4,291.00	100.000000	543,379		543,379	11,646	555,025

Allocation Basis: Number of hours by benefiting department
Allocation Source: Annual Audit Division Time Summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - Purchasing Adm

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	100	100.000000	71,240		71,240	1,514	72,754
Schedule .4 Total for Purchasing Adm	100	100.000000	71,240		71,240	1,514	72,754

Allocation Basis: Direct allocation to Purchasing
Allocation Source: Compliance Office time allocation summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Co Exec Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Non-Departmental	1,521	1,521	0	0
Co Exec Admin	1,127	1,127	0	0
Co Exec Compliance	237	237	0	0
Co Exec Corp Counsel	1,073	1,073	0	0
Mgmt & Budget Admin	93	93	0	0
Co Exec Purchasing	78,069	503	4,812	72,754
Mgmt & Budget Fiscal Services	2,510	2,510	0	0
Facilities Management	496	496	0	0
Central Services Admin	93	93	0	0
Central Services Support Svcs	908	908	0	0
Human Resources	41,913	1,655	40,258	0
Treasurer	229,366	3,202	226,164	0
Clerk Adm/Micrographics	441	441	0	0
M&B Equalization	3,461	3,461	0	0
M&B Reimb.	5,438	1,110	4,328	0
Hum Svc Admin	511	511	0	0
Hum Svc Homeland	605	605	0	0
Pub Svc Admin	92	92	0	0
Pub Svc Vets Svc	2,506	762	1,744	0
Pub Svc Comm Cor	1,898	1,898	0	0
Pub Svc MSU Ext	42,551	389	42,162	0
Pub Svc Animal	1,471	1,471	0	0
Pub Svc CC Prob	243	243	0	0
Pub Svc Med Exam	1,809	1,809	0	0
C&ED Admin	247	247	0	0
C&ED Dev & Plan	2,668	2,668	0	0
Clerk / ROD	3,153	3,153	0	0
District Court	6,446	6,446	0	0
Probate Court	2,378	2,378	0	0
Family Court	16,438	12,337	4,101	0
Prosecuting Atty	10,705	7,119	3,586	0
Sheriff Office	187,225	58,235	128,990	0
BOC Bd of Comm	1,119	1,119	0	0
BOC Library	528	528	0	0
Water Res. Comm.	1,798	1,798	0	0
Parks & Rec	92,531	5,161	87,370	0
Friend of Court	18,081	6,571	11,510	0
Health	11,726	11,726	0	0
ROD Automation	553	553	0	0
Oakland Enhance	187	187	0	0
Water Res Co SRF	5,364	5,364	0	0
Multi Org Grants	621	621	0	0
Workforce Develp	6,347	6,347	0	0
LE Grants Misc	1,084	1,084	0	0
LE Grants PA-CRP	972	972	0	0
LE Grants Rd Pat	310	310	0	0
House Comm Dev	3,851	3,851	0	0
Hum Svcs Grants	2,771	2,771	0	0
Other Grants	508	508	0	0
Judicial Grants	193	193	0	0
Brownfield Init.	56	56	0	0
Concealed Pistol	84	84	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Child Care Fund	14,433	14,433	0	0
Co Vets Trust	20	20	0	0
Waste Res Mgmt	6	6	0	0
Water Res Co CPF	1,051	1,051	0	0
Fire Record Mgmt	245	245	0	0
Airport	2,482	2,482	0	0
Drain Prop Funds	18,846	18,846	0	0
Delq Tax Revolv	179	179	0	0
Fac & Operations	9,988	9,988	0	0
Info Tech Clemis	3,111	3,111	0	0
Info Technology	12,564	12,564	0	0
Radio Communicat	1,616	1,616	0	0
Motor Pool	3,442	3,442	0	0
Communication	1,113	1,113	0	0
Bldg & Liab Ins	1,880	1,880	0	0
Fringe Benefits	2,312	2,312	0	0
Delq Per Prop Tx	115	115	0	0
Direct Bill	0	0	0	0
Total	869,779	242,000	555,025	72,754

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Co Exec Corp Counsel

The Corporation Counsel Division is responsible for representing the County in all civil matters. Responsibilities include providing advice on business and legal matters and rendering opinions on the legality of actions or their interpretation. The cost of this division has been separated into the following activities.

Civil counsel – this function identifies the cost of providing general civil counsel for several County departments. The basis of allocation is the percentage of effort based on number of cases handled by benefiting department.

Building Liability – this activity identifies the building costs associated with Corporation Counsel staff charged directly in the Building Liability fund. These costs have been allocated directly to the benefiting fund.

This department receives allocations from other service departments. The allocations received are, in turn, re-allocated 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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Co Exec Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,718,834			2,718,834
Cost Adjustments:				
Misc Reimb	-185			
Total Departmental Cost Adjustments:	-185			-185
Inbound Costs:				
Building Depreciation	11,466		11,466	
Co Exec Admin	40,871	2,120	42,991	
Co Exec Compliance	1,073		1,073	
Co Exec Corp Counsel		96,200	96,200	
Co Exec Purchasing		581	581	
Mgmt & Budget Fiscal Services		15,778	15,778	
Facilities Management		30,700	30,700	
Central Services Support Svcs		17,829	17,829	
Human Resources		27,959	27,959	
Treasurer		68	68	
Total Allocated Additions:	53,410	191,235	244,645	244,645
Total To Be Allocated:	2,772,059	191,235		2,963,294

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Corp Counsel

	Total	G&A	Civil Counsel	Bldg Liab
Wages & Benefits				
SALARIES & WAGES	1,471,538	116,106	1,355,432	0
FRINGE BENEFITS	759,073	59,891	699,182	0
Other Expense & Cost				
Supplies	5,253	414	4,839	0
Operating Exp	65,822	5,193	60,629	0
Professional Serv	40	3	37	0
Travel	12,154	959	11,195	0
Building Space	109,285	4,601	98,586	6,098
Internal Charges	295,669	23,328	272,341	0
Departmental Total				
Expenditures Per Financial Statement	2,718,834			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Reimb	(185)	0	(185)	0
Functional Cost	2,718,649	210,495	2,502,056	6,098
Allocation Step 1				
Inbound - Building Depreciation: Court House	11,466	483	10,343	640
Inbound - All Others	41,944	3,310	38,634	0
Reallocate Admin Costs		(214,288)	214,288	0
Unallocated Costs	0	0	0	0
1st Allocation	2,772,059	0	2,765,321	6,738
Allocation Step 2				
Inbound - Facilities Management: Courthouse	30,700	1,292	27,696	1,712
Inbound - All Others	160,535	12,648	147,887	0
Reallocate Admin Costs		(13,940)	13,940	0
Unallocated Costs	0	0	0	0
2nd Allocation	191,235	0	189,523	1,712
Total For Co Exec Corp Counsel				
Schedule .3 Total	2,963,294	0	2,954,844	8,450

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Corp Counsel

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	31	1.827830	50,545		50,545		50,545
Co Exec Corp Counsel	59	3.478774	96,200		96,200		96,200
Mgmt & Budget Admin	4	0.235849	6,520		6,520	469	6,989
Co Exec Purchasing	14	0.825472	22,828		22,828	1,647	24,475
Mgmt & Budget Fiscal Services	18	1.061321	29,349		29,349	2,116	31,465
Facilities Management	24	1.415094	39,131		39,131	2,830	41,961
Central Services Support Svcs	7	0.412736	11,413		11,413	821	12,234
Human Resources	46	2.712264	75,003		75,003	5,424	80,427
Treasurer	101	5.955189	164,680		164,680	11,914	176,594
M&B Equalization	4	0.235849	6,520		6,520	469	6,989
M&B Reimb.	83	4.893868	135,330		135,330	9,790	145,120
Hum Svc Admin	6	0.353774	9,785		9,785	705	10,490
Hum Svc Homeland	10	0.589623	16,306		16,306	1,172	17,478
Pub Svc Vets Svc	4	0.235849	6,520		6,520	469	6,989
Pub Svc Comm Cor	9	0.530660	14,674		14,674	1,056	15,730
Pub Svc Animal	25	1.474057	40,762		40,762	2,948	43,710
Pub Svc Med Exam	12	0.707547	19,564		19,564	1,409	20,973
C&ED Dev & Plan	80	4.716981	130,441		130,441	9,439	139,880
Clerk / ROD	80	4.716981	130,441		130,441	9,439	139,880
District Court	21	1.238208	34,240		34,240	2,473	36,713
Probate Court	44	2.594340	71,742		71,742	5,189	76,931
Family Court	99	5.837264	161,420		161,420	11,678	173,098
Prosecuting Atty	23	1.356132	37,502		37,502	2,710	40,212
Sheriff Office	379	22.346698	617,964		617,964	44,889	662,853
BOC Bd of Comm	16	0.943396	26,088		26,088	1,881	27,969
BOC Library	8	0.471698	13,043		13,043	940	13,983
Water Res. Comm.	51	3.007075	83,157		83,157	6,013	89,170
Parks & Rec	83	4.893868	135,330		135,330	9,790	145,120
Friend of Court	4	0.235849	6,520		6,520	469	6,989
Health	106	6.250000	172,833		172,833	12,503	185,336
Child Care Fund	18	1.061321	29,349		29,349	2,116	31,465
Airport	13	0.766509	21,197		21,197	1,526	22,723
Info Technology	193	11.379717	314,686		314,686	22,770	337,456
Bldg & Liab Ins	9	0.530660	14,674		14,674	1,056	15,730
Fringe Benefits	3	0.176887	4,890		4,890	347	5,237
Retirement	9	0.530660	14,674		14,674	1,056	15,730
Schedule .4 Total for Civil Counsel	1,696	100.000000	2,765,321		2,765,321	189,523	2,954,844

Allocation Basis: Number of cases by department
Allocation Source: Annual file summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Corp Counsel

Activity - Bldg Liab

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Bldg & Liab Ins	100	100.000000	6,738		6,738	1,712	8,450
Schedule .4 Total for Bldg Liab	100	100.000000	6,738		6,738	1,712	8,450

Allocation Basis: Direct allocation to the liability fund
Allocation Source: Corporation Counsel

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	50,545	50,545	0
Co Exec Corp Counsel	96,200	96,200	0
Mgmt & Budget Admin	6,989	6,989	0
Co Exec Purchasing	24,475	24,475	0
Mgmt & Budget Fiscal Services	31,465	31,465	0
Facilities Management	41,961	41,961	0
Central Services Support Svcs	12,234	12,234	0
Human Resources	80,427	80,427	0
Treasurer	176,594	176,594	0
M&B Equalization	6,989	6,989	0
M&B Reimb.	145,120	145,120	0
Hum Svc Admin	10,490	10,490	0
Hum Svc Homeland	17,478	17,478	0
Pub Svc Vets Svc	6,989	6,989	0
Pub Svc Comm Cor	15,730	15,730	0
Pub Svc Animal	43,710	43,710	0
Pub Svc Med Exam	20,973	20,973	0
C&ED Dev & Plan	139,880	139,880	0
Clerk / ROD	139,880	139,880	0
District Court	36,713	36,713	0
Probate Court	76,931	76,931	0
Family Court	173,098	173,098	0
Prosecuting Atty	40,212	40,212	0
Sheriff Office	662,853	662,853	0
BOC Bd of Comm	27,969	27,969	0
BOC Library	13,983	13,983	0
Water Res. Comm.	89,170	89,170	0
Parks & Rec	145,120	145,120	0
Friend of Court	6,989	6,989	0
Health	185,336	185,336	0
Child Care Fund	31,465	31,465	0
Airport	22,723	22,723	0
Info Technology	337,456	337,456	0
Bldg & Liab Ins	24,180	15,730	8,450
Fringe Benefits	5,237	5,237	0
Retirement	15,730	15,730	0
Direct Bill	0	0	0
Total	2,963,294	2,954,844	8,450

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Admin

The Management & Budget Administration division is responsible for providing supervision and management of all activities performed by the Purchasing Division, Fiscal Services, Reimbursement and Equalization. The basis of allocation is the dollar amount of employee expenses by supervised division.

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	235,612			235,612
Inbound Costs:				
Building Depreciation	10,182		10,182	
Co Exec Admin	4,035	207	4,242	
Co Exec Compliance	93		93	
Co Exec Corp Counsel	6,520	469	6,989	
Co Exec Purchasing		-3	-3	
Mgmt & Budget Fiscal Services		1,372	1,372	
Facilities Management		2,652	2,652	
Central Services Support Svcs		585	585	
Human Resources		2,762	2,762	
Treasurer		1	1	
Total Allocated Additions:	20,830	8,045	28,875	28,875
Total To Be Allocated:	256,442	8,045		264,487

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin

	Total	G&A	Budget Admin
Wages & Benefits			
SALARIES & WAGES	149,242	0	149,242
FRINGE BENEFITS	71,008	0	71,008
Other Expense & Cost			
Operating Exp	370	0	370
Internal Charges	14,992	0	14,992
Departmental Total			
Expenditures Per Financial Statement	235,612		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	235,612	0	235,612
Allocation Step 1			
Inbound - All Others	20,830	0	20,830
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	256,442	0	256,442
Allocation Step 2			
Inbound - All Others	8,045	0	8,045
2nd Allocation	8,045	0	8,045
Total For Mgmt & Budget Admin			
Schedule .3 Total	264,487	0	264,487

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Admin

Activity - Budget Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	687,782	6.661913	17,082		17,082	534	17,616
Mgmt & Budget Fiscal Services	3,671,753	35.564900	91,203		91,203	2,859	94,062
M&B Equalization	4,580,859	44.370575	113,788		113,788	3,572	117,360
M&B Reimb.	1,383,698	13.402612	34,369		34,369	1,080	35,449
Schedule .4 Total for Budget Admin	10,324,092	100.000000	256,442		256,442	8,045	264,487

Allocation Basis: Personnel expenses by benefiting division

Allocation Source: Employee Earnings Distribution Report

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Co Exec Purchasing	17,616	17,616
Mgmt & Budget Fiscal Services	94,062	94,062
M&B Equalization	117,360	117,360
M&B Reimb.	35,449	35,449
Direct Bill	0	0
Total	<u>264,487</u>	<u>264,487</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Co Exec Purchasing

The Purchasing Division was established as a clearinghouse to provide goods and services to various County departments through its centralized procurement and stores activities. The Division provides timely, effective, and efficient service to using agencies and to vendors doing business with Oakland County. The costs of this department have been allocated to the following activities.

Purchasing General – this function accounts for the time associated with performing purchasing activities for all County departments with the exception of Information Technology funds. The cost of this department has been allocated based on the number of purchase orders recorded for each department.

Purchasing I.T - because the employees responsible for performing the purchasing for I.T. related items are dedicated to providing purchasing services for I.T. funds only, the cost of providing this service has been isolated into a separate cost pool and allocated exclusively to the benefiting group of funds. The basis of allocation is the number of purchase orders recorded for each I.T. related department.

Auditing Administration – This activity identifies the costs associated with providing administrative support to the Audit Division. The costs included in this activity have been allocated directly to the Audit Division for redistribution.

Rebates – these activities distribute rebates provided to Purchasing from vendors based on the amount of PCARD, OfficeMax and Home Depot purchases. The basis of allocation is the dollar amount of direct billed purchases by department. The ATM refund was allocated based on the number of ATM transactions by the building occupant where the ATM's are located. For those buildings that are identified in the Facilities Management schedule of this cost plan and may include multiple occupants, the ATM refund was allocated to Facilities Management and in turn assigned to the respective building within that schedule.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Co Exec Purchasing**

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Co Exec Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,274,644			1,274,644
Cost Adjustments:				
Office Supplies	206			
Reimbursements	-288,601			
Total Departmental Cost Adjustments:	-288,395			-288,395
Inbound Costs:				
Building Depreciation	73,323		73,323	
Co Exec Admin	19,855	1,033	20,888	
Co Exec Compliance	76,460	1,609	78,069	
Co Exec Corp Counsel	22,828	1,647	24,475	
Mgmt & Budget Admin	17,082	534	17,616	
Co Exec Purchasing		111	111	
Mgmt & Budget Fiscal Services		7,519	7,519	
Facilities Management		19,102	19,102	
Central Services Support Svcs		3,813	3,813	
Human Resources		13,583	13,583	
Treasurer		1,458	1,458	
Total Allocated Additions:	209,548	50,409	259,957	259,957
Total To Be Allocated:	1,195,797	50,409		1,246,206

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing

	Total	G&A	Purch General	Purch I.T.	PCARD
Wages & Benefits					
SALARIES & WAGES	687,782	94,455	538,505	54,822	0
FRINGE BENEFITS	395,860	54,352	309,958	31,550	0
Other Expense & Cost					
Supplies	1,338	184	1,047	107	0
Operating Exp	3,808	523	2,982	303	0
Travel	4,973	683	3,894	396	0
Bldg Space Costs	101,842	15,195	86,647	0	0
Internal Charges	79,041	10,852	61,889	6,300	0
Departmental Total					
Expenditures Per Financial Statement	1,274,644				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Office Supplies	206	28	162	16	0
Reimbursements	(288,601)	(180,274)	0	0	(78,827)
Functional Cost	986,249	(4,002)	1,005,084	93,494	(78,827)
Allocation Step 1					
Inbound - Building Depreciation: EOB 41 West	73,323	7,423	65,900	0	0
Inbound - All Others	136,225	18,703	106,666	10,856	0
Reallocate Admin Costs		(22,124)	20,081	2,043	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,195,797	0	1,197,731	106,393	(78,827)
Allocation Step 2					
Inbound - Facilities Management: EOB 41 West	19,102	1,934	17,168	0	0
Inbound - All Others	31,307	4,280	24,559	2,468	0
Reallocate Admin Costs		(6,214)	5,643	571	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	50,409	0	47,370	3,039	0
Total For Co Exec Purchasing					
Schedule .3 Total	1,246,206	0	1,245,101	109,432	(78,827)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing

	OfficeMax	ATM Reimb	Home Depot
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	0	0
Operating Exp	0	0	0
Travel	0	0	0
Bldg Space Costs	0	0	0
Internal Charges	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Office Supplies	0	0	0
Reimbursements	(24,215)	(3,973)	(1,312)
Functional Cost	(24,215)	(3,973)	(1,312)
Allocation Step 1			
Inbound - Building Depreciation: EOB 41 West	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	(24,215)	(3,973)	(1,312)
Allocation Step 2			
Inbound - Facilities Management: EOB 41 West	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
2nd Allocation	0	0	0
Total For Co Exec Purchasing			
Schedule .3 Total	(24,215)	(3,973)	(1,312)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	44	0.205004	2,455		2,455		2,455
Co Exec Admin	23	0.107161	1,283		1,283		1,283
Co Exec Compliance	15	0.069888	836		836		836
Co Exec Corp Counsel	18	0.083865	1,003		1,003		1,003
Co Exec Purchasing	4	0.018637	221		221		221
Mgmt & Budget Fiscal Services	15	0.069888	836		836	29	865
Facilities Management	185	0.861948	10,323		10,323	405	10,728
Central Services Support Svcs	100	0.465918	5,580		5,580	207	5,787
Human Resources	84	0.391371	4,687		4,687	177	4,864
Treasurer	94	0.437963	5,245		5,245	196	5,441
Clerk Adm/Micrographics	15	0.069888	836		836	29	865
M&B Equalization	3	0.013978	164		164	5	169
M&B Reimb.	68	0.316824	3,795		3,795	141	3,936
Hum Svc Admin	19	0.088524	1,059		1,059	35	1,094
Hum Svc Homeland	61	0.284210	3,403		3,403	123	3,526
Pub Svc Admin	2	0.009318	111		111	3	114
Pub Svc Vets Svc	8	0.037273	447		447	14	461
Pub Svc Comm Cor	38	0.177049	2,119		2,119	76	2,195
Pub Svc MSU Ext	5	0.023296	278		278	8	286
Pub Svc Animal	311	1.449005	17,356		17,356	676	18,032
Pub Svc CC Prob	4	0.018637	221		221	6	227
Pub Svc Med Exam	420	1.956856	23,441		23,441	923	24,364
C&ED Admin	22	0.102502	1,228		1,228	45	1,273
C&ED Dev & Plan	199	0.927177	11,102		11,102	434	11,536
Clerk / ROD	85	0.396030	4,743		4,743	178	4,921
District Court	286	1.332526	15,960		15,960	622	16,582
Probate Court	64	0.298188	3,571		3,571	131	3,702
Family Court	219	1.020361	12,220		12,220	472	12,692
Prosecuting Atty	82	0.382053	4,576		4,576	170	4,746
Sheriff Office	1,304	6.075572	72,769		72,769	2,887	75,656
BOC Bd of Comm	45	0.209663	2,510		2,510	90	2,600
BOC Library	6	0.027955	334		334	10	344
Water Res. Comm.	92	0.428645	5,130		5,130	191	5,321
Parks & Rec	2,608	12.151144	145,537		145,537	5,779	151,316
Road Commission	1	0.004659	56		56	1	57
Friend of Court	79	0.368075	4,409		4,409	161	4,570
Health	595	2.772213	33,200		33,200	1,314	34,514
Water Res Co SRF	1,131	5.269534	63,117		63,117	2,498	65,615
Multi Org Grants	30	0.139775	1,672		1,672	60	1,732
LE Grants Misc	14	0.065229	780		780	26	806
LE Grants PA-CRP	48	0.223641	2,676		2,676	96	2,772
House Comm Dev	426	1.984811	23,775		23,775	935	24,710
Hum Svcs Grants	327	1.523552	18,247		18,247	713	18,960
Other Grants	84	0.391371	4,687		4,687	177	4,864
Judicial Grants	79	0.368075	4,409		4,409	161	4,570
Brownfield Init.	40	0.186367	2,230		2,230	81	2,311
Concealed Pistol	13	0.060569	724		724	24	748
Child Care Fund	635	2.958580	35,438		35,438	1,396	36,834
Waste Res Mgmt	7	0.032614	390		390	12	402
Misc DSF	1	0.004659	56		56	1	57
Proj Work Orders	898	4.183944	50,113		50,113	1,979	52,092
Water Res Co CPF	218	1.015701	12,166		12,166	472	12,638

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Airport	276	1.285934	15,402		15,402	597	15,999
Drain Prop Funds	4,351	20.272097	242,840		242,840	10,104	252,944
Delq Tax Revolv	4	0.018637	221		221	6	227
Fac & Operations	2,524	11.759773	140,852		140,852	5,587	146,439
Drain Equipment	753	3.508363	42,021		42,021	1,664	43,685
Motor Pool	2,045	9.528025	114,119		114,119	4,523	118,642
Bldg & Liab Ins	97	0.451941	5,413		5,413	203	5,616
Fringe Benefits	237	1.104226	13,228		13,228	514	13,742
Others	2	0.009318	111		111	3	114
Schedule .4 Total for Purch General	21,463	100.000000	1,197,731		1,197,731	47,370	1,245,101

Allocation Basis: Number of purchase orders by benefiting department
Allocation Source: Purchase order summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing**

Activity - Purch I.T.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ROD Automation	44	2.013730	2,143		2,143	52	2,195
Proj Work Orders	1	0.045767	49		49		49
Fire Record Mgmt	39	1.784897	1,896		1,896	46	1,942
Info Tech Clemis	331	15.148741	16,115		16,115	448	16,563
Info Technology	1,408	64.439359	68,567		68,567	2,001	70,568
Radio Communicat Communication	157 205	7.185355 9.382151	7,642 9,981		7,642 9,981	214 278	7,856 10,259
Schedule .4 Total for Purch I.T.	2,185	100.000000	106,393		106,393	3,039	109,432

Allocation Basis: Number of purchase orders by benefiting department
Allocation Source: Purchase order summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing**

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	20,214	0.295626	(233)		(233)		(233)
Co Exec Admin	54,107	0.791304	(624)		(624)		(624)
Co Exec Compliance	3,556	0.052006	(41)		(41)		(41)
Co Exec Corp Counsel	24,207	0.354022	(279)		(279)		(279)
Mgmt & Budget Admin	251	0.003671	(3)		(3)		(3)
Co Exec Purchasing	6,282	0.091873	(72)		(72)		(72)
Mgmt & Budget Fiscal Services	25,276	0.369656	(291)		(291)		(291)
Facilities Management	8,734	0.127733	(101)		(101)		(101)
Central Services Support Svcs	9,851	0.144069	(114)		(114)		(114)
Human Resources	60,156	0.879769	(693)		(693)		(693)
Treasurer	96,517	1.411542	(1,113)		(1,113)		(1,113)
Clerk Adm/Micrographics	8,975	0.131258	(103)		(103)		(103)
M&B Equalization	86,873	1.270500	(1,001)		(1,001)		(1,001)
M&B Reimb.	10,885	0.159191	(125)		(125)		(125)
Hum Svc Admin	5,259	0.076912	(61)		(61)		(61)
Hum Svc Homeland	17,802	0.260351	(205)		(205)		(205)
Pub Svc Admin	692	0.010120	(8)		(8)		(8)
Pub Svc Vets Svc	12,580	0.183980	(145)		(145)		(145)
Pub Svc Comm Cor	20,997	0.307077	(242)		(242)		(242)
Pub Svc MSU Ext	4,788	0.070024	(55)		(55)		(55)
Pub Svc Animal	121,801	1.781315	(1,404)		(1,404)		(1,404)
Pub Svc CC Prob	31,175	0.455928	(359)		(359)		(359)
Pub Svc Med Exam	48,951	0.715899	(564)		(564)		(564)
C&ED Admin	13,100	0.191585	(151)		(151)		(151)
C&ED Dev & Plan	206,694	3.022858	(2,383)		(2,383)		(2,383)
Clerk / ROD	71,595	1.047062	(825)		(825)		(825)
District Court	105,642	1.544993	(1,218)		(1,218)		(1,218)
Probate Court	40,009	0.585124	(461)		(461)		(461)
Family Court	251,603	3.679643	(2,901)		(2,901)		(2,901)
Prosecuting Atty	239,292	3.499597	(2,759)		(2,759)		(2,759)
Sheriff Office	763,927	11.172279	(8,807)		(8,807)		(8,807)
BOC Bd of Comm	36,358	0.531728	(419)		(419)		(419)
BOC Library	220,501	3.224783	(2,542)		(2,542)		(2,542)
Water Res. Comm.	70,704	1.034032	(815)		(815)		(815)
Parks & Rec	921,852	13.481900	(10,630)		(10,630)		(10,630)
Friend of Court	46,605	0.681589	(537)		(537)		(537)
Health	125,829	1.840224	(1,451)		(1,451)		(1,451)
Water Res Co SRF	219,701	3.213083	(2,533)		(2,533)		(2,533)
Multi Org Grants	18,873	0.276014	(218)		(218)		(218)
Workforce Develp	11,440	0.167308	(132)		(132)		(132)
LE Grants Misc	28,633	0.418752	(330)		(330)		(330)
LE Grants PA-CRP	31,751	0.464352	(366)		(366)		(366)
House Comm Dev	38,849	0.568159	(448)		(448)		(448)
Hum Svcs Grants	143,999	2.105956	(1,660)		(1,660)		(1,660)
Other Grants	23,808	0.348187	(274)		(274)		(274)
Judicial Grants	19,786	0.289366	(228)		(228)		(228)
Concealed Pistol	4,472	0.065402	(52)		(52)		(52)
Child Care Fund	169,174	2.474136	(1,950)		(1,950)		(1,950)
Proj Work Orders	119,911	1.753674	(1,382)		(1,382)		(1,382)
Water Res Co CPF	963	0.014084	(11)		(11)		(11)
Airport	111,502	1.630694	(1,285)		(1,285)		(1,285)
Drain Prop Funds	564,503	8.255743	(6,508)		(6,508)		(6,508)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	819,541	11.985622	(9,448)		(9,448)		(9,448)
Info Tech Clemis	29,074	0.425201	(335)		(335)		(335)
Info Technology	136,289	1.993199	(1,571)		(1,571)		(1,571)
Drain Equipment	136,001	1.988987	(1,568)		(1,568)		(1,568)
Radio Communicat	54,575	0.798148	(629)		(629)		(629)
Motor Pool	36,178	0.529096	(417)		(417)		(417)
Communication	59,957	0.876859	(691)		(691)		(691)
Bldg & Liab Ins	7,219	0.105576	(83)		(83)		(83)
Fringe Benefits	241,806	3.536364	(2,788)		(2,788)		(2,788)
Retirement	7,811	0.114234	(90)		(90)		(90)
Economic Develop	8,245	0.120581	(95)		(95)		(95)
Schedule .4 Total for PCARD	6,837,701	100.000000	(78,827)		(78,827)	0	(78,827)

Allocation Basis: Dollar amount of PCARD purchases by department
Allocation Source: PCARD purchase summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	7,609	0.942686	(228)		(228)		(228)
Co Exec Compliance	442	0.054760	(13)		(13)		(13)
Co Exec Corp Counsel	4,776	0.591703	(143)		(143)		(143)
Co Exec Purchasing	1,270	0.157341	(38)		(38)		(38)
Mgmt & Budget Fiscal Services	7,562	0.936863	(227)		(227)		(227)
Facilities Management	1,959	0.242702	(59)		(59)		(59)
Central Services Support Svcs	2,856	0.353832	(86)		(86)		(86)
Human Resources	10,242	1.268890	(307)		(307)		(307)
Treasurer	10,456	1.295403	(314)		(314)		(314)
Clerk Adm/Micrographics	1,635	0.202562	(49)		(49)		(49)
M&B Equalization	24,344	3.015999	(730)		(730)		(730)
M&B Reimb.	9,547	1.182786	(286)		(286)		(286)
Hum Svc Admin	1,069	0.132439	(32)		(32)		(32)
Hum Svc Homeland	2,627	0.325461	(79)		(79)		(79)
Pub Svc Vets Svc	3,836	0.475245	(115)		(115)		(115)
Pub Svc Comm Cor	9,627	1.192697	(289)		(289)		(289)
Pub Svc MSU Ext	1,316	0.163040	(39)		(39)		(39)
Pub Svc Animal	6,672	0.826600	(200)		(200)		(200)
Pub Svc CC Prob	31,175	3.862298	(935)		(935)		(935)
Pub Svc Med Exam	8,162	1.011197	(245)		(245)		(245)
C&ED Admin	37	0.004584	(1)		(1)		(1)
C&ED Dev & Plan	9,500	1.176963	(285)		(285)		(285)
Clerk / ROD	25,890	3.207535	(777)		(777)		(777)
District Court	53,364	6.611312	(1,601)		(1,601)		(1,601)
Probate Court	19,401	2.403607	(582)		(582)		(582)
Family Court	77,921	9.653700	(2,338)		(2,338)		(2,338)
Prosecuting Atty	55,848	6.919057	(1,675)		(1,675)		(1,675)
Sheriff Office	137,396	17.022111	(4,123)		(4,123)		(4,123)
BOC Bd of Comm	1,423	0.176297	(43)		(43)		(43)
BOC Library	2,433	0.301426	(73)		(73)		(73)
Water Res. Comm.	25,513	3.160828	(765)		(765)		(765)
Parks & Rec	27,339	3.387052	(820)		(820)		(820)
Friend of Court	15,915	1.971723	(477)		(477)		(477)
Health	54,794	6.788476	(1,644)		(1,644)		(1,644)
Water Res Co SRF	484	0.059963	(15)		(15)		(15)
Workforce Develp	3,055	0.378487	(92)		(92)		(92)
LE Grants Misc	727	0.090069	(22)		(22)		(22)
LE Grants PA-CRP	6,354	0.787203	(191)		(191)		(191)
House Comm Dev	9,440	1.169530	(283)		(283)		(283)
Hum Svcs Grants	25,763	3.191800	(773)		(773)		(773)
Judicial Grants	240	0.029734	(7)		(7)		(7)
Concealed Pistol	4,356	0.539669	(131)		(131)		(131)
Child Care Fund	22,897	2.836729	(687)		(687)		(687)
Airport	3,127	0.387407	(94)		(94)		(94)
Drain Prop Funds	26,746	3.313585	(802)		(802)		(802)
Fac & Operations	15,293	1.894663	(459)		(459)		(459)
Info Tech Clemis	2,181	0.270206	(65)		(65)		(65)
Info Technology	15,515	1.922167	(465)		(465)		(465)
Drain Equipment	396	0.049061	(12)		(12)		(12)
Radio Communicat	2,034	0.251994	(61)		(61)		(61)
Motor Pool	2,809	0.348009	(84)		(84)		(84)
Bldg & Liab Ins	1,089	0.134917	(33)		(33)		(33)

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing**

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	10,204	1.264182	(306)		(306)		(306)
Retirement	496	0.061450	(15)		(15)		(15)
Schedule .4 Total for OfficeMax	807,162	100.000000	(24,215)		(24,215)	0	(24,215)

Allocation Basis: Dollar amount of OfficeMax purchases by department

Allocation Source: P-Card purchase summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing**

Activity - ATM Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	6,688	62.266084	(2,474)		(2,474)		(2,474)
District Court	2,992	27.855879	(1,107)		(1,107)		(1,107)
Parks & Rec	1,061	9.878037	(392)		(392)		(392)
Schedule .4 Total for ATM Reimb	10,741	100.000000	(3,973)		(3,973)	0	(3,973)

Allocation Basis: Number of ATM transactions by building occupant

Allocation Source: ATM withdrawals summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - Home Depot

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	215	0.078504	(1)		(1)		(1)
Central Services Support Svcs	107	0.039069	(1)		(1)		(1)
Pub Svc Animal	1,127	0.411506	(5)		(5)		(5)
District Court	143	0.052214	(1)		(1)		(1)
Sheriff Office	17,393	6.350777	(83)		(83)		(83)
Parks & Rec	125,560	45.846235	(602)		(602)		(602)
Health	600	0.219080	(3)		(3)		(3)
Water Res Co SRF	17,016	6.213121	(82)		(82)		(82)
Child Care Fund	2,043	0.745969	(10)		(10)		(10)
Proj Work Orders	5,519	2.015175	(26)		(26)		(26)
Water Res Co CPF	252	0.092014	(1)		(1)		(1)
Airport	899	0.328256	(4)		(4)		(4)
Drain Prop Funds	52,252	19.078986	(250)		(250)		(250)
Fac & Operations	32,711	11.943901	(157)		(157)		(157)
Drain Equipment	15,161	5.535798	(73)		(73)		(73)
Radio Communicat	1,623	0.592613	(8)		(8)		(8)
Motor Pool	1,018	0.371706	(5)		(5)		(5)
Schedule .4 Total for Home Depot	273,639	99.914924	(1,312)		(1,312)	0	(1,312)

Allocation Basis: Dollar amount of Home Depot purchases by department
Allocation Source: P-Card purchase summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Non-Departmental	2,222	2,455	0	(233)	0
Co Exec Admin	431	1,283	0	(624)	(228)
Co Exec Compliance	782	836	0	(41)	(13)
Co Exec Corp Counsel	581	1,003	0	(279)	(143)
Mgmt & Budget Admin	(3)	0	0	(3)	0
Co Exec Purchasing	111	221	0	(72)	(38)
Mgmt & Budget Fiscal Services	347	865	0	(291)	(227)
Facilities Management	8,093	10,728	0	(101)	(59)
Central Services Support Svcs	5,586	5,787	0	(114)	(86)
Human Resources	3,864	4,864	0	(693)	(307)
Treasurer	4,014	5,441	0	(1,113)	(314)
Clerk Adm/Micrographics	713	865	0	(103)	(49)
M&B Equalization	(1,562)	169	0	(1,001)	(730)
M&B Reimb.	3,525	3,936	0	(125)	(286)
Hum Svc Admin	1,001	1,094	0	(61)	(32)
Hum Svc Homeland	3,242	3,526	0	(205)	(79)
Pub Svc Admin	106	114	0	(8)	0
Pub Svc Vets Svc	201	461	0	(145)	(115)
Pub Svc Comm Cor	1,664	2,195	0	(242)	(289)
Pub Svc MSU Ext	192	286	0	(55)	(39)
Pub Svc Animal	16,423	18,032	0	(1,404)	(200)
Pub Svc CC Prob	(1,067)	227	0	(359)	(935)
Pub Svc Med Exam	23,555	24,364	0	(564)	(245)
C&ED Admin	1,121	1,273	0	(151)	(1)
C&ED Dev & Plan	8,868	11,536	0	(2,383)	(285)
Clerk / ROD	3,319	4,921	0	(825)	(777)
District Court	12,655	16,582	0	(1,218)	(1,601)
Probate Court	2,659	3,702	0	(461)	(582)
Family Court	7,453	12,692	0	(2,901)	(2,338)
Prosecuting Atty	312	4,746	0	(2,759)	(1,675)
Sheriff Office	62,643	75,656	0	(8,807)	(4,123)
BOC Bd of Comm	2,138	2,600	0	(419)	(43)
BOC Library	(2,271)	344	0	(2,542)	(73)
Water Res. Comm.	3,741	5,321	0	(815)	(765)
Parks & Rec	138,872	151,316	0	(10,630)	(820)
Road Commission	57	57	0	0	0
Friend of Court	3,556	4,570	0	(537)	(477)
Health	31,416	34,514	0	(1,451)	(1,644)
ROD Automation	2,195	0	2,195	0	0
Water Res Co SRF	62,985	65,615	0	(2,533)	(15)
Multi Org Grants	1,514	1,732	0	(218)	0
Workforce Develp	(224)	0	0	(132)	(92)
LE Grants Misc	454	806	0	(330)	(22)
LE Grants PA-CRP	2,215	2,772	0	(366)	(191)
House Comm Dev	23,979	24,710	0	(448)	(283)
Hum Svcs Grants	16,527	18,960	0	(1,660)	(773)
Other Grants	4,590	4,864	0	(274)	0
Judicial Grants	4,335	4,570	0	(228)	(7)
Brownfield Init.	2,311	2,311	0	0	0
Concealed Pistol	565	748	0	(52)	(131)
Child Care Fund	34,187	36,834	0	(1,950)	(687)
Waste Res Mgmt	402	402	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Misc DSF	57	57	0	0	0
Proj Work Orders	50,733	52,092	49	(1,382)	0
Water Res Co CPF	12,626	12,638	0	(11)	0
Fire Record Mgmt	1,942	0	1,942	0	0
Airport	14,616	15,999	0	(1,285)	(94)
Drain Prop Funds	245,384	252,944	0	(6,508)	(802)
Delq Tax Revolv	227	227	0	0	0
Fac & Operations	136,375	146,439	0	(9,448)	(459)
Info Tech Clemis	16,163	0	16,563	(335)	(65)
Info Technology	68,532	0	70,568	(1,571)	(465)
Drain Equipment	42,032	43,685	0	(1,568)	(12)
Radio Communicat	7,158	0	7,856	(629)	(61)
Motor Pool	118,136	118,642	0	(417)	(84)
Communication	9,568	0	10,259	(691)	0
Bldg & Liab Ins	5,500	5,616	0	(83)	(33)
Fringe Benefits	10,648	13,742	0	(2,788)	(306)
Retirement	(105)	0	0	(90)	(15)
Economic Develop	(95)	0	0	(95)	0
Others	114	114	0	0	0
Direct Bill	0	0	0	0	0
Total	1,246,206	1,245,101	109,432	(78,827)	(24,215)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	ATM Reimb	Home Depot
Non-Departmental	0	0
Co Exec Admin	0	0
Co Exec Compliance	0	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	0
Co Exec Purchasing	0	0
Mgmt & Budget Fiscal Services	0	0
Facilities Management	(2,474)	(1)
Central Services Support Svcs	0	(1)
Human Resources	0	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Pub Svc Admin	0	0
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	0
Pub Svc MSU Ext	0	0
Pub Svc Animal	0	(5)
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	0
C&ED Dev & Plan	0	0
Clerk / ROD	0	0
District Court	(1,107)	(1)
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	(83)
BOC Bd of Comm	0	0
BOC Library	0	0
Water Res. Comm.	0	0
Parks & Rec	(392)	(602)
Road Commission	0	0
Friend of Court	0	0
Health	0	(3)
ROD Automation	0	0
Water Res Co SRF	0	(82)
Multi Org Grants	0	0
Workforce Develp	0	0
LE Grants Misc	0	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Other Grants	0	0
Judicial Grants	0	0
Brownfield Init.	0	0
Concealed Pistol	0	0
Child Care Fund	0	(10)
Waste Res Mgmt	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	ATM Reimb	Home Depot
Misc DSF	0	0
Proj Work Orders	0	(26)
Water Res Co CPF	0	(1)
Fire Record Mgmt	0	0
Airport	0	(4)
Drain Prop Funds	0	(250)
Delq Tax Revolv	0	0
Fac & Operations	0	(157)
Info Tech Clemis	0	0
Info Technology	0	0
Drain Equipment	0	(73)
Radio Communicat	0	(8)
Motor Pool	0	(5)
Communication	0	0
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Retirement	0	0
Economic Develop	0	0
Others	0	0
Direct Bill	0	0
Total	(3,973)	(1,312)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Fiscal Services

The Fiscal Services Division is responsible for maintaining a system of accounts for all County departments and federal grants to ensure that all assets, liabilities, reserves, revenues, and expenditures are properly recorded. The cost of this Division has been separated into the following activities based on the assigned responsibilities of the individuals within this office.

General Accounting – this activity identifies the cost of maintaining and reviewing all accounting activity that is recorded in the County's general ledger, preparing financial statements, report writing, and making sure that compliance is met with all financial reporting requirements. Costs have been allocated based on the dollar amount of expenses by benefiting department.

Payroll Services – this activity identifies the costs of processing and maintaining payroll services for all County departments. The basis of allocation is the dollar amount of personnel (wages & fringe benefits) costs by benefiting.

Budgeting – this activity identifies the costs of development, evaluation, recommendation and implementation of the annual county budget. The basis of allocation is the dollar amount of expenses by benefiting department excluding the proprietary funds which are managed by the staff allocated in the Fund Accounting activity.

Grant Accounting – this activity identifies the costs of preparing and monitoring accounting information related to specific grants and contracts. The basis of allocation is the dollar amount of assigned wages by benefiting department.

Fund Accounting – this activity identifies costs associated with maintaining the financial records and accounts of several departments that are proprietary in nature. The basis of allocation is the assigned wages of the employees who provide this service based on time and effort reports.

Accounts Payable – this activity identifies the costs of processing accounts payable transactions for those departments that do not record this information into the general ledger directly. The basis of allocation is the number of Voucher transactions posted into the general ledger by benefiting department.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Fiscal Services

Drain Accounting – this activity identifies the costs of performing accounting services for the Drain Commission. This activity has been allocated based on the percentage of effort by benefiting division within the Drain Department based on assigned responsibilities of the employees included in this activity.

Cash Receipting – the cost of the Cash Receipting activity has been allocated based on the number of cash receipts by benefiting department.

Direct Billed Accounting – this function identifies the divisional administrative support related to accounting staff that are directly included in the budgets of other funds. The basis of allocation is the dollar amount of personnel expense by benefiting department.

Professional Services – this activity identifies the cost of professional services that are for the benefit of specific departments. The basis of allocation is the dollar amount of professional services 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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,362,287			6,362,287
Cost Adjustments:				
Misc Refund	-5			
Total Departmental Cost Adjustments:	-5			-5
Inbound Costs:				
Building Depreciation	246,588		246,588	
Co Exec Admin	89,831	4,667	94,498	
Co Exec Compliance	2,510		2,510	
Co Exec Corp Counsel	29,349	2,116	31,465	
Mgmt & Budget Admin	91,203	2,859	94,062	
Co Exec Purchasing	318	29	347	
Mgmt & Budget Fiscal Services		34,975	34,975	
Facilities Management		64,244	64,244	
Central Services Support Svcs		54,972	54,972	
Human Resources		61,455	61,455	
Treasurer		540,118	540,118	
Total Allocated Additions:	459,799	765,435	1,225,234	1,225,234
Total To Be Allocated:	6,822,081	765,435		7,587,516

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services**

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	3,126,455	122,111	346,983	342,524	494,501
FRINGE BENEFITS	1,776,286	69,453	197,168	194,681	281,008
Other Expense & Cost					
Supplies	7,653	299	849	839	1,211
Postage	20,800	0	0	0	0
Operating Expenses	38,870	1,520	4,315	4,260	6,149
Professional Serv	66,893	0	25,900	0	0
Internal Charges	1,325,330	51,820	147,112	145,256	209,667
Departmental Total					
Expenditures Per Financial Statement	6,362,287				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Refund	(5)	(5)	0	0	0
Functional Cost	6,362,282	245,198	722,327	687,560	992,536
Allocation Step 1					
Inbound - Mgmt & Budget Admin	91,203	91,203	0	0	0
Inbound - All Others	368,596	14,410	40,917	40,397	58,309
Reallocate Admin Costs		(350,811)	33,398	32,976	47,605
Unallocated Costs	0	0	0	0	0
1st Allocation	6,822,081	0	796,642	760,933	1,098,450
Allocation Step 2					
Inbound - Central Services Support Svcs: Records Retent	25,417	18,884	0	6,533	0
Inbound - Treasurer: Cash Accounting	323,216	0	30,268	124,306	0
Inbound - Treasurer: Disb Specific	216,849	0	0	216,849	0
Inbound - Mgmt & Budget Admin	2,859	2,859	0	0	0
Inbound - All Others	197,094	7,691	21,866	21,589	31,163
Reallocate Admin Costs		(29,434)	2,804	2,770	3,991
Unallocated Costs	0	0	0	0	0
2nd Allocation	765,435	0	54,938	372,047	35,154
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	7,587,516	0	851,580	1,132,980	1,133,604

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services**

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting
Wages & Benefits					
SALARIES & WAGES	372,299	881,090	228,806	335,412	2,729
FRINGE BENEFITS	211,556	500,202	130,024	190,595	1,599
Other Expense & Cost					
Supplies	911	2,156	560	821	7
Postage	0	0	20,800	0	0
Operating Expenses	4,629	10,946	2,845	4,171	35
Professional Serv	0	0	0	0	0
Internal Charges	157,847	373,213	97,014	142,208	1,193
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Refund	0	0	0	0	0
Functional Cost	747,242	1,767,607	480,049	673,207	5,563
Allocation Step 1					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	43,900	103,801	26,980	39,550	332
Reallocate Admin Costs	35,854	84,827	22,029	32,274	247
Unallocated Costs	0	0	0	0	0
1st Allocation	826,996	1,956,235	529,058	745,031	6,142
Allocation Step 2					
Inbound - Central Services Support Svc: Records Retent	0	0	0	0	0
Inbound - Treasurer: Cash Accounting	22,009	64,095	0	82,538	0
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	23,463	55,599	14,411	21,143	169
Reallocate Admin Costs	3,008	7,118	1,843	2,711	18
Unallocated Costs	0	0	0	0	0
2nd Allocation	48,480	126,812	16,254	106,392	187
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	875,476	2,083,047	545,312	851,423	6,329

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Billed Acctng	Prof Services
<hr/>		
Wages & Benefits		

SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		

Supplies	0	0
Postage	0	0
Operating Expenses	0	0
Professional Serv	0	40,993
Internal Charges	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Misc Refund	0	0
Functional Cost	0	40,993
Allocation Step 1		

Inbound - Mgmt & Budget Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	61,601	0
Unallocated Costs	0	0
1st Allocation	61,601	40,993
Allocation Step 2		

Inbound - Central Services Support	0	0
Svcs: Records Retent		
Inbound - Treasurer: Cash Accounting	0	0
Inbound - Treasurer: Disb Specific	0	0
Inbound - Mgmt & Budget Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	5,171	0
Unallocated Costs	0	0
2nd Allocation	5,171	0
Total For Mgmt & Budget Fiscal Services		

Schedule .3 Total	66,772	40,993

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Actng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,857	0.628689	5,008		5,008		5,008
Co Exec Admin	2,857	0.465689	3,708		3,708		3,708
Co Exec Compliance	601	0.097963	780		780		780
Co Exec Corp Counsel	2,719	0.443196	3,528		3,528		3,528
Mgmt & Budget Admin	236	0.038468	306		306		306
Co Exec Purchasing	1,275	0.207824	1,656		1,656		1,656
Mgmt & Budget Fiscal Services	6,362	1.037003	8,261		8,261		8,261
Facilities Management	1,258	0.205053	1,633		1,633	108	1,741
Central Services Admin	235	0.038305	304		304	19	323
Central Services Support Svcs	2,301	0.375062	2,986		2,986	202	3,188
Human Resources	4,195	0.683783	5,446		5,446	379	5,825
Treasurer	8,117	1.323067	10,540		10,540	746	11,286
Clerk Adm/Micrographics	1,119	0.182396	1,454		1,454	97	1,551
M&B Equalization	8,775	1.430320	11,393		11,393	806	12,199
M&B Reimb.	2,813	0.458517	3,653		3,653	253	3,906
Hum Svc Admin	1,296	0.211247	1,683		1,683	113	1,796
Hum Svc Homeland	1,535	0.250204	1,992		1,992	133	2,125
Pub Svc Admin	233	0.037979	301		301	18	319
Pub Svc Vets Svc	1,931	0.314752	2,506		2,506	172	2,678
Pub Svc Comm Cor	4,812	0.784353	6,248		6,248	437	6,685
Pub Svc MSU Ext	987	0.160880	1,281		1,281	84	1,365
Pub Svc Animal	3,729	0.607825	4,841		4,841	338	5,179
Pub Svc CC Prob	615	0.100245	796		796	52	848
Pub Svc Med Exam	4,586	0.747515	5,956		5,956	416	6,372
C&ED Admin	625	0.101875	811		811	53	864
C&ED Dev & Plan	6,764	1.102528	8,781		8,781	621	9,402
Clerk / ROD	7,993	1.302855	10,380		10,380	732	11,112
District Court	16,341	2.663574	21,216		21,216	1,500	22,716
Probate Court	6,028	0.982561	7,824		7,824	552	8,376
Family Court	31,277	5.098134	40,612		40,612	2,884	43,496
Prosecuting Atty	18,048	2.941814	23,434		23,434	1,663	25,097
Sheriff Office	147,631	24.063769	191,770		191,770	13,934	205,704
BOC Bd of Comm	2,838	0.462592	3,684		3,684	255	3,939
BOC Library	1,339	0.218256	1,738		1,738	118	1,856
Water Res. Comm.	4,558	0.742951	5,918		5,918	412	6,330
Parks & Rec	13,083	2.132522	16,989		16,989	1,199	18,188
Friend of Court	16,659	2.715408	21,632		21,632	1,532	23,164
Health	29,727	4.845485	38,599		38,599	2,739	41,338
ROD Automation	1,403	0.228688	1,820		1,820	122	1,942
Oakland Enhance	473	0.077099	612		612	40	652
Water Res Co SRF	13,599	2.216630	17,656		17,656	1,246	18,902
Multi Org Grants	1,574	0.256561	2,043		2,043	138	2,181
Workforce Develop	16,090	2.622661	20,892		20,892	1,476	22,368
LE Grants Misc	2,749	0.448085	3,570		3,570	246	3,816
LE Grants PA-CRP	2,464	0.401631	3,199		3,199	219	3,418
LE Grants Rd Pat	787	0.128281	1,020		1,020	65	1,085
House Comm Dev	9,764	1.591527	12,678		12,678	897	13,575
Hum Svcs Grants	7,026	1.145234	9,122		9,122	645	9,767
Other Grants	1,287	0.209780	1,671		1,671	112	1,783
Judicial Grants	490	0.079870	636		636	41	677
Brownfield Init.	143	0.023309	184		184	12	196
Concealed Pistol	212	0.034556	274		274	18	292

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	36,590	5.964150	47,512		47,512	3,367	50,879
Co Vets Trust	50	0.008150	65		65	4	69
Waste Res Mgmt	15	0.002445	20		20	1	21
Water Res Co CPF	2,664	0.434231	3,460		3,460	236	3,696
Fire Record Mgmt	620	0.101060	804		804	53	857
Airport	6,292	1.025593	8,169		8,169	576	8,745
Drain Prop Funds	47,776	7.787462	62,037		62,037	4,400	66,437
Delq Tax Revolv	454	0.074002	588		588	39	627
Fac & Operations	25,321	4.127309	32,880		32,880	2,334	35,214
Info Tech Clemis	7,887	1.285577	10,242		10,242	723	10,965
Info Technology	31,851	5.191696	41,356		41,356	2,936	44,292
Radio Communicat	4,098	0.667972	5,319		5,319	372	5,691
Motor Pool	8,725	1.422170	11,328		11,328	802	12,130
Communication	2,822	0.459984	3,664		3,664	253	3,917
Bldg & Liab Ins	4,766	0.776855	6,187		6,187	434	6,621
Fringe Benefits	5,861	0.955340	7,609		7,609	541	8,150
Delq Per Prop Tx	291	0.047433	377		377	23	400
Schedule .4 Total for General Acctng	613,499	100.000000	796,642		796,642	54,938	851,580

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

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services**

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	2,162,688	0.575694	4,381		4,381		4,381
Co Exec Compliance	483,022	0.128577	977		977		977
Co Exec Corp Counsel	2,230,610	0.593774	4,519		4,519		4,519
Mgmt & Budget Admin	220,249	0.058629	446		446		446
Co Exec Purchasing	1,083,642	0.288459	2,195		2,195		2,195
Mgmt & Budget Fiscal Services	4,902,741	1.305078	9,931		9,931		9,931
Facilities Management	1,031,442	0.274563	2,089		2,089	1,047	3,136
Central Services Admin	220,296	0.058641	446		446	222	668
Central Services Support Svcs	1,142,858	0.304221	2,315		2,315	1,162	3,477
Human Resources	2,692,012	0.716596	5,453		5,453	2,738	8,191
Treasurer	3,029,402	0.806407	6,135		6,135	3,084	9,219
Clerk Adm/Micrographics	784,952	0.208949	1,589		1,589	795	2,384
M&B Equalization	7,353,671	1.957500	14,893		14,893	7,495	22,388
M&B Reimb.	2,196,255	0.584629	4,449		4,449	2,235	6,684
Hum Svc Admin	206,212	0.054892	416		416	208	624
Hum Svc Homeland	770,050	0.204982	1,558		1,558	778	2,336
Pub Svc Admin	220,048	0.058575	446		446	221	667
Pub Svc Vets Svc	1,575,196	0.419307	3,190		3,190	1,601	4,791
Pub Svc Comm Cor	3,747,970	0.997685	7,590		7,590	3,822	11,412
Pub Svc MSU Ext	485,538	0.129247	982		982	488	1,470
Pub Svc Animal	2,290,008	0.609585	4,639		4,639	2,329	6,968
Pub Svc Med Exam	3,066,273	0.816222	6,210		6,210	3,121	9,331
C&ED Admin	416,829	0.110957	844		844	418	1,262
C&ED Dev & Plan	4,547,156	1.210424	9,209		9,209	4,637	13,846
Clerk / ROD	5,488,882	1.461105	11,118		11,118	5,600	16,718
District Court	12,153,297	3.235129	24,616		24,616	12,402	37,018
Probate Court	4,191,936	1.115866	8,489		8,489	4,273	12,762
Family Court	20,444,071	5.442080	41,410		41,410	20,863	62,273
Prosecuting Atty	15,601,560	4.153035	31,600		31,600	15,917	47,517
Sheriff Office	116,414,433	30.988775	235,850		235,850	119,105	354,955
BOC Bd of Comm	2,044,304	0.544181	4,140		4,140	2,080	6,220
BOC Library	481,915	0.128283	975		975	485	1,460
Water Res. Comm.	2,968,886	0.790298	6,013		6,013	3,022	9,035
Parks & Rec	12,664,929	3.371322	25,653		25,653	12,918	38,571
Friend of Court	14,006,423	3.728419	28,372		28,372	14,290	42,662
Health	23,334,218	6.211418	47,263		47,263	23,803	71,066
ROD Automation	394,251	0.104947	797		797	397	1,194
Oakland Enhance	448,101	0.119282	905		905	451	1,356
Water Res Co SRF	5,798,758	1.543592	11,745		11,745	5,913	17,658
Multi Org Grants	1,367,651	0.364060	2,768		2,768	1,391	4,159
Workforce Develp	592,484	0.157715	1,198		1,198	599	1,797
LE Grants Misc	1,512,647	0.402657	3,065		3,065	1,536	4,601
LE Grants PA-CRP	2,017,964	0.537169	4,086		4,086	2,051	6,137
LE Grants Rd Pat	741,799	0.197462	1,503		1,503	750	2,253
House Comm Dev	2,022,167	0.538288	4,095		4,095	2,055	6,150
Hum Svcs Grants	4,449,662	1.184471	9,013		9,013	4,536	13,549
Other Grants	246,632	0.065652	498		498	248	746
Judicial Grants	322,496	0.085846	653		653	324	977
Concealed Pistol	149,531	0.039804	302		302	150	452
Child Care Fund	19,293,794	5.135883	39,080		39,080	19,684	58,764
Water Res Co CPF	577,286	0.153670	1,168		1,168	583	1,751
Fire Record Mgmt	356,508	0.094900	721		721	360	1,081

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Airport	1,808,701	0.481465	3,662		3,662	1,839	5,501
Drain Prop Funds	20,446,032	5.442602	41,413		41,413	20,864	62,277
Delq Tax Revolv	179,288	0.047725	362		362	179	541
Fac & Operations	13,163,869	3.504137	26,666		26,666	13,431	40,097
Info Tech Clemis	2,426,039	0.645796	4,913		4,913	2,469	7,382
Info Technology	15,036,635	4.002655	30,457		30,457	15,339	45,796
Radio Communicat	915,476	0.243694	1,855		1,855	927	2,782
Motor Pool	1,357,669	0.361403	2,747		2,747	1,379	4,126
Communication	370,221	0.098550	750		750	373	1,123
Bldg & Liab Ins	780,212	0.207687	1,580		1,580	789	2,369
Fringe Benefits	2,003,360	0.533282	4,058		4,058	2,035	6,093
Delq Per Prop Tx	233,298	0.062102	472		472	236	708
Schedule .4 Total for Payroll Svcs	375,666,505	100.000000	760,933		760,933	372,047	1,132,980

Allocation Basis: Dollar amount of personnel expenses by department
Allocation Source: Annual Financial Statements

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,857	0.889579	9,771		9,771		9,771
Co Exec Admin	2,857	0.658939	7,237		7,237		7,237
Co Exec Compliance	601	0.138615	1,522		1,522		1,522
Co Exec Corp Counsel	2,719	0.627110	6,887		6,887		6,887
Mgmt & Budget Admin	236	0.054431	595		595		595
Co Exec Purchasing	1,275	0.294066	3,229		3,229		3,229
Mgmt & Budget Fiscal Services	6,362	1.467332	16,116		16,116		16,116
Facilities Management	1,258	0.290145	3,187		3,187	98	3,285
Central Services Admin	235	0.054200	593		593	17	610
Central Services Support Svcs	2,301	0.530703	5,829		5,829	189	6,018
Human Resources	4,195	0.967535	10,627		10,627	350	10,977
Treasurer	8,117	1.872105	20,562		20,562	682	21,244
Clerk Adm/Micrographics	1,119	0.258086	2,833		2,833	86	2,919
M&B Equalization	8,775	2.023867	22,230		22,230	743	22,973
M&B Reimb.	2,813	0.648791	7,125		7,125	237	7,362
Hum Svc Admin	1,296	0.298910	3,284		3,284	102	3,386
Hum Svc Homeland	1,535	0.354033	3,889		3,889	123	4,012
Pub Svc Admin	233	0.053739	588		588	17	605
Pub Svc Vets Svc	1,931	0.445366	4,891		4,891	156	5,047
Pub Svc Comm Cor	4,812	1.109840	12,191		12,191	401	12,592
Pub Svc MSU Ext	987	0.227642	2,499		2,499	76	2,575
Pub Svc Animal	3,729	0.860057	9,446		9,446	312	9,758
Pub Svc CC Prob	615	0.141844	1,557		1,557	46	1,603
Pub Svc Med Exam	4,586	1.057715	11,618		11,618	383	12,001
C&ED Admin	625	0.144150	1,583		1,583	47	1,630
C&ED Dev & Plan	6,764	1.560049	17,133		17,133	566	17,699
Clerk / ROD	7,993	1.843506	20,248		20,248	666	20,914
District Court	16,341	3.768889	41,399		41,399	1,380	42,779
Probate Court	6,028	1.390298	15,270		15,270	505	15,775
Family Court	31,277	7.213730	79,238		79,238	2,642	81,880
Prosecuting Atty	18,048	4.162592	45,723		45,723	1,521	47,244
Sheriff Office	147,631	34.049622	374,079		374,079	12,702	386,781
BOC Bd of Comm	2,838	0.654557	7,189		7,189	238	7,427
BOC Library	1,339	0.308827	3,391		3,391	107	3,498
Friend of Court	16,659	3.842233	42,202		42,202	1,404	43,606
Health	29,727	6.856237	75,312		75,312	2,511	77,823
ROD Automation	1,403	0.323588	3,554		3,554	113	3,667
Oakland Enhance	473	0.109093	1,197		1,197	35	1,232
Multi Org Grants	1,574	0.363027	3,988		3,988	126	4,114
Workforce Develp	16,090	3.710999	40,763		40,763	1,362	42,125
LE Grants Misc	2,749	0.634030	6,963		6,963	231	7,194
LE Grants PA-CRP	2,464	0.568297	6,243		6,243	201	6,444
LE Grants Rd Pat	787	0.181514	1,994		1,994	59	2,053
House Comm Dev	9,764	2.251970	24,734		24,734	824	25,558
Hum Svcs Grants	7,026	1.620477	17,797		17,797	588	18,385
Other Grants	1,287	0.296834	3,260		3,260	101	3,361
Judicial Grants	490	0.113014	1,241		1,241	36	1,277
Brownfield Init.	143	0.032982	361		361	10	371
Concealed Pistol	212	0.048896	536		536	15	551
Child Care Fund	36,590	8.439120	92,699		92,699	3,089	95,788
Co Vets Trust	50	0.011532	126		126	3	129
Waste Res Mgmt	15	0.003460	36		36		36

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Delq Tax Revolv	454	0.104711	1,149		1,149	32	1,181
Delq Per Prop Tx	291	0.067116	736		736	22	758
Schedule .4 Total for Budgeting	433,576	100.000000	1,098,450		1,098,450	35,154	1,133,604

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)

Allocation Source: General ledger

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services**

Activity - Grant Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	30,448	8.178373	67,631		67,631	3,960	71,591
ROD Automation	10,206	2.741345	22,668		22,668	1,329	23,997
Multi Org Grants	21,939	5.892844	48,734		48,734	2,851	51,585
Workforce Develop	11,216	3.012632	24,914		24,914	1,460	26,374
LE Grants Misc	44,317	11.903604	98,442		98,442	5,766	104,208
LE Grants PA-CRP	15,186	4.078980	33,733		33,733	1,970	35,703
LE Grants Rd Pat	11,885	3.192327	26,400		26,400	1,541	27,941
House Comm Dev	7,311	1.963744	16,239		16,239	945	17,184
Hum Svcs Grants	155,710	41.823911	345,897		345,897	20,339	366,236
Other Grants	23,236	6.241220	51,613		51,613	3,018	54,631
Judicial Grants	40,101	10.771181	89,073		89,073	5,212	94,285
Brownfield Init.	744	0.199839	1,652		1,652	89	1,741
Schedule .4 Total for Grant Acctng	372,299	100.000000	826,996		826,996	48,480	875,476

Allocation Basis: Assigned wages by benefiting grant
Allocation Source: Grant accounting worksheet

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Fund Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	43,708	4.960674	97,040		97,040	6,284	103,324
Human Resources	1,187	0.134719	2,634		2,634	165	2,799
M&B Equalization	525	0.059585	1,163		1,163	67	1,230
C&ED Dev & Plan	11,206	1.271834	24,879		24,879	1,610	26,489
District Court	10,580	1.200785	23,489		23,489	1,523	25,012
Probate Court	3,731	0.423453	8,281		8,281	533	8,814
Family Court	3,731	0.423453	8,281		8,281	533	8,814
Sheriff Office	39,907	4.529276	88,602		88,602	5,731	94,333
Parks & Rec	33,444	3.795753	74,253		74,253	4,803	79,056
Health	38,144	4.329183	84,688		84,688	5,477	90,165
Child Care Fund	38,144	4.329183	84,688		84,688	5,477	90,165
Fire Record Mgmt	31,821	3.611549	70,650		70,650	4,578	75,228
Airport	58,148	6.599553	129,103		129,103	8,361	137,464
Fac & Operations	145,428	16.505466	322,913		322,913	21,085	343,998
Info Tech Clemis	62,207	7.060232	138,113		138,113	8,947	147,060
Info Technology	97,316	11.044956	216,065		216,065	13,998	230,063
Radio Communicat	60,301	6.843909	133,882		133,882	8,674	142,556
Motor Pool	50,823	5.768196	112,840		112,840	7,313	120,153
Communication	56,118	6.369156	124,596		124,596	8,072	132,668
Bldg & Liab Ins	34,571	3.923663	76,755		76,755	4,965	81,720
Fringe Benefits	12,727	1.444461	28,257		28,257	1,823	30,080
Retirement	22,245	2.524714	49,388		49,388	3,194	52,582
Retiree Hlt Care	21,607	2.452303	47,970		47,970	3,101	51,071
Superseding Trust	3,471	0.393944	7,705		7,705	498	8,203
Schedule .4 Total for Fund Accounting	881,090	100.000000	1,956,235		1,956,235	126,812	2,083,047

Allocation Basis: Assigned wages by benefiting department

Allocation Source: Employee assignment summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	135	0.320307	1,695		1,695		1,695
Co Exec Admin	85	0.201675	1,064		1,064		1,064
Co Exec Compliance	37	0.087788	464		464		464
Co Exec Corp Counsel	65	0.154222	814		814		814
Mgmt & Budget Admin	2	0.004745	25		25		25
Co Exec Purchasing	35	0.083043	439		439		439
Mgmt & Budget Fiscal Services	52	0.123378	652		652		652
Facilities Management	39	0.092533	489		489	13	502
Central Services Support Svcs	97	0.230147	1,216		1,216	31	1,247
Human Resources	199	0.472157	2,498		2,498	71	2,569
Treasurer	166	0.393860	2,084		2,084	58	2,142
Clerk Adm/Micrographics	56	0.132868	702		702	17	719
M&B Equalization	51	0.121005	640		640	17	657
M&B Reimb.	226	0.536218	2,835		2,835	82	2,917
Hum Svc Admin	26	0.061689	324		324	8	332
Hum Svc Homeland	109	0.258619	1,368		1,368	36	1,404
Pub Svc Admin	12	0.028472	150		150	3	153
Pub Svc Vets Svc	406	0.963295	5,095		5,095	152	5,247
Pub Svc Comm Cor	127	0.301326	1,594		1,594	43	1,637
Pub Svc MSU Ext	37	0.087788	464		464	13	477
Pub Svc Animal	69	0.163713	865		865	23	888
Pub Svc CC Prob	18	0.042708	226		226	6	232
Pub Svc Med Exam	447	1.060574	5,608		5,608	167	5,775
C&ED Admin	52	0.123378	652		652	17	669
C&ED Dev & Plan	444	1.053456	5,571		5,571	165	5,736
Clerk / ROD	1,083	2.569578	13,594		13,594	416	14,010
District Court	5,691	13.502740	71,439		71,439	2,215	73,654
Probate Court	3,161	7.499941	39,677		39,677	1,227	40,904
Family Court	15,265	36.218474	191,678		191,678	6,199	197,877
Prosecuting Atty	673	1.596792	8,446		8,446	260	8,706
Sheriff Office	3,683	8.738463	46,231		46,231	1,432	47,663
BOC Bd of Comm	75	0.177949	939		939	25	964
BOC Library	60	0.142359	752		752	19	771
Water Res. Comm.	83	0.196930	1,039		1,039	27	1,066
Parks & Rec	1,601	3.798610	20,096		20,096	614	20,710
Friend of Court	196	0.465039	2,460		2,460	70	2,530
Health	298	0.707049	3,740		3,740	109	3,849
ROD Automation	51	0.121005	640		640	17	657
Water Res Co SRF	162	0.384369	2,033		2,033	56	2,089
Multi Org Grants	53	0.125750	666		666	17	683
Workforce Develp	31	0.073552	388		388	10	398
LE Grants Misc	185	0.438940	2,322		2,322	67	2,389
LE Grants PA-CRP	157	0.372506	1,971		1,971	54	2,025
House Comm Dev	53	0.125750	666		666	17	683
Hum Svcs Grants	317	0.752129	3,981		3,981	117	4,098
Other Grants	106	0.251501	1,329		1,329	36	1,365
Judicial Grants	119	0.282345	1,493		1,493	41	1,534
Brownfield Init.	52	0.123378	652		652	17	669
Concealed Pistol	24	0.056944	300		300	8	308
Child Care Fund	99	0.234892	1,240		1,240	33	1,273
Waste Res Mgmt	7	0.016609	88		88	2	90
Proj Work Orders	34	0.080670	425		425	11	436

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services**

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res Co CPF	8	0.018981	99		99	2	101
Airport	124	0.294208	1,555		1,555	42	1,597
Drain Prop Funds	661	1.568320	8,296		8,296	256	8,552
Delq Tax Revolv	3	0.007118	36		36		36
Fac & Operations	231	0.548082	2,898		2,898	83	2,981
Info Tech Clemis	99	0.234892	1,240		1,240	33	1,273
Info Technology	212	0.503001	2,660		2,660	75	2,735
Drain Equipment	63	0.149477	790		790	22	812
Radio Communicat	101	0.239637	1,266		1,266	35	1,301
Motor Pool	3,422	8.119202	42,953		42,953	1,331	44,284
Communication	19	0.045080	237		237	6	243
Bldg & Liab Ins	320	0.759247	4,018		4,018	118	4,136
Fringe Benefits	543	1.288348	6,815		6,815	203	7,018
Retirement	30	0.071179	376		376	10	386
Schedule .4 Total for Accts Payable	42,147	100.000000	529,058		529,058	16,254	545,312

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

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services**

Activity - Drain Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	2.15	2.150000	16,015		16,015	2,281	18,296
Water Res Co SRF	38.63	38.630000	287,803		287,803	41,093	328,896
Water Res Co DSF	0.40	0.400000	2,979		2,979	416	3,395
Water Res Co CPF	5.37	5.370000	40,005		40,005	5,713	45,718
Drain Prop Funds	42.28	42.280000	315,011		315,011	45,010	360,021
Drain Equipment	11.17	11.170000	83,218		83,218	11,879	95,097
Schedule .4 Total for Drain Acctng	100.00	100.000000	745,031		745,031	106,392	851,423

Allocation Basis: Percentage of effort by benefiting department
Allocation Source: Labor distribution summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Cash Receipting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	31	7.673267	471		471		471
Co Exec Admin	2	0.495050	30		30		30
Co Exec Corp Counsel	2	0.495050	30		30		30
Mgmt & Budget Fiscal Services	1	0.247525	15		15		15
Facilities Management	1	0.247525	15		15		15
Central Services Support Svcs	8	1.980198	121		121	3	124
Human Resources	5	1.237624	76		76	2	78
Hum Svc Admin	1	0.247525	15		15		15
C&ED Dev & Plan	8	1.980198	121		121	3	124
Clerk / ROD	19	4.702970	288		288	9	297
Family Court	5	1.237624	76		76	2	78
Prosecuting Atty	2	0.495050	30		30		30
Sheriff Office	7	1.732673	105		105	3	108
Water Res. Comm.	3	0.742574	45		45		45
Parks & Rec	18	4.455446	273		273	8	281
Friend of Court	1	0.247525	15		15		15
Health	4	0.990099	61		61	1	62
Water Res Co SRF	23	5.693069	348		348	10	358
LE Grants Misc	3	0.742574	45		45		45
House Comm Dev	1	0.247525	15		15		15
Hum Svcs Grants	4	0.990099	61		61	1	62
Other Grants	1	0.247525	15		15		15
Brownfield Init.	1	0.247525	15		15		15
Waste Res Mgmt	13	3.217822	197		197	6	203
Proj Work Orders	1	0.247525	15		15		15
Water Res Co CPF	7	1.732673	105		105	3	108
Airport	1	0.247525	15		15		15
Drain Prop Funds	5	1.237624	76		76	2	78
Fac & Operations	19	4.702970	288		288	9	297
Info Tech Clemis	6	1.485149	91		91	2	93
Info Technology	45	11.138614	684		684	21	705
Drain Equipment	1	0.247525	15		15		15
Radio Communicat	49	12.128713	744		744	23	767
Motor Pool	77	19.059402	1,186		1,186	67	1,253
Communication	3	0.742574	45		45		45
Bldg & Liab Ins	12	2.970297	182		182	6	188
Fringe Benefits	14	3.465347	213		213	6	219
Schedule .4 Total for Cash Receipting	404	100.000000	6,142		6,142	187	6,329

Allocation Basis: Number of cash receipts processed by department
Allocation Source: Detail transaction summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Billed Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Reimb.	94,455	14.764292	9,095		9,095	763	9,858
Parks & Rec	283,114	44.253642	27,263		27,263	2,307	29,570
Workforce Develop	52,920	8.271942	5,094		5,094	424	5,518
House Comm Dev	34,497	5.392237	3,321		3,321	274	3,595
Drain Prop Funds	109,622	17.135051	10,555		10,555	882	11,437
Fringe Benefits	65,145	10.182836	6,273		6,273	521	6,794
Schedule .4 Total for Billed Acctng	639,753	100.000000	61,601		61,601	5,171	66,772

Allocation Basis: Personnel expenses by benefiting department
Allocation Source: Labor Distribution Report

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services**

Activity - Prof Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	30,493	74.385871	30,493		30,493		30,493
LE Grants PA-CRP	10,500	25.614129	10,500		10,500		10,500
Schedule .4 Total for Prof Services	40,993	100.000000	40,993		40,993	0	40,993

Allocation Basis: Dollar amount of services by benefiting department

Allocation Source: Paid Invoices

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	16,945	5,008	0	9,771	0
Co Exec Admin	16,420	3,708	4,381	7,237	0
Co Exec Compliance	3,743	780	977	1,522	0
Co Exec Corp Counsel	15,778	3,528	4,519	6,887	0
Mgmt & Budget Admin	1,372	306	446	595	0
Co Exec Purchasing	7,519	1,656	2,195	3,229	0
Mgmt & Budget Fiscal Services	34,975	8,261	9,931	16,116	0
Facilities Management	8,679	1,741	3,136	3,285	0
Central Services Admin	1,601	323	668	610	0
Central Services Support Svcs	117,378	3,188	3,477	6,018	0
Human Resources	30,439	5,825	8,191	10,977	0
Treasurer	43,891	11,286	9,219	21,244	0
Clerk Adm/Micrographics	7,573	1,551	2,384	2,919	0
M&B Equalization	59,447	12,199	22,388	22,973	0
M&B Reimb.	30,727	3,906	6,684	7,362	0
Hum Svc Admin	6,153	1,796	624	3,386	0
Hum Svc Homeland	9,877	2,125	2,336	4,012	0
Pub Svc Admin	1,744	319	667	605	0
Pub Svc Vets Svc	17,763	2,678	4,791	5,047	0
Pub Svc Comm Cor	32,326	6,685	11,412	12,592	0
Pub Svc MSU Ext	5,887	1,365	1,470	2,575	0
Pub Svc Animal	22,793	5,179	6,968	9,758	0
Pub Svc CC Prob	2,683	848	0	1,603	0
Pub Svc Med Exam	33,479	6,372	9,331	12,001	0
C&ED Admin	4,425	864	1,262	1,630	0
C&ED Dev & Plan	73,296	9,402	13,846	17,699	0
Clerk / ROD	63,051	11,112	16,718	20,914	0
District Court	201,179	22,716	37,018	42,779	0
Probate Court	86,631	8,376	12,762	15,775	0
Family Court	394,418	43,496	62,273	81,880	0
Prosecuting Atty	128,594	25,097	47,517	47,244	0
Sheriff Office	1,089,544	205,704	354,955	386,781	0
BOC Bd of Comm	18,550	3,939	6,220	7,427	0
BOC Library	7,585	1,856	1,460	3,498	0
Water Res. Comm.	34,772	6,330	9,035	0	0
Parks & Rec	186,376	18,188	38,571	0	0
Friend of Court	214,061	23,164	42,662	43,606	71,591
Health	284,303	41,338	71,066	77,823	0
ROD Automation	31,457	1,942	1,194	3,667	23,997
Oakland Enhance	3,240	652	1,356	1,232	0
Water Res Co SRF	367,903	18,902	17,658	0	0
Multi Org Grants	62,722	2,181	4,159	4,114	51,585
Workforce Develop	98,580	22,368	1,797	42,125	26,374
LE Grants Misc	122,253	3,816	4,601	7,194	104,208
LE Grants PA-CRP	64,227	3,418	6,137	6,444	35,703
LE Grants Rd Pat	33,332	1,085	2,253	2,053	27,941
House Comm Dev	66,760	13,575	6,150	25,558	17,184
Hum Svcs Grants	412,097	9,767	13,549	18,385	366,236
Other Grants	61,901	1,783	746	3,361	54,631
Judicial Grants	98,750	677	977	1,277	94,285
Brownfield Init.	2,992	196	0	371	1,741
Concealed Pistol	1,603	292	452	551	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Child Care Fund	296,869	50,879	58,764	95,788	0
Co Vets Trust	198	69	0	129	0
Waste Res Mgmt	350	21	0	36	0
Water Res Co DSF	3,395	0	0	0	0
Proj Work Orders	451	0	0	0	0
Water Res Co CPF	51,374	3,696	1,751	0	0
Fire Record Mgmt	77,166	857	1,081	0	0
Airport	153,322	8,745	5,501	0	0
Drain Prop Funds	508,802	66,437	62,277	0	0
Delq Tax Revolv	2,385	627	541	1,181	0
Fac & Operations	422,587	35,214	40,097	0	0
Info Tech Clemis	166,773	10,965	7,382	0	0
Info Technology	323,591	44,292	45,796	0	0
Drain Equipment	95,924	0	0	0	0
Radio Communicat	153,097	5,691	2,782	0	0
Motor Pool	181,946	12,130	4,126	0	0
Communication	137,996	3,917	1,123	0	0
Bldg & Liab Ins	95,034	6,621	2,369	0	0
Fringe Benefits	58,354	8,150	6,093	0	0
Delq Per Prop Tx	1,866	400	708	758	0
Retirement	52,968	0	0	0	0
Retiree Hlt Care	51,071	0	0	0	0
Superseding Trust	8,203	0	0	0	0
Direct Bill	0	0	0	0	0
Total	7,587,516	851,580	1,132,980	1,133,604	875,476

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services**

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Non-Departmental	0	1,695	0	471	0
Co Exec Admin	0	1,064	0	30	0
Co Exec Compliance	0	464	0	0	0
Co Exec Corp Counsel	0	814	0	30	0
Mgmt & Budget Admin	0	25	0	0	0
Co Exec Purchasing	0	439	0	0	0
Mgmt & Budget Fiscal Services	0	652	0	15	0
Facilities Management	0	502	0	15	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	103,324	1,247	0	124	0
Human Resources	2,799	2,569	0	78	0
Treasurer	0	2,142	0	0	0
Clerk Adm/Micrographics	0	719	0	0	0
M&B Equalization	1,230	657	0	0	0
M&B Reimb.	0	2,917	0	0	9,858
Hum Svc Admin	0	332	0	15	0
Hum Svc Homeland	0	1,404	0	0	0
Pub Svc Admin	0	153	0	0	0
Pub Svc Vets Svc	0	5,247	0	0	0
Pub Svc Comm Cor	0	1,637	0	0	0
Pub Svc MSU Ext	0	477	0	0	0
Pub Svc Animal	0	888	0	0	0
Pub Svc CC Prob	0	232	0	0	0
Pub Svc Med Exam	0	5,775	0	0	0
C&ED Admin	0	669	0	0	0
C&ED Dev & Plan	26,489	5,736	0	124	0
Clerk / ROD	0	14,010	0	297	0
District Court	25,012	73,654	0	0	0
Probate Court	8,814	40,904	0	0	0
Family Court	8,814	197,877	0	78	0
Prosecuting Atty	0	8,706	0	30	0
Sheriff Office	94,333	47,663	0	108	0
BOC Bd of Comm	0	964	0	0	0
BOC Library	0	771	0	0	0
Water Res. Comm.	0	1,066	18,296	45	0
Parks & Rec	79,056	20,710	0	281	29,570
Friend of Court	0	2,530	0	15	0
Health	90,165	3,849	0	62	0
ROD Automation	0	657	0	0	0
Oakland Enhance	0	0	0	0	0
Water Res Co SRF	0	2,089	328,896	358	0
Multi Org Grants	0	683	0	0	0
Workforce Develp	0	398	0	0	5,518
LE Grants Misc	0	2,389	0	45	0
LE Grants PA-CRP	0	2,025	0	0	0
LE Grants Rd Pat	0	0	0	0	0
House Comm Dev	0	683	0	15	3,595
Hum Svcs Grants	0	4,098	0	62	0
Other Grants	0	1,365	0	15	0
Judicial Grants	0	1,534	0	0	0
Brownfield Init.	0	669	0	15	0
Concealed Pistol	0	308	0	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services**

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Child Care Fund	90,165	1,273	0	0	0
Co Vets Trust	0	0	0	0	0
Waste Res Mgmt	0	90	0	203	0
Water Res Co DSF	0	0	3,395	0	0
Proj Work Orders	0	436	0	15	0
Water Res Co CPF	0	101	45,718	108	0
Fire Record Mgmt	75,228	0	0	0	0
Airport	137,464	1,597	0	15	0
Drain Prop Funds	0	8,552	360,021	78	11,437
Delq Tax Revolv	0	36	0	0	0
Fac & Operations	343,998	2,981	0	297	0
Info Tech Clemis	147,060	1,273	0	93	0
Info Technology	230,063	2,735	0	705	0
Drain Equipment	0	812	95,097	15	0
Radio Communicat	142,556	1,301	0	767	0
Motor Pool	120,153	44,284	0	1,253	0
Communication	132,668	243	0	45	0
Bldg & Liab Ins	81,720	4,136	0	188	0
Fringe Benefits	30,080	7,018	0	219	6,794
Delq Per Prop Tx	0	0	0	0	0
Retirement	52,582	386	0	0	0
Retiree Hlt Care	51,071	0	0	0	0
Superseding Trust	8,203	0	0	0	0
Direct Bill	0	0	0	0	0
Total	2,083,047	545,312	851,423	6,329	66,772

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Co Exec Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management	0
Central Services Admin	0
Central Services Support Svcs	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Homeland	0
Pub Svc Admin	0
Pub Svc Vets Svc	0
Pub Svc Comm Cor	0
Pub Svc MSU Ext	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Dev & Plan	0
Clerk / ROD	0
District Court	0
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	0
BOC Bd of Comm	0
BOC Library	0
Water Res. Comm.	0
Parks & Rec	0
Friend of Court	30,493
Health	0
ROD Automation	0
Oakland Enhance	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develp	0
LE Grants Misc	0
LE Grants PA-CRP	10,500
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
Child Care Fund	0
Co Vets Trust	0
Waste Res Mgmt	0
Water Res Co DSF	0
Proj Work Orders	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Direct Bill	0
Total	<u>40,993</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Facilities Management

The Facilities Management department is responsible for providing administrative support to Facilities Operations. The schedule includes the cost of providing administrative support as well as engineering employees who provide technical support. In addition, an adjustment was included for the cost of providing building security at specific locations. The cost of this schedule has been separated between the different buildings that benefit from these services based on the assigned square footage of each building. The cost identified with each building was then allocated to the occupants of each respective building based on the assigned square footage that each department occupies within their respective building.

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Facilities Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,258,400			1,258,400
Cost Adjustments:				
Refund of Expenses	-6,112			
Building Security	1,711,415			
Total Departmental Cost Adjustments:	1,705,303			1,705,303
Inbound Costs:				
Building Depreciation	103,308		103,308	
Non-Departmental	1,320,538	1,277	1,321,815	
Co Exec Admin	18,899	979	19,878	
Co Exec Compliance	496		496	
Co Exec Corp Counsel	39,131	2,830	41,961	
Co Exec Purchasing	7,688	405	8,093	
Mgmt & Budget Fiscal Services	7,413	1,266	8,679	
Facilities Management		12,964	12,964	
Central Services Support Svcs		49,892	49,892	
Human Resources		12,930	12,930	
Treasurer		267	267	
Total Allocated Additions:	1,497,473	82,810	1,580,283	1,580,283
Total To Be Allocated:	4,461,176	82,810		4,543,986

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	674,983	0	13,500	30,239	149,241
FRINGE BENEFITS	356,459	0	7,129	15,969	78,814
Other Expense & Cost					
Supplies	2,418	0	48	108	536
Operating Expenses	18,546	0	371	831	4,096
Professional Serv	143,055	0	2,861	6,409	31,629
Internal Charges	62,939	0	1,259	2,820	13,913
Departmental Total					
Expenditures Per Financial Statement	1,258,400				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(6,112)	0	(122)	(274)	(1,351)
Building Security	1,711,415	0	0	0	1,301,488
Functional Cost					
	2,963,703	0	25,046	56,102	1,578,366
Allocation Step 1					
Inbound - Building Depreciation: Service Center	97,961	0	2,330	5,212	25,743
Inbound - Non-Departmental: Property Insur	282,961	0	8,099	12,921	91,854
Inbound - Non-Departmental: Grounds Care	500,000	0	11,346	25,382	125,350
Inbound - Non-Departmental: FM&O	537,577	0	10,756	24,062	118,829
Inbound - Co Exec Purchasing: ATM Reimb	(2,474)	0	0	0	(1,143)
Inbound - All Others	81,448	0	1,625	3,647	18,114
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,461,176	0	59,202	127,326	1,957,113
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	275	0	8	11	101
Inbound - Non-Departmental: Grounds Care	483	0	10	24	131
Inbound - Non-Departmental: FM&O	519	0	10	23	137
Inbound - All Others	81,533	0	1,616	3,627	18,428
2nd Allocation	82,810	0	1,644	3,685	18,797
Total For Facilities Management					
Schedule .3 Total	4,543,986	0	60,846	131,011	1,975,910

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
SALARIES & WAGES	6,817	29,294	10,732	12,285	27,337
FRINGE BENEFITS	3,600	15,470	5,668	6,488	14,437
Other Expense & Cost					
Supplies	24	105	38	44	98
Operating Expenses	187	805	295	338	751
Professional Serv	1,445	6,209	2,275	2,604	5,794
Internal Charges	636	2,732	1,001	1,145	2,549
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(62)	(265)	(97)	(111)	(248)
Building Security	0	0	0	0	0
Functional Cost	12,647	54,350	19,912	22,793	50,718
Allocation Step 1					
Inbound - Building Depreciation: Service Center	1,180	5,057	1,848	2,118	0
Inbound - Non-Departmental: Property Insur	0	7,711	6,008	4,495	7,228
Inbound - Non-Departmental: Grounds Care	5,744	24,623	8,999	10,315	22,979
Inbound - Non-Departmental: FM&O	5,445	23,342	8,531	9,778	21,784
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	(540)
Inbound - All Others	818	3,533	1,292	1,475	3,298
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	25,834	118,616	46,590	50,974	105,467
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	8	5	3	7
Inbound - Non-Departmental: Grounds Care	4	23	9	10	22
Inbound - Non-Departmental: FM&O	4	22	8	9	21
Inbound - All Others	811	3,517	1,281	1,468	3,282
2nd Allocation	819	3,570	1,303	1,490	3,332
Total For Facilities Management					
Schedule .3 Total	26,653	122,186	47,893	52,464	108,799

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Wages & Benefits					
SALARIES & WAGES	24,367	4,522	8,505	13,635	96,320
FRINGE BENEFITS	12,868	2,388	4,491	7,200	50,867
Other Expense & Cost					
Supplies	87	16	30	49	345
Operating Expenses	670	124	234	375	2,647
Professional Serv	5,164	958	1,802	2,890	20,414
Internal Charges	2,272	422	793	1,271	8,981
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(221)	(41)	(77)	(123)	(872)
Building Security	0	0	0	0	0
Functional Cost	45,207	8,389	15,778	25,297	178,702
Allocation Step 1					
Inbound - Building Depreciation: Service Center	4,206	778	1,468	0	16,618
Inbound - Non-Departmental: Property Insur	0	2,112	3,406	5,005	58,270
Inbound - Non-Departmental: Grounds Care	20,483	3,790	7,149	0	80,923
Inbound - Non-Departmental: FM&O	19,418	3,593	6,777	10,877	76,714
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	2,940	540	1,022	1,639	11,618
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	92,254	19,202	35,600	42,818	422,845
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	2	3	4	55
Inbound - Non-Departmental: Grounds Care	19	3	7	0	77
Inbound - Non-Departmental: FM&O	18	3	6	10	72
Inbound - All Others	2,928	535	1,015	1,632	11,609
2nd Allocation	2,965	543	1,031	1,646	11,813
Total For Facilities Management					
Schedule .3 Total	95,219	19,745	36,631	44,464	434,658

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	13,905	61,963	22,004	8,302	17,617
FRINGE BENEFITS	7,343	32,723	11,621	4,384	9,304
Other Expense & Cost					
Supplies	50	222	79	30	63
Operating Expenses	382	1,703	605	228	484
Professional Serv	2,947	13,132	4,664	1,760	3,734
Internal Charges	1,297	5,778	2,052	774	1,643
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(126)	(561)	(199)	(75)	(160)
Building Security	0	0	0	0	0
Functional Cost	25,798	114,960	40,826	15,403	32,685
Allocation Step 1					
Inbound - Building Depreciation: Service Center	2,399	10,696	3,791	0	0
Inbound - Non-Departmental: Property Insur	6,491	0	11,559	2,350	4,215
Inbound - Non-Departmental: Grounds Care	11,680	52,084	18,462	0	0
Inbound - Non-Departmental: FM&O	11,073	49,375	17,502	6,627	14,012
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	1,671	7,471	2,651	996	2,122
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	59,112	234,586	94,791	25,376	53,034
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	6	0	10	2	3
Inbound - Non-Departmental: Grounds Care	11	49	18	0	0
Inbound - Non-Departmental: FM&O	10	44	16	6	12
Inbound - All Others	1,663	7,466	2,641	991	2,112
2nd Allocation	1,690	7,559	2,685	999	2,127
Total For Facilities Management					
Schedule .3 Total	60,802	242,145	97,476	26,375	55,161

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
Wages & Benefits					
SALARIES & WAGES	7,492	22,274	1,350	19,642	2,497
FRINGE BENEFITS	3,957	11,763	713	10,373	1,319
Other Expense & Cost					
Supplies	27	80	5	70	9
Operating Expenses	206	612	37	540	69
Professional Serv	1,588	4,721	286	4,163	529
Internal Charges	699	2,077	126	1,832	233
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(68)	(202)	(12)	(178)	(23)
Building Security	0	0	0	66,573	0
Functional Cost	13,901	41,325	2,505	103,015	4,633
Allocation Step 1					
Inbound - Building Depreciation: Service Center	1,292	3,838	0	0	436
Inbound - Non-Departmental: Property Insur	0	7,146	0	6,583	0
Inbound - Non-Departmental: Grounds Care	6,292	18,690	0	0	2,121
Inbound - Non-Departmental: FM&O	5,964	17,718	1,067	15,652	2,011
Inbound - Co Exec Purchasing: ATM Reimb	0	0	(791)	0	0
Inbound - All Others	901	2,684	160	2,365	298
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	28,350	91,401	2,941	127,615	9,499
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	7	0	6	0
Inbound - Non-Departmental: Grounds Care	6	18	0	0	2
Inbound - Non-Departmental: FM&O	4	16	1	14	1
Inbound - All Others	896	2,672	156	2,356	296
2nd Allocation	906	2,713	157	2,376	299
Total For Facilities Management					
Schedule .3 Total	29,256	94,114	3,098	129,991	9,798

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	D Building	Central Garage	Resource & Crisis Ctr	EOB 41 West	District Court
Wages & Benefits					
SALARIES & WAGES	1,147	11,812	1,080	37,867	19,237
FRINGE BENEFITS	606	6,238	570	19,997	10,159
Other Expense & Cost					
Supplies	4	42	4	136	69
Operating Expenses	32	325	30	1,040	529
Professional Serv	243	2,503	229	8,025	4,077
Internal Charges	107	1,101	101	3,531	1,794
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(10)	(107)	(10)	(343)	(174)
Building Security	0	0	0	121,632	0
Functional Cost	2,129	21,914	2,004	191,885	35,691
Allocation Step 1					
Inbound - Building Depreciation: Service Center	196	2,036	185	6,534	0
Inbound - Non-Departmental: Property Insur	0	0	0	23,462	14,046
Inbound - Non-Departmental: Grounds Care	955	9,916	901	31,816	0
Inbound - Non-Departmental: FM&O	906	9,401	855	30,161	15,347
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	137	1,422	129	4,563	2,317
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,323	44,689	4,074	288,421	67,401
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	0	0	22	12
Inbound - Non-Departmental: Grounds Care	1	9	1	29	0
Inbound - Non-Departmental: FM&O	1	9	1	28	13
Inbound - All Others	133	1,415	124	4,555	2,308
2nd Allocation	135	1,433	126	4,634	2,333
Total For Facilities Management					
Schedule .3 Total	4,458	46,122	4,200	293,055	69,734

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

Building Secur

<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Operating Expenses	0
Professional Serv	0
Internal Charges	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Refund of Expenses	0
Building Security	221,722
Functional Cost	221,722
Allocation Step 1	
Inbound - Building Depreciation: Service Center	0
Inbound - Non-Departmental: Property Insur	0
Inbound - Non-Departmental: Grounds Care	0
Inbound - Non-Departmental: FM&O	0
Inbound - Co Exec Purchasing: ATM Reimb	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	221,722
Allocation Step 2	
Inbound - Non-Departmental: Property Insur	0
Inbound - Non-Departmental: Grounds Care	0
Inbound - Non-Departmental: FM&O	0
Inbound - All Others	0
2nd Allocation	0
Total For Facilities Management	
Schedule .3 Total	221,722

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	5,388	14.340466	8,489		8,489	232	8,721
Pub Svc MSU Ext	13,824	36.793357	21,781		21,781	600	22,381
Pub Svc CC Prob	17,128	45.587139	26,994		26,994	761	27,755
Water Res. Comm.	984	2.618972	1,549		1,549	40	1,589
Others	248	0.660066	389		389	11	400
Schedule .4 Total for N. Office Bldg	37,572	100.000000	59,202		59,202	1,644	60,846

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Admin	786	0.935113	1,190		1,190	32	1,222
C&ED Admin	465	0.553216	703		703	18	721
Health	66,888	79.577414	101,326		101,326	2,936	104,262
Hum Svcs Grants	15,915	18.934257	24,107		24,107	699	24,806
Schedule .4 Total for NO Health Ctr	84,054	100.000000	127,326		127,326	3,685	131,011

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Corp Counsel	6,512	1.568779	30,700		30,700		30,700
Central Services Support Svcs	23,912	5.760540	112,739		112,739	1,095	113,834
Treasurer	13,818	3.328836	65,148		65,148	630	65,778
Clerk Adm/Micrographics	5,079	1.223561	23,946		23,946	223	24,169
M&B Reimb.	6,649	1.601783	31,348		31,348	298	31,646
Pub Svc CC Prob	3,785	0.911828	17,843		17,843	164	18,007
Clerk / ROD	39,712	9.566851	187,235		187,235	1,822	189,057
Probate Court	20,384	4.910624	96,105		96,105	931	97,036
Family Court	160,458	38.655265	756,543		756,543	7,463	764,006
Prosecuting Atty	55,646	13.405444	262,360		262,360	2,556	264,916
Sheriff Office	12,976	3.125994	61,179		61,179	592	61,771
BOC Bd of Comm	8,257	1.989159	38,930		38,930	378	39,308
BOC Library	21,356	5.144784	100,687		100,687	980	101,667
LE Grants PA-CRP	8,477	2.042159	39,968		39,968	388	40,356
Fac & Operations	7,354	1.771621	34,671		34,671	334	35,005
Info Technology	442	0.106480	2,084		2,084	18	2,102
Delq Per Prop Tx	390	0.093953	1,838		1,838	15	1,853
Others	19,893	4.792339	93,789		93,789	910	94,699
Schedule .4 Total for Courthouse	415,100	100.000000	1,957,113		1,957,113	18,797	1,975,910

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Central Svc Bld

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	17,694	93.028391	24,035		24,035	765	24,800
Others	1,326	6.971609	1,799		1,799	54	1,853
Schedule .4 Total for Central Svc Bld	19,020	100.000000	25,834		25,834	819	26,653

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk Adm/Micrographics	1,094	1.341673	1,589		1,589	45	1,634
Road Commission	11,455	14.048320	16,664		16,664	500	17,164
Info Tech Clemis	6,520	7.996076	9,483		9,483	279	9,762
Info Technology	61,497	75.419425	89,465		89,465	2,707	92,172
Communication	974	1.194506	1,415		1,415	39	1,454
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	118,616		118,616	3,570	122,186

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	14,196		14,196	398	14,594
Sheriff Office	17,013	57.092520	26,601		26,601	747	27,348
Others	3,707	12.440015	5,793		5,793	158	5,951
Schedule .4 Total for Annex I	29,799	100.000000	46,590		46,590	1,303	47,893

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	29,062	85.083584	43,373		43,373	1,274	44,647
Water Res. Comm.	4,361	12.767515	6,507		6,507	187	6,694
Others	734	2.148901	1,094		1,094	29	1,123
Schedule .4 Total for Annex II	34,157	100.000000	50,974		50,974	1,490	52,464

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	21,997		21,997	693	22,690
Pub Svc Comm Cor	13,202	17.349366	18,298		18,298	579	18,877
Sheriff Office	1,590	2.089493	2,202		2,202	67	2,269
Friend of Court	39,698	52.169000	55,026		55,026	1,747	56,773
House Comm Dev	5,732	7.532689	7,944		7,944	246	8,190
Schedule .4 Total for Oak Pointe	76,095	100.000000	105,467		105,467	3,332	108,799

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	2,839	4.185402	3,861		3,861		3,861
Water Res. Comm.	40,142	59.179431	54,595		54,595	1,830	56,425
Fac & Operations	24,850	36.635167	33,798		33,798	1,135	34,933
Schedule .4 Total for Public Works	67,831	100.000000	92,254		92,254	2,965	95,219

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	12,552	100.000000	19,202		19,202	543	19,745
Schedule .4 Total for Child Care Ctr	12,552	100.000000	19,202		19,202	543	19,745

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	5,136	21.692854	7,722		7,722	220	7,942
Others	18,540	78.307146	27,878		27,878	811	28,689
Schedule .4 Total for Health Svc Ctr	23,676	100.000000	35,600		35,600	1,031	36,631

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	2,161	5.687590	2,435		2,435	89	2,524
Health	32,228	84.821688	36,322		36,322	1,405	37,727
Hum Svcs Grants	3,606	9.490722	4,061		4,061	152	4,213
Schedule .4 Total for S. Health Svc	37,995	100.000000	42,818		42,818	1,646	44,464

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	610	0.227631	961		961	24	985
Sheriff Office	267,368	99.772369	421,884		421,884	11,789	433,673
Schedule .4 Total for Law Enf Complex	267,978	100.000000	422,845		422,845	11,813	434,658

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Med Exam	38,680	100.000000	59,112		59,112	1,690	60,802
Schedule .4 Total for Medical Exam	38,680	100.000000	59,112		59,112	1,690	60,802

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	172,476	100.000000	234,586		234,586	7,559	242,145
Schedule .4 Total for Child Welfare	172,476	100.000000	234,586		234,586	7,559	242,145

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Work Release

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,138	100.000000	94,791		94,791	2,685	97,476
Schedule .4 Total for Work Release	61,138	100.000000	94,791		94,791	2,685	97,476

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	19,323	83.465077	21,183		21,183	840	22,023
Others	3,828	16.534923	4,193		4,193	159	4,352
Schedule .4 Total for Animal Shelter	23,151	100.000000	25,376		25,376	999	26,375

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	48,948	100.000000	53,034		53,034	2,127	55,161
Schedule .4 Total for Trusty Camp	48,948	100.000000	53,034		53,034	2,127	55,161

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	6,690	32.109431	9,103		9,103		9,103
Central Services Support Svcs	11,443	54.922006	15,572		15,572	737	16,309
Health	2,702	12.968563	3,675		3,675	169	3,844
Schedule .4 Total for Materials Mgmt	20,835	100.000000	28,350		28,350	906	29,256

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,891	100.000000	91,401		91,401	2,713	94,114
Schedule .4 Total for Sheriff Admin	61,891	100.000000	91,401		91,401	2,713	94,114

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	7,453	100.000000	2,941		2,941	157	3,098
Schedule .4 Total for P&R (Market)	7,453	100.000000	2,941		2,941	157	3,098

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	3,038	5.556470	7,090		7,090	128	7,218
Pub Svc Comm Cor	7,315	13.379058	17,074		17,074	311	17,385
Pub Svc CC Prob	20,735	37.924097	48,402		48,402	940	49,342
Family Court	5,300	9.693644	12,367		12,367	228	12,595
Sheriff Office	119	0.217650	276		276	4	280
BOC Bd of Comm	606	1.108368	1,413		1,413	24	1,437
Health	4,224	7.725652	9,858		9,858	177	10,035
Fac & Operations	2,348	4.294467	5,482		5,482	97	5,579
Info Technology	8,660	15.839049	20,213		20,213	370	20,583
Others	2,330	4.261545	5,440		5,440	97	5,537
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	127,615		127,615	2,376	129,991

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	7,024	100.000000	9,499		9,499	299	9,798
Schedule .4 Total for Mens Facility	7,024	100.000000	9,499		9,499	299	9,798

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - D Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	3,164	100.000000	4,323		4,323	135	4,458
Schedule .4 Total for D Building	3,164	100.000000	4,323		4,323	135	4,458

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	7,997		7,997	254	8,251
Motor Pool	26,962	82.106097	36,692		36,692	1,179	37,871
Schedule .4 Total for Central Garage	32,838	100.000000	44,689		44,689	1,433	46,122

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Resource & Crisis Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	2,985	100.000000	4,074		4,074	126	4,200
Schedule .4 Total for Resource & Crisis Ctr	2,985	100.000000	4,074		4,074	126	4,200

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	17,773	16.867550	48,648		48,648		48,648
Co Exec Compliance	443	0.420431	1,212		1,212		1,212
Mgmt & Budget Admin	969	0.919634	2,652		2,652		2,652
Co Exec Purchasing	6,978	6.622504	19,102		19,102		19,102
Mgmt & Budget Fiscal Services	23,467	22.271468	64,244		64,244		64,244
Central Services Admin	411	0.390061	1,124		1,124	32	1,156
Human Resources	20,313	19.278149	55,602		55,602	1,686	57,288
Pub Svc Admin	430	0.408094	1,177		1,177	33	1,210
C&ED Admin	749	0.710842	2,048		2,048	59	2,107
C&ED Dev & Plan	21,299	20.213917	58,301		58,301	1,801	60,102
Workforce Develop	2,500	2.372637	6,843		6,843	203	7,046
Info Technology	120	0.113887	328		328	9	337
Bldg & Liab Ins	2,055	1.950307	5,624		5,624	164	5,788
Fringe Benefits	1,027	0.974679	2,811		2,811	82	2,893
Others	6,834	6.485840	18,705		18,705	565	19,270
Schedule .4 Total for EOB 41 West	105,368	100.000000	288,421		288,421	4,634	293,055

Allocation Basis: Assigned square footage by department
Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - District Court

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
District Court	47,366	88.349623	59,548		59,548	2,067	61,615
Sheriff Office	5,719	10.667388	7,191		7,191	245	7,436
Fac & Operations	527	0.982989	662		662	21	683
Schedule .4 Total for District Court	53,612	100.000000	67,401		67,401	2,333	69,734

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	100	100.000000	221,722		221,722		221,722
Schedule .4 Total for Building Secur	100	100.000000	221,722		221,722	0	221,722

Allocation Basis: Direct allocation to benefiting department

Allocation Source: Court security summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Co Exec Admin	48,648	0	0	0	0
Co Exec Compliance	1,212	0	0	0	0
Co Exec Corp Counsel	30,700	0	0	30,700	0
Mgmt & Budget Admin	2,652	0	0	0	0
Co Exec Purchasing	19,102	0	0	0	0
Mgmt & Budget Fiscal Services	64,244	0	0	0	0
Facilities Management	12,964	0	0	0	0
Central Services Admin	1,156	0	0	0	0
Central Services Support Svcs	174,790	0	0	113,834	0
Human Resources	57,288	0	0	0	0
Treasurer	65,778	0	0	65,778	0
Clerk Adm/Micrographics	25,803	0	0	24,169	0
M&B Equalization	22,690	0	0	0	0
M&B Reimb.	31,646	0	0	31,646	0
Hum Svc Admin	1,222	0	1,222	0	0
Hum Svc Homeland	14,594	0	0	0	0
Pub Svc Admin	1,210	0	0	0	0
Pub Svc Vets Svc	15,939	8,721	0	0	0
Pub Svc Comm Cor	37,247	0	0	0	0
Pub Svc MSU Ext	22,381	22,381	0	0	0
Pub Svc Animal	22,023	0	0	0	0
Pub Svc CC Prob	95,104	27,755	0	18,007	0
Pub Svc Med Exam	60,802	0	0	0	0
C&ED Admin	2,828	0	721	0	0
C&ED Dev & Plan	60,102	0	0	0	0
Clerk / ROD	189,057	0	0	189,057	0
District Court	61,615	0	0	0	0
Probate Court	97,036	0	0	97,036	0
Family Court	776,601	0	0	764,006	0
Prosecuting Atty	264,916	0	0	264,916	0
Sheriff Office	724,367	0	0	61,771	0
BOC Bd of Comm	40,745	0	0	39,308	0
BOC Library	101,667	0	0	101,667	0
Water Res. Comm.	64,708	1,589	0	0	0
Parks & Rec	5,622	0	0	0	0
Road Commission	17,164	0	0	0	0
Friend of Court	278,495	0	0	0	0
Health	168,010	0	104,262	0	0
Workforce Develp	7,046	0	0	0	0
LE Grants PA-CRP	40,356	0	0	40,356	0
House Comm Dev	8,190	0	0	0	0
Hum Svcs Grants	29,019	0	24,806	0	0
Child Care Fund	242,145	0	0	0	0
Fac & Operations	101,000	0	0	35,005	24,800
Info Tech Clemis	9,762	0	0	0	0
Info Technology	115,194	0	0	2,102	0
Radio Communicat	8,251	0	0	0	0
Motor Pool	37,871	0	0	0	0
Communication	1,454	0	0	0	0
Bldg & Liab Ins	5,788	0	0	0	0
Fringe Benefits	22,638	0	0	0	0
Delq Per Prop Tx	1,853	0	0	1,853	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Others	231,291	400	0	94,699	1,853
Direct Bill	0	0	0	0	0
Total	4,543,986	60,846	131,011	1,975,910	26,653

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management**

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	3,861
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	44,647	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	1,634	0	0	0	0
M&B Equalization	0	0	0	22,690	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	14,594	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	18,877	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	27,348	0	2,269	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	6,694	0	56,425
Parks & Rec	0	0	0	0	0
Road Commission	17,164	0	0	0	0
Friend of Court	0	0	0	56,773	0
Health	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	8,190	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	34,933
Info Tech Clemis	9,762	0	0	0	0
Info Technology	92,172	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,454	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Others	0	5,951	1,123	0	0
Direct Bill	0	0	0	0	0
Total	122,186	47,893	52,464	108,799	95,219

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management**

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	985	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	60,802
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	0	0	433,673	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	2,524	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	7,942	37,727	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	4,213	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	19,745	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Others	0	28,689	0	0	0
Direct Bill	0	0	0	0	0
Total	19,745	36,631	44,464	434,658	60,802

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	9,103
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	16,309
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	22,023	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	97,476	0	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	0	0	3,844
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	242,145	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Others	0	0	4,352	55,161	0
Direct Bill	0	0	0	0	0
Total	242,145	97,476	26,375	55,161	29,256

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	7,218	0	0
Pub Svc Comm Cor	0	0	17,385	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	49,342	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	12,595	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	94,114	0	280	0	0
BOC Bd of Comm	0	0	1,437	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	3,098	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	10,035	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	5,579	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	20,583	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Others	0	0	5,537	9,798	4,458
Direct Bill	0	0	0	0	0
Total	94,114	3,098	129,991	9,798	4,458

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Central Garage	Resource & Crisis Ctr	EOB 41 West	District Court	Building Secur
Co Exec Admin	0	0	48,648	0	0
Co Exec Compliance	0	0	1,212	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	2,652	0	0
Co Exec Purchasing	0	0	19,102	0	0
Mgmt & Budget Fiscal Services	0	0	64,244	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	1,156	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	57,288	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	1,210	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	2,107	0	0
C&ED Dev & Plan	0	0	60,102	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	61,615	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	0	0	7,436	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	221,722
Health	0	4,200	0	0	0
Workforce Develop	0	0	7,046	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	683	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	337	0	0
Radio Communicat	8,251	0	0	0	0
Motor Pool	37,871	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	5,788	0	0
Fringe Benefits	0	0	2,893	0	0
Delq Per Prop Tx	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Central Garage	Resource & Crisis Ctr	EOB 41 West	District Court	Building Secur
Others	0	0	19,270	0	0
Direct Bill	0	0	0	0	0
Total	46,122	4,200	293,055	69,734	221,722

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Central Services Admin

The Central Services Administration Division is responsible for the supervision and administration of several proprietary departments including Central Service Support Services (Mail Services, Records Retention, Materials Management, Motor Pool, Printing, and the Airport). The cost of this Division has been allocated based on the dollar amount of personnel expense by supervised 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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Central Services Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	234,928			234,928
Inbound Costs:				
Building Depreciation	4,319		4,319	
Co Exec Admin	4,037	207	4,244	
Co Exec Compliance	93		93	
Mgmt & Budget Fiscal Services	1,343	258	1,601	
Facilities Management	1,124	32	1,156	
Central Services Support Svcs		453	453	
Human Resources		2,762	2,762	
Total Allocated Additions:	<u>10,916</u>	<u>3,712</u>	14,628	14,628
Total To Be Allocated:	<u>245,844</u>	<u>3,712</u>		<u>249,556</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Central Services Admin

	Total	G&A	Cent Svcs Admin
Wages & Benefits			
SALARIES & WAGES	149,770	0	149,770
FRINGE BENEFITS	70,526	0	70,526
Other Expense & Cost			
Supplies	321	0	321
Travel	82	0	82
Internal Charges	14,229	0	14,229
Departmental Total			
Expenditures Per Financial Statement	234,928		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	234,928	0	234,928
Allocation Step 1			
Inbound - All Others	10,916	0	10,916
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	245,844	0	245,844
Allocation Step 2			
Inbound - All Others	3,712	0	3,712
2nd Allocation	3,712	0	3,712
Total For Central Services Admin			
Schedule .3 Total	249,556	0	249,556

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Central Services Admin

Activity - Cent Svcs Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	1,142,858	26.521177	65,200		65,200	983	66,183
Airport	1,808,701	41.972739	103,186		103,186	1,556	104,742
Motor Pool	1,357,669	31.506084	77,458		77,458	1,173	78,631
Schedule .4 Total for Cent Svcs Admin	4,309,228	100.000000	245,844		245,844	3,712	249,556

Allocation Basis: Dollar amount of personnel expenses by supervised dept

Allocation Source: Annual financial statement

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	66,183	66,183
Airport	104,742	104,742
Motor Pool	78,631	78,631
Direct Bill	0	0
Total	249,556	249,556

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Central Services Support Svcs

The Central Services Support Services Division accounts for the cost of central services provided to all County departments that are not included the Proprietary Funds. The cost of this Division has been separated into the following activities.

Mail Services – this activity accounts for the cost of receiving, sorting, delivering, and processing mail. The basis of allocation is the dollar amount of postage charges by benefiting department.

Records Retention – this activity identifies the cost associated with storing, retrieving, microfilming, and disposing of County records for departments that are required to maintain historical records for a selected period of time. The basis of allocation is the number of boxes in storage by benefiting department.

Materials Management – this activity identifies the space costs associated with the delivery and disposal of property (desks, chairs, files, etc.) for all County Departments. The basis of allocation is a direct allocation to Facilities.

Administrative Support – this activity identifies the administrative support incurred in the Central Service Support Division related to those proprietary departments where administrative support is provided. The basis of allocation is the dollar amount of personnel expense by benefiting department.

Food Services – this activity identifies the costs of the Courthouse Cafeteria and for the purposes of this cost plan has not been allocated.

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Central Services Support Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,300,810			2,300,810
Cost Adjustments:				
Misc Revenue	-344,769			
Total Departmental Cost Adjustments:	-344,769			-344,769
Inbound Costs:				
Building Depreciation	63,664		63,664	
Co Exec Admin	20,941	1,087	22,028	
Co Exec Compliance	908		908	
Co Exec Corp Counsel	11,413	821	12,234	
Co Exec Purchasing	5,379	207	5,586	
Mgmt & Budget Fiscal Services	109,507	7,871	117,378	
Facilities Management	171,684	3,106	174,790	
Central Services Admin	65,200	983	66,183	
Central Services Support Svcs		1,214	1,214	
Human Resources		14,324	14,324	
Treasurer		466	466	
Clerk Adm/Micrographics		330,504	330,504	
Total Allocated Additions:	448,696	360,583	809,279	809,279
Total To Be Allocated:	2,404,737	360,583		2,765,320

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	698,564	152,259	311,560	234,745	0
FRINGE BENEFITS	444,295	55,072	221,975	167,248	0
Other Expense & Cost					
Supplies	8,548	0	4,875	3,673	0
Professional Serv.	66,195	0	64,708	1,487	0
Contracted Serv	256,171	0	256,171	0	0
Internal Charges	811,292	1,445	317,408	260,165	50,725
Expendable Equip	15,745	15,745	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,300,810				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Revenue	(344,769)	0	(297,531)	0	(1,039)
Functional Cost					
	1,956,041	224,521	879,166	667,318	49,686
Allocation Step 1					
Inbound - Building Depreciation: Court House	42,103	0	11,603	11,603	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	97,040	0	97,040	0	0
Inbound - Facilities Management: Courthouse	112,739	0	31,068	31,068	0
Inbound - Facilities Management: Annex II	43,373	0	21,681	21,692	0
Inbound - Facilities Management: Materials Mgmt	15,572	0	8,715	6,857	0
Inbound - All Others	137,869	30,048	61,503	46,318	0
Reallocate Admin Costs		(254,569)	59,240	44,628	0
Unallocated Costs	(204,850)	0	0	0	0
1st Allocation	2,199,887	0	1,170,016	829,484	49,686
Allocation Step 2					
Inbound - Clerk Adm/Micrographics: Micrographics	330,504	0	0	330,504	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	6,284	0	6,284	0	0
Inbound - Facilities Management: Courthouse	1,095	0	303	303	0
Inbound - Facilities Management: Annex II	1,274	0	626	648	0
Inbound - Facilities Management: Materials Mgmt	737	0	420	317	0
Inbound - All Others	20,689	4,479	9,289	6,921	0
Reallocate Admin Costs		(4,479)	1,037	783	0
Unallocated Costs	(489)	0	0	0	0
2nd Allocation	360,094	0	17,959	339,476	0
Total For Central Services Support Svcs					
Schedule .3 Total	2,559,981	0	1,187,975	1,168,960	49,686

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Food Services**
<hr/>		
Wages & Benefits		

SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		

Supplies	0	0
Professional Serv.	0	0
Contracted Serv	0	0
Internal Charges	0	181,549
Expendable Equip	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Misc Revenue	0	(46,199)
Functional Cost	0	135,350
Allocation Step 1		

Inbound - Building Depreciation: Court House	0	18,897
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management: Courthouse	0	50,603
Inbound - Facilities Management: Annex II	0	0
Inbound - Facilities Management: Materials Mgmt	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	150,701	0
Unallocated Costs	0	(204,850)
1st Allocation	150,701	0
Allocation Step 2		

Inbound - Clerk Adm/Micrographics: Micrographics	0	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management: Courthouse	0	489
Inbound - Facilities Management: Annex II	0	0
Inbound - Facilities Management: Materials Mgmt	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	2,659	0
Unallocated Costs	0	(489)
2nd Allocation	2,659	0
Total For Central Services Support Svcs		

Schedule .3 Total	153,360	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	4,070.99	0.494395	5,781		5,781		5,781
Co Exec Compliance	100.85	0.012248	141		141		141
Co Exec Corp Counsel	632.83	0.076853	895		895		895
Co Exec Purchasing	33.49	0.004067	47		47		47
Mgmt & Budget Fiscal Services	20,800.46	2.526080	29,555		29,555		29,555
Facilities Management	146.46	0.017787	206		206		206
Central Services Admin	321.57	0.039053	453		453		453
Human Resources	7,086.07	0.860557	10,066		10,066	149	10,215
Treasurer	35,391.70	4.298090	50,289		50,289	788	51,077
M&B Equalization	97,236.77	11.808770	138,162		138,162	2,181	140,343
M&B Reimb.	65,924.01	8.006040	93,666		93,666	1,465	95,131
Hum Svc Homeland	3,268.52	0.396940	4,640		4,640	66	4,706
Pub Svc Admin	13.30	0.001615	18		18		18
Pub Svc Vets Svc	3,242.52	0.393783	4,603		4,603	66	4,669
Pub Svc Comm Cor	3,939.09	0.478377	5,597		5,597	80	5,677
Pub Svc MSU Ext	2,118.35	0.257260	3,006		3,006	41	3,047
Pub Svc Animal	32,851.76	3.989631	46,681		46,681	726	47,407
Pub Svc CC Prob	4,823.21	0.585747	6,852		6,852	100	6,952
Pub Svc Med Exam	853.92	0.103703	1,210		1,210	16	1,226
C&ED Dev & Plan	2,104.58	0.255587	2,988		2,988	41	3,029
Clerk / ROD	116,894.38	14.196058	166,199		166,199	2,948	169,147
Probate Court	41,743.02	5.069417	59,312		59,312	934	60,246
Family Court	48,779.27	5.923923	69,309		69,309	1,084	70,393
Prosecuting Atty	27,468.88	3.335916	39,030		39,030	608	39,638
Sheriff Office	22,578.59	2.742022	32,079		32,079	496	32,575
BOC Bd of Comm	771.61	0.093707	1,097		1,097	16	1,113
BOC Library	386.13	0.046893	544		544	4	548
Water Res. Comm.	21,293.33	2.585936	30,256		30,256	468	30,724
Parks & Rec	7,771.07	0.943746	11,035		11,035	164	11,199
Friend of Court	43,258.82	5.253501	61,466		61,466	962	62,428
Health	38,721.28	4.702446	55,018		55,018	862	55,880
Workforce Develop	1,452.75	0.176427	2,062		2,062	27	2,089
LE Grants PA-CRP	22,013.54	2.673400	31,278		31,278	486	31,764
House Comm Dev	34,592.80	4.201069	49,153		49,153	768	49,921
Hum Svcs Grants	33,464.48	4.064042	47,547		47,547	742	48,289
Concealed Pistol	12,730.18	1.545997	18,084		18,084	278	18,362
Child Care Fund	4,467.02	0.542490	6,342		6,342	95	6,437
Airport	2,281.65	0.277091	3,242		3,242	46	3,288
Drain Prop Funds	22,788.00	2.767454	32,373		32,373	499	32,872
Delq Tax Revolv	2,524.97	0.306641	3,584		3,584	50	3,634
Info Tech Clemis	317.54	0.038563	449		449	3	452
Info Technology	111.15	0.013498	157		157	1	158
Radio Communicat	7.20	0.000874	9		9		9
Motor Pool	797.77	0.096884	1,134		1,134	16	1,150
Bldg & Liab Ins	740.81	0.089967	1,052		1,052	14	1,066
Fringe Benefits	15,463.18	1.877902	21,970		21,970	340	22,310
Retirement	15,048.59	1.827553	21,379		21,379	329	21,708
Schedule .4 Total for Mail Services	823,428.46	100.000000	1,170,016		1,170,016	17,959	1,187,975

Allocation Basis: Dollar amount of mail charges
Allocation Source: Annual mail chargeback summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Records Retent

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	8	0.020193	166		166		166
Co Exec Compliance	24	0.060580	497		497		497
Co Exec Corp Counsel	809	2.042053	16,934		16,934		16,934
Mgmt & Budget Admin	28	0.070677	585		585		585
Co Exec Purchasing	180	0.454350	3,766		3,766		3,766
Mgmt & Budget Fiscal Services	1,214	3.064341	25,417		25,417		25,417
Central Services Support Svcs	58	0.146402	1,214		1,214		1,214
Human Resources	653	1.648282	13,672		13,672	5,937	19,609
Treasurer	2,730	6.890981	57,160		57,160	24,843	82,003
M&B Equalization	2,733	6.898554	57,221		57,221	24,871	82,092
M&B Reimb.	242	0.610849	5,067		5,067	2,194	7,261
Hum Svc Admin	77	0.194361	1,611		1,611	696	2,307
Hum Svc Homeland	7	0.017669	145		145	62	207
Pub Svc Comm Cor	343	0.865790	7,178		7,178	3,109	10,287
Pub Svc MSU Ext	46	0.116112	962		962	415	1,377
C&ED Admin	541	1.365575	11,323		11,323	4,920	16,243
Clerk / ROD	853	2.153116	17,857		17,857	7,756	25,613
District Court	1,001	2.526693	20,955		20,955	9,103	30,058
Probate Court	200	0.504834	4,187		4,187	1,814	6,001
Family Court	3,025	7.635611	63,335		63,335	27,521	90,856
Prosecuting Atty	14,181	35.795240	296,981		296,981	129,242	426,223
Sheriff Office	3,397	8.574602	71,125		71,125	30,905	102,030
BOC Bd of Comm	20	0.050483	416		416	179	595
Friend of Court	290	0.732009	6,066		6,066	2,632	8,698
Health	5,221	13.178686	109,316		109,316	47,516	156,832
Child Care Fund	837	2.112729	17,519		17,519	7,609	25,128
Resource & Crisis Ctr.	306	0.772396	6,402		6,402	2,776	9,178
Fac & Operations	58	0.146402	1,214		1,214	525	1,739
Info Technology	56	0.141353	1,171		1,171	505	1,676
Bldg & Liab Ins	468	1.181311	9,794		9,794	4,247	14,041
Others	11	0.027766	228		228	99	327
Schedule .4 Total for Records Retent	39,617	100.000000	829,484		829,484	339,476	1,168,960

Allocation Basis: Records Count by department
Allocation Source: Record summary log

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	49,686		49,686		49,686
Schedule .4 Total for Materials Mgmt	100	100.000000	49,686		49,686	0	49,686

Allocation Basis: Direct allocation to Facilities
Allocation Source: Consultant's workpapers

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Admin Supt MP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Motor Pool	100	100.000000	150,701		150,701	2,659	153,360
Schedule .4 Total for Admin Supt MP	100	100.000000	150,701		150,701	2,659	153,360

Allocation Basis: Direct allocation to Motor Pool
Allocation Source: Consultant's workpapers

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs**

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Co Exec Admin	5,947	5,781	166	0	0
Co Exec Compliance	638	141	497	0	0
Co Exec Corp Counsel	17,829	895	16,934	0	0
Mgmt & Budget Admin	585	0	585	0	0
Co Exec Purchasing	3,813	47	3,766	0	0
Mgmt & Budget Fiscal Services	54,972	29,555	25,417	0	0
Facilities Management	49,892	206	0	49,686	0
Central Services Admin	453	453	0	0	0
Central Services Support Svcs	1,214	0	1,214	0	0
Human Resources	29,824	10,215	19,609	0	0
Treasurer	133,080	51,077	82,003	0	0
M&B Equalization	222,435	140,343	82,092	0	0
M&B Reimb.	102,392	95,131	7,261	0	0
Hum Svc Admin	2,307	0	2,307	0	0
Hum Svc Homeland	4,913	4,706	207	0	0
Pub Svc Admin	18	18	0	0	0
Pub Svc Vets Svc	4,669	4,669	0	0	0
Pub Svc Comm Cor	15,964	5,677	10,287	0	0
Pub Svc MSU Ext	4,424	3,047	1,377	0	0
Pub Svc Animal	47,407	47,407	0	0	0
Pub Svc CC Prob	6,952	6,952	0	0	0
Pub Svc Med Exam	1,226	1,226	0	0	0
C&ED Admin	16,243	0	16,243	0	0
C&ED Dev & Plan	3,029	3,029	0	0	0
Clerk / ROD	194,760	169,147	25,613	0	0
District Court	30,058	0	30,058	0	0
Probate Court	66,247	60,246	6,001	0	0
Family Court	161,249	70,393	90,856	0	0
Prosecuting Atty	465,861	39,638	426,223	0	0
Sheriff Office	134,605	32,575	102,030	0	0
BOC Bd of Comm	1,708	1,113	595	0	0
BOC Library	548	548	0	0	0
Water Res. Comm.	30,724	30,724	0	0	0
Parks & Rec	11,199	11,199	0	0	0
Friend of Court	71,126	62,428	8,698	0	0
Health	212,712	55,880	156,832	0	0
Workforce Develop	2,089	2,089	0	0	0
LE Grants PA-CRP	31,764	31,764	0	0	0
House Comm Dev	49,921	49,921	0	0	0
Hum Svcs Grants	48,289	48,289	0	0	0
Concealed Pistol	18,362	18,362	0	0	0
Child Care Fund	31,565	6,437	25,128	0	0
Resource & Crisis Ctr.	9,178	0	9,178	0	0
Airport	3,288	3,288	0	0	0
Drain Prop Funds	32,872	32,872	0	0	0
Delq Tax Revolv	3,634	3,634	0	0	0
Fac & Operations	1,739	0	1,739	0	0
Info Tech Clemis	452	452	0	0	0
Info Technology	1,834	158	1,676	0	0
Radio Communicat	9	9	0	0	0
Motor Pool	154,510	1,150	0	0	153,360
Bldg & Liab Ins	15,107	1,066	14,041	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Fringe Benefits	22,310	22,310	0	0	0
Retirement	21,708	21,708	0	0	0
Others	327	0	327	0	0
Direct Bill	0	0	0	0	0
Total	2,559,981	1,187,975	1,168,960	49,686	153,360

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Human Resources

The Human Resources Department performs all personnel and labor relations functions for the County. The department recruits, tests and interviews candidates for employment and provides a formal appeals procedure for County employees through the Personnel Appeal board and the Unemployment Compensation Appeal Board. Additional responsibilities include maintaining all official employee records, prepare and recommend the salary portion of the annual County budget, conduct annual comparative salary surveys, administer the Affirmative Action Resolution, Tuition Reimbursement Program, and in-service training. The basis of allocation is the dollar amount of personnel expenses 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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,194,687			4,194,687
Cost Adjustments:				
Misc Revenue	-1,797			
Union Steward	917			
Total Departmental Cost Adjustments:	-880			-880
Inbound Costs:				
Building Depreciation	213,444		213,444	
Non-Departmental	26,473	24	26,497	
Co Exec Admin	49,324	2,562	51,886	
Co Exec Compliance	41,069	844	41,913	
Co Exec Corp Counsel	75,003	5,424	80,427	
Co Exec Purchasing	3,687	177	3,864	
Mgmt & Budget Fiscal Services	26,734	3,705	30,439	
Facilities Management	55,602	1,686	57,288	
Central Services Support Svcs	23,738	6,086	29,824	
Human Resources		33,746	33,746	
Treasurer		4,151	4,151	
Total Allocated Additions:	515,074	58,405	573,479	573,479
Total To Be Allocated:	4,708,881	58,405		4,767,286

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	1,818,434	0	1,818,434
FRINGE BENEFITS	873,578	0	873,578
Other Expense & Cost			
Supplies	19,420	0	19,420
Professional Serv	100,600	0	100,600
Travel	13,207	0	13,207
Operating Expenses	286,625	0	286,625
Internal Charges	1,082,823	0	1,082,823
Departmental Total			
Expenditures Per Financial Statement	4,194,687		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Revenue	(1,797)	0	(1,797)
Union Steward	917	0	917
Functional Cost	4,193,807	0	4,193,807
Allocation Step 1			
Inbound - All Others	515,074	0	515,074
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,708,881	0	4,708,881
Allocation Step 2			
Inbound - All Others	58,405	0	58,405
2nd Allocation	58,405	0	58,405
Total For Human Resources			
Schedule .3 Total	4,767,286	0	4,767,286

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	2,162,688	0.575694	27,109		27,109		27,109
Co Exec Compliance	483,022	0.128577	6,051		6,051		6,051
Co Exec Corp Counsel	2,230,610	0.593774	27,959		27,959		27,959
Mgmt & Budget Admin	220,249	0.058629	2,762		2,762		2,762
Co Exec Purchasing	1,083,642	0.288459	13,583		13,583		13,583
Mgmt & Budget Fiscal Services	4,902,741	1.305078	61,455		61,455		61,455
Facilities Management	1,031,442	0.274563	12,930		12,930		12,930
Central Services Admin	220,296	0.058641	2,762		2,762		2,762
Central Services Support Svcs	1,142,858	0.304221	14,324		14,324		14,324
Human Resources	2,692,012	0.716596	33,746		33,746		33,746
Treasurer	3,029,402	0.806407	37,972		37,972	483	38,455
Clerk Adm/Micrographics	784,952	0.208949	9,837		9,837	125	9,962
M&B Equalization	7,353,671	1.957500	92,174		92,174	1,190	93,364
M&B Reimb.	2,196,255	0.584629	27,529		27,529	352	27,881
Hum Svc Admin	206,212	0.054892	2,583		2,583	27	2,610
Hum Svc Homeland	770,050	0.204982	9,653		9,653	122	9,775
Pub Svc Admin	220,048	0.058575	2,760		2,760	30	2,790
Pub Svc Vets Svc	1,575,196	0.419307	19,742		19,742	251	19,993
Pub Svc Comm Cor	3,747,970	0.997685	46,976		46,976	606	47,582
Pub Svc MSU Ext	485,538	0.129247	6,082		6,082	71	6,153
Pub Svc Animal	2,290,008	0.609585	28,701		28,701	369	29,070
Pub Svc Med Exam	3,066,273	0.816222	38,434		38,434	489	38,923
C&ED Admin	416,829	0.110957	5,222		5,222	61	5,283
C&ED Dev & Plan	4,547,156	1.210424	56,998		56,998	731	57,729
Clerk / ROD	5,488,882	1.461105	68,800		68,800	889	69,689
District Court	12,153,297	3.235129	152,335		152,335	1,972	154,307
Probate Court	4,191,936	1.115866	52,547		52,547	673	53,220
Family Court	20,444,071	5.442080	256,262		256,262	3,319	259,581
Prosecuting Atty	15,601,560	4.153035	195,557		195,557	2,530	198,087
Sheriff Office	116,414,433	30.988775	1,459,313		1,459,313	19,196	1,478,509
BOC Bd of Comm	2,044,304	0.544181	25,623		25,623	325	25,948
BOC Library	481,915	0.128283	6,037		6,037	70	6,107
Water Res. Comm.	2,968,886	0.790298	37,214		37,214	474	37,688
Parks & Rec	12,664,929	3.371322	158,749		158,749	2,052	160,801
Friend of Court	14,006,423	3.728419	175,566		175,566	2,277	177,843
Health	23,334,218	6.211418	292,487		292,487	3,789	296,276
ROD Automation	394,251	0.104947	4,938		4,938	57	4,995
Oakland Enhance	448,101	0.119282	5,614		5,614	66	5,680
Water Res Co SRF	5,798,758	1.543592	72,686		72,686	940	73,626
Multi Org Grants	1,367,651	0.364060	17,142		17,142	217	17,359
Workforce Develp	592,484	0.157715	7,426		7,426	90	7,516
LE Grants Misc	1,512,647	0.402657	18,959		18,959	240	19,199
LE Grants PA-CRP	2,017,964	0.537169	25,292		25,292	320	25,612
LE Grants Rd Pat	741,799	0.197462	9,297		9,297	116	9,413
House Comm Dev	2,022,167	0.538288	25,345		25,345	322	25,667
Hum Svcs Grants	4,449,662	1.184471	55,774		55,774	715	56,489
Other Grants	246,632	0.065652	3,087		3,087	35	3,122
Judicial Grants	322,496	0.085846	4,041		4,041	46	4,087
Concealed Pistol	149,531	0.039804	1,871		1,871	19	1,890
Child Care Fund	19,293,794	5.135883	241,844		241,844	3,133	244,977
Water Res Co CPF	577,286	0.153670	7,235		7,235	86	7,321
Fire Record Mgmt	356,508	0.094900	4,468		4,468	52	4,520

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Airport	1,808,701	0.481465	22,669		22,669	287	22,956
Drain Prop Funds	20,446,032	5.442602	256,285		256,285	3,319	259,604
Delq Tax Revolv	179,288	0.047725	2,243		2,243	23	2,266
Fac & Operations	13,163,869	3.504137	165,007		165,007	2,132	167,139
Info Tech Cleemis	2,426,039	0.645796	30,408		30,408	390	30,798
Info Technology	15,036,635	4.002655	188,478		188,478	2,438	190,916
Radio Communicat	915,476	0.243694	11,474		11,474	144	11,618
Motor Pool	1,357,669	0.361403	17,017		17,017	216	17,233
Communication	370,221	0.098550	4,637		4,637	54	4,691
Bldg & Liab Ins	780,212	0.207687	9,779		9,779	124	9,903
Fringe Benefits	2,003,360	0.533282	25,108		25,108	318	25,426
Delq Per Prop Tx	233,298	0.062102	2,923		2,923	33	2,956
Schedule .4 Total for Personnel Svcs	375,666,505	100.000000	4,708,881		4,708,881	58,405	4,767,286

Allocation Basis: Dollar amount of personnel expenses by department
Allocation Source: Annual Financial Statement

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Co Exec Admin	27,109	27,109
Co Exec Compliance	6,051	6,051
Co Exec Corp Counsel	27,959	27,959
Mgmt & Budget Admin	2,762	2,762
Co Exec Purchasing	13,583	13,583
Mgmt & Budget Fiscal Services	61,455	61,455
Facilities Management	12,930	12,930
Central Services Admin	2,762	2,762
Central Services Support Svcs	14,324	14,324
Human Resources	33,746	33,746
Treasurer	38,455	38,455
Clerk Adm/Micrographics	9,962	9,962
M&B Equalization	93,364	93,364
M&B Reimb.	27,881	27,881
Hum Svc Admin	2,610	2,610
Hum Svc Homeland	9,775	9,775
Pub Svc Admin	2,790	2,790
Pub Svc Vets Svc	19,993	19,993
Pub Svc Comm Cor	47,582	47,582
Pub Svc MSU Ext	6,153	6,153
Pub Svc Animal	29,070	29,070
Pub Svc Med Exam	38,923	38,923
C&ED Admin	5,283	5,283
C&ED Dev & Plan	57,729	57,729
Clerk / ROD	69,689	69,689
District Court	154,307	154,307
Probate Court	53,220	53,220
Family Court	259,581	259,581
Prosecuting Atty	198,087	198,087
Sheriff Office	1,478,509	1,478,509
BOC Bd of Comm	25,948	25,948
BOC Library	6,107	6,107
Water Res. Comm.	37,688	37,688
Parks & Rec	160,801	160,801
Friend of Court	177,843	177,843
Health	296,276	296,276
ROD Automation	4,995	4,995
Oakland Enhance	5,680	5,680
Water Res Co SRF	73,626	73,626
Multi Org Grants	17,359	17,359
Workforce Develp	7,516	7,516
LE Grants Misc	19,199	19,199
LE Grants PA-CRP	25,612	25,612
LE Grants Rd Pat	9,413	9,413
House Comm Dev	25,667	25,667
Hum Svcs Grants	56,489	56,489
Other Grants	3,122	3,122
Judicial Grants	4,087	4,087
Concealed Pistol	1,890	1,890
Child Care Fund	244,977	244,977
Water Res Co CPF	7,321	7,321
Fire Record Mgmt	4,520	4,520

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Airport	22,956	22,956
Drain Prop Funds	259,604	259,604
Delq Tax Revolv	2,266	2,266
Fac & Operations	167,139	167,139
Info Tech Clemis	30,798	30,798
Info Technology	190,916	190,916
Radio Communicat	11,618	11,618
Motor Pool	17,233	17,233
Communication	4,691	4,691
Bldg & Liab Ins	9,903	9,903
Fringe Benefits	25,426	25,426
Delq Per Prop Tx	2,956	2,956
Direct Bill	0	0
Total	4,767,286	4,767,286

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Treasurer

The Oakland County Treasurer is responsible for the cash management of the County, collection of delinquent taxes, and investment of County money. The costs of the Treasurer's Office have been allocated to the following activities.

Cash Accounting – this function identifies the cost of receiving and processing cash receipts and wire transfers that are handled by the Treasurers Office. The basis of allocation is the number of cash transactions processed by benefiting department.

Disbursement General – this function identifies the cost related to processing disbursement checks and disbursing direct deposits related to several county departments. The basis of allocation is the number of disbursement accounting transactions processed by benefiting department.

Disbursement Specific – this function identifies the costs related to processing disbursement checks that are unique to specific departments. The basis of allocation is the number of disbursement checks printed by department.

Delinquent Tax – this function identifies the costs directly related to the Delinquent Tax Fund. These costs were allocated directly to the Delinquent Tax fund.

Delinquent Personal Property Tax – the employees who are responsible for performing the work associated with this fund are charged directly to the fund. This function identifies the administrative support within the Treasurer's Office of overseeing the activity related to this fund.

General Government – this function includes costs related delinquent taxes, investment of County funds and other activities that are considered general government and should not be allocated for the purpose of this cost 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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,117,488			8,117,488
Inbound Costs:				
Building Depreciation	24,330		24,330	
Co Exec Compliance	224,589	4,777	229,366	
Co Exec Corp Counsel	164,680	11,914	176,594	
Co Exec Purchasing	3,818	196	4,014	
Mgmt & Budget Fiscal Services	39,321	4,570	43,891	
Facilities Management	65,148	630	65,778	
Central Services Support Svcs	107,449	25,631	133,080	
Human Resources	37,972	483	38,455	
Treasurer		39,563	39,563	
Clerk Adm/Micrographics		789	789	
Total Allocated Additions:	667,307	88,553	755,860	755,860
Total To Be Allocated:	8,784,795	88,553		8,873,348

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Total	G&A	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	1,647,463	269,935	281,444	27,398	110,463
FRINGE BENEFITS	967,505	139,913	196,150	16,988	68,496
Other Expense & Cost					
Supplies	23,466	6,735	2,878	76	306
Postage	32,436	3,738	0	1,544	6,225
Bonds	40,317	0	0	0	0
Travel	8,973	4,326	0	0	0
Professional Serv	18,157	0	14,676	0	0
Operating Expenses	27,821	9,500	120	1,293	5,213
ISF IT Development	275,975	0	0	0	0
ISF IT Oper/Print	395,318	49,533	51,668	5,021	20,280
ISF Specific	55,461	0	10,155	2,094	8,442
ISF Others	252,712	34,268	35,733	3,487	14,026
Treasurer Tax Adm	4,371,884	0	0	0	0
Departmental Total	8,117,488				
Expenditures Per Financial Statement	8,117,488				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	8,117,488	517,948	592,824	57,901	233,451
Allocation Step 1					
Inbound - Co Exec Compliance: Audits/Bank Rec	221,387	696	204,198	16,493	0
Inbound - All Others	445,920	63,870	66,598	6,470	26,126
Reallocate Admin Costs		(582,514)	87,025	8,445	34,137
Unallocated Costs	(7,304,987)	0	0	0	0
1st Allocation	1,479,808	0	950,645	89,309	293,714
Allocation Step 2					
Inbound - Treasurer: Cash Accounting	39,383	0	0	18,873	0
Inbound - Co Exec Compliance: Audits/Bank Rec	4,777	13	4,410	354	0
Inbound - All Others	44,393	6,293	6,559	619	2,559
Reallocate Admin Costs		(6,306)	938	88	363
Unallocated Costs	(52,894)	0	0	0	0
2nd Allocation	35,659	0	11,907	19,934	2,922
Total For Treasurer	1,515,467	0	962,552	109,243	296,636
Schedule .3 Total	1,515,467	0	962,552	109,243	296,636

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Delq Tax Fund	Delq Per Prop	Investment Serv**	General Gov't**
Wages & Benefits				
SALARIES & WAGES	0	0	153,383	804,840
FRINGE BENEFITS	0	0	71,415	474,543
Other Expense & Cost				
Supplies	0	0	0	13,471
Postage	0	0	0	20,929
Bonds	0	0	0	40,317
Travel	0	0	321	4,326
Professional Serv	0	0	2,917	564
Operating Expenses	0	0	307	11,388
ISF IT Development	0	0	0	275,975
ISF IT Oper/Print	19,450	30,005	28,147	191,214
ISF Specific	0	0	1,962	32,808
ISF Others	13,444	0	19,484	132,270
Treasurer Tax Adm	0	0	0	4,371,884
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	32,894	30,005	277,936	6,374,529
Allocation Step 1				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - All Others	0	0	36,285	246,571
Reallocate Admin Costs	32,737	50,504	47,420	322,246
Unallocated Costs	0	0	(361,641)	(6,943,346)
1st Allocation	65,631	80,509	0	0
Allocation Step 2				
Inbound - Treasurer: Cash Accounting	0	0	20,510	0
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - All Others	0	0	3,565	24,798
Reallocate Admin Costs	349	547	510	3,511
Unallocated Costs	0	0	(24,585)	(28,309)
2nd Allocation	349	547	0	0
Total For Treasurer				
Schedule .3 Total	65,980	81,056	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	35	0.149797	1,422		1,422		1,422
Mgmt & Budget Fiscal Services	7,942	33.991012	323,216		323,216		323,216
Central Services Support Svcs	9	0.038519	362		362		362
Human Resources	97	0.415151	3,940		3,940		3,940
Treasurer	968	4.142949	39,383		39,383		39,383
M&B Equalization	7	0.029959	284		284	4	288
M&B Reimb.	557	2.383908	22,655		22,655	459	23,114
Pub Svc Comm Cor	51	0.218275	2,072		2,072	37	2,109
Pub Svc MSU Ext	5	0.021400	202		202	2	204
Pub Svc Med Exam	10	0.042799	403		403	5	408
C&ED Dev & Plan	46	0.196876	1,866		1,866	34	1,900
Clerk / ROD	1,489	6.372780	60,582		60,582	1,238	61,820
District Court	48	0.205435	1,947		1,947	34	1,981
Probate Court	1	0.004280	39		39		39
Family Court	7	0.029959	284		284	4	288
Prosecuting Atty	8	0.034239	324		324	5	329
Sheriff Office	357	1.527926	14,522		14,522	288	14,810
BOC Library	42	0.179756	1,704		1,704	30	1,734
Parks & Rec	3,126	13.378986	127,185		127,185	2,594	129,779
Friend of Court	23	0.098438	934		934	14	948
Health	2,156	9.227477	87,717		87,717	1,787	89,504
House Comm Dev	109	0.466510	4,430		4,430	83	4,513
Drain Prop Funds	1,414	6.051787	57,528		57,528	1,171	58,699
Delq Tax Revolv	327	1.399529	13,301		13,301	261	13,562
Delq Per Prop Tx	402	1.720522	16,354		16,354	330	16,684
Others	4,129	17.671731	167,989		167,989	3,527	171,516
Schedule .4 Total for Cash Accounting	23,365	100.000000	950,645		950,645	11,907	962,552

Allocation Basis: Number of cash trasactions by department
Allocation Source: Cash transaction summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	136	0.162771	143		143		143
Co Exec Admin	89	0.106519	94		94		94
Co Exec Compliance	37	0.044283	38		38		38
Co Exec Corp Counsel	65	0.077795	68		68		68
Mgmt & Budget Admin	2	0.002394	1		1		1
Co Exec Purchasing	35	0.041890	36		36		36
Mgmt & Budget Fiscal Services	52	0.062236	53		53		53
Facilities Management	252	0.301605	267		267		267
Central Services Support Svcs	98	0.117291	104		104		104
Human Resources	199	0.238172	211		211		211
Treasurer	170	0.203464	180		180		180
Clerk Adm/Micrographics	56	0.067023	59		59	12	71
M&B Equalization	51	0.061039	52		52	10	62
M&B Reimb.	226	0.270487	237		237	53	290
Hum Svc Admin	96	0.114897	102		102	22	124
Hum Svc Homeland	171	0.204661	181		181	39	220
Pub Svc Admin	13	0.015559	13		13	3	16
Pub Svc Vets Svc	406	0.485919	431		431	97	528
Pub Svc Comm Cor	127	0.151999	135		135	29	164
Pub Svc MSU Ext	37	0.044283	38		38	8	46
Pub Svc Animal	435	0.520628	462		462	104	566
Pub Svc CC Prob	18	0.021543	18		18	4	22
Pub Svc Med Exam	447	0.534990	476		476	107	583
C&ED Admin	52	0.062236	53		53	11	64
C&ED Dev & Plan	444	0.531399	472		472	106	578
Clerk / ROD	1,083	1.296183	1,155		1,155	257	1,412
District Court	5,691	6.811246	6,078		6,078	1,374	7,452
Probate Court	3,161	3.783227	3,373		3,373	760	4,133
Family Court	15,320	18.335668	16,563		16,563	3,868	20,431
Prosecuting Atty	674	0.806674	718		718	161	879
Sheriff Office	3,684	4.409177	3,933		3,933	887	4,820
BOC Bd of Comm	75	0.089763	78		78	17	95
BOC Library	60	0.071811	63		63	13	76
Water Res. Comm.	274	0.327936	292		292	62	354
Parks & Rec	7,559	9.046952	8,078		8,078	1,818	9,896
Friend of Court	196	0.234582	208		208	44	252
Health	1,312	1.570261	1,399		1,399	312	1,711
ROD Automation	51	0.061039	52		52	10	62
Oakland Enhance	27	0.032315	27		27	5	32
Water Res Co SRF	2,280	2.728807	2,432		2,432	543	2,975
Multi Org Grants	53	0.063433	54		54	12	66
Workforce Develp	1,457	1.743803	1,553		1,553	347	1,900
LE Grants Misc	185	0.221416	195		195	42	237
LE Grants PA-CRP	157	0.187905	164		164	36	200
House Comm Dev	896	1.072373	955		955	215	1,170
Hum Svcs Grants	920	1.101098	980		980	220	1,200
Other Grants	154	0.184314	162		162	35	197
Judicial Grants	119	0.142425	125		125	26	151
Brownfield Init.	52	0.062236	53		53	11	64
Concealed Pistol	24	0.028724	25		25	5	30
Child Care Fund	3,970	4.751475	4,238		4,238	955	5,193
Co Vets Trust	95	0.113700	100		100	21	121

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Waste Res Mgmt	7	0.008378	7		7	1	8
Misc DSF	32	0.038299	32		32	7	39
Water Res Co DSF	111	0.132850	116		116	24	140
Proj Work Orders	974	1.165727	1,039		1,039	233	1,272
Water Res Co CPF	239	0.286046	253		253	56	309
Fire Record Mgmt	36	0.043086	37		37	8	45
Airport	1,664	1.991550	1,775		1,775	397	2,172
Drain Prop Funds	11,161	13.357988	11,929		11,929	2,695	14,624
Delq Tax Revolv	58	0.069417	60		60	12	72
Fac & Operations	5,838	6.987182	6,233		6,233	1,407	7,640
Info Tech Clemis	518	0.619966	549		549	123	672
Info Technology	1,738	2.080117	1,853		1,853	414	2,267
Drain Equipment	741	0.886862	789		789	176	965
Radio Communicat	1,022	1.223176	1,090		1,090	243	1,333
Motor Pool	3,813	4.563570	4,067		4,067	918	4,985
Communication	476	0.569698	504		504	114	618
Bldg & Liab Ins	419	0.501478	445		445	100	545
Fringe Benefits	988	1.182483	1,053		1,053	237	1,290
Public Transport	19	0.022740	20		20	4	24
Retirement	107	0.128062	113		113	23	136
Retiree Hlt Care	337	0.403337	356		356	78	434
Superseding Trust	11	0.013165	11		11	3	14
Others	1	0.001197	1		1		1
Schedule .4 Total for Disb General	83,553	100.000000	89,309		89,309	19,934	109,243

Allocation Basis: Number of vouchers by department
Allocation Source: Voucher transaction count summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mgmt & Budget Fiscal Services	205,200	73.819854	216,849		216,849		216,849
Family Court	16,181	5.821048	17,090		17,090	643	17,733
Road Commission	15,110	5.435760	15,959		15,959	604	16,563
Retirement	35,528	12.781051	37,530		37,530	1,439	38,969
Road Comm Retire	5,955	2.142287	6,286		6,286	236	6,522
Schedule .4 Total for Disb Specific	277,974	100.000000	293,714		293,714	2,922	296,636

Allocation Basis: Number of checks and direct deposits by department

Allocation Source: Check and direct deposit summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Delq Tax Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Delq Tax Revolv	100	100.000000	65,631		65,631	349	65,980
Schedule .4 Total for Delq Tax Fund	100	100.000000	65,631		65,631	349	65,980

Allocation Basis: Direct allocation to the Delinquent Tax Fund
Allocation Source: County Treasurer

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Delq Per Prop

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Delq Per Prop Tx	100	100.000000	80,509		80,509	547	81,056
Schedule .4 Total for Delq Per Prop	100	100.000000	80,509		80,509	547	81,056

Allocation Basis: Direct allocation to Delinquent Personal Property Tax
Allocation Source: County Treasurer

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	143	0	143	0	0
Co Exec Admin	94	0	94	0	0
Co Exec Compliance	38	0	38	0	0
Co Exec Corp Counsel	68	0	68	0	0
Mgmt & Budget Admin	1	0	1	0	0
Co Exec Purchasing	1,458	1,422	36	0	0
Mgmt & Budget Fiscal Services	540,118	323,216	53	216,849	0
Facilities Management	267	0	267	0	0
Central Services Support Svcs	466	362	104	0	0
Human Resources	4,151	3,940	211	0	0
Treasurer	39,563	39,383	180	0	0
Clerk Adm/Micrographics	71	0	71	0	0
M&B Equalization	350	288	62	0	0
M&B Reimb.	23,404	23,114	290	0	0
Hum Svc Admin	124	0	124	0	0
Hum Svc Homeland	220	0	220	0	0
Pub Svc Admin	16	0	16	0	0
Pub Svc Vets Svc	528	0	528	0	0
Pub Svc Comm Cor	2,273	2,109	164	0	0
Pub Svc MSU Ext	250	204	46	0	0
Pub Svc Animal	566	0	566	0	0
Pub Svc CC Prob	22	0	22	0	0
Pub Svc Med Exam	991	408	583	0	0
C&ED Admin	64	0	64	0	0
C&ED Dev & Plan	2,478	1,900	578	0	0
Clerk / ROD	63,232	61,820	1,412	0	0
District Court	9,433	1,981	7,452	0	0
Probate Court	4,172	39	4,133	0	0
Family Court	38,452	288	20,431	17,733	0
Prosecuting Atty	1,208	329	879	0	0
Sheriff Office	19,630	14,810	4,820	0	0
BOC Bd of Comm	95	0	95	0	0
BOC Library	1,810	1,734	76	0	0
Water Res. Comm.	354	0	354	0	0
Parks & Rec	139,675	129,779	9,896	0	0
Road Commission	16,563	0	0	16,563	0
Friend of Court	1,200	948	252	0	0
Health	91,215	89,504	1,711	0	0
ROD Automation	62	0	62	0	0
Oakland Enhance	32	0	32	0	0
Water Res Co SRF	2,975	0	2,975	0	0
Multi Org Grants	66	0	66	0	0
Workforce Develp	1,900	0	1,900	0	0
LE Grants Misc	237	0	237	0	0
LE Grants PA-CRP	200	0	200	0	0
House Comm Dev	5,683	4,513	1,170	0	0
Hum Svcs Grants	1,200	0	1,200	0	0
Other Grants	197	0	197	0	0
Judicial Grants	151	0	151	0	0
Brownfield Init.	64	0	64	0	0
Concealed Pistol	30	0	30	0	0
Child Care Fund	5,193	0	5,193	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Co Vets Trust	121	0	121	0	0
Waste Res Mgmt	8	0	8	0	0
Misc DSF	39	0	39	0	0
Water Res Co DSF	140	0	140	0	0
Proj Work Orders	1,272	0	1,272	0	0
Water Res Co CPF	309	0	309	0	0
Fire Record Mgmt	45	0	45	0	0
Airport	2,172	0	2,172	0	0
Drain Prop Funds	73,323	58,699	14,624	0	0
Delq Tax Revolv	79,614	13,562	72	0	65,980
Fac & Operations	7,640	0	7,640	0	0
Info Tech Clemis	672	0	672	0	0
Info Technology	2,267	0	2,267	0	0
Drain Equipment	965	0	965	0	0
Radio Communicat	1,333	0	1,333	0	0
Motor Pool	4,985	0	4,985	0	0
Communication	618	0	618	0	0
Bldg & Liab Ins	545	0	545	0	0
Fringe Benefits	1,290	0	1,290	0	0
Delq Per Prop Tx	97,740	16,684	0	0	0
Public Transport	24	0	24	0	0
Retirement	39,105	0	136	38,969	0
Retiree Hlt Care	434	0	434	0	0
Superseding Trust	14	0	14	0	0
Road Comm Retire	6,522	0	0	6,522	0
Others	171,517	171,516	1	0	0
Direct Bill	0	0	0	0	0
Total	1,515,467	962,552	109,243	296,636	65,980

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Co Exec Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management	0
Central Services Support Svcs	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Homeland	0
Pub Svc Admin	0
Pub Svc Vets Svc	0
Pub Svc Comm Cor	0
Pub Svc MSU Ext	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Dev & Plan	0
Clerk / ROD	0
District Court	0
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	0
BOC Bd of Comm	0
BOC Library	0
Water Res. Comm.	0
Parks & Rec	0
Road Commission	0
Friend of Court	0
Health	0
ROD Automation	0
Oakland Enhance	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develp	0
LE Grants Misc	0
LE Grants PA-CRP	0
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
Co Vets Trust	0
Waste Res Mgmt	0
Misc DSF	0
Water Res Co DSF	0
Proj Work Orders	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	81,056
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Road Comm Retire	0
Others	0
Direct Bill	0
Total	<u>81,056</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Clerk Adm/Micrographics

The Oakland County Clerk's Department has many duties assigned to it. A good portion of its duties, while important to the efficient operation of government, are not eligible for allocation in this cost plan. The services allocated here only include the Clerk Administration in order to identify the portion of administrative support related to the Micrographics and other Clerk department operations. The costs of this department have been allocated as follows:

Clerk Administration - The costs of this activity includes administrative support of all Clerk activities other than the Micrographics. The basis of allocation is a direct allocation to the Clerk's Office.

Micrographics – this activity identifies the costs associated with providing micrographics services. This service was included in the Micrographics Fund prior to FY 2009 and charged back to user departments through internal billings. The costs associated with providing this service are now included in the Clerk's General Fund budget and allocated as part of the cost allocation plan. The basis of allocation is the dollar amount of computed micrographics 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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Clerk Adm/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,119,120			1,119,120
Deductions:				
County Directory	-10,093			
Total Deductions:	-10,093			-10,093
Inbound Costs:				
Building Depreciation	13,336		13,336	
Co Exec Compliance	441		441	
Co Exec Purchasing	684	29	713	
Mgmt & Budget Fiscal Services	6,578	995	7,573	
Facilities Management	25,535	268	25,803	
Human Resources	9,837	125	9,962	
Treasurer	59	12	71	
Total Allocated Additions:	56,470	1,429	57,899	57,899
Total To Be Allocated:	1,165,497	1,429		1,166,926

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Clerk Adm/Micrographics**

	Total	G&A	Clerk Admin	Micrographics
Wages & Benefits				
SALARIES & WAGES	367,160	0	353,452	13,708
FRINGE BENEFITS	189,394	0	182,330	7,064
Other Expense & Cost				
Supplies	1,873	0	1,803	70
Internal Charges	104,573	0	100,672	3,901
Operating Expenses	9,538	0	9,182	356
*County Directory	10,093	0	0	0
Micrographics	436,489	0	0	436,489
Departmental Total				
Expenditures Per Financial Statement	1,119,120			
Deductions				
*Total Disallowed Costs	(10,093)	0	0	0
Functional Cost	1,109,027	0	647,439	461,588
Allocation Step 1				
Inbound - Building Depreciation	13,336	0	4,684	8,652
Inbound - Facilities Management	25,535	0	8,968	16,567
Inbound - All Others	17,599	0	12,390	5,209
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,165,497	0	673,481	492,016
Allocation Step 2				
Inbound - Facilities Management	268	0	89	179
Inbound - All Others	1,161	0	826	335
2nd Allocation	1,429	0	915	514
Total For Clerk Adm/Micrographics				
Schedule .3 Total	1,166,926	0	674,396	492,530

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Clerk Adm/Micrographics

Activity - Clerk Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk / ROD	100	100.000000	673,481		673,481	915	674,396
Schedule .4 Total for Clerk Admin	100	100.000000	673,481		673,481	915	674,396

Allocation Basis: Direct allocation to Clerk/ROD
Allocation Source: General Ledger

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Clerk Adm/Micrographics**

Activity - Micrographics

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	293,241.71	67.172173	330,504		330,504		330,504
Treasurer	701.50	0.160691	789		789		789
Clerk / ROD	81,403.50	18.646903	91,745		91,745	298	92,043
Probate Court	31,355.94	7.182629	35,338		35,338	112	35,450
Sheriff Office	29,786.73	6.823174	33,571		33,571	104	33,675
Water Res. Comm.	35.00	0.008017	39		39		39
Road Commission	7.00	0.001603	7		7		7
House Comm Dev	21.00	0.004810	23		23		23
Schedule .4 Total for Micrographics	436,552.38	100.000000	492,016		492,016	514	492,530

Allocation Basis: Dollar amount of Micrographics charges by department
Allocation Source: General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2017
Schedule .5 - Allocation Summary
For Department Clerk Adm/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Central Services Support Svcs	330,504	0	330,504
Treasurer	789	0	789
Clerk / ROD	766,439	674,396	92,043
Probate Court	35,450	0	35,450
Sheriff Office	33,675	0	33,675
Water Res. Comm.	39	0	39
Road Commission	7	0	7
House Comm Dev	23	0	23
Direct Bill	0	0	0
Total	1,166,926	674,396	492,530

Section D: Supplemental Data

Oakland County, Michigan
CAP to CAFR Reconciliation
Based on The Fiscal Year Ended September 30, 2017

Fund	Object	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	C-79	21,568,122	
		Total Per CAFR page 137		<u>21,568,122</u>	
10100	101010X	Co Exec. - Admin	C-88	2,857,434	
10100	101020X	Co Exec. - Auditing/Compliance	C-93	601,114	
10100	1010501	Co Exec. - Corp Counsel	C-102	2,718,834	
10100	1010210	Co Exec - Purchasing	C-114	1,274,644	
		Total Per CAFR page 135		<u>7,452,026</u>	
10100	1020101	Mgmt & Budget - Admin	C-108	235,612	
10100	1020401	Mgmt & Budget - Purchasing	C-114	206	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-132	6,362,287	
		Sub Total Mgmt & Budget		<u>6,598,105</u>	
10100	1020501	Mgmt & Budget - Equalization		8,775,047	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,812,943	Non Central Service
		Total Per CAFR page 135		<u>18,186,095</u>	
10100	1040XXX	Facilities Management	C-157	1,258,400	
		Total Per CAFR page 135		<u>1,258,400</u>	
10100	1030101	Central Services - Admin	C-207	234,928	
10100	10308XX	Central Servcies - Support Svcs	C-212	2,300,810	
		Total Per CAFR page 135		<u>2,535,738</u>	
10100	1050XXX	Human Resources	C-222	4,194,687	
		Total Per CAFR page 135		<u>4,194,687</u>	
10100	70101XX	Treasurer	C-229	8,117,488	
		Total Per CAFR page 136		<u>8,117,488</u>	
10100	2010101	Clerk/ROD - Admin	C-243	682,631	
10100	2010601	Clerk/ROD - Micrographics	C-243	436,489	
		Sub Total Clerk		<u>1,119,120</u>	
10100	2010201	Clerk/ROD - Clerk Admin		434,794	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		880,476	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,756,088	Non Central Service
10100	2010301	Clerk/ROD - Elections		1,681,253	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,180,248	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		60,161	Non Central Service
		Total Per CAFR page 136		<u>9,112,140</u>	

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2017
For Use in Fiscal Year Beginning October 1, 2018

The indirect cost overhead rates identified on the following Exhibits have been divided into three categories (Billed Departments, Proprietary Funds and Non-Billed Departments).

The departments included in Exhibit "A" represent those departments that were billed for indirect cost in fiscal 2017. It was necessary to calculate a roll forward for these departments, which represents the difference between the amount billed and the actual amount of indirect costs incurred.

Exhibit "B" includes those departments that are considered Proprietary Funds. These departments have been separated from the non-billed departments because the proposed indirect costs may be billed easier by charging each fund once a year based on the dollar amount of proposed costs as opposed to using an overhead rate.

Those departments included in Exhibit "C" represent those departments for which a rate may have been computed in the past but the departments were never billed for indirect costs. These departments were separated from billed departments because a roll forward should not be computed if a department was not billed for indirect cost for the year represented by this cost plan.

Schedules "D" and "E" provide a comparison between FY 2016 and FY 2017 of actual indirect costs and the proposed rate that was computed for each department. The amount shown under Actual Indirect Costs does not include any Roll-Forward amount or cost adjustment if applicable. These adjustments tend to fluctuate and could result in a distorted comparison.

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2017
For Use in Fiscal Year Beginning October 1, 2018

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less		Actual Indirect Costs	Carry Forward FY 2018/19	Proposed Costs FY 2018/19	Proposed Rate FY 2018/19
				FY 2016/17					
				Carry- Forward	Net Recoveries				
Friend of the Court	8,815,914	N/A	854,295	32,826	821,469	922,302	100,833	1,023,135	N/A
Health Division	14,675,817	11.91%	1,747,890	(156,949)	1,904,839	1,854,407	(50,432)	1,803,975	12.29%
Workforce Development	403,516	38.68%	156,080	1,083	154,997	160,943	5,946	166,889	41.36%
Prosecuting Attorney - CRP	1,261,471	N/A	171,836	16,177	155,659	180,272	24,613	204,885	N/A
Road Patrol Grant	464,302	6.54%	30,365	(6,465)	36,830	43,055	6,225	49,280	10.61%
Human Services Grants	2,797,482	17.42%	487,321	(64,167)	551,488	674,645	123,157	797,802	28.52%
Water Res. Comm. (CPF)	357,678	22.32%	79,834	10,971	68,863	72,681	3,818	76,499	21.39%
Child Care Fund	12,179,466	13.63%	1,660,061	(29,730)	1,689,791	1,610,780	(79,011)	1,531,769	12.58%

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2017
For Use in Fiscal Year Beginning October 1, 2018

Proprietary Funds	Actual Indirect Costs	Fixed Costs FY 2016/17	Roll Forward FY 2018/19	Proposed Costs FY 2018/19
Parks & Recreation	881,654	759,812	121,842	1,003,496
Fire Records	90,789	81,665	9,124	99,913
Airport	361,163	429,368	(68,205)	292,958
Drain Proprietary Funds	1,138,831	1,036,253	102,578	1,241,409
Delq Tax Revolving	88,305	99,285	(10,980)	77,325
Facilities & Operations	1,139,092	1,120,052	19,040	1,158,132
Information Tech - Clemis	300,673	322,602	(21,929)	278,744
Information Technology	1,622,687	1,459,475	163,212	1,785,899
Drain Equipment	138,921	99,419	39,502	178,423
Radio Communication	206,308	220,551	(14,243)	192,065
Motor Pool	648,545	541,384	107,161	755,706
Telephone Communication	166,486	157,379	9,107	175,593
Building & Liability Insurance	194,564	183,729	10,835	205,399
Fringe Benefits	242,138	223,085	19,053	261,191
Delq Pers. Prop. Tax	105,217	156,024	(50,807)	54,410
Totals	7,325,373	6,890,083	435,290	7,760,663

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2017
For Use in Fiscal Year Beginning October 1, 2018

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2016/17	Proposed Costs FY 2018/19	Proposed Rate FY 2018/19
M & B - Equalization	4,580,859	0.00%	726,629	-	726,629	15.86%
M & B - Reimbursement	1,383,698	0.00%	459,617	-	459,617	33.22%
Human Svc - Admin	141,706	0.00%	29,380	-	29,380	20.73%
Human Svc - Homeland	511,124	0.00%	101,432	-	101,432	19.84%
Public Svc - Admin	149,242	0.00%	14,733	-	14,733	9.87%
Public Svc - Vets Svcs	923,818	0.00%	115,724	-	115,724	12.53%
Public Svc - Community Correct	2,390,262	0.00%	305,758	-	305,758	12.79%
Public Svc - MSU Ext.	322,686	0.00%	105,874	-	105,874	32.81%
Public Svc - Animal Control	1,555,407	0.00%	404,263	-	404,263	25.99%
Public Svc - CC Probation	-	0.00%	204,225	-	204,225	N/A
Public Svc - Medical Exam	2,085,732	0.00%	492,124	-	492,124	23.59%
C&ED - Admin	284,529	0.00%	46,700	-	46,700	16.41%
C&ED - Dev & Planning	2,946,784	0.00%	659,500	-	659,500	22.38%
Clerk	3,289,772	0.00%	1,562,503	-	1,562,503	47.50%
District Court	7,795,956	0.00%	513,590	-	513,590	6.59%
Probate Court	2,705,750	0.00%	460,615	-	460,615	17.02%
Family Court	13,053,240	0.00%	2,129,101	-	2,129,101	16.31%
Prosecuting Attorney	10,100,105	0.00%	1,207,874	-	1,207,874	11.96%
Sheriff	74,062,618	0.00%	6,309,126	-	6,309,126	8.52%
Board of Commissioners	1,273,093	0.00%	135,016	-	135,016	10.61%
Library	328,325	0.00%	167,560	-	167,560	51.03%
Water Resources Commission	1,839,477	0.00%	294,532	-	294,532	16.01%
Road Commissioner	-	0.00%	79,792	-	79,792	N/A
Register of Deeds Automation	241,977	0.00%	39,262	-	39,262	16.23%
Oakland Enhance	288,501	0.00%	17,774	-	17,774	6.16%
Water Res. Comm. (SRF)	3,592,823	0.00%	512,853	-	512,853	14.27%
Multi Organization Grants	888,532	0.00%	82,282	-	82,282	9.26%
LE Grants Misc	964,401	0.00%	143,227	-	143,227	14.85%
Housing & Community Dev.	1,287,900	0.00%	244,844	-	244,844	19.01%
Other Grants	157,151	0.00%	70,318	-	70,318	44.75%
Judicial Grants	223,384	0.00%	107,516	-	107,516	48.13%
Brownfield Initiative	-	0.00%	5,423	-	5,423	N/A
Concealed Pistol	86,418	0.00%	22,534	-	22,534	N/A
County Veterans Trust	-	0.00%	339	-	339	N/A
Waste Resource Mgmt	-	0.00%	766	-	766	N/A
Misc Debt Service Funds	-	0.00%	96	-	96	N/A
Water Res. Comm. (DSF)	-	0.00%	3,535	-	3,535	N/A
Project Work Orders	-	0.00%	52,456	-	52,456	N/A
Resource & Crisis Center	-	0.00%	9,178	-	9,178	N/A
Public Transport	-	0.00%	24	-	24	N/A
Retirement	-	0.00%	129,406	-	129,406	N/A
Retiree Health Care	-	0.00%	51,505	-	51,505	N/A
Superseding Trust	-	0.00%	8,217	-	8,217	N/A
Road Comm Retire	-	0.00%	6,522	-	6,522	N/A
Misc Trust Funds	-	0.00%	(95)	-	(95)	N/A

Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2016		Based on FY 2017	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	215	917,537	N/A	922,302	N/A
Health Division	221	1,834,611	12.79%	1,854,407	12.29%
Workforce Development	271	162,473	43.06%	160,943	41.36%
Prosecuting Attorney - CRP	272	188,143	N/A	180,272	N/A
Road Patrol Grant	272	41,994	10.69%	43,055	10.61%
Human Services	275	660,026	26.00%	674,645	28.52%
Water Res. Comm. (CPF)		64,277	15.36%	72,681	21.39%
Child Care Fund	Multi	1,650,544	14.34%	1,610,780	12.58%

		Based on FY 2016		Based on FY 2017	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	208	826,224	N/A	881,654	N/A
Fire Records	531	89,264	N/A	90,789	N/A
Airport	581	415,379	N/A	361,163	N/A
Drain Proprietary Funds	Multi	1,145,401	N/A	1,138,831	N/A
Delq Tax Revolving	616	95,068	N/A	88,305	N/A
Facilities & Operations	631	1,152,579	N/A	1,139,092	N/A
Information Tech - Clemis	635	332,741	N/A	300,673	N/A
Information Technology	636	1,598,769	N/A	1,622,687	N/A
Drain Equipment	639	106,276	N/A	138,921	N/A
Radio Communication	660	211,085	N/A	206,308	N/A
Motor Pool	661	563,125	N/A	648,545	N/A
Telephone Communication	675	167,778	N/A	166,486	N/A
Building & Liability Insurance	677	182,622	N/A	194,564	N/A
Fringe Benefits	678	230,129	N/A	242,138	N/A
Delq. Pers. Prop. Tax	704	133,086	N/A	105,217	N/A
Totals		7,249,526		7,325,373	

Oakland County, Michigan Indirect Cost Comparison

Non-Billed Departments	Based on FY 2016		Based on FY 2017	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
M & B - Equalization	782,650	17.73%	726,629	15.86%
M & B - Reimbursement	403,520	29.30%	459,617	33.22%
Human Svc - Admin	21,823	14.80%	29,380	20.73%
Human Svc - Homeland Sec.	99,548	18.63%	101,432	19.84%
Public Svc - Admin	14,869	10.08%	14,733	9.87%
Public Svc - Vets Svcs	110,998	12.79%	115,724	12.53%
Public Svc - Community Corr.	282,900	11.90%	305,758	12.79%
Public Svc - MSU Ext.	69,980	18.90%	105,874	32.81%
Public Svc - Animal Control	261,125	17.72%	404,263	25.99%
Public Svc - CC Probation	182,117	N/A	204,225	N/A
Public Svc - Medical Exam	481,846	23.90%	492,124	23.59%
C&ED - Admin	46,306	15.23%	46,700	16.41%
C&ED - Dev & Planning	649,784	22.45%	659,500	22.38%
Clerk	1,539,062	48.26%	1,562,503	47.50%
District Court	511,709	6.70%	513,590	6.59%
Probate Court	468,533	17.22%	460,615	17.02%
Family Court	1,906,339	15.16%	2,129,101	16.31%
Prosecuting Attorney	1,165,598	11.65%	1,207,874	11.96%
Sheriff	6,310,841	8.86%	6,309,126	8.52%
Board of Commissioners	133,711	10.58%	135,016	10.61%
Library	160,165	48.90%	167,560	51.03%
Water Resources Comm.	293,044	16.15%	294,532	16.01%
Road Commissioner	87,849	N/A	79,792	N/A
Register of Deeds Automation	41,747	15.68%	39,262	16.23%
Oakland Enhance	18,669	6.83%	17,774	6.16%
Water Res. Comm. (SRF)	336,248	15.48%	512,853	14.27%
Restricted Funds	0	N/A	0	N/A
Multi Organization Grants	84,432	8.75%	82,282	9.26%
LE Grants Misc	124,086	14.39%	143,227	14.85%
Housing & Community Dev.	229,211	17.42%	244,844	19.01%
Other Grants	59,569	37.80%	70,318	44.75%
Judicial Grants	96,223	47.12%	107,516	48.13%
Brownfield Initiative	3,618	N/A	5,423	N/A
Concealed Pistol	21,273	N/A	22,534	N/A
County Veterans Trust	3,529	N/A	339	N/A
Waste Resource Mgmt	355	N/A	766	N/A
Misc Debt Service Funds	560	N/A	96	N/A
Water Res. Comm. (DSF)	3,918	N/A	3,535	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2016		Based on FY 2017	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Project Work Orders	42,161	N/A	52,456	N/A
Resources & Crisis Center	8,500	N/A	9,178	N/A
Retirement	122,361	N/A	129,406	N/A
Retiree Health Care	57,046	N/A	51,505	N/A
Superseding Trust	11,658	N/A	8,217	N/A
Road Comm Retire	8,465	N/A	6,522	N/A
Misc Trust Funds	205	N/A	(95)	N/A

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2017

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included in the fiscal 2017 annual financial statements.

Working capital reserves - Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

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 for information purposes. It will be necessary for the County to monitor the retained earnings for each type of coverage to insure that retained earnings are within acceptable limits.

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2017

The retained earnings for each fund per the audit were adjusted to reflect capital contributions, operating transfers in, and operating transfers out that were either subsidies or withdrawals from each respective fund and were not based on provided services. If a transfer into a fund was intended to pay for unbilled services, this amount was treated similar to revenue generated for billed services and was not adjusted out of the retained earnings.

County of Oakland

Internal Service Funds

Internal Service Funds

These funds account for the financing of goods or services provided by one County department or agency to other departments or agencies on a cost-reimbursement basis.

The Facilities Maintenance and Operations Fund - accumulates the costs of operating and maintaining the County's buildings, grounds, and utilities. The fund recovers costs by developing rates and billing user departments.

The Information Technology Fund - accounts for the operations of the Department of Information Technology, a service bureau that provides services to other County departments and divisions, local governmental units, private sector and @access Oakland customers. Costs include the program and system support, maintenance, enhancements, and new development for all major systems applications.

The Drain Equipment Fund - accounts for the cost of vehicles and other equipment used for the construction and maintenance of various drains and lake level projects. The fund is reimbursed as the accumulated costs are distributed to specific projects or funds.

The Motor Pool Fund - accumulates the costs of purchasing, servicing, and operating County-owned vehicles. The fund recovers these costs by developing rates and billing user departments.

The Telephone Communications Fund - accumulates the costs of operating the County telephone system. The fund is reimbursed for the accumulated costs by distributing the charges to the specific fund or department.

The Building and Liability Insurance Fund - was established to accumulate monies, which are available to settle claims against the County when no insurance coverage exists and to make insurance premium payments. The fund is reimbursed by the user departments for insurance premiums paid and monies accumulated for self-insurance.

The Fringe Benefits Fund - is used to account for the County's employee fringe benefits. Monies are accumulated in this fund as a result of payroll allocations made on a departmental and/or bargaining unit basis. This fund also accumulates and disburses monies related to workers' compensation and unemployment compensation claims, and performs as the debt service fund for the County's Retiree Healthcare Refunding debt. Due to the nature of the fund serving as the mechanism for employee benefits, the entire Net Pension and Net OPEB liability/(asset) is also recorded in the Fringe Benefit fund.

**County of Oakland
Combining Statement of Net Position
Internal Service Funds
September 30, 2017**

MAXIMUS

All Monetary Values are US Dollars
MAXCAP 2018 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Assets				
Current assets				
Pooled cash and investments	\$ 10,643,554	\$ 10,523,885	\$ 9,373,071	\$ 3,655,888
Due from other governmental units	1,026	15,277	181,047	11,456
Due from component units	22,941	12,488	1,946	-
Accrued interest receivable	37,906	61,351	16,767	12,321
Accounts receivable (net of allowance for uncollectibles where applicable)	304,590	42,635	223,220	-
Due from other funds	-	-	577,903	214,904
Inventories and supplies	435,284	23,466	961,508	269,569
Prepayments and other assets	-	3,312,834	-	4,392
Total current assets	<u>11,445,301</u>	<u>13,991,936</u>	<u>11,335,462</u>	<u>4,168,530</u>
Noncurrent assets				
Net pension asset	-	-	-	-
Net OPEB asset	-	-	-	-
Capital assets, at cost				
Land	-	-	130,000	-
Buildings and improvements	525,283	-	2,424,145	424,860
Equipment and vehicles	2,162,573	68,530,739	7,015,076	18,532,132
Infrastructure	3,169,683	-	-	-
Construction in progress	-	1,843,249	4,504,032	-
	<u>5,857,539</u>	<u>70,373,988</u>	<u>14,073,253</u>	<u>18,956,992</u>
Less: Accumulated depreciation	5,455,295	56,981,464	6,145,368	13,011,309
Capital assets, net	<u>402,244</u>	<u>13,392,524</u>	<u>7,927,885</u>	<u>5,945,683</u>
Total noncurrent assets	<u>402,244</u>	<u>13,392,524</u>	<u>7,927,885</u>	<u>5,945,683</u>
Total assets	<u>11,847,545</u>	<u>27,384,460</u>	<u>19,263,347</u>	<u>10,114,213</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2017**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2017
Assets				
Current assets				
Pooled cash and investments	\$ 4,425,204	\$ 9,845,808	\$ 84,402,753	\$ 132,870,163
Due from other governmental units	342	-	1,135	210,283
Due from component units	-	-	-	37,375
Accrued interest receivable	14,327	150,889	644,356	937,917
Accounts receivable (net of allowance for uncollectibles where applicable)	424	-	580,879	1,151,748
Due from other funds	504	243,060	-	1,036,371
Inventories and supplies	-	-	-	1,689,827
Prepayments and other assets	47,802	1,153,095	1,649,254	6,167,377
Total current assets	<u>4,488,603</u>	<u>11,392,852</u>	<u>87,278,377</u>	<u>144,101,061</u>
Noncurrent assets				
Net pension asset	-	-	22,497,565	22,497,565
Net OPEB asset	-	-	261,360,097	261,360,097
Capital assets, at cost				
Land	-	-	-	130,000
Buildings and improvements	-	-	-	3,374,288
Equipment and vehicles	4,902,181	-	-	101,142,701
Infrastructure	-	-	-	3,169,683
Construction in progress	-	-	-	6,347,281
	<u>4,902,181</u>	<u>-</u>	<u>-</u>	<u>114,163,953</u>
Less: Accumulated depreciation	<u>4,846,335</u>	<u>-</u>	<u>-</u>	<u>86,439,771</u>
Capital assets, net	<u>55,846</u>	<u>-</u>	<u>-</u>	<u>27,724,182</u>
Total noncurrent assets	<u>55,846</u>	<u>-</u>	<u>283,857,662</u>	<u>311,581,844</u>
Total assets	<u>4,544,449</u>	<u>11,392,852</u>	<u>371,136,039</u>	<u>455,682,905</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2017**

MAXIMUS

All Monetary Values are US Dollars
MAXCAP 2018 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Liabilities				
Current liabilities				
Vouchers payable	\$ 359,549	\$ 1,903,693	\$ 179,169	\$ 239,593
Due to other governmental units	-	84,914	-	-
Due to component units	-	567	-	-
Due to other funds	-	504	49,991	-
Unearned revenue	-	2,500	-	-
Current portion of bonds payable	-	-	-	-
Current portion of compensated absences	-	-	-	-
Current portion of claims and judgments	-	-	-	-
Current portion of advances payable	-	-	12,883	-
Other accrued liabilities	491,193	712,463	607,005	42,368
Total current liabilities	<u>850,742</u>	<u>2,704,641</u>	<u>849,048</u>	<u>281,961</u>
Noncurrent liabilities				
Bonds payable	-	-	-	-
Accrued compensated absences	-	-	-	-
Claims and judgments	-	-	-	-
Advances payable	-	-	38,649	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>38,649</u>	<u>-</u>
Total liabilities	<u>850,742</u>	<u>2,704,641</u>	<u>887,697</u>	<u>281,961</u>
Deferred Inflows of Resources				
Deferred inflows related to pension	-	-	-	-
Deferred inflows related to OPEB	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position				
Net investment in capital assets	402,244	13,392,524	7,927,885	5,945,683
Unrestricted	10,594,559	11,287,295	10,447,765	3,886,569
Total net position	<u>\$ 10,996,803</u>	<u>\$ 24,679,819</u>	<u>\$ 18,375,650</u>	<u>\$ 9,832,252</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
Year Ended September 30, 2017**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2017
Liabilities				
Current liabilities				
Vouchers payable	\$ 68,938	\$ 27,189	\$ 6,732,177	\$ 9,510,308
Due to other governmental units	-	-	281,469	366,383
Due to component units	-	-	-	567
Due to other funds	-	-	-	50,495
Unearned revenue	-	-	-	2,500
Current portion of bonds payable	-	-	23,870,000	23,870,000
Current portion of compensated absences	-	-	1,257,022	1,257,022
Current portion of claims and judgments	-	1,220,438	3,505,227	4,725,665
Current portion of advances payable	-	-	-	12,883
Other accrued liabilities	5,884	138,926	4,367,059	6,364,898
Total current liabilities	<u>74,822</u>	<u>1,386,553</u>	<u>40,012,954</u>	<u>46,160,721</u>
Noncurrent liabilities				
Bonds payable	-	-	259,500,000	259,500,000
Accrued compensated absences	-	-	11,313,196	11,313,196
Claims and judgments	-	3,361,903	8,649,671	12,011,574
Advances payable	-	-	-	38,649
Total noncurrent liabilities	<u>-</u>	<u>3,361,903</u>	<u>279,462,867</u>	<u>282,863,419</u>
Total liabilities	<u>74,822</u>	<u>4,748,456</u>	<u>319,475,821</u>	<u>329,024,140</u>
Deferred Inflows of Resources				
Deferred inflows related to pension	-	-	12,184,257	12,184,257
Deferred inflows related to OPEB	-	-	47,146,838	47,146,838
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>59,331,095</u>	<u>59,331,095</u>
Net Position				
Net investment in capital assets	55,846	-	-	27,724,182
Unrestricted	4,413,781	6,644,396	(7,670,877)	39,603,488
Total net position	<u>\$ 4,469,627</u>	<u>\$ 6,644,396</u>	<u>\$ (7,670,877)</u>	<u>\$ 67,327,670</u>

County of Oakland
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended September 30, 2017

MAXIMUS

All Monetary Values are US Dollars
 MAXCAP 2018 MAXIMUS Consulting Services, Inc.
 Prepared By MAXIMUS Consulting Services, Inc.

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating revenues				
Charges for services	\$ 26,155,993	\$ 25,958,975	\$ 39,837,344	\$ 8,313,663
Other	10,020	193,610	5,433	3,825
Total operating revenues	<u>26,166,013</u>	<u>26,152,585</u>	<u>39,842,777</u>	<u>8,317,488</u>
Operating expenses				
Salaries	8,051,548	9,932,899	18,200,894	837,511
Fringe benefits	5,112,321	5,103,736	11,196,791	520,158
Fringe benefits - pension	-	-	-	-
Fringe benefits - OPEB	-	-	-	-
Contractual services	9,579,852	15,244,054	1,419,045	1,524,425
Commodities	1,312,534	559,873	1,663,544	2,616,441
Depreciation	95,301	2,689,602	538,937	2,986,248
Internal services	1,169,068	1,010,784	3,891,095	239,815
Total operating expenses	<u>25,320,624</u>	<u>34,540,948</u>	<u>36,910,306</u>	<u>8,724,598</u>
Operating income (loss)	<u>845,389</u>	<u>(8,388,363)</u>	<u>2,932,471</u>	<u>(407,110)</u>
Nonoperating revenues (expenses)				
Contributions	-	-	335,029	-
Interest revenue	130,776	108,678	88,745	26,826
Interest expense	-	-	(555)	-
Gain on sale of property and equipment	49,652	615	5,600	434,457
Net nonoperating revenues (expenses)	<u>180,428</u>	<u>109,293</u>	<u>428,819</u>	<u>461,283</u>
Income (loss) before transfers and contributions	<u>1,025,817</u>	<u>(8,279,070)</u>	<u>3,361,290</u>	<u>54,173</u>
Capital contributions	-	2,083,919	74,500	-
Transfers in	835,175	4,507,925	-	529,110
Transfers out	(672,539)	(39,540)	(167,754)	-
Change in net position	<u>1,188,453</u>	<u>(1,726,766)</u>	<u>3,268,036</u>	<u>583,283</u>
Net position				
October 1, 2016 (as Restated, see Note 21)	<u>9,808,350</u>	<u>26,406,585</u>	<u>15,107,614</u>	<u>9,248,969</u>
September 30, 2017	<u>\$ 10,996,803</u>	<u>\$ 24,679,819</u>	<u>\$ 18,375,650</u>	<u>\$ 9,832,252</u>

(continued)

County of Oakland
Combining Statement of Revenues, Expenses, and Changes in Net Position (Continued)
Internal Service Funds
Year Ended September 30, 2017

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2017
Operating revenues				
Charges for services	\$ 2,817,570	\$ 3,301,785	\$143,524,682	\$249,910,012
Other	-	20,000	180,059	412,947
Total operating revenues	<u>2,817,570</u>	<u>3,321,785</u>	<u>143,704,741</u>	<u>250,322,959</u>
Operating expenses				
Salaries	233,310	534,178	1,305,446	39,095,786
Fringe benefits	136,911	246,034	697,914	23,013,865
Fringe benefits - pension	-	-	3,547,700	3,547,700
Fringe benefits - OPEB	-	-	(18,459,467)	(18,459,467)
Contractual services	1,737,183	3,732,652	106,985,721	140,222,932
Commodities	176,171	144,539	38,664	6,511,766
Depreciation	18,795	-	-	6,328,883
Internal services	519,369	108,135	271,603	7,209,869
Total operating expenses	<u>2,821,739</u>	<u>4,765,538</u>	<u>94,387,581</u>	<u>207,471,334</u>
Operating income (loss)	<u>(4,169)</u>	<u>(1,443,753)</u>	<u>49,317,160</u>	<u>42,851,625</u>
Nonoperating revenues (expenses)				
Contributions	-	-	-	335,029
Interest revenue	53,269	110,918	667,449	1,186,661
Interest expense	-	-	(10,980,656)	(10,981,211)
Gain on sale of property and equipment	-	-	-	490,324
Net nonoperating revenues (expenses)	<u>53,269</u>	<u>110,918</u>	<u>(10,313,207)</u>	<u>(8,969,197)</u>
Income (loss) before transfers and contributions	<u>49,100</u>	<u>(1,332,835)</u>	<u>39,003,953</u>	<u>33,882,428</u>
Capital contributions	-	-	-	2,158,419
Transfers in	-	1,545,500	-	7,417,710
Transfers out	-	-	-	(879,833)
Change in net position	<u>49,100</u>	<u>212,665</u>	<u>39,003,953</u>	<u>42,578,724</u>
Net position				
October 1, 2016 (as Restated, see Note 21)	<u>4,420,527</u>	<u>6,431,731</u>	<u>(46,674,830)</u>	<u>24,748,946</u>
September 30, 2017	<u>\$ 4,469,627</u>	<u>\$ 6,644,396</u>	<u>\$ (7,670,877)</u>	<u>\$ 67,327,670</u>

**County of Oakland
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2017**

MAXIMUS

All Monetary Values are US Dollars
MAXCAP 2018 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Cash flows from operating activities				
Cash received from users	\$ 26,142,386	\$26,208,805	\$39,891,126	\$ 8,108,826
Cash paid to suppliers	(17,125,705)	(20,137,463)	(18,616,838)	(4,716,535)
Cash paid to employees	(8,051,548)	(9,932,899)	(18,200,894)	(837,511)
Net cash provided by (used in) operating activities	<u>965,133</u>	<u>(3,861,557)</u>	<u>3,073,394</u>	<u>2,554,780</u>
Cash flows from noncapital financing activities				
Transfers from other funds	836,448	4,298,433	-	-
Transfers to other funds	(672,539)	(39,540)	(167,754)	-
Contributions	-	-	335,029	-
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>163,909</u>	<u>4,258,893</u>	<u>167,275</u>	<u>-</u>
Cash flows from capital and related financing activities				
Transfers from other funds	-	209,492	-	529,110
Contributions for capital acquisitions	-	-	74,500	-
Proceeds from sale of capital assets	49,652	615	5,600	616,731
Acquisition of capital assets	(251,634)	(2,350,544)	(1,134,018)	(2,888,292)
Amount paid on advances	-	-	(12,883)	-
Interest paid on advances	-	-	(555)	-
Net cash provided by (used in) capital and related financing activities	<u>(201,982)</u>	<u>(2,140,437)</u>	<u>(1,067,356)</u>	<u>(1,742,451)</u>
Cash flows from investing activities				
Interest on investments	111,780	92,709	75,502	22,355
Net cash provided by investing activities	<u>111,780</u>	<u>92,709</u>	<u>75,502</u>	<u>22,355</u>
Net increase (decrease) in cash and cash equivalents	1,038,840	(1,650,392)	2,248,815	834,684
Pooled cash and investments				
October 1, 2016	<u>9,604,714</u>	<u>12,174,277</u>	<u>7,124,256</u>	<u>2,821,204</u>
September 30, 2017	<u>\$ 10,643,554</u>	<u>\$10,523,885</u>	<u>\$ 9,373,071</u>	<u>\$ 3,655,888</u> (continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2017**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2017
Cash flows from operating activities				
Cash received from users	\$ 2,817,545	\$ 3,078,725	\$144,096,305	\$ 250,343,718
Cash paid to suppliers	(2,580,739)	(4,390,162)	(101,397,796)	(168,965,238)
Cash paid to employees	(233,310)	(534,178)	(1,305,446)	(39,095,786)
Net cash provided by (used in) operating activities	<u>3,496</u>	<u>(1,845,615)</u>	<u>41,393,063</u>	<u>42,282,694</u>
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	-	5,134,881
Transfers to other funds	-	-	-	(879,833)
Contributions	-	-	-	335,029
Principal paid on debt	-	-	(23,020,000)	(23,020,000)
Interest paid on debt	-	-	(10,980,656)	(10,980,656)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(34,000,656)</u>	<u>(29,410,579)</u>
Cash flows from capital and related financing activities				
Transfers from other funds	-	1,545,500	-	2,284,102
Contributions for capital acquisitions	-	-	-	74,500
Proceeds from sale of capital assets	-	-	-	672,598
Acquisition of capital assets	(63,222)	-	-	(6,687,710)
Amount paid on advances	-	-	-	(12,883)
Interest paid on advances	-	-	-	(555)
Net cash provided by (used in) capital and related financing activities	<u>(63,222)</u>	<u>1,545,500</u>	<u>-</u>	<u>(3,669,948)</u>
Cash flows from investing activities				
Interest on investments	44,999	93,663	514,396	955,404
Net cash provided by investing activities	<u>44,999</u>	<u>93,663</u>	<u>514,396</u>	<u>955,404</u>
Net increase (decrease) in cash and cash equivalents	(14,727)	(206,452)	7,906,803	10,157,571
Pooled cash and investments				
October 1, 2016	4,439,931	10,052,260	76,495,950	122,712,592
September 30, 2017	<u>\$ 4,425,204</u>	<u>\$ 9,845,808</u>	<u>\$ 84,402,753</u>	<u>\$ 132,870,163</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2017**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating income (loss)	\$ 845,389	\$(8,388,363)	\$ 2,932,471	\$ (407,110)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	95,301	2,689,602	538,937	2,986,248
(Increase) decrease in due from other governmental units	(1,026)	8,089	589,925	6,242
(Increase) decrease in due from component units	(17,894)	16,648	4,902	-
(Increase) decrease in accounts receivable	67,834	30,858	17,173	-
(Increase) decrease in due from other funds	-	-	(563,651)	(214,904)
(Increase) decrease in inventories and supplies	(230,641)	2,037	(310,986)	(73,323)
(Increase) decrease in prepayments and other assets	1,232	387,115	-	(1,392)
(Increase) decrease in net pension asset	-	-	-	-
(Increase) decrease in net OPEB asset	-	-	-	-
(Increase) decrease in deferred outflows related to pension	-	-	-	-
Increase (decrease) in vouchers payable	160,747	1,324,738	(206,248)	221,240
Increase (decrease) in due to other governmental units	-	84,914	-	-
Increase (decrease) in due to component units	-	567	-	-
Increase (decrease) in due to other funds	-	-	49,991	-
Increase (decrease) in unearned revenue	(72,541)	625	-	-
Increase (decrease) in current portion of compensated absences	-	-	-	-
Increase (decrease) in current portion of claims and judgments	-	-	-	-
Increase (decrease) increase in other accrued liabilities	116,732	(18,387)	20,880	37,779
Increase (decrease) increase in net pension liability	-	-	-	-
Increase (decrease) in accrued compensated absences	-	-	-	-
Increase (decrease) in claims and judgments	-	-	-	-
Increase (decrease) in deferred inflows related to pensions	-	-	-	-
Increase (decrease) in deferred inflows related to OPEB	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 965,133</u>	<u>\$(3,861,557)</u>	<u>\$ 3,073,394</u>	<u>\$ 2,554,780</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2017**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2017
Operating (loss) income	\$ (4,169)	\$ (1,443,753)	\$ 49,317,160	\$ 42,851,625
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	18,795	-	-	6,328,883
(Increase) decrease in due from other governmental units	2	-	690	603,922
(Increase) decrease in due from component units	-	-	-	3,656
(Increase) decrease in accounts receivable	(27)	-	390,811	506,649
(Increase) decrease in due from other funds	-	(243,060)	63	(1,021,552)
(Increase) decrease in inventories and supplies	-	-	-	(612,913)
(Increase) decrease in prepayments and other assets	(35,904)	(51,206)	12,158	312,003
(Increase) decrease in net pension asset	-	-	(22,497,565)	(22,497,565)
(Increase) decrease in net OPEB asset	-	-	(65,606,305)	(65,606,305)
(Increase) decrease in deferred outflows related to pension	-	-	19,305,794	19,305,794
Increase (decrease) in vouchers payable	21,040	(172,964)	5,705,882	7,054,435
Increase (decrease) in due to other governmental units	-	-	40,355	125,269
Increase (decrease) in due to component units	-	-	-	567
Increase (decrease) in due to other funds	-	-	(980)	49,011
Increase (decrease) in unearned revenue	-	-	-	(71,916)
Increase (decrease) in current portion of compensated absences	-	-	(17,915)	(17,915)
Increase (decrease) in current portion of claims and judgments	-	(32,841)	374,346	341,505
Increase (decrease) in other accrued liabilities	3,759	131,848	186,746	479,357
Increase (decrease) increase in net pension liability	-	-	(5,444,786)	(5,444,786)
Increase (decrease) in accrued compensated absences	-	-	(161,232)	(161,232)
Increase (decrease) in claims and judgments	-	(33,639)	456,746	423,107
Increase (decrease) in deferred inflows related to pensions	-	-	12,184,257	12,184,257
Increase (decrease) in deferred inflows related to OPEB	-	-	47,146,838	47,146,838
Net cash provided by (used in) operating activities	<u>\$ 3,496</u>	<u>\$ (1,845,615)</u>	<u>\$ 41,393,063</u>	<u>\$ 42,282,694</u>

(continued)

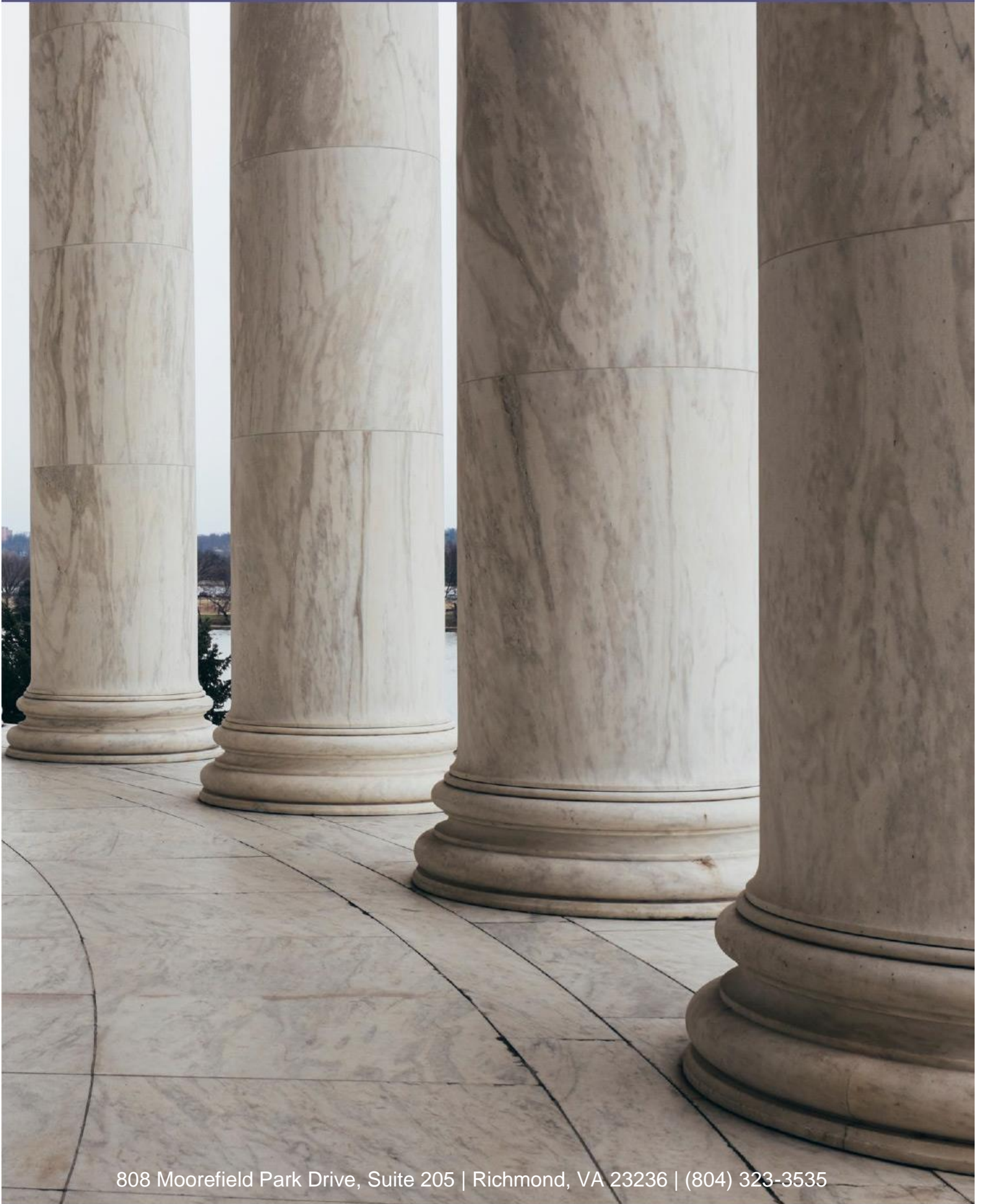
Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2017

Income Statement:	Total	Facilities Maintenance & Operations	Information Technology	Drain Equipment
Operating Revenues	250,322,959	26,166,013	26,152,585	39,842,777
Operating Expenses	(201,142,451)	(25,225,323)	(31,851,346)	(36,371,369)
Depreciation	(6,328,883)	(95,301)	(2,689,602)	(538,937)
Total Expenses	(207,471,334)	(25,320,624)	(34,540,948)	(36,910,306)
Net Profit/(Loss)	42,851,625	845,389	(8,388,363)	2,932,471
Non Operating Revenue/(Exp)	(8,969,197)	180,428	109,293	428,819
Net Operating Transfers In/(Out)	8,696,296	162,636	6,552,304	(93,254)
Net Increase/(Decrease)	42,578,724	1,188,453	(1,726,766)	3,268,036
Beginning R.E. per CAFR	24,748,946	9,808,350	26,406,585	15,107,614
Ending R.E. per CAFR	67,327,670	10,996,803	24,679,819	18,375,650
<i>2 CFR Part 200 R.E. Adjustments:</i>				
Prior Years Adjustments	(129,651,402)	(5,232,570)	(76,483,187)	(2,806,221)
Current Year Adjustments	(6,058,129)	-	(5,704,595)	167,754
Total Adjustments	(135,709,531)	(5,232,570)	(82,187,782)	(2,638,467)
2 CRF Part 200 Adjusted R.E.	(68,381,861)	5,764,233	(57,507,963)	15,737,183
Sixty Day Operating Expense	(33,523,742)	(4,204,221)	(5,308,558)	(6,061,895)
Excess Reserves	(101,905,603)	1,560,013	(62,816,521)	9,675,288
Excess months of WCR		0.7	(23.7)	3.2

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2017

Income Statement:	Motor Pool	Telephone	Liability Insurance	Fringe Benefits
Operating Revenues	8,317,488	2,817,570	3,321,785	143,704,741
Operating Expenses	(5,738,350)	(2,802,944)	(4,765,538)	(94,387,581)
Depreciation	(2,986,248)	(18,795)	-	-
Total Expenses	(8,724,598)	(2,821,739)	(4,765,538)	(94,387,581)
Net Profit/(Loss)	(407,110)	(4,169)	(1,443,753)	49,317,160
Non Operating Revenue/(Exp)	461,283	53,269	110,918	(10,313,207)
Net Operating Transfers In/(Out)	529,110	-	1,545,500	-
Net Increase/(Decrease)	583,283	49,100	212,665	39,003,953
Beginning R.E. per CAFR	9,248,969	4,420,527	6,431,731	(46,674,830)
Ending R.E. per CAFR	9,832,252	4,469,627	6,644,396	(7,670,877)
<i><u>2 CFR Part 200 R.E. Adjustments</u></i>				
Prior Years Adjustments	(11,346,306)	(3,177,090)	(14,731,905)	(15,874,123)
Current Year Adjustments	(521,288)	-	-	-
Total Adjustments	(11,867,594)	(3,177,090)	(14,731,905)	(15,874,123)
2 CRF Part 200 Adjusted R.E.	(2,035,342)	1,292,537	(8,087,509)	(23,545,000)
Sixty Day Operating Expense	(956,392)	(467,157)	(794,256)	(15,731,264)
Excess Reserves	(2,991,734)	825,380	(8,881,765)	(39,276,264)
Excess months of WCR	(6.3)	3.5	(22.4)	(5.0)

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