



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

FY 2018
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year Ended September 30, 2018

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

FY 2018
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year Ended September 30, 2018

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, 2018 to establish cost allocations or billings for the year beginning October 1, 2019, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Oakland County, Michigan
Signature: Laurie Van Pelt
Name of Official: Laurie Van Pelt
Title: Deputy County Executive
Date: 8/16/19

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Table of Contents**

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-18
Schedule C - Summary Of Allocated Costs	C-20
Schedule D - Detail Of Allocated Costs.....	C-22
Schedule E - Summary Of Allocation Basis	C-28
Building Depreciation.....	C-31
Schedule .1 - Nature and Extent of Services	C-31
Schedule .2 - Detail Costs To Be Allocated	C-33
Schedule .3 - Costs To Be Allocated By Activity.....	C-34
Schedule .4 - Detail Activity Allocations	C-40
Schedule .5 - Allocation Summary	C-66
Non-Departmental.....	C-78
Schedule .1 - Nature and Extent of Services	C-78
Schedule .2 - Detail Costs To Be Allocated	C-80
Schedule .3 - Costs To Be Allocated By Activity.....	C-81
Schedule .4 - Detail Activity Allocations	C-83
Schedule .5 - Allocation Summary	C-87
Co Exec Admin.....	C-88
Schedule .1 - Nature and Extent of Services	C-88
Schedule .2 - Detail Costs To Be Allocated	C-89
Schedule .3 - Costs To Be Allocated By Activity.....	C-90
Schedule .4 - Detail Activity Allocations	C-91
Schedule .5 - Allocation Summary	C-92
Co Exec Compliance.....	C-93
Schedule .1 - Nature and Extent of Services	C-93
Schedule .2 - Detail Costs To Be Allocated	C-94
Schedule .3 - Costs To Be Allocated By Activity.....	C-95
Schedule .4 - Detail Activity Allocations	C-96
Schedule .5 - Allocation Summary	C-100
Co Exec Corp Counsel.....	C-102
Schedule .1 - Nature and Extent of Services	C-102
Schedule .2 - Detail Costs To Be Allocated	C-103
Schedule .3 - Costs To Be Allocated By Activity.....	C-104
Schedule .4 - Detail Activity Allocations	C-105
Schedule .5 - Allocation Summary	C-107
Mgmt & Budget Admin.....	C-108
Schedule .1 - Nature and Extent of Services	C-108
Schedule .2 - Detail Costs To Be Allocated	C-109
Schedule .3 - Costs To Be Allocated By Activity.....	C-110
Schedule .4 - Detail Activity Allocations	C-111
Schedule .5 - Allocation Summary	C-112

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Table of Contents**

Co Exec Purchasing	C-113
Schedule .1 - Nature and Extent of Services	C-113
Schedule .2 - Detail Costs To Be Allocated	C-115
Schedule .3 - Costs To Be Allocated By Activity	C-116
Schedule .4 - Detail Activity Allocations	C-118
Schedule .5 - Allocation Summary	C-127
Mgmt & Budget Fiscal Services	C-131
Schedule .1 - Nature and Extent of Services	C-131
Schedule .2 - Detail Costs To Be Allocated	C-133
Schedule .3 - Costs To Be Allocated By Activity	C-134
Schedule .4 - Detail Activity Allocations	C-137
Schedule .5 - Allocation Summary	C-151
Facilities Management.....	C-157
Schedule .1 - Nature and Extent of Services	C-157
Schedule .2 - Detail Costs To Be Allocated	C-158
Schedule .3 - Costs To Be Allocated By Activity	C-159
Schedule .4 - Detail Activity Allocations	C-166
Schedule .5 - Allocation Summary	C-195
Central Services Admin.....	C-207
Schedule .1 - Nature and Extent of Services	C-207
Schedule .2 - Detail Costs To Be Allocated	C-208
Schedule .3 - Costs To Be Allocated By Activity	C-209
Schedule .4 - Detail Activity Allocations	C-210
Schedule .5 - Allocation Summary	C-211
Central Services Support Svcs.....	C-212
Schedule .1 - Nature and Extent of Services	C-212
Schedule .2 - Detail Costs To Be Allocated	C-213
Schedule .3 - Costs To Be Allocated By Activity	C-214
Schedule .4 - Detail Activity Allocations	C-216
Schedule .5 - Allocation Summary	C-220
Human Resources.....	C-222
Schedule .1 - Nature and Extent of Services	C-222
Schedule .2 - Detail Costs To Be Allocated	C-223
Schedule .3 - Costs To Be Allocated By Activity	C-224
Schedule .4 - Detail Activity Allocations	C-225
Schedule .5 - Allocation Summary	C-227
Treasurer	C-229
Schedule .1 - Nature and Extent of Services	C-229
Schedule .2 - Detail Costs To Be Allocated	C-230
Schedule .3 - Costs To Be Allocated By Activity	C-231
Schedule .4 - Detail Activity Allocations	C-233
Schedule .5 - Allocation Summary	C-239
Clerk Adm/Micrographics	C-243
Schedule .1 - Nature and Extent of Services	C-243
Schedule .2 - Detail Costs To Be Allocated	C-244

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Table of Contents**

Schedule .3 - Costs To Be Allocated By Activity	C-245
Schedule .4 - Detail Activity Allocations	C-246
Schedule .5 - Allocation Summary	C-248
Section D: Supplemental Data	D-1
Supplemental Data 1	D-2
Supplemental Data 2	D-3
Supplemental Data 3	D-10

Section A: Cost Allocation Methodology and Process

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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) 2018.

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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.

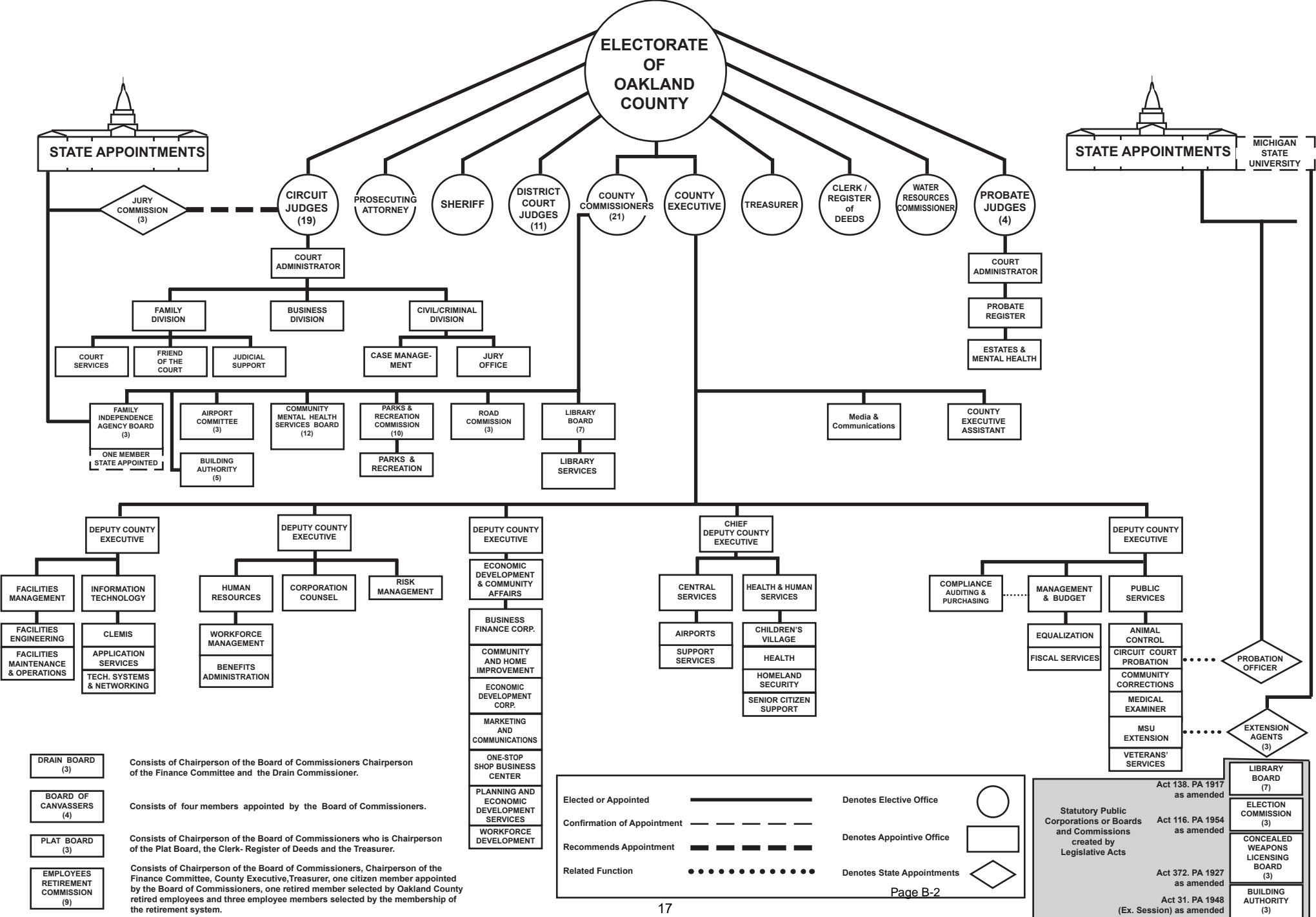
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detailschedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



Section C: Cost Allocation Plan

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	67,576	12,406	1,026	29,370	4,351
Non-Departmental	0	0	0	0	0
Co Exec Admin	146,913	43,997	3,907	15,392	4,335
Co Exec Compliance	3,716	4,141	541	632	96
Co Exec Corp Counsel	12,084	102,756	2,011	14,093	0
Mgmt & Budget Admin	120,738	36,773	0	0	0
Co Exec Purchasing	(1,565)	2,973	1,346	4,312	221
Mgmt & Budget Fiscal Services	58,990	32,681	5,949	10,150	1,754
Facilities Management	23,756	34,612	1,261	15,060	1,287
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	231,848	105,876	2,331	6,162	0
Human Resources	89,129	26,682	2,365	9,330	2,623
Treasurer	404	24,609	101	277	19
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	753,589	427,506	20,838	104,778	14,686
Roll Forwards	0	0	0	0	0
Fixed Costs	753,589	427,506	20,838	104,778	14,686

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	17,855	84,862	16,685	401,262	103,169
Non-Departmental	0	0	0	0	0
Co Exec Admin	29,334	72,698	9,708	46,615	0
Co Exec Compliance	2,944	1,986	437	1,626	251
Co Exec Corp Counsel	6,043	10,070	0	32,229	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	91	1,970	205	18,230	(749)
Mgmt & Budget Fiscal Services	17,053	31,713	6,159	23,669	2,683
Facilities Management	24,471	40,045	40,401	67,425	124,444
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	5,211	17,343	3,890	56,924	6,998
Human Resources	17,783	44,104	5,877	28,266	0
Treasurer	538	2,447	89	20,364	24
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	121,323	307,238	83,451	696,610	236,820
Roll Forwards	0	0	0	0	0
Fixed Costs	121,323	307,238	83,451	696,610	236,820

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	255,192	7,578	215,497	73,913	0
Non-Departmental	0	0	0	0	1,130
Co Exec Admin	65,476	7,639	90,642	0	0
Co Exec Compliance	1,981	233	2,926	3,068	6,787
Co Exec Corp Counsel	38,275	0	157,151	153,123	42,304
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	22,231	1,160	9,548	4,224	13,021
Mgmt & Budget Fiscal Services	34,622	4,103	66,535	57,998	191,460
Facilities Management	62,817	2,245	64,039	206,282	64,570
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	1,403	19,175	2,276	172,586	31,831
Human Resources	39,720	4,627	54,991	61,285	145,004
Treasurer	1,024	71	5,343	86,486	10,469
Clerk Adm/Micrographics	0	0	0	814,682	0
Allocated Costs for Fiscal 2018	522,741	46,831	668,948	1,633,647	506,576
Roll Forwards	0	0	0	0	0
Fixed Costs	522,741	46,831	668,948	1,633,647	506,576

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Probate Court	Family Court	Prosecuting Atty	Sheriff Office	BOC Bd of Comm
Building Depreciation	38,079	318,418	103,855	1,917,052	17,611
Non-Departmental	0	0	0	2,767	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	2,464	15,438	9,170	150,407	1,447
Co Exec Corp Counsel	100,741	48,349	18,129	753,718	48,349
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	4,191	7,378	1,075	68,359	1,542
Mgmt & Budget Fiscal Services	81,796	396,463	124,568	1,064,886	21,678
Facilities Management	106,265	848,916	289,840	787,731	44,586
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	69,438	141,655	483,676	145,164	3,821
Human Resources	49,665	245,395	183,730	1,428,941	25,720
Treasurer	15,790	47,322	8,527	30,102	138
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	468,429	2,069,334	1,222,570	6,349,127	164,892
Roll Forwards	0	0	0	0	0
Fixed Costs	468,429	2,069,334	1,222,570	6,349,127	164,892

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	BOC Library	Water Res. Comm.	Parks & Rec	Road Commission	Road Comm SA
Building Depreciation	39,859	30,538	1,890	48,252	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	545	1,904	127,395	0	0
Co Exec Corp Counsel	24,169	66,482	132,981	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(2,607)	1,993	164,078	0	0
Mgmt & Budget Fiscal Services	7,500	36,253	189,730	0	0
Facilities Management	111,239	84,749	5,984	17,809	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	1,456	51,000	13,876	0	0
Human Resources	5,631	34,447	148,377	0	0
Treasurer	1,771	366	157,038	16,325	615
Clerk Adm/Micrographics	0	8	0	26	0
Allocated Costs for Fiscal 2018	189,563	307,740	941,349	82,412	615
Roll Forwards	0	0	115,125	0	0
Fixed Costs	189,563	307,740	1,056,474	82,412	615

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department**

Central Service Departments	Friend of Court	Health	ROD Automation	Oakland Enhance	Water Res Co SRF
Building Depreciation	169,008	132,273	0	0	0
Non-Departmental	0	117	0	0	0
Co Exec Admin	0	466,022	0	9,010	0
Co Exec Compliance	14,191	12,549	581	204	5,623
Co Exec Corp Counsel	22,151	253,863	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	4,087	39,301	2,166	0	70,265
Mgmt & Budget Fiscal Services	210,725	314,663	30,656	3,282	438,255
Facilities Management	404,305	174,398	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	75,051	233,645	0	0	1,243
Human Resources	168,266	282,705	4,398	5,459	74,679
Treasurer	971	46,075	66	30	3,262
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	1,068,755	1,955,611	37,867	17,985	593,327
Roll Forwards	151,218	0	0	0	0
Fixed Costs	1,219,973	1,955,611	37,867	17,985	593,327

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Restricted Funds	Multi Org Grants	Workforce Develp	LE Grants Misc	LE Grants PA-CRP
Building Depreciation	0	0	25,294	0	15,822
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	12,753	0	0
Co Exec Compliance	1	655	6,748	1,127	1,032
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	2,034	(298)	(504)	1,879
Mgmt & Budget Fiscal Services	4	61,171	101,018	115,610	64,749
Facilities Management	0	0	7,505	0	44,154
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	1,053	0	31,528
Human Resources	0	16,315	7,730	16,533	23,666
Treasurer	0	87	2,417	418	220
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	5	80,262	164,220	133,184	183,050
Roll Forwards	0	0	0	0	(5,093)
Fixed Costs	5	80,262	164,220	133,184	177,957

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	LE Grants Rd Pat	House Comm Dev	Hum Svcs Grants	Other Grants	Judicial Grants
Building Depreciation	0	24,403	24,592	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	41,614	87,452	0	0
Co Exec Compliance	275	4,770	2,983	426	215
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	30,576	20,771	4,192	4,450
Mgmt & Budget Fiscal Services	33,469	73,559	434,611	65,556	98,803
Facilities Management	0	8,573	30,830	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	47,867	45,634	0	0
Human Resources	7,255	25,236	53,050	3,225	4,316
Treasurer	0	5,006	1,365	183	248
Clerk Adm/Micrographics	0	35	0	0	0
Allocated Costs for Fiscal 2018	40,999	261,639	701,288	73,582	108,032
Roll Forwards	0	0	0	0	0
Fixed Costs	40,999	261,639	701,288	73,582	108,032

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Brownfield Init.	Concealed Pistol	Child Care Fund	Waste Res Mgmt	Misc DSF
Building Depreciation	0	0	393,106	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	344,300	0	0
Co Exec Compliance	96	83	15,109	0	0
Co Exec Corp Counsel	0	0	40,291	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	3,842	652	34,069	61	61
Mgmt & Budget Fiscal Services	3,796	1,566	324,541	374	0
Facilities Management	0	0	252,597	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	18,326	32,334	0	0
Human Resources	0	1,647	231,520	0	0
Treasurer	92	35	6,423	1	49
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	7,826	22,309	1,674,290	436	110
Roll Forwards	0	0	0	0	0
Fixed Costs	7,826	22,309	1,674,290	436	110

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Water Res Co DSF	Proj Work Orders	Water Res Co CPF	Resource & Crisis Ctr	Fire Record Mgmt
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	3,300
Co Exec Compliance	0	0	682	0	225
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	61	61,190	10,296	0	2,380
Mgmt & Budget Fiscal Services	3,713	896	37,798	0	27,603
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	9,413	0
Human Resources	0	0	5,207	0	1,998
Treasurer	172	1,617	232	0	66
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	3,946	63,703	54,215	9,413	35,572
Roll Forwards	0	0	0	0	(53,692)
Fixed Costs	3,946	63,703	54,215	9,413	(18,120)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Airport	Drain Prop Funds	Delq Tax Revolv	Fac & Operations	Info Tech Clemis
Building Depreciation	0	0	0	39,888	27,464
Non-Departmental	0	0	0	0	0
Co Exec Admin	37,008	0	0	263,456	52,076
Co Exec Compliance	1,547	16,909	178	10,700	3,291
Co Exec Corp Counsel	68,498	0	0	0	12,084
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	18,893	249,045	243	136,384	14,000
Mgmt & Budget Fiscal Services	157,656	478,770	2,313	445,884	179,321
Facilities Management	0	0	0	107,388	10,129
Central Services Admin	110,393	0	0	0	0
Central Services Support Svcs	3,781	30,554	6,223	2,058	651
Human Resources	22,441	246,388	2,230	159,839	31,590
Treasurer	2,386	76,947	91,093	8,400	707
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	422,603	1,098,613	102,280	1,173,997	331,313
Roll Forwards	7,224	(46,788)	7,212	21,418	(1,428)
Fixed Costs	429,827	1,051,825	109,492	1,195,415	329,885

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Info Technology	Drain Equipment	Radio Communicat	Motor Pool	Communication
Building Depreciation	292,589	0	9,258	42,481	4,103
Non-Departmental	0	0	0	0	0
Co Exec Admin	303,590	0	20,081	26,780	7,320
Co Exec Compliance	14,363	0	1,552	2,557	1,194
Co Exec Corp Counsel	380,798	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	71,861	41,756	4,471	107,235	9,483
Mgmt & Budget Fiscal Services	362,944	86,006	176,237	192,045	82,295
Facilities Management	121,115	0	8,611	39,537	1,510
Central Services Admin	0	0	0	79,883	0
Central Services Support Svcs	1,585	0	1	150,857	0
Human Resources	184,184	2,552	12,184	16,240	4,433
Treasurer	2,597	1,027	1,387	5,437	629
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	1,735,626	131,341	233,782	663,052	110,967
Roll Forwards	136,857	25,065	22,697	99,927	(56,811)
Fixed Costs	1,872,483	156,406	256,479	762,979	54,156

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Bldg & Liab Ins	Fringe Benefits	Delq Per Prop Tx	Public Transport	Retirement
Building Depreciation	20,792	54,910	728	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	12,997	44,045	0	0	0
Co Exec Compliance	2,345	1,160	159	0	0
Co Exec Corp Counsel	21,573	2,011	0	0	24,169
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	5,735	13,247	0	0	(48)
Mgmt & Budget Fiscal Services	92,598	67,568	2,132	0	50,682
Facilities Management	6,167	23,538	2,026	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	15,574	8,635	0	0	19,630
Human Resources	7,880	26,708	2,478	0	0
Treasurer	525	1,523	90,376	27	48,317
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	186,186	243,345	97,899	27	142,750
Roll Forwards	3,564	13,216	(35,187)	0	0
Fixed Costs	189,750	256,561	62,712	27	142,750

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Retiree Hlt Care	Superseding Trust	Road Comm Retire	Economic Develop	Others
Building Depreciation	0	0	0	0	210,432
Non-Departmental	0	0	0	0	3,503
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	(132)	0
Mgmt & Budget Fiscal Services	52,973	8,788	0	0	0
Facilities Management	0	0	0	0	208,860
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	335
Human Resources	0	0	0	0	0
Treasurer	537	18	12,349	0	181,423
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2018	53,510	8,806	12,349	(132)	604,553
Roll Forwards	0	0	0	0	0
Fixed Costs	53,510	8,806	12,349	(132)	604,553

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
Building Depreciation	5,293,439	0	0	(6,196,906)	
Non-Departmental	7,517	0	20,542,851	0	
Co Exec Admin	2,268,460	0	788,653	0	
Co Exec Compliance	463,665	0	0	(247,485)	
Co Exec Corp Counsel	2,588,495	0	0	395	
Mgmt & Budget Admin	157,511	0	0	0	
Co Exec Purchasing	1,286,931	0	0	289,334	
Mgmt & Budget Fiscal Services	7,353,023	0	0	231	
Facilities Management	4,521,077	0	0	(2,083,103)	
Central Services Admin	190,276	0	0	0	
Central Services Support Svcs	2,309,918	0	221,651	308,952	227,000
Human Resources	4,306,044	0	0	27	
Treasurer	1,024,999	0	6,887,093	0	
Clerk Adm/Micrographics	814,751	0	0	0	10,790
Allocated Costs for Fiscal 2018	32,586,106	0	28,440,248	(7,928,555)	237,790
Roll Forwards	404,524				
Fixed Costs	32,990,630				

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

<u>Central Service Departments</u>	<u>Total Expenditures</u>
Building Depreciation	
Non-Departmental	
Co Exec Admin	
Co Exec Compliance	
Co Exec Corp Counsel	
Mgmt & Budget Admin	
Co Exec Purchasing	
Mgmt & Budget Fiscal Services	
Facilities Management	
Central Services Admin	
Central Services Support Svcs	
Human Resources	
Treasurer	
Clerk Adm/Micrographics	
Allocated Costs for Fiscal 2018	<hr/> 53,335,589

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2018	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
M&B Equalization	753,589	NA	NA	753,589	0	753,589
M&B Reimb.	427,506	NA	NA	427,506	0	427,506
Hum Svc Admin	20,838	NA	NA	20,838	0	20,838
Hum Svc Homeland	104,778	NA	NA	104,778	0	104,778
Pub Svc Admin	14,686	NA	NA	14,686	0	14,686
Pub Svc Vets Svc	121,323	NA	NA	121,323	0	121,323
Pub Svc Comm Cor	307,238	NA	NA	307,238	0	307,238
Pub Svc MSU Ext	83,451	NA	NA	83,451	0	83,451
Pub Svc Animal	696,610	NA	NA	696,610	0	696,610
Pub Svc CC Prob	236,820	NA	NA	236,820	0	236,820
Pub Svc Med Exam	522,741	NA	NA	522,741	0	522,741
C&ED Admin	46,831	NA	NA	46,831	0	46,831
C&ED Dev & Plan	668,948	NA	NA	668,948	0	668,948
Clerk / ROD	1,633,647	NA	NA	1,633,647	0	1,633,647
District Court	506,576	NA	NA	506,576	0	506,576
Probate Court	468,429	NA	NA	468,429	0	468,429
Family Court	2,069,334	NA	NA	2,069,334	0	2,069,334
Prosecuting Atty	1,222,570	NA	NA	1,222,570	0	1,222,570
Sheriff Office	6,349,127	NA	NA	6,349,127	0	6,349,127
BOC Bd of Comm	164,892	NA	NA	164,892	0	164,892
BOC Library	189,563	NA	NA	189,563	0	189,563
Water Res. Comm.	307,740	NA	NA	307,740	0	307,740
Parks & Rec	941,349	826,224	115,125	1,056,474	0	1,056,474
Road Commission	82,412	NA	NA	82,412	0	82,412
Road Comm SA	615	NA	NA	615	0	615
Friend of Court	1,068,755	917,537	151,218	1,219,973	0	1,219,973
Health	1,955,611	NA	NA	1,955,611	0	1,955,611
ROD Automation	37,867	NA	NA	37,867	0	37,867
Oakland Enhance	17,985	NA	NA	17,985	0	17,985
Water Res Co SRF	593,327	NA	NA	593,327	0	593,327
Restricted Funds	5	NA	NA	5	0	5
Multi Org Grants	80,262	NA	NA	80,262	0	80,262
Workforce Develp	164,220	NA	NA	164,220	0	164,220
LE Grants Misc	133,184	NA	NA	133,184	0	133,184
LE Grants PA-CRP	183,050	188,143	(5,093)	177,957	0	177,957
LE Grants Rd Pat	40,999	NA	NA	40,999	0	40,999
House Comm Dev	261,639	NA	NA	261,639	0	261,639
Hum Svcs Grants	701,288	NA	NA	701,288	0	701,288
Other Grants	73,582	NA	NA	73,582	0	73,582
Judicial Grants	108,032	NA	NA	108,032	0	108,032
Brownfield Init.	7,826	NA	NA	7,826	0	7,826
Concealed Pistol	22,309	NA	NA	22,309	0	22,309
Child Care Fund	1,674,290	NA	NA	1,674,290	0	1,674,290
Waste Res Mgmt	436	NA	NA	436	0	436
Misc DSF	110	NA	NA	110	0	110
Water Res Co DSF	3,946	NA	NA	3,946	0	3,946
Proj Work Orders	63,703	NA	NA	63,703	0	63,703
Water Res Co CPF	54,215	NA	NA	54,215	0	54,215
Resource & Crisis Ctr	9,413	NA	NA	9,413	0	9,413
Fire Record Mgmt	35,572	89,264	(53,692)	(18,120)	0	(18,120)
Airport	422,603	415,379	7,224	429,827	0	429,827
Drain Prop Funds	1,098,613	1,145,401	(46,788)	1,051,825	0	1,051,825
Delq Tax Revolv	102,280	95,068	7,212	109,492	0	109,492

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule B - Fixed Costs Proposed

Fac & Operations	1,173,997	1,152,579	21,418	1,195,415	0	1,195,415
Info Tech Clemis	331,313	332,741	(1,428)	329,885	0	329,885
Info Technology	1,735,626	1,598,769	136,857	1,872,483	0	1,872,483
Drain Equipment	131,341	106,276	25,065	156,406	0	156,406
Radio Communicat	233,782	211,085	22,697	256,479	0	256,479
Motor Pool	663,052	563,125	99,927	762,979	0	762,979
Communication	110,967	167,778	(56,811)	54,156	0	54,156
Bldg & Liab Ins	186,186	182,622	3,564	189,750	0	189,750
Fringe Benefits	243,345	230,129	13,216	256,561	0	256,561
Delq Per Prop Tx	97,899	133,086	(35,187)	62,712	0	62,712
Public Transport	27	NA	NA	27	0	27
Retirement	142,750	NA	NA	142,750	0	142,750
Retiree Hlt Care	53,510	NA	NA	53,510	0	53,510
Superseding Trust	8,806	NA	NA	8,806	0	8,806
Road Comm Retire	12,349	NA	NA	12,349	0	12,349
Economic Develop	(132)	NA	NA	(132)	0	(132)
Others	604,553	NA	NA	604,553	0	604,553
Total Allocated	<u>32,586,106</u>	<u>8,355,206</u>	<u>404,524</u>	<u>32,990,630</u>	<u>0</u>	<u>32,990,630</u>
Direct Billed	0					
Unallocated Total	28,440,248					
Cost Adjustments	(7,928,555)					
Disallowed Total	<u>237,790</u>					
Total Expenditures	<u>53,335,589</u>					

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		6,196,906		0	
Non-Departmental	21,825,031		0	(20,542,851)	0	
Co Exec Admin	2,965,275		0	(788,653)	0	
Co Exec Compliance	564,511		247,485		0	
Co Exec Corp Counsel	3,066,730		(395)		0	
Mgmt & Budget Admin	248,499		0		0	
Co Exec Purchasing	1,337,886		(289,334)		0	
Mgmt & Budget Fiscal Services	6,411,795		(231)		0	
Facilities Management	1,436,765		2,083,103		0	
Central Services Admin	243,043		0		0	
Central Services Support Svcs	2,565,342	(227,000)	(308,952)	(221,651)	0	
Human Resources	3,928,766		(27)		0	
Treasurer	7,647,758		0	(6,887,093)	0	
Clerk Adm/Micrographics	1,094,188	(10,790)	0		0	
M&B Equalization						753,589
M&B Reimb.						427,506
Hum Svc Admin						20,838
Hum Svc Homeland						104,778
Pub Svc Admin						14,686
Pub Svc Vets Svc						121,323
Pub Svc Comm Cor						307,238
Pub Svc MSU Ext						83,451
Pub Svc Animal						696,610
Pub Svc CC Prob						236,820
Pub Svc Med Exam						522,741
C&ED Admin						46,831
C&ED Dev & Plan						668,948
Clerk / ROD						1,633,647
District Court						506,576
Probate Court						468,429
Family Court						2,069,334
Prosecuting Atty						1,222,570
Sheriff Office						6,349,127
BOC Bd of Comm						164,892
BOC Library						189,563
Water Res. Comm.						307,740
Parks & Rec						941,349
Road Commission						82,412
Road Comm SA						615
Friend of Court						1,068,755
Health						1,955,611
ROD Automation						37,867
Oakland Enhance						17,985
Water Res Co SRF						593,327
Restricted Funds						5
Multi Org Grants						80,262
Workforce Develop						164,220
LE Grants Misc						133,184
LE Grants PA-CRP						183,050
LE Grants Rd Pat						40,999
House Comm Dev						261,639
Hum Svcs Grants						701,288

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Other Grants						73,582
Judicial Grants						108,032
Brownfield Init.						7,826
Concealed Pistol						22,309
Child Care Fund						1,674,290
Waste Res Mgmt						436
Misc DSF						110
Water Res Co DSF						3,946
Proj Work Orders						63,703
Water Res Co CPF						54,215
Resource & Crisis Ctr						9,413
Fire Record Mgmt						35,572
Airport						422,603
Drain Prop Funds						1,098,613
Delq Tax Revolv						102,280
Fac & Operations						1,173,997
Info Tech Clemis						331,313
Info Technology						1,735,626
Drain Equipment						131,341
Radio Communicat						233,782
Motor Pool						663,052
Communication						110,967
Bldg & Liab Ins						186,186
Fringe Benefits						243,345
Delq Per Prop Tx						97,899
Public Transport						27
Retirement						142,750
Retiree Hlt Care						53,510
Superseding Trust						8,806
Road Comm Retire						12,349
Economic Develop						(132)
Others						604,553
Totals	53,335,589	(237,790)	7,928,555	(28,440,248)	0	32,586,106

Deviation: 0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	607	(20,810)	0	1,202	0
Co Exec Admin	179,822	0	(371,768)	1,192	89,724
Co Exec Compliance	4,482	0	9,573	(37,204)	11,455
Co Exec Corp Counsel	12,137	0	49,165	1,234	(159,253)
Mgmt & Budget Admin	9,804	0	4,331	100	0
Co Exec Purchasing	70,601	0	21,458	56,884	54,397
Mgmt & Budget Fiscal Services	237,434	0	96,747	2,581	28,200
Facilities Management	83,249	1,268,020	20,317	577	78,577
Central Services Admin	4,158	0	4,319	98	0
Central Services Support Svcs	55,772	0	22,528	1,032	20,140
Human Resources	205,521	27,453	51,492	83,406	82,603
Treasurer	25,783	0	0	236,789	271,997
Clerk Adm/Micrographics	14,097	0	0	440	0
M&B Equalization	67,576	0	146,913	3,716	12,084
M&B Reimb.	12,406	0	43,997	4,141	102,756
Hum Svc Admin	1,026	0	3,907	541	2,011
Hum Svc Homeland	29,370	0	15,392	632	14,093
Pub Svc Admin	4,351	0	4,335	96	0
Pub Svc Vets Svc	17,855	0	29,334	2,944	6,043
Pub Svc Comm Cor	84,862	0	72,698	1,986	10,070
Pub Svc MSU Ext	16,685	0	9,708	437	0
Pub Svc Animal	401,262	0	46,615	1,626	32,229
Pub Svc CC Prob	103,169	0	0	251	0
Pub Svc Med Exam	255,192	0	65,476	1,981	38,275
C&ED Admin	7,578	0	7,639	233	0
C&ED Dev & Plan	215,497	0	90,642	2,926	157,151
Clerk / ROD	73,913	0	0	3,068	153,123
District Court	0	1,130	0	6,787	42,304
Probate Court	38,079	0	0	2,464	100,741
Family Court	318,418	0	0	15,438	48,349
Prosecuting Atty	103,855	0	0	9,170	18,129
Sheriff Office	1,917,052	2,767	0	150,407	753,718
BOC Bd of Comm	17,611	0	0	1,447	48,349
BOC Library	39,859	0	0	545	24,169
Water Res. Comm.	30,538	0	0	1,904	66,482
Parks & Rec	1,890	0	0	127,395	132,981
Road Commission	48,252	0	0	0	0
Road Comm SA	0	0	0	0	0
Friend of Court	169,008	0	0	14,191	22,151
Health	132,273	117	466,022	12,549	253,863
ROD Automation	0	0	0	581	0
Oakland Enhance	0	0	9,010	204	0
Water Res Co SRF	0	0	0	5,623	0
Restricted Funds	0	0	0	1	0
Multi Org Grants	0	0	0	655	0
Workforce Develop	25,294	0	12,753	6,748	0
LE Grants Misc	0	0	0	1,127	0
LE Grants PA-CRP	15,822	0	0	1,032	0
LE Grants Rd Pat	0	0	0	275	0
House Comm Dev	24,403	0	41,614	4,770	0
Hum Svcs Grants	24,592	0	87,452	2,983	0
Other Grants	0	0	0	426	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Judicial Grants	0	0	0	215	0
Brownfield Init.	0	0	0	96	0
Concealed Pistol	0	0	0	83	0
Child Care Fund	393,106	0	344,300	15,109	40,291
Waste Res Mgmt	0	0	0	0	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	682	0
Resource & Crisis Ctr	0	0	0	0	0
Fire Record Mgmt	0	0	3,300	225	0
Airport	0	0	37,008	1,547	68,498
Drain Prop Funds	0	0	0	16,909	0
Delq Tax Revolv	0	0	0	178	0
Fac & Operations	39,888	0	263,456	10,700	0
Info Tech Clemis	27,464	0	52,076	3,291	12,084
Info Technology	292,589	0	303,590	14,363	380,798
Drain Equipment	0	0	0	0	0
Radio Communicat	9,258	0	20,081	1,552	0
Motor Pool	42,481	0	26,780	2,557	0
Communication	4,103	0	7,320	1,194	0
Bldg & Liab Ins	20,792	0	12,997	2,345	21,573
Fringe Benefits	54,910	0	44,045	1,160	2,011
Delq Per Prop Tx	728	0	0	159	0
Public Transport	0	0	0	0	0
Retirement	0	0	0	0	24,169
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	210,432	3,503	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	20,542,851	788,653	0	0
Cost Adjustments	(6,196,906)	0	0	(247,485)	395
Disallowed	0	0	0	0	0
Total Expenditures	0	21,825,031	2,965,275	564,511	3,066,730

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	3,246	14,812	727	0
Co Exec Admin	0	413	16,273	51,932	0
Co Exec Compliance	0	767	3,466	1,293	0
Co Exec Corp Counsel	0	736	17,214	33,571	0
Mgmt & Budget Admin	(21,831)	77	1,479	2,831	0
Co Exec Purchasing	17,770	(266,616)	7,503	20,389	0
Mgmt & Budget Fiscal Services	95,049	299	(1,181,322)	68,575	0
Facilities Management	0	8,453	9,113	(1,530,804)	0
Central Services Admin	0	0	1,565	1,230	(14,450)
Central Services Support Svcs	0	5,941	93,320	187,894	67,217
Human Resources	0	4,421	26,766	61,031	0
Treasurer	0	3,301	41,059	71,953	0
Clerk Adm/Micrographics	0	583	7,293	28,169	0
M&B Equalization	120,738	(1,565)	58,990	23,756	0
M&B Reimb.	36,773	2,973	32,681	34,612	0
Hum Svc Admin	0	1,346	5,949	1,261	0
Hum Svc Homeland	0	4,312	10,150	15,060	0
Pub Svc Admin	0	221	1,754	1,287	0
Pub Svc Vets Svc	0	91	17,053	24,471	0
Pub Svc Comm Cor	0	1,970	31,713	40,045	0
Pub Svc MSU Ext	0	205	6,159	40,401	0
Pub Svc Animal	0	18,230	23,669	67,425	0
Pub Svc CC Prob	0	(749)	2,683	124,444	0
Pub Svc Med Exam	0	22,231	34,622	62,817	0
C&ED Admin	0	1,160	4,103	2,245	0
C&ED Dev & Plan	0	9,548	66,535	64,039	0
Clerk / ROD	0	4,224	57,998	206,282	0
District Court	0	13,021	191,460	64,570	0
Probate Court	0	4,191	81,796	106,265	0
Family Court	0	7,378	396,463	848,916	0
Prosecuting Atty	0	1,075	124,568	289,840	0
Sheriff Office	0	68,359	1,064,886	787,731	0
BOC Bd of Comm	0	1,542	21,678	44,586	0
BOC Library	0	(2,607)	7,500	111,239	0
Water Res. Comm.	0	1,993	36,253	84,749	0
Parks & Rec	0	164,078	189,730	5,984	0
Road Commission	0	0	0	17,809	0
Road Comm SA	0	0	0	0	0
Friend of Court	0	4,087	210,725	404,305	0
Health	0	39,301	314,663	174,398	0
ROD Automation	0	2,166	30,656	0	0
Oakland Enhance	0	0	3,282	0	0
Water Res Co SRF	0	70,265	438,255	0	0
Restricted Funds	0	0	4	0	0
Multi Org Grants	0	2,034	61,171	0	0
Workforce Develop	0	(298)	101,018	7,505	0
LE Grants Misc	0	(504)	115,610	0	0
LE Grants PA-CRP	0	1,879	64,749	44,154	0
LE Grants Rd Pat	0	0	33,469	0	0
House Comm Dev	0	30,576	73,559	8,573	0
Hum Svcs Grants	0	20,771	434,611	30,830	0
Other Grants	0	4,192	65,556	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Judicial Grants	0	4,450	98,803	0	0
Brownfield Init.	0	3,842	3,796	0	0
Concealed Pistol	0	652	1,566	0	0
Child Care Fund	0	34,069	324,541	252,597	0
Waste Res Mgmt	0	61	374	0	0
Misc DSF	0	61	0	0	0
Water Res Co DSF	0	61	3,713	0	0
Proj Work Orders	0	61,190	896	0	0
Water Res Co CPF	0	10,296	37,798	0	0
Resource & Crisis Ctr	0	0	0	0	0
Fire Record Mgmt	0	2,380	27,603	0	0
Airport	0	18,893	157,656	0	110,393
Drain Prop Funds	0	249,045	478,770	0	0
Delq Tax Revolv	0	243	2,313	0	0
Fac & Operations	0	136,384	445,884	107,388	0
Info Tech Clemis	0	14,000	179,321	10,129	0
Info Technology	0	71,861	362,944	121,115	0
Drain Equipment	0	41,756	86,006	0	0
Radio Communicat	0	4,471	176,237	8,611	0
Motor Pool	0	107,235	192,045	39,537	79,883
Communication	0	9,483	82,295	1,510	0
Bldg & Liab Ins	0	5,735	92,598	6,167	0
Fringe Benefits	0	13,247	67,568	23,538	0
Delq Per Prop Tx	0	0	2,132	2,026	0
Public Transport	0	0	0	0	0
Retirement	0	(48)	50,682	0	0
Retiree Hlt Care	0	0	52,973	0	0
Superseding Trust	0	0	8,788	0	0
Road Comm Retire	0	0	0	0	0
Economic Develop	0	(132)	0	0	0
Others	0	0	0	208,860	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	289,334	231	(2,083,103)	0
Disallowed	0	0	0	0	0
Total Expenditures	248,499	1,337,886	6,411,795	1,436,765	243,043

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	216	0	0
Co Exec Admin	6,965	25,362	85	0	0
Co Exec Compliance	408	5,728	32	0	0
Co Exec Corp Counsel	15,682	29,435	79	0	0
Mgmt & Budget Admin	606	2,593	10	0	0
Co Exec Purchasing	2,909	12,850	1,855	0	0
Mgmt & Budget Fiscal Services	62,715	57,924	531,798	0	0
Facilities Management	50,083	12,165	250	0	0
Central Services Admin	494	2,586	0	0	0
Central Services Support Svcs	(796,518)	13,490	684	328,500	0
Human Resources	38,461	(585,577)	4,423	0	0
Treasurer	116,016	36,947	(803,845)	0	0
Clerk Adm/Micrographics	0	9,192	79	(59,853)	0
M&B Equalization	231,848	89,129	404	0	753,589
M&B Reimb.	105,876	26,682	24,609	0	427,506
Hum Svc Admin	2,331	2,365	101	0	20,838
Hum Svc Homeland	6,162	9,330	277	0	104,778
Pub Svc Admin	0	2,623	19	0	14,686
Pub Svc Vets Svc	5,211	17,783	538	0	121,323
Pub Svc Comm Cor	17,343	44,104	2,447	0	307,238
Pub Svc MSU Ext	3,890	5,877	89	0	83,451
Pub Svc Animal	56,924	28,266	20,364	0	696,610
Pub Svc CC Prob	6,998	0	24	0	236,820
Pub Svc Med Exam	1,403	39,720	1,024	0	522,741
C&ED Admin	19,175	4,627	71	0	46,831
C&ED Dev & Plan	2,276	54,991	5,343	0	668,948
Clerk / ROD	172,586	61,285	86,486	814,682	1,633,647
District Court	31,831	145,004	10,469	0	506,576
Probate Court	69,438	49,665	15,790	0	468,429
Family Court	141,655	245,395	47,322	0	2,069,334
Prosecuting Atty	483,676	183,730	8,527	0	1,222,570
Sheriff Office	145,164	1,428,941	30,102	0	6,349,127
BOC Bd of Comm	3,821	25,720	138	0	164,892
BOC Library	1,456	5,631	1,771	0	189,563
Water Res. Comm.	51,000	34,447	366	8	307,740
Parks & Rec	13,876	148,377	157,038	0	941,349
Road Commission	0	0	16,325	26	82,412
Road Comm SA	0	0	615	0	615
Friend of Court	75,051	168,266	971	0	1,068,755
Health	233,645	282,705	46,075	0	1,955,611
ROD Automation	0	4,398	66	0	37,867
Oakland Enhance	0	5,459	30	0	17,985
Water Res Co SRF	1,243	74,679	3,262	0	593,327
Restricted Funds	0	0	0	0	5
Multi Org Grants	0	16,315	87	0	80,262
Workforce Develop	1,053	7,730	2,417	0	164,220
LE Grants Misc	0	16,533	418	0	133,184
LE Grants PA-CRP	31,528	23,666	220	0	183,050
LE Grants Rd Pat	0	7,255	0	0	40,999
House Comm Dev	47,867	25,236	5,006	35	261,639
Hum Svcs Grants	45,634	53,050	1,365	0	701,288
Other Grants	0	3,225	183	0	73,582

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule D - Detail of Allocated Costs

Department	Central Services 11.5	Human Resources 12.5	Treasurer 13.5	Clerk Adm/Microgr 14.5	Totals
Judicial Grants	0	4,316	248	0	108,032
Brownfield Init.	0	0	92	0	7,826
Concealed Pistol	18,326	1,647	35	0	22,309
Child Care Fund	32,334	231,520	6,423	0	1,674,290
Waste Res Mgmt	0	0	1	0	436
Misc DSF	0	0	49	0	110
Water Res Co DSF	0	0	172	0	3,946
Proj Work Orders	0	0	1,617	0	63,703
Water Res Co CPF	0	5,207	232	0	54,215
Resource & Crisis Ctr	9,413	0	0	0	9,413
Fire Record Mgmt	0	1,998	66	0	35,572
Airport	3,781	22,441	2,386	0	422,603
Drain Prop Funds	30,554	246,388	76,947	0	1,098,613
Delq Tax Revolv	6,223	2,230	91,093	0	102,280
Fac & Operations	2,058	159,839	8,400	0	1,173,997
Info Tech Clemis	651	31,590	707	0	331,313
Info Technology	1,585	184,184	2,597	0	1,735,626
Drain Equipment	0	2,552	1,027	0	131,341
Radio Communicat	1	12,184	1,387	0	233,782
Motor Pool	150,857	16,240	5,437	0	663,052
Communication	0	4,433	629	0	110,967
Bldg & Liab Ins	15,574	7,880	525	0	186,186
Fringe Benefits	8,635	26,708	1,523	0	243,345
Delq Per Prop Tx	0	2,478	90,376	0	97,899
Public Transport	0	0	27	0	27
Retirement	19,630	0	48,317	0	142,750
Retiree Hlt Care	0	0	537	0	53,510
Superseding Trust	0	0	18	0	8,806
Road Comm Retire	0	0	12,349	0	12,349
Economic Develop	0	0	0	0	(132)
Others	335	0	181,423	0	604,553
Total Allocated					32,586,106
Direct Bills	0	0	0	0	0
Unallocated	221,651	0	6,887,093	0	28,440,248
Cost Adjustments	308,952	27	0	0	(7,928,555)
Disallowed	227,000	0	0	10,790	237,790
Total Expenditures	2,565,342	3,928,766	7,647,758	1,094,188	53,335,589

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
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 WRC Accounting	Allocated wages by fund type	Fiscal WRC accounting 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 Med Care Fac.	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	Dollar amount of security costs by location	Building 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, 2018
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, 2018
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, 2018
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, 2018
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	<u>6,196,906</u>			
Total Departmental Cost Adjustments:	<u>6,196,906</u>			6,196,906
Total To Be Allocated:	<u>6,196,906</u>			<u>6,196,906</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	6,196,906	0	45,646	109,761	774,489
Functional Cost	6,196,906	0	45,646	109,761	774,489
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,196,906	0	45,646	109,761	774,489
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	6,196,906	0	45,646	109,761	774,489

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	343,471	96,398	6,327	323,961	48,231
Functional Cost	343,471	96,398	6,327	323,961	48,231
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	343,471	96,398	6,327	323,961	48,231
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	343,471	96,398	6,327	323,961	48,231

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	33,223	898,096	255,192
Functional Cost	44,519	3,326	33,223	898,096	255,192
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	44,519	3,326	33,223	898,096	255,192
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	44,519	3,326	33,223	898,096	255,192

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	393,106	610,865	401,262	74,428	10,458
Functional Cost					
	393,106	610,865	401,262	74,428	10,458
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	393,106	610,865	401,262	74,428	10,458
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	393,106	610,865	401,262	74,428	10,458

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	267,047	198,913	21,474	27,161	13,858
Functional Cost					
	267,047	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	267,047	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	267,047	198,913	21,474	27,161	13,858

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Building Depr./Int	51,739	77,872	1,066,083
Functional Cost	51,739	77,872	1,066,083
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	51,739	77,872	1,066,083
Allocation Step 2			
2nd Allocation	0	0	0
Total For Building Depreciation			
Schedule .3 Total	51,739	77,872	1,066,083

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	5,599	14.902055	6,802		6,802		6,802
Pub Svc MSU Ext	13,734	36.553817	16,685		16,685		16,685
Pub Svc CC Prob	17,015	45.286383	20,672		20,672		20,672
Water Res. Comm.	978	2.603002	1,188		1,188		1,188
Others	246	0.654743	299		299		299
Schedule .4 Total for N. Office Bldg	37,572	100.000000	45,646		45,646	0	45,646

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, 2018
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
Non-Departmental	465	0.553216	607		607		607
Hum Svc Admin	786	0.935113	1,026		1,026		1,026
Health	66,003	78.524520	86,190		86,190		86,190
Hum Svcs Grants	16,800	19.987151	21,938		21,938		21,938
Schedule .4 Total for NO Health Ctr	84,054	100.000000	109,761		109,761	0	109,761

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, 2018
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	6,505	1.567092	12,137		12,137		12,137
Central Services Support Svcs	23,928	5.764394	44,645		44,645		44,645
Treasurer	13,819	3.329077	25,783		25,783		25,783
Clerk Adm/Micrographics	5,086	1.225247	9,489		9,489		9,489
M&B Reimb.	6,649	1.601783	12,406		12,406		12,406
Pub Svc CC Prob	3,785	0.911828	7,062		7,062		7,062
Clerk / ROD	39,615	9.543483	73,913		73,913		73,913
Probate Court	20,409	4.916647	38,079		38,079		38,079
Family Court	160,327	38.623706	299,136		299,136		299,136
Prosecuting Atty	55,663	13.409540	103,855		103,855		103,855
Sheriff Office	17,055	4.108649	31,821		31,821		31,821
BOC Bd of Comm	8,257	1.989159	15,406		15,406		15,406
BOC Library	21,363	5.146471	39,859		39,859		39,859
LE Grants PA-CRP	8,480	2.042881	15,822		15,822		15,822
Fac & Operations	7,330	1.765840	13,676		13,676		13,676
Info Technology	442	0.106480	825		825		825
Delq Per Prop Tx	390	0.093953	728		728		728
Others	15,997	3.853770	29,847		29,847		29,847
Schedule .4 Total for Court House	415,100	100.000000	774,489		774,489	0	774,489

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, 2018
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	4,608		4,608		4,608
Road Commission	11,455	14.048320	48,252		48,252		48,252
Info Tech Clemis	6,520	7.996076	27,464		27,464		27,464
Info Technology	61,497	75.419425	259,044		259,044		259,044
Communication	974	1.194506	4,103		4,103		4,103
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	343,471		343,471	0	343,471

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, 2018
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	29,370		29,370		29,370
Sheriff Office	17,013	57.092520	55,036		55,036		55,036
Others	3,707	12.440015	11,992		11,992		11,992
Schedule .4 Total for Annex I	29,799	100.000000	96,398		96,398	0	96,398

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, 2018
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	5,383		5,383		5,383
Water Res. Comm.	4,361	12.767515	808		808		808
Others	734	2.148901	136		136		136
Schedule .4 Total for Annex II	34,157	100.000000	6,327		6,327	0	6,327

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, 2018
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	67,576		67,576		67,576
Pub Svc Comm Cor	13,202	17.349366	56,205		56,205		56,205
Sheriff Office	1,590	2.089493	6,769		6,769		6,769
Friend of Court	39,698	52.169000	169,008		169,008		169,008
House Comm Dev	5,732	7.532689	24,403		24,403		24,403
Schedule .4 Total for Oak Pointe	76,095	100.000000	323,961		323,961	0	323,961

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, 2018
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	2,019		2,019		2,019
Water Res. Comm.	40,142	59.179431	28,542		28,542		28,542
Fac & Operations	24,850	36.635167	17,670		17,670		17,670
Schedule .4 Total for Public Works	67,831	100.000000	48,231		48,231	0	48,231

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, 2018
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, 2018
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
Sheriff Office	2,807	11.856389	394		394		394
Health	4,848	20.477297	681		681		681
Others	16,020	67.666314	2,251		2,251		2,251
Schedule .4 Total for Health Svc Ctr	23,675	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, 2018
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	1,890		1,890		1,890
Health	32,799	86.324517	28,679		28,679		28,679
Hum Svcs Grants	3,035	7.987893	2,654		2,654		2,654
Schedule .4 Total for S. Health Svc	37,995	100.000000	33,223		33,223	0	33,223

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, 2018
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	2,044		2,044		2,044
Sheriff Office	267,368	99.772369	896,052		896,052		896,052
Schedule .4 Total for Law Enf Complex	267,978	100.000000	898,096		898,096	0	898,096

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, 2018
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	255,192		255,192		255,192
Schedule .4 Total for Medical Exam	38,680	100.000000	255,192		255,192	0	255,192

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, 2018
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	393,106		393,106		393,106
Schedule .4 Total for Child Welfare	172,476	100.000000	393,106		393,106	0	393,106

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, 2018
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	610,865		610,865		610,865
Schedule .4 Total for Work Release	61,138	100.000000	610,865		610,865	0	610,865

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, 2018
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	58,582	100.000000	401,262		401,262		401,262
Schedule .4 Total for Animal Shelter	58,582	100.000000	401,262		401,262	0	401,262

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, 2018
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, 2018
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, 2018
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	267,047		267,047		267,047
Schedule .4 Total for Sheriff Admin	61,891	100.000000	267,047		267,047	0	267,047

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, 2018
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, 2018
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, 2018
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
Sheriff Office	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, 2018
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, 2018
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	9,258		9,258		9,258
Motor Pool	26,962	82.106097	42,481		42,481		42,481
Schedule .4 Total for Central Garage	32,838	100.000000	51,739		51,739	0	51,739

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, 2018
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	77,872		77,872		77,872
Schedule .4 Total for Service Center	100	100.000000	77,872		77,872	0	77,872

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, 2018
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	179,822		179,822		179,822
Co Exec Compliance	443	0.420431	4,482		4,482		4,482
Mgmt & Budget Admin	969	0.919634	9,804		9,804		9,804
Co Exec Purchasing	6,978	6.622504	70,601		70,601		70,601
Mgmt & Budget Fiscal Services	23,467	22.271468	237,434		237,434		237,434
Central Services Admin	411	0.390061	4,158		4,158		4,158
Human Resources	20,313	19.278149	205,521		205,521		205,521
Pub Svc Admin	430	0.408094	4,351		4,351		4,351
C&ED Admin	749	0.710842	7,578		7,578		7,578
C&ED Dev & Plan	21,299	20.213917	215,497		215,497		215,497
Workforce Develop	2,500	2.372637	25,294		25,294		25,294
Info Technology	120	0.113887	1,214		1,214		1,214
Bldg & Liab Ins	2,055	1.950307	20,792		20,792		20,792
Fringe Benefits	1,027	0.974679	10,391		10,391		10,391
Others	6,834	6.485840	69,144		69,144		69,144
Schedule .4 Total for EOB 41 West	105,368	100.000000	1,066,083		1,066,083	0	1,066,083

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, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Non-Departmental	607	0	607	0	0
Co Exec Admin	179,822	0	0	0	0
Co Exec Compliance	4,482	0	0	0	0
Co Exec Corp Counsel	12,137	0	0	12,137	0
Mgmt & Budget Admin	9,804	0	0	0	0
Co Exec Purchasing	70,601	0	0	0	0
Mgmt & Budget Fiscal Services	237,434	0	0	0	0
Facilities Management	83,249	0	0	0	0
Central Services Admin	4,158	0	0	0	0
Central Services Support Svcs	55,772	0	0	44,645	0
Human Resources	205,521	0	0	0	0
Treasurer	25,783	0	0	25,783	0
Clerk Adm/Micrographics	14,097	0	0	9,489	4,608
M&B Equalization	67,576	0	0	0	0
M&B Reimb.	12,406	0	0	12,406	0
Hum Svc Admin	1,026	0	1,026	0	0
Hum Svc Homeland	29,370	0	0	0	0
Pub Svc Admin	4,351	0	0	0	0
Pub Svc Vets Svc	17,855	6,802	0	0	0
Pub Svc Comm Cor	84,862	0	0	0	0
Pub Svc MSU Ext	16,685	16,685	0	0	0
Pub Svc Animal	401,262	0	0	0	0
Pub Svc CC Prob	103,169	20,672	0	7,062	0
Pub Svc Med Exam	255,192	0	0	0	0
C&ED Admin	7,578	0	0	0	0
C&ED Dev & Plan	215,497	0	0	0	0
Clerk / ROD	73,913	0	0	73,913	0
Probate Court	38,079	0	0	38,079	0
Family Court	318,418	0	0	299,136	0
Prosecuting Atty	103,855	0	0	103,855	0
Sheriff Office	1,917,052	0	0	31,821	0
BOC Bd of Comm	17,611	0	0	15,406	0
BOC Library	39,859	0	0	39,859	0
Water Res. Comm.	30,538	1,188	0	0	0
Parks & Rec	1,890	0	0	0	0
Road Commission	48,252	0	0	0	48,252
Friend of Court	169,008	0	0	0	0
Health	132,273	0	86,190	0	0
Workforce Develp	25,294	0	0	0	0
LE Grants PA-CRP	15,822	0	0	15,822	0
House Comm Dev	24,403	0	0	0	0
Hum Svcs Grants	24,592	0	21,938	0	0
Child Care Fund	393,106	0	0	0	0
Fac & Operations	39,888	0	0	13,676	0
Info Tech Clemis	27,464	0	0	0	27,464
Info Technology	292,589	0	0	825	259,044
Radio Communicat	9,258	0	0	0	0
Motor Pool	42,481	0	0	0	0
Communication	4,103	0	0	0	4,103
Bldg & Liab Ins	20,792	0	0	0	0
Fringe Benefits	54,910	0	0	0	0
Delq Per Prop Tx	728	0	0	728	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Others	210,432	299	0	29,847	0
Direct Bill	0	0	0	0	0
Total	6,196,906	45,646	109,761	774,489	343,471

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Non-Departmental	0	0	0	0	0
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	2,019	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	5,383	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	67,576	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	29,370	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	56,205	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	55,036	0	6,769	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	808	0	28,542	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	169,008	0	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	24,403	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	17,670	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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Others	11,992	136	0	0	0
Direct Bill	0	0	0	0	0
Total	96,398	6,327	323,961	48,231	44,519

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Non-Departmental	0	0	0	0	0
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	2,044	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	255,192	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	394	0	896,052	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	1,890	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	681	28,679	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	0	0
Hum Svcs Grants	0	2,654	0	0	0
Child Care Fund	0	0	0	0	393,106
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, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Others	2,251	0	0	0	0
Direct Bill	0	0	0	0	0
Total	3,326	33,223	898,096	255,192	393,106

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Non-Departmental	0	0	0	0	0
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	401,262	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	610,865	0	0	0	267,047
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 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	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, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Others	0	0	74,428	0	0
Direct Bill	0	0	0	0	0
Total	610,865	401,262	74,428	10,458	267,047

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Non-Departmental	0	0	0	0	0
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	27,161	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 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	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	9,258
Motor Pool	0	0	0	0	42,481
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, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Others	8,477	0	0	13,858	0
Direct Bill	0	0	0	0	0
Total	198,913	21,474	27,161	13,858	51,739

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Service Center	EOB 41 West
Non-Departmental	0	0
Co Exec Admin	0	179,822
Co Exec Compliance	0	4,482
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	9,804
Co Exec Purchasing	0	70,601
Mgmt & Budget Fiscal Services	0	237,434
Facilities Management	77,872	0
Central Services Admin	0	4,158
Central Services Support Svcs	0	0
Human Resources	0	205,521
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	4,351
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	7,578
C&ED Dev & Plan	0	215,497
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	25,294
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	1,214
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	0	20,792
Fringe Benefits	0	10,391
Delq Per Prop Tx	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Service Center	EOB 41 West
Others	0	69,144
Direct Bill	0	0
Total	<u>77,872</u>	<u>1,066,083</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,825,031			21,825,031
Inbound Costs:				
Building Depreciation	607		607	
Co Exec Compliance		1,202	1,202	
Co Exec Purchasing		3,246	3,246	
Mgmt & Budget Fiscal Services		14,812	14,812	
Facilities Management		727	727	
Treasurer		216	216	
Total Allocated Additions:	607	20,203	20,810	20,810
Total To Be Allocated:	21,825,638	20,203		21,845,841

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	1,959,589	0	0	0	500,000
Insurance	335,755	0	277,745	27,429	0
Other Expenses	19,529,687	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	21,825,031				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	21,825,031	0	277,745	27,429	500,000
Allocation Step 1					
Inbound - All Others	607	607	0	0	0
Reallocate Admin Costs		(607)	8	1	14
Unallocated Costs	(20,523,850)	0	0	0	0
1st Allocation	1,301,788	0	277,753	27,430	500,014
Allocation Step 2					
Inbound - All Others	20,203	20,203	0	0	0
Reallocate Admin Costs		(20,203)	258	23	463
Unallocated Costs	(19,001)	0	0	0	0
2nd Allocation	1,202	0	258	23	463
Total For Non-Departmental					
Schedule .3 Total	1,302,990	0	278,011	27,453	500,477

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	FM&O	General Gov't**
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Buildings	496,577	963,012
Insurance	0	30,581
Other Expenses	0	19,529,687
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	496,577	20,523,280
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	14	570
Unallocated Costs	0	(20,523,850)
1st Allocation	496,591	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	458	19,001
Unallocated Costs	0	(19,001)
2nd Allocation	458	0
Total For Non-Departmental		
Schedule .3 Total	497,049	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	97.295459	270,241		270,241	253	270,494
District Court	13,340.58	0.406638	1,129		1,129	1	1,130
Sheriff Office	32,654.19	0.995341	2,765		2,765	2	2,767
Health	1,380.20	0.042070	117		117		117
Others	41,353.02	1.260492	3,501		3,501	2	3,503
Schedule .4 Total for Property Insur	3,280,703.48	100.000000	277,753		277,753	258	278,011

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, 2018
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	27,429	100.000000	27,430		27,430	23	27,453
Schedule .4 Total for Specific Serv	27,429	100.000000	27,430		27,430	23	27,453

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, 2018
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	500,014		500,014	463	500,477
Schedule .4 Total for Grounds Care	100	100.000000	500,014		500,014	463	500,477

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, 2018
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	496,591		496,591	458	497,049
Schedule .4 Total for FM&O	100	100.000000	496,591		496,591	458	497,049

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, 2018
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Facilities Management	1,268,020	270,494	0	500,477	497,049
Human Resources	27,453	0	27,453	0	0
District Court	1,130	1,130	0	0	0
Sheriff Office	2,767	2,767	0	0	0
Health	117	117	0	0	0
Others	3,503	3,503	0	0	0
Direct Bill	0	0	0	0	0
Total	1,302,990	278,011	27,453	500,477	497,049

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Co Exec Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,965,275			2,965,275
Inbound Costs:				
Building Depreciation	179,822		179,822	
Co Exec Compliance		1,192	1,192	
Co Exec Corp Counsel		89,724	89,724	
Co Exec Purchasing		413	413	
Mgmt & Budget Fiscal Services		16,273	16,273	
Facilities Management		51,932	51,932	
Central Services Support Svcs		6,965	6,965	
Human Resources		25,362	25,362	
Treasurer		85	85	
Total Allocated Additions:	<u>179,822</u>	<u>191,946</u>	<u>371,768</u>	371,768
Total To Be Allocated:	<u>3,145,097</u>	<u>191,946</u>		<u>3,337,043</u>

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Admin**

	Total	G&A	Administration	General Govt**
Wages & Benefits				
SALARIES & WAGES	1,475,906	0	1,191,373	284,533
FRINGE BENEFITS	766,079	0	618,379	147,700
Other Expense & Cost				
Supplies	17,197	0	13,881	3,316
Travel	5,536	0	4,469	1,067
Operating Expenses	53,671	0	43,323	10,348
Professional Serv	180,000	0	0	180,000
Internal Charges	466,886	0	376,870	90,016
Departmental Total				
Expenditures Per Financial Statement	2,965,275			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	2,965,275	0	2,248,295	716,980
Allocation Step 1				
Inbound - All Others	179,822	0	145,152	34,670
Reallocate Admin Costs		0	0	0
Unallocated Costs	(751,650)	0	0	(751,650)
1st Allocation	2,393,447	0	2,393,447	0
Allocation Step 2				
Inbound - All Others	191,946	0	154,943	37,003
Unallocated Costs	(37,003)	0	0	(37,003)
2nd Allocation	154,943	0	154,943	0
Total For Co Exec Admin				
Schedule .3 Total	2,548,390	0	2,548,390	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	506,728	0.375705	8,992		8,992	581	9,573
Co Exec Corp Counsel	2,602,042	1.929241	46,175		46,175	2,990	49,165
Mgmt & Budget Admin	229,296	0.170008	4,069		4,069	262	4,331
Co Exec Purchasing	1,135,855	0.842161	20,156		20,156	1,302	21,458
Mgmt & Budget Fiscal Services	5,120,313	3.796371	90,865		90,865	5,882	96,747
Facilities Management	1,075,365	0.797311	19,083		19,083	1,234	20,317
Central Services Admin	228,692	0.169560	4,058		4,058	261	4,319
Central Services Support Svcs	1,192,563	0.884206	21,163		21,163	1,365	22,528
Human Resources	2,725,470	2.020754	48,366		48,366	3,126	51,492
M&B Equalization	7,775,529	5.765037	137,983		137,983	8,930	146,913
M&B Reimb.	2,328,565	1.726476	41,322		41,322	2,675	43,997
Hum Svc Admin	206,888	0.153394	3,672		3,672	235	3,907
Hum Svc Homeland	814,763	0.604092	14,459		14,459	933	15,392
Pub Svc Admin	229,515	0.170170	4,073		4,073	262	4,335
Pub Svc Vets Svc	1,552,530	1.151098	27,551		27,551	1,783	29,334
Pub Svc Comm Cor	3,847,596	2.852736	68,279		68,279	4,419	72,698
Pub Svc MSU Ext	513,842	0.380980	9,119		9,119	589	9,708
Pub Svc Animal	2,466,977	1.829099	43,779		43,779	2,836	46,615
Pub Svc Med Exam	3,465,487	2.569428	61,498		61,498	3,978	65,476
C&ED Admin	404,446	0.299870	7,177		7,177	462	7,639
C&ED Dev & Plan	4,797,280	3.556863	85,132		85,132	5,510	90,642
Health	24,661,482	18.284842	437,638		437,638	28,384	466,022
Oakland Enhance	477,035	0.353690	8,465		8,465	545	9,010
Workforce Develop	674,899	0.500393	11,976		11,976	777	12,753
House Comm Dev	2,202,435	1.632959	39,084		39,084	2,530	41,614
Hum Svcs Grants	4,628,445	3.431683	82,135		82,135	5,317	87,452
Child Care Fund	18,222,053	13.510438	323,366		323,366	20,934	344,300
Fire Record Mgmt	174,973	0.129731	3,105		3,105	195	3,300
Airport	1,958,631	1.452194	34,758		34,758	2,250	37,008
Fac & Operations	13,943,713	10.338334	247,442		247,442	16,014	263,456
Info Tech Clemis	2,756,291	2.043606	48,912		48,912	3,164	52,076
Info Technology	16,067,622	11.913071	285,133		285,133	18,457	303,590
Radio Communicat	1,062,853	0.788035	18,861		18,861	1,220	20,081
Motor Pool	1,417,234	1.050785	25,150		25,150	1,630	26,780
Communication	387,581	0.287365	6,878		6,878	442	7,320
Bldg & Liab Ins	687,979	0.510091	12,208		12,208	789	12,997
Fringe Benefits	2,330,922	1.728223	41,365		41,365	2,680	44,045
Schedule .4 Total for Administration	134,873,890	100.000000	2,393,447		2,393,447	154,943	2,548,390

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, 2018
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Co Exec Compliance	9,573	9,573
Co Exec Corp Counsel	49,165	49,165
Mgmt & Budget Admin	4,331	4,331
Co Exec Purchasing	21,458	21,458
Mgmt & Budget Fiscal Services	96,747	96,747
Facilities Management	20,317	20,317
Central Services Admin	4,319	4,319
Central Services Support Svcs	22,528	22,528
Human Resources	51,492	51,492
M&B Equalization	146,913	146,913
M&B Reimb.	43,997	43,997
Hum Svc Admin	3,907	3,907
Hum Svc Homeland	15,392	15,392
Pub Svc Admin	4,335	4,335
Pub Svc Vets Svc	29,334	29,334
Pub Svc Comm Cor	72,698	72,698
Pub Svc MSU Ext	9,708	9,708
Pub Svc Animal	46,615	46,615
Pub Svc Med Exam	65,476	65,476
C&ED Admin	7,639	7,639
C&ED Dev & Plan	90,642	90,642
Health	466,022	466,022
Oakland Enhance	9,010	9,010
Workforce Develp	12,753	12,753
House Comm Dev	41,614	41,614
Hum Svcs Grants	87,452	87,452
Child Care Fund	344,300	344,300
Fire Record Mgmt	3,300	3,300
Airport	37,008	37,008
Fac & Operations	263,456	263,456
Info Tech Clemis	52,076	52,076
Info Technology	303,590	303,590
Radio Communicat	20,081	20,081
Motor Pool	26,780	26,780
Communication	7,320	7,320
Bldg & Liab Ins	12,997	12,997
Fringe Benefits	44,045	44,045
Direct Bill	0	0
Total	2,548,390	2,548,390

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Co Exec Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	564,511			564,511
Cost Adjustments:				
Annual County Audit	247,485			
Total Departmental Cost Adjustments:	247,485			247,485
Inbound Costs:				
Building Depreciation	4,482		4,482	
Co Exec Admin	8,992	581	9,573	
Co Exec Compliance		227	227	
Co Exec Corp Counsel		11,455	11,455	
Co Exec Purchasing		767	767	
Mgmt & Budget Fiscal Services		3,466	3,466	
Facilities Management		1,293	1,293	
Central Services Support Svcs		408	408	
Human Resources		5,728	5,728	
Treasurer		32	32	
Total Allocated Additions:	13,474	23,957	37,431	37,431
Total To Be Allocated:	825,470	23,957		849,427

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	332,411	0	4,216	297,067	31,128
FRINGE BENEFITS	174,318	0	2,214	155,788	16,316
Other Expense & Cost					
Supplies	631	0	8	564	59
Operating Expenses	3,675	0	47	3,284	344
Contract Services	1,103	0	14	986	103
Travel	3,930	0	50	3,512	368
Internal Charges	34,583	0	439	30,907	3,237
Software Rental	13,860	0	176	12,387	1,297
Departmental Total					
Expenditures Per Financial Statement	564,511				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Annual County Audit	247,485	0	247,485	0	0
Functional Cost					
Functional Cost	811,996	0	254,649	504,495	52,852
Allocation Step 1					
Inbound - All Others	13,474	0	171	12,041	1,262
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	825,470	0	254,820	516,536	54,114
Allocation Step 2					
Inbound - All Others	23,957	0	297	21,428	2,232
2nd Allocation	23,957	0	297	21,428	2,232
Total For Co Exec Compliance					
Schedule .3 Total	849,427	0	255,117	537,964	56,346

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	2,989	0.471669	1,202		1,202		1,202
Co Exec Admin	2,965	0.467882	1,192		1,192		1,192
Co Exec Compliance	565	0.089158	227		227		227
Co Exec Corp Counsel	3,067	0.483978	1,233		1,233	1	1,234
Mgmt & Budget Admin	248	0.039135	100		100		100
Co Exec Purchasing	1,338	0.211139	538		538		538
Mgmt & Budget Fiscal Services	6,412	1.011824	2,579		2,579	2	2,581
Facilities Management	1,437	0.226761	577		577		577
Central Services Admin	243	0.038346	98		98		98
Central Services Support Svcs	2,565	0.404761	1,031		1,031	1	1,032
Human Resources	3,929	0.620003	1,580		1,580	1	1,581
Treasurer	7,648	1.206867	3,075		3,075	4	3,079
Clerk Adm/Micrographics	1,094	0.172635	440		440		440
M&B Equalization	9,230	1.456509	3,712		3,712	4	3,716
M&B Reimb.	2,959	0.466935	1,189		1,189	1	1,190
Hum Svc Admin	1,347	0.212559	541		541		541
Hum Svc Homeland	1,572	0.248064	632		632		632
Pub Svc Admin	240	0.037872	96		96		96
Pub Svc Vets Svc	1,901	0.299981	764		764		764
Pub Svc Comm Cor	4,934	0.778593	1,984		1,984	2	1,986
Pub Svc MSU Ext	1,088	0.171688	437		437		437
Pub Svc Animal	4,042	0.637834	1,625		1,625	1	1,626
Pub Svc CC Prob	624	0.098468	251		251		251
Pub Svc Med Exam	4,922	0.776700	1,979		1,979	2	1,981
C&ED Admin	581	0.091683	233		233		233
C&ED Dev & Plan	7,270	1.147218	2,923		2,923	3	2,926
Clerk / ROD	7,621	1.202606	3,064		3,064	4	3,068
District Court	16,861	2.660693	6,780		6,780	7	6,787
Probate Court	6,121	0.965904	2,462		2,462	2	2,464
Family Court	32,489	5.126817	13,063		13,063	13	13,076
Prosecuting Atty	18,572	2.930692	7,468		7,468	7	7,475
Sheriff Office	154,636	24.401813	62,193		62,193	115	62,308
BOC Bd of Comm	3,595	0.567297	1,446		1,446	1	1,447
BOC Library	1,357	0.214137	545		545		545
Water Res. Comm.	4,733	0.746875	1,903		1,903	1	1,904
Parks & Rec	23,351	3.684826	9,389		9,389	9	9,398
Friend of Court	17,505	2.762318	7,039		7,039	7	7,046
Health	31,177	4.919782	12,536		12,536	13	12,549
ROD Automation	1,445	0.228023	581		581		581
Oakland Enhance	507	0.080005	204		204		204
Water Res Co SRF	13,972	2.204804	5,618		5,618	5	5,623
Restricted Funds	3	0.000473	1		1		1
Multi Org Grants	1,629	0.257059	655		655		655
Workforce Develop	16,762	2.645071	6,741		6,741	7	6,748
LE Grants Misc	2,803	0.442318	1,126		1,126	1	1,127
LE Grants PA-CRP	2,566	0.404919	1,031		1,031	1	1,032
LE Grants Rd Pat	685	0.108094	275		275		275
House Comm Dev	11,850	1.869949	4,765		4,765	5	4,770
Hum Svcs Grants	7,412	1.169626	2,980		2,980	3	2,983
Other Grants	1,059	0.167112	426		426		426
Judicial Grants	534	0.084266	215		215		215
Brownfield Init.	240	0.037872	96		96		96

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Concealed Pistol	206	0.032507	83		83		83
Child Care Fund	37,535	5.923084	15,092		15,092	17	15,109
Waste Res Mgmt	1	0.000158	0		0		0
Water Res Co CPF	1,698	0.267947	682		682		682
Fire Record Mgmt	559	0.088211	225		225		225
Airport	3,844	0.606589	1,546		1,546	1	1,547
Drain Prop Funds	42,005	6.628458	16,890		16,890	19	16,909
Delq Tax Revolv	442	0.069748	178		178		178
Fac & Operations	26,584	4.194999	10,689		10,689	11	10,700
Info Tech Clemis	8,174	1.289871	3,287		3,287	4	3,291
Info Technology	35,683	5.630836	14,348		14,348	15	14,363
Radio Communicat	3,857	0.608641	1,551		1,551	1	1,552
Motor Pool	6,354	1.002672	2,555		2,555	2	2,557
Communication	2,966	0.468040	1,193		1,193	1	1,194
Bldg & Liab Ins	5,825	0.919195	2,343		2,343	2	2,345
Fringe Benefits	2,883	0.454942	1,159		1,159	1	1,160
Delq Per Prop Tx	396	0.062489	159		159		159
Schedule .4 Total for General Audits	633,707	100.000000	254,820		254,820	297	255,117

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, 2018
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
Human Resources	795.75	15.210743	78,568		78,568	3,257	81,825
Treasurer	2,272.50	43.438784	224,379		224,379	9,331	233,710
M&B Reimb.	28.75	0.549556	2,838		2,838	113	2,951
Pub Svc Vets Svc	21.25	0.406193	2,098		2,098	82	2,180
Family Court	23.00	0.439644	2,271		2,271	91	2,362
Prosecuting Atty	16.50	0.315397	1,630		1,630	65	1,695
Sheriff Office	856.75	16.376756	84,592		84,592	3,507	88,099
Parks & Rec	1,147.50	21.934436	113,299		113,299	4,698	117,997
Friend of Court	69.50	1.328491	6,861		6,861	284	7,145
Schedule .4 Total for Audits/Bank Rec	5,231.50	100.000000	516,536		516,536	21,428	537,964

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, 2018
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	54,114		54,114	2,232	56,346
Schedule .4 Total for Purchasing Adm	100	100.000000	54,114		54,114	2,232	56,346

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, 2018
Schedule .5 - Allocation Summary
For Department Co Exec Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Non-Departmental	1,202	1,202	0	0
Co Exec Admin	1,192	1,192	0	0
Co Exec Compliance	227	227	0	0
Co Exec Corp Counsel	1,234	1,234	0	0
Mgmt & Budget Admin	100	100	0	0
Co Exec Purchasing	56,884	538	0	56,346
Mgmt & Budget Fiscal Services	2,581	2,581	0	0
Facilities Management	577	577	0	0
Central Services Admin	98	98	0	0
Central Services Support Svcs	1,032	1,032	0	0
Human Resources	83,406	1,581	81,825	0
Treasurer	236,789	3,079	233,710	0
Clerk Adm/Micrographics	440	440	0	0
M&B Equalization	3,716	3,716	0	0
M&B Reimb.	4,141	1,190	2,951	0
Hum Svc Admin	541	541	0	0
Hum Svc Homeland	632	632	0	0
Pub Svc Admin	96	96	0	0
Pub Svc Vets Svc	2,944	764	2,180	0
Pub Svc Comm Cor	1,986	1,986	0	0
Pub Svc MSU Ext	437	437	0	0
Pub Svc Animal	1,626	1,626	0	0
Pub Svc CC Prob	251	251	0	0
Pub Svc Med Exam	1,981	1,981	0	0
C&ED Admin	233	233	0	0
C&ED Dev & Plan	2,926	2,926	0	0
Clerk / ROD	3,068	3,068	0	0
District Court	6,787	6,787	0	0
Probate Court	2,464	2,464	0	0
Family Court	15,438	13,076	2,362	0
Prosecuting Atty	9,170	7,475	1,695	0
Sheriff Office	150,407	62,308	88,099	0
BOC Bd of Comm	1,447	1,447	0	0
BOC Library	545	545	0	0
Water Res. Comm.	1,904	1,904	0	0
Parks & Rec	127,395	9,398	117,997	0
Friend of Court	14,191	7,046	7,145	0
Health	12,549	12,549	0	0
ROD Automation	581	581	0	0
Oakland Enhance	204	204	0	0
Water Res Co SRF	5,623	5,623	0	0
Restricted Funds	1	1	0	0
Multi Org Grants	655	655	0	0
Workforce Develp	6,748	6,748	0	0
LE Grants Misc	1,127	1,127	0	0
LE Grants PA-CRP	1,032	1,032	0	0
LE Grants Rd Pat	275	275	0	0
House Comm Dev	4,770	4,770	0	0
Hum Svcs Grants	2,983	2,983	0	0
Other Grants	426	426	0	0
Judicial Grants	215	215	0	0
Brownfield Init.	96	96	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Concealed Pistol	83	83	0	0
Child Care Fund	15,109	15,109	0	0
Water Res Co CPF	682	682	0	0
Fire Record Mgmt	225	225	0	0
Airport	1,547	1,547	0	0
Drain Prop Funds	16,909	16,909	0	0
Delq Tax Revolv	178	178	0	0
Fac & Operations	10,700	10,700	0	0
Info Tech Clemis	3,291	3,291	0	0
Info Technology	14,363	14,363	0	0
Radio Communicat	1,552	1,552	0	0
Motor Pool	2,557	2,557	0	0
Communication	1,194	1,194	0	0
Bldg & Liab Ins	2,345	2,345	0	0
Fringe Benefits	1,160	1,160	0	0
Delq Per Prop Tx	159	159	0	0
Direct Bill	0	0	0	0
Total	849,427	255,117	537,964	56,346

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Co Exec Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,066,730			3,066,730
Cost Adjustments:				
Misc Reimb	-395			
Total Departmental Cost Adjustments:	-395			-395
Inbound Costs:				
Building Depreciation	12,137		12,137	
Co Exec Admin	46,175	2,990	49,165	
Co Exec Compliance	1,233	1	1,234	
Co Exec Corp Counsel		64,907	64,907	
Co Exec Purchasing		736	736	
Mgmt & Budget Fiscal Services		17,214	17,214	
Facilities Management		33,571	33,571	
Central Services Support Svcs		15,682	15,682	
Human Resources		29,435	29,435	
Treasurer		79	79	
Total Allocated Additions:	59,545	164,615	224,160	224,160
Total To Be Allocated:	3,125,880	164,615		3,290,495

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Corp Counsel

	Total	G&A	Civil Counsel	Bldg Liab
Wages & Benefits				
SALARIES & WAGES	1,689,994	119,652	1,570,342	0
FRINGE BENEFITS	912,048	64,573	847,475	0
Other Expense & Cost				
Supplies	4,064	288	3,776	0
Operating Exp	58,471	4,140	54,331	0
Professional Serv	20	1	19	0
Travel	8,605	609	7,996	0
Building Space	110,246	4,454	103,356	2,436
Internal Charges	283,282	20,056	263,226	0
Departmental Total				
Expenditures Per Financial Statement	3,066,730			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Reimb	(395)	0	(395)	0
Functional Cost	3,066,335	213,773	2,850,126	2,436
Allocation Step 1				
Inbound - Building Depreciation: Court House	12,137	490	11,379	268
Inbound - All Others	47,408	3,356	44,052	0
Reallocate Admin Costs		(217,619)	217,619	0
Unallocated Costs	0	0	0	0
1st Allocation	3,125,880	0	3,123,176	2,704
Allocation Step 2				
Inbound - Facilities Management: Courthouse	33,571	1,356	31,475	740
Inbound - All Others	131,044	9,258	121,786	0
Reallocate Admin Costs		(10,614)	10,614	0
Unallocated Costs	0	0	0	0
2nd Allocation	164,615	0	163,875	740
Total For Co Exec Corp Counsel				
Schedule .3 Total	3,290,495	0	3,287,051	3,444

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	47	2.872861	89,724		89,724		89,724
Co Exec Compliance	6	0.366748	11,455		11,455		11,455
Co Exec Corp Counsel	34	2.078240	64,907		64,907		64,907
Co Exec Purchasing	27	1.650367	51,544		51,544	2,853	54,397
Mgmt & Budget Fiscal Services	14	0.855746	26,726		26,726	1,474	28,200
Facilities Management	39	2.383863	74,452		74,452	4,125	78,577
Central Services Support Svcs	10	0.611247	19,091		19,091	1,049	20,140
Human Resources	41	2.506112	78,269		78,269	4,334	82,603
Treasurer	135	8.251834	257,718		257,718	14,279	271,997
M&B Equalization	6	0.366748	11,455		11,455	629	12,084
M&B Reimb.	51	3.117359	97,361		97,361	5,395	102,756
Hum Svc Admin	1	0.061125	1,910		1,910	101	2,011
Hum Svc Homeland	7	0.427873	13,363		13,363	730	14,093
Pub Svc Vets Svc	3	0.183374	5,727		5,727	316	6,043
Pub Svc Comm Cor	5	0.305623	9,544		9,544	526	10,070
Pub Svc Animal	16	0.977995	30,544		30,544	1,685	32,229
Pub Svc Med Exam	19	1.161369	36,271		36,271	2,004	38,275
C&ED Dev & Plan	78	4.767726	148,904		148,904	8,247	157,151
Clerk / ROD	76	4.645477	145,087		145,087	8,036	153,123
District Court	21	1.283619	40,089		40,089	2,215	42,304
Probate Court	50	3.056235	95,453		95,453	5,288	100,741
Family Court	24	1.466993	45,816		45,816	2,533	48,349
Prosecuting Atty	9	0.550122	17,181		17,181	948	18,129
Sheriff Office	374	22.860635	713,978		713,978	39,740	753,718
BOC Bd of Comm	24	1.466993	45,816		45,816	2,533	48,349
BOC Library	12	0.733496	22,909		22,909	1,260	24,169
Water Res. Comm.	33	2.017115	62,998		62,998	3,484	66,482
Parks & Rec	66	4.034230	125,997		125,997	6,984	132,981
Friend of Court	11	0.672372	20,999		20,999	1,152	22,151
Health	126	7.701711	240,537		240,537	13,326	253,863
Child Care Fund	20	1.222494	38,181		38,181	2,110	40,291
Airport	34	2.078240	64,907		64,907	3,591	68,498
Info Tech Clemis	6	0.366748	11,455		11,455	629	12,084
Info Technology	189	11.552567	360,808		360,808	19,990	380,798
Bldg & Liab Ins	9	0.550122	17,181		17,181	948	18,129
Fringe Benefits	1	0.061125	1,910		1,910	101	2,011
Retirement	12	0.733496	22,909		22,909	1,260	24,169
Schedule .4 Total for Civil Counsel	1,636	100.000000	3,123,176		3,123,176	163,875	3,287,051

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, 2018
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	2,704		2,704	740	3,444
Schedule .4 Total for Bldg Liab	100	100.000000	2,704		2,704	740	3,444

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, 2018
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	89,724	89,724	0
Co Exec Compliance	11,455	11,455	0
Co Exec Corp Counsel	64,907	64,907	0
Co Exec Purchasing	54,397	54,397	0
Mgmt & Budget Fiscal Services	28,200	28,200	0
Facilities Management	78,577	78,577	0
Central Services Support Svcs	20,140	20,140	0
Human Resources	82,603	82,603	0
Treasurer	271,997	271,997	0
M&B Equalization	12,084	12,084	0
M&B Reimb.	102,756	102,756	0
Hum Svc Admin	2,011	2,011	0
Hum Svc Homeland	14,093	14,093	0
Pub Svc Vets Svc	6,043	6,043	0
Pub Svc Comm Cor	10,070	10,070	0
Pub Svc Animal	32,229	32,229	0
Pub Svc Med Exam	38,275	38,275	0
C&ED Dev & Plan	157,151	157,151	0
Clerk / ROD	153,123	153,123	0
District Court	42,304	42,304	0
Probate Court	100,741	100,741	0
Family Court	48,349	48,349	0
Prosecuting Atty	18,129	18,129	0
Sheriff Office	753,718	753,718	0
BOC Bd of Comm	48,349	48,349	0
BOC Library	24,169	24,169	0
Water Res. Comm.	66,482	66,482	0
Parks & Rec	132,981	132,981	0
Friend of Court	22,151	22,151	0
Health	253,863	253,863	0
Child Care Fund	40,291	40,291	0
Airport	68,498	68,498	0
Info Tech Clemis	12,084	12,084	0
Info Technology	380,798	380,798	0
Bldg & Liab Ins	21,573	18,129	3,444
Fringe Benefits	2,011	2,011	0
Retirement	24,169	24,169	0
Direct Bill	0	0	0
Total	3,290,495	3,287,051	3,444

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	248,499			248,499
Inbound Costs:				
Building Depreciation	9,804		9,804	
Co Exec Admin	4,069	262	4,331	
Co Exec Compliance	100		100	
Co Exec Purchasing		77	77	
Mgmt & Budget Fiscal Services		1,479	1,479	
Facilities Management		2,831	2,831	
Central Services Support Svcs		606	606	
Human Resources		2,593	2,593	
Treasurer		10	10	
Total Allocated Additions:	<u>13,973</u>	<u>7,858</u>	<u>21,831</u>	21,831
Total To Be Allocated:	<u>262,472</u>	<u>7,858</u>		<u>270,330</u>

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin**

	Total	G&A	Budget Admin
Wages & Benefits			
SALARIES & WAGES	153,719	0	153,719
FRINGE BENEFITS	75,577	0	75,577
Other Expense & Cost			
Operating Exp	4,416	0	4,416
Internal Charges	14,787	0	14,787
Departmental Total			
Expenditures Per Financial Statement	248,499		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	248,499	0	248,499
Allocation Step 1			
Inbound - All Others	13,973	0	13,973
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	262,472	0	262,472
Allocation Step 2			
Inbound - All Others	7,858	0	7,858
2nd Allocation	7,858	0	7,858
Total For Mgmt & Budget Admin			
Schedule .3 Total	270,330	0	270,330

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	712,858	6.575250	17,258		17,258	512	17,770
Mgmt & Budget Fiscal Services	3,811,884	35.160006	92,285		92,285	2,764	95,049
M&B Equalization	4,842,057	44.662103	117,225		117,225	3,513	120,738
M&B Reimb.	1,474,735	13.602641	35,704		35,704	1,069	36,773
Schedule .4 Total for Budget Admin	10,841,534	100.000000	262,472		262,472	7,858	270,330

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, 2018
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Co Exec Purchasing	17,770	17,770
Mgmt & Budget Fiscal Services	95,049	95,049
M&B Equalization	120,738	120,738
M&B Reimb.	36,773	36,773
Direct Bill	0	0
Total	270,330	270,330

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Co Exec Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,337,886			1,337,886
Cost Adjustments:				
Reimbursements	-289,334			
Total Departmental Cost Adjustments:	-289,334			-289,334
Inbound Costs:				
Building Depreciation	70,601		70,601	
Co Exec Admin	20,156	1,302	21,458	
Co Exec Compliance	54,652	2,232	56,884	
Co Exec Corp Counsel	51,544	2,853	54,397	
Mgmt & Budget Admin	17,258	512	17,770	
Co Exec Purchasing		152	152	
Mgmt & Budget Fiscal Services		7,503	7,503	
Facilities Management		20,389	20,389	
Central Services Support Svcs		2,909	2,909	
Human Resources		12,850	12,850	
Treasurer		1,855	1,855	
Total Allocated Additions:	214,211	52,557	266,768	266,768
Total To Be Allocated:	1,262,763	52,557		1,315,320

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing**

	Total	G&A	Purch General	Purch I.T.	PCARD
Wages & Benefits					
SALARIES & WAGES	712,858	97,289	563,016	52,553	0
FRINGE BENEFITS	422,996	57,739	334,082	31,175	0
Other Expense & Cost					
Supplies	929	127	734	68	0
Operating Exp	3,545	484	2,800	261	0
Travel	6,399	873	5,054	472	0
Bldg Space Costs	103,559	15,254	88,305	0	0
Internal Charges	87,600	11,957	69,187	6,456	0
Departmental Total					
Expenditures Per Financial Statement	1,337,886				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursements	(289,334)	(166,519)	0	0	(79,240)
Functional Cost	1,048,552	17,204	1,063,178	90,985	(79,240)
Allocation Step 1					
Inbound - Building Depreciation: EOB 41 West	70,601	10,402	60,199	0	0
Inbound - All Others	143,610	19,602	113,424	10,584	0
Reallocate Admin Costs		(47,208)	43,178	4,030	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,262,763	0	1,279,979	105,599	(79,240)
Allocation Step 2					
Inbound - Facilities Management: EOB 41 West	20,389	3,004	17,385	0	0
Inbound - All Others	32,168	4,367	25,447	2,354	0
Reallocate Admin Costs		(7,371)	6,744	627	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	52,557	0	49,576	2,981	0
Total For Co Exec Purchasing					
Schedule .3 Total	1,315,320	0	1,329,555	108,580	(79,240)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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			
Reimbursements	(25,373)	(4,225)	(13,977)
Functional Cost	(25,373)	(4,225)	(13,977)
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	(25,373)	(4,225)	(13,977)
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	(25,373)	(4,225)	(13,977)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	59	0.275495	3,526		3,526		3,526
Co Exec Admin	23	0.107396	1,375		1,375		1,375
Co Exec Compliance	14	0.065372	834		834		834
Co Exec Corp Counsel	18	0.084049	1,076		1,076		1,076
Mgmt & Budget Admin	2	0.009339	119		119		119
Co Exec Purchasing	4	0.018678	237		237		237
Mgmt & Budget Fiscal Services	13	0.060702	776		776	25	801
Facilities Management	184	0.859171	10,996		10,996	421	11,417
Central Services Support Svcs	99	0.462271	5,916		5,916	218	6,134
Human Resources	87	0.406238	5,200		5,200	192	5,392
Treasurer	75	0.350205	4,480		4,480	165	4,645
Clerk Adm/Micrographics	11	0.051363	656		656	20	676
M&B Equalization	3	0.014008	178		178	5	183
M&B Reimb.	54	0.252148	3,227		3,227	118	3,345
Hum Svc Admin	23	0.107396	1,375		1,375	47	1,422
Hum Svc Homeland	77	0.359544	4,601		4,601	168	4,769
Pub Svc Admin	4	0.018678	237		237	6	243
Pub Svc Vets Svc	6	0.028016	359		359	11	370
Pub Svc Comm Cor	40	0.186776	2,389		2,389	87	2,476
Pub Svc MSU Ext	5	0.023347	297		297	7	304
Pub Svc Animal	319	1.489541	19,062		19,062	731	19,793
Pub Svc CC Prob	3	0.014008	178		178	5	183
Pub Svc Med Exam	371	1.732350	22,174		22,174	848	23,022
C&ED Admin	25	0.116735	1,492		1,492	49	1,541
C&ED Dev & Plan	201	0.938551	12,012		12,012	458	12,470
Clerk / ROD	82	0.382891	4,898		4,898	179	5,077
District Court	272	1.270078	16,257		16,257	621	16,878
Probate Court	81	0.378222	4,841		4,841	176	5,017
Family Court	199	0.929212	11,893		11,893	455	12,348
Prosecuting Atty	86	0.401569	5,137		5,137	189	5,326
Sheriff Office	1,306	6.098244	78,055		78,055	3,033	81,088
BOC Bd of Comm	33	0.154090	1,972		1,972	68	2,040
BOC Library	5	0.023347	297		297	7	304
Water Res. Comm.	54	0.252148	3,227		3,227	118	3,345
Parks & Rec	2,938	13.718715	175,596		175,596	6,833	182,429
Friend of Court	80	0.373552	4,783		4,783	173	4,956
Health	681	3.179866	40,704		40,704	1,576	42,280
Water Res Co SRF	1,183	5.523907	70,706		70,706	2,745	73,451
Multi Org Grants	36	0.168099	2,150		2,150	74	2,224
LE Grants Misc	6	0.028016	359		359	11	370
LE Grants PA-CRP	39	0.182107	2,330		2,330	84	2,414
House Comm Dev	502	2.344042	30,002		30,002	1,155	31,157
Hum Svcs Grants	381	1.779044	22,771		22,771	876	23,647
Other Grants	77	0.359544	4,601		4,601	168	4,769
Judicial Grants	76	0.354875	4,542		4,542	166	4,708
Brownfield Init.	62	0.289503	3,706		3,706	136	3,842
Concealed Pistol	13	0.060702	776		776	25	801
Child Care Fund	593	2.768958	35,441		35,441	1,367	36,808
Waste Res Mgmt	1	0.004669	60		60	1	61
Misc DSF	1	0.004669	60		60	1	61
Water Res Co DSF	1	0.004669	60		60	1	61
Proj Work Orders	1,001	4.674075	59,825		59,825	2,323	62,148

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Water Res Co CPF	166	0.775121	9,922		9,922	374	10,296
Airport	344	1.606276	20,557		20,557	793	21,350
Drain Prop Funds	4,155	19.401386	248,386		248,386	10,115	258,501
Delq Tax Revolv	4	0.018678	237		237	6	243
Fac & Operations	2,430	11.346657	145,233		145,233	5,647	150,880
Drain Equipment	712	3.324617	42,555		42,555	1,650	44,205
Motor Pool	1,737	8.110758	103,815		103,815	4,035	107,850
Bldg & Liab Ins	95	0.443594	5,676		5,676	211	5,887
Fringe Benefits	263	1.228054	15,717		15,717	602	16,319
Retirement	1	0.004669	60		60	1	61
Schedule .4 Total for Purch General	21,416	100.000000	1,279,979		1,279,979	49,576	1,329,555

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, 2018
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	40	2.001001	2,112		2,112	54	2,166
Fire Record Mgmt	44	2.201101	2,324		2,324	56	2,380
Info Tech Clemis	270	13.506753	14,261		14,261	391	14,652
Info Technology	1,363	68.184092	72,007		72,007	2,076	74,083
Radio Communicat Communication	95	4.752376	5,018		5,018	133	5,151
	187	9.354677	9,877		9,877	271	10,148
Schedule .4 Total for Purch I.T.	1,999	100.000000	105,599		105,599	2,981	108,580

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, 2018
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	20,235	0.353329	(280)		(280)		(280)
Co Exec Admin	48,790	0.851936	(675)		(675)		(675)
Co Exec Compliance	3,679	0.064240	(51)		(51)		(51)
Co Exec Corp Counsel	14,231	0.248491	(197)		(197)		(197)
Mgmt & Budget Admin	3,062	0.053466	(42)		(42)		(42)
Co Exec Purchasing	4,331	0.075625	(60)		(60)		(60)
Mgmt & Budget Fiscal Services	21,035	0.367298	(291)		(291)		(291)
Facilities Management	23,269	0.406306	(322)		(322)		(322)
Central Services Support Svcs	7,604	0.132776	(105)		(105)		(105)
Human Resources	54,338	0.948811	(752)		(752)		(752)
Treasurer	72,556	1.266920	(1,004)		(1,004)		(1,004)
Clerk Adm/Micrographics	3,675	0.064170	(51)		(51)		(51)
M&B Equalization	73,231	1.278707	(1,013)		(1,013)		(1,013)
M&B Reimb.	1,050	0.018334	(15)		(15)		(15)
Hum Svc Admin	4,129	0.072098	(57)		(57)		(57)
Hum Svc Homeland	21,996	0.384078	(304)		(304)		(304)
Pub Svc Admin	1,273	0.022228	(18)		(18)		(18)
Pub Svc Vets Svc	6,339	0.110687	(88)		(88)		(88)
Pub Svc Comm Cor	12,287	0.214547	(170)		(170)		(170)
Pub Svc MSU Ext	3,582	0.062546	(50)		(50)		(50)
Pub Svc Animal	97,072	1.695001	(1,343)		(1,343)		(1,343)
Pub Svc CC Prob	1,273	0.022228	(18)		(18)		(18)
Pub Svc Med Exam	38,414	0.670757	(532)		(532)		(532)
C&ED Admin	27,495	0.480098	(380)		(380)		(380)
C&ED Dev & Plan	183,875	3.210692	(2,544)		(2,544)		(2,544)
Clerk / ROD	9,766	0.170527	(135)		(135)		(135)
District Court	62,674	1.094368	(867)		(867)		(867)
Probate Court	18,747	0.327347	(259)		(259)		(259)
Family Court	184,892	3.228450	(2,558)		(2,558)		(2,558)
Prosecuting Atty	174,638	3.049402	(2,416)		(2,416)		(2,416)
Sheriff Office	576,657	10.069166	(7,979)		(7,979)		(7,979)
BOC Bd of Comm	27,345	0.477479	(378)		(378)		(378)
BOC Library	206,373	3.603535	(2,855)		(2,855)		(2,855)
Water Res. Comm.	33,242	0.580448	(460)		(460)		(460)
Parks & Rec	781,579	13.647365	(10,814)		(10,814)		(10,814)
Friend of Court	32,568	0.568679	(451)		(451)		(451)
Health	82,062	1.432907	(1,135)		(1,135)		(1,135)
Water Res Co SRF	177,218	3.094452	(2,452)		(2,452)		(2,452)
Multi Org Grants	13,708	0.239359	(190)		(190)		(190)
Workforce Develp	9,608	0.167768	(133)		(133)		(133)
LE Grants Misc	55,934	0.976679	(774)		(774)		(774)
LE Grants PA-CRP	28,789	0.502693	(398)		(398)		(398)
House Comm Dev	19,929	0.347986	(276)		(276)		(276)
Hum Svcs Grants	144,753	2.527572	(2,003)		(2,003)		(2,003)
Other Grants	39,311	0.686420	(544)		(544)		(544)
Judicial Grants	18,306	0.319646	(253)		(253)		(253)
Child Care Fund	140,934	2.460887	(1,950)		(1,950)		(1,950)
Proj Work Orders	59,796	1.044114	(827)		(827)		(827)
Airport	122,159	2.133052	(1,690)		(1,690)		(1,690)
Drain Prop Funds	459,855	8.029654	(6,363)		(6,363)		(6,363)
Fac & Operations	862,656	15.063071	(11,939)		(11,939)		(11,939)
Info Tech Clemis	44,955	0.784972	(622)		(622)		(622)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Info Technology	121,509	2.121702	(1,681)		(1,681)		(1,681)
Drain Equipment	120,552	2.104991	(1,668)		(1,668)		(1,668)
Radio Communicat	37,037	0.646713	(512)		(512)		(512)
Motor Pool	35,213	0.614864	(487)		(487)		(487)
Communication	47,625	0.831593	(659)		(659)		(659)
Bldg & Liab Ins	4,585	0.080060	(63)		(63)		(63)
Fringe Benefits	206,555	3.606713	(2,858)		(2,858)		(2,858)
Retirement	7,033	0.122805	(97)		(97)		(97)
Economic Develop	9,575	0.167192	(132)		(132)		(132)
Schedule .4 Total for PCARD	5,726,959	100.000000	(79,240)		(79,240)	0	(79,240)

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, 2018
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	9,580	1.132704	(287)		(287)		(287)
Co Exec Compliance	542	0.064084	(16)		(16)		(16)
Co Exec Corp Counsel	4,751	0.561741	(143)		(143)		(143)
Co Exec Purchasing	834	0.098609	(25)		(25)		(25)
Mgmt & Budget Fiscal Services	7,037	0.832029	(211)		(211)		(211)
Facilities Management	524	0.061956	(16)		(16)		(16)
Central Services Support Svcs	2,923	0.345605	(88)		(88)		(88)
Human Resources	7,311	0.864426	(219)		(219)		(219)
Treasurer	11,342	1.341036	(340)		(340)		(340)
Clerk Adm/Micrographics	1,412	0.166950	(42)		(42)		(42)
M&B Equalization	24,491	2.895725	(735)		(735)		(735)
M&B Reimb.	11,896	1.406539	(357)		(357)		(357)
Hum Svc Admin	645	0.076262	(19)		(19)		(19)
Hum Svc Homeland	5,085	0.601232	(153)		(153)		(153)
Pub Svc Admin	127	0.015016	(4)		(4)		(4)
Pub Svc Vets Svc	6,368	0.752929	(191)		(191)		(191)
Pub Svc Comm Cor	11,037	1.304974	(331)		(331)		(331)
Pub Svc MSU Ext	1,431	0.169196	(43)		(43)		(43)
Pub Svc Animal	6,624	0.783197	(199)		(199)		(199)
Pub Svc CC Prob	30,468	3.602423	(914)		(914)		(914)
Pub Svc Med Exam	8,647	1.022389	(259)		(259)		(259)
C&ED Admin	25	0.002956	(1)		(1)		(1)
C&ED Dev & Plan	12,604	1.490250	(378)		(378)		(378)
Clerk / ROD	23,866	2.821827	(716)		(716)		(716)
District Court	55,689	6.584461	(1,671)		(1,671)		(1,671)
Probate Court	18,909	2.235730	(567)		(567)		(567)
Family Court	80,384	9.504306	(2,412)		(2,412)		(2,412)
Prosecuting Atty	61,173	7.232869	(1,835)		(1,835)		(1,835)
Sheriff Office	131,072	15.497464	(3,931)		(3,931)		(3,931)
BOC Bd of Comm	3,991	0.471881	(120)		(120)		(120)
BOC Library	1,855	0.219328	(56)		(56)		(56)
Water Res. Comm.	29,304	3.464796	(879)		(879)		(879)
Parks & Rec	36,416	4.305693	(1,092)		(1,092)		(1,092)
Friend of Court	13,940	1.648214	(418)		(418)		(418)
Health	61,461	7.266921	(1,844)		(1,844)		(1,844)
Water Res Co SRF	2,090	0.247114	(63)		(63)		(63)
Workforce Develop	5,512	0.651718	(165)		(165)		(165)
LE Grants Misc	3,335	0.394318	(100)		(100)		(100)
LE Grants PA-CRP	4,566	0.539867	(137)		(137)		(137)
House Comm Dev	10,158	1.201044	(305)		(305)		(305)
Hum Svcs Grants	29,035	3.432991	(871)		(871)		(871)
Other Grants	1,090	0.128878	(33)		(33)		(33)
Judicial Grants	159	0.018800	(5)		(5)		(5)
Concealed Pistol	4,959	0.586334	(149)		(149)		(149)
Child Care Fund	25,960	3.069414	(779)		(779)		(779)
Proj Work Orders	1,056	0.124858	(32)		(32)		(32)
Airport	3,796	0.448825	(114)		(114)		(114)
Drain Prop Funds	23,736	2.806457	(712)		(712)		(712)
Fac & Operations	10,885	1.287002	(327)		(327)		(327)
Info Tech Clemis	1,016	0.120128	(30)		(30)		(30)
Info Technology	18,048	2.133929	(541)		(541)		(541)
Radio Communicat	3,974	0.469871	(119)		(119)		(119)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Motor Pool	2,074	0.245222	(62)		(62)		(62)
Communication	50	0.005912	(2)		(2)		(2)
Bldg & Liab Ins	2,978	0.352108	(89)		(89)		(89)
Fringe Benefits	7,129	0.842907	(214)		(214)		(214)
Retirement	394	0.046585	(12)		(12)		(12)
Schedule .4 Total for OfficeMax	845,764	100.000000	(25,373)		(25,373)	0	(25,373)

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, 2018
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	6,516	62.128146	(2,624)		(2,624)		(2,624)
District Court	3,226	30.758963	(1,300)		(1,300)		(1,300)
Parks & Rec	746	7.112891	(301)		(301)		(301)
Schedule .4 Total for ATM Reimb	10,488	100.000000	(4,225)		(4,225)	0	(4,225)

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, 2018
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	47	0.014315	(2)		(2)		(2)
Central Services Support Svcs	11	0.003350	0		0		0
Pub Svc Comm Cor	119	0.036245	(5)		(5)		(5)
Pub Svc MSU Ext	141	0.042946	(6)		(6)		(6)
Pub Svc Animal	496	0.151074	(21)		(21)		(21)
Clerk / ROD	55	0.016752	(2)		(2)		(2)
District Court	449	0.136758	(19)		(19)		(19)
Sheriff Office	19,233	5.858058	(819)		(819)		(819)
Water Res. Comm.	312	0.095030	(13)		(13)		(13)
Parks & Rec	144,292	43.948989	(6,144)		(6,144)		(6,144)
Water Res Co SRF	15,767	4.802371	(671)		(671)		(671)
Hum Svcs Grants	39	0.011879	(2)		(2)		(2)
Child Care Fund	230	0.070054	(10)		(10)		(10)
Proj Work Orders	2,318	0.706025	(99)		(99)		(99)
Airport	15,336	4.671095	(653)		(653)		(653)
Drain Prop Funds	55,924	17.033538	(2,381)		(2,381)		(2,381)
Fac & Operations	52,391	15.957444	(2,230)		(2,230)		(2,230)
Drain Equipment	18,342	5.586674	(781)		(781)		(781)
Radio Communicat	1,160	0.353317	(49)		(49)		(49)
Motor Pool	1,555	0.473628	(66)		(66)		(66)
Communication	100	0.030458	(4)		(4)		(4)
Schedule .4 Total for Home Depot	328,317	100.000000	(13,977)		(13,977)	0	(13,977)

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, 2018
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Non-Departmental	3,246	3,526	0	(280)	0
Co Exec Admin	413	1,375	0	(675)	(287)
Co Exec Compliance	767	834	0	(51)	(16)
Co Exec Corp Counsel	736	1,076	0	(197)	(143)
Mgmt & Budget Admin	77	119	0	(42)	0
Co Exec Purchasing	152	237	0	(60)	(25)
Mgmt & Budget Fiscal Services	299	801	0	(291)	(211)
Facilities Management	8,453	11,417	0	(322)	(16)
Central Services Support Svcs	5,941	6,134	0	(105)	(88)
Human Resources	4,421	5,392	0	(752)	(219)
Treasurer	3,301	4,645	0	(1,004)	(340)
Clerk Adm/Micrographics	583	676	0	(51)	(42)
M&B Equalization	(1,565)	183	0	(1,013)	(735)
M&B Reimb.	2,973	3,345	0	(15)	(357)
Hum Svc Admin	1,346	1,422	0	(57)	(19)
Hum Svc Homeland	4,312	4,769	0	(304)	(153)
Pub Svc Admin	221	243	0	(18)	(4)
Pub Svc Vets Svc	91	370	0	(88)	(191)
Pub Svc Comm Cor	1,970	2,476	0	(170)	(331)
Pub Svc MSU Ext	205	304	0	(50)	(43)
Pub Svc Animal	18,230	19,793	0	(1,343)	(199)
Pub Svc CC Prob	(749)	183	0	(18)	(914)
Pub Svc Med Exam	22,231	23,022	0	(532)	(259)
C&ED Admin	1,160	1,541	0	(380)	(1)
C&ED Dev & Plan	9,548	12,470	0	(2,544)	(378)
Clerk / ROD	4,224	5,077	0	(135)	(716)
District Court	13,021	16,878	0	(867)	(1,671)
Probate Court	4,191	5,017	0	(259)	(567)
Family Court	7,378	12,348	0	(2,558)	(2,412)
Prosecuting Atty	1,075	5,326	0	(2,416)	(1,835)
Sheriff Office	68,359	81,088	0	(7,979)	(3,931)
BOC Bd of Comm	1,542	2,040	0	(378)	(120)
BOC Library	(2,607)	304	0	(2,855)	(56)
Water Res. Comm.	1,993	3,345	0	(460)	(879)
Parks & Rec	164,078	182,429	0	(10,814)	(1,092)
Friend of Court	4,087	4,956	0	(451)	(418)
Health	39,301	42,280	0	(1,135)	(1,844)
ROD Automation	2,166	0	2,166	0	0
Water Res Co SRF	70,265	73,451	0	(2,452)	(63)
Multi Org Grants	2,034	2,224	0	(190)	0
Workforce Develp	(298)	0	0	(133)	(165)
LE Grants Misc	(504)	370	0	(774)	(100)
LE Grants PA-CRP	1,879	2,414	0	(398)	(137)
House Comm Dev	30,576	31,157	0	(276)	(305)
Hum Svcs Grants	20,771	23,647	0	(2,003)	(871)
Other Grants	4,192	4,769	0	(544)	(33)
Judicial Grants	4,450	4,708	0	(253)	(5)
Brownfield Init.	3,842	3,842	0	0	0
Concealed Pistol	652	801	0	0	(149)
Child Care Fund	34,069	36,808	0	(1,950)	(779)
Waste Res Mgmt	61	61	0	0	0
Misc DSF	61	61	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Water Res Co DSF	61	61	0	0	0
Proj Work Orders	61,190	62,148	0	(827)	(32)
Water Res Co CPF	10,296	10,296	0	0	0
Fire Record Mgmt	2,380	0	2,380	0	0
Airport	18,893	21,350	0	(1,690)	(114)
Drain Prop Funds	249,045	258,501	0	(6,363)	(712)
Delq Tax Revolv	243	243	0	0	0
Fac & Operations	136,384	150,880	0	(11,939)	(327)
Info Tech Clemis	14,000	0	14,652	(622)	(30)
Info Technology	71,861	0	74,083	(1,681)	(541)
Drain Equipment	41,756	44,205	0	(1,668)	0
Radio Communicat	4,471	0	5,151	(512)	(119)
Motor Pool	107,235	107,850	0	(487)	(62)
Communication	9,483	0	10,148	(659)	(2)
Bldg & Liab Ins	5,735	5,887	0	(63)	(89)
Fringe Benefits	13,247	16,319	0	(2,858)	(214)
Retirement	(48)	61	0	(97)	(12)
Economic Develop	(132)	0	0	(132)	0
Direct Bill	0	0	0	0	0
Total	1,315,320	1,329,555	108,580	(79,240)	(25,373)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	(2,624)	(2)
Central Services Support Svcs	0	0
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	(5)
Pub Svc MSU Ext	0	(6)
Pub Svc Animal	0	(21)
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	(2)
District Court	(1,300)	(19)
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	(819)
BOC Bd of Comm	0	0
BOC Library	0	0
Water Res. Comm.	0	(13)
Parks & Rec	(301)	(6,144)
Friend of Court	0	0
Health	0	0
ROD Automation	0	0
Water Res Co SRF	0	(671)
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	(2)
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
Misc DSF	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	ATM Reimb	Home Depot
Water Res Co DSF	0	0
Proj Work Orders	0	(99)
Water Res Co CPF	0	0
Fire Record Mgmt	0	0
Airport	0	(653)
Drain Prop Funds	0	(2,381)
Delq Tax Revolv	0	0
Fac & Operations	0	(2,230)
Info Tech Clemis	0	0
Info Technology	0	0
Drain Equipment	0	(781)
Radio Communicat	0	(49)
Motor Pool	0	(66)
Communication	0	(4)
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Retirement	0	0
Economic Develop	0	0
Direct Bill	0	0
Total	(4,225)	(13,977)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Fiscal Services

WRC Accounting – this activity identifies the costs of performing accounting services for the Water Resources Commission. This activity has been allocated based on the dollar amount of Fiscal Services wages by benefiting funds.

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, 2018
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,411,795			6,411,795
Cost Adjustments:				
Misc Refund	-231			
Total Departmental Cost Adjustments:	-231			-231
Inbound Costs:				
Building Depreciation	237,434		237,434	
Co Exec Admin	90,865	5,882	96,747	
Co Exec Compliance	2,579	2	2,581	
Co Exec Corp Counsel	26,726	1,474	28,200	
Mgmt & Budget Admin	92,285	2,764	95,049	
Co Exec Purchasing	274	25	299	
Mgmt & Budget Fiscal Services		34,092	34,092	
Facilities Management		68,575	68,575	
Central Services Support Svcs		62,715	62,715	
Human Resources		57,924	57,924	
Treasurer		531,798	531,798	
Total Allocated Additions:	450,163	765,251	1,215,414	1,215,414
Total To Be Allocated:	6,861,727	765,251		7,626,978

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	3,236,733	125,775	375,181	332,991	508,970
FRINGE BENEFITS	1,883,580	73,271	218,307	193,820	296,099
Other Expense & Cost					
Supplies	6,968	271	808	717	1,095
Postage	22,468	0	0	0	0
Operating Expenses	30,957	1,204	3,588	3,185	4,866
Professional Serv	66,662	0	25,900	0	0
Internal Charges	1,164,427	45,296	134,957	119,820	183,048
Departmental Total					
Expenditures Per Financial Statement	6,411,795				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Refund	(231)	(231)	0	0	0
Functional Cost					
	6,411,564	245,586	758,741	650,533	994,078
Allocation Step 1					
Inbound - Mgmt & Budget Admin	92,285	92,285	0	0	0
Inbound - All Others	357,878	13,918	41,478	36,824	56,258
Reallocate Admin Costs		(351,789)	34,895	30,958	47,316
Unallocated Costs	0	0	0	0	0
1st Allocation	6,861,727	0	835,114	718,315	1,097,652
Allocation Step 2					
Inbound - Mgmt & Budget Admin	2,764	2,764	0	0	0
Inbound - Central Services Support Svcs: Records Retent	27,970	20,782	0	7,188	0
Inbound - Treasurer: Cash Accounting	329,433	0	30,849	126,703	0
Inbound - Treasurer: Disb Specific	202,304	0	0	202,304	0
Inbound - All Others	202,780	7,873	23,483	20,851	31,863
Reallocate Admin Costs		(31,419)	3,112	2,759	4,225
Unallocated Costs	0	0	0	0	0
2nd Allocation	765,251	0	57,444	359,805	36,088
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	7,626,978	0	892,558	1,078,120	1,133,740

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Grant Acctng	Fund Accounting	Accts Payable	WRC Accounting	Cash Receipting
Wages & Benefits					
SALARIES & WAGES	389,226	886,232	261,630	352,003	4,725
FRINGE BENEFITS	226,595	515,536	152,193	204,934	2,825
Other Expense & Cost					
Supplies	838	1,908	563	758	10
Postage	0	0	22,468	0	0
Operating Expenses	3,724	8,475	2,501	3,368	46
Professional Serv	0	0	0	0	0
Internal Charges	140,081	318,702	94,086	126,690	1,747
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	760,464	1,730,853	533,441	687,753	9,353
Allocation Step 1					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	43,051	97,958	28,916	38,937	538
Reallocate Admin Costs	36,200	82,426	24,344	32,716	422
Unallocated Costs	0	0	0	0	0
1st Allocation	839,715	1,911,237	586,701	759,406	10,313
Allocation Step 2					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - Central Services Support Svcs: Records Retent	0	0	0	0	0
Inbound - Treasurer: Cash Accounting	22,429	65,327	0	84,125	0
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - All Others	24,373	55,632	16,358	22,049	298
Reallocate Admin Costs	3,230	7,381	2,173	2,917	36
Unallocated Costs	0	0	0	0	0
2nd Allocation	50,032	128,340	18,531	109,091	334
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	889,747	2,039,577	605,232	868,497	10,647

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	40,762
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	40,762
Allocation Step 1		
Inbound - Mgmt & Budget Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	62,512	0
Unallocated Costs	0	0
1st Allocation	62,512	40,762
Allocation Step 2		
Inbound - Mgmt & Budget Admin	0	0
Inbound - Central Services Support Svcs: Records Retent	0	0
Inbound - Treasurer: Cash Accounting	0	0
Inbound - Treasurer: Disb Specific	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	5,586	0
Unallocated Costs	0	0
2nd Allocation	5,586	0
Total For Mgmt & Budget Fiscal Services		
Schedule .3 Total	68,098	40,762

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	2,989	0.471669	3,939		3,939		3,939
Co Exec Admin	2,965	0.467882	3,907		3,907		3,907
Co Exec Compliance	565	0.089158	745		745		745
Co Exec Corp Counsel	3,067	0.483978	4,041		4,041		4,041
Mgmt & Budget Admin	248	0.039135	326		326		326
Co Exec Purchasing	1,338	0.211139	1,762		1,762		1,762
Mgmt & Budget Fiscal Services	6,412	1.011824	8,448		8,448		8,448
Facilities Management	1,437	0.226761	1,893		1,893	127	2,020
Central Services Admin	243	0.038346	319		319	20	339
Central Services Support Svcs	2,565	0.404761	3,379		3,379	231	3,610
Human Resources	3,929	0.620003	5,178		5,178	359	5,537
Treasurer	7,648	1.206867	10,079		10,079	708	10,787
Clerk Adm/Micrographics	1,094	0.172635	1,443		1,443	96	1,539
M&B Equalization	9,230	1.456509	12,161		12,161	858	13,019
M&B Reimb.	2,959	0.466935	3,898		3,898	274	4,172
Hum Svc Admin	1,347	0.212559	1,774		1,774	119	1,893
Hum Svc Homeland	1,572	0.248064	2,071		2,071	138	2,209
Pub Svc Admin	240	0.037872	314		314	20	334
Pub Svc Vets Svc	1,901	0.299981	2,505		2,505	168	2,673
Pub Svc Comm Cor	4,934	0.778593	6,502		6,502	457	6,959
Pub Svc MSU Ext	1,088	0.171688	1,435		1,435	96	1,531
Pub Svc Animal	4,042	0.637834	5,326		5,326	370	5,696
Pub Svc CC Prob	624	0.098468	822		822	52	874
Pub Svc Med Exam	4,922	0.776700	6,486		6,486	456	6,942
C&ED Admin	581	0.091683	765		765	49	814
C&ED Dev & Plan	7,270	1.147218	9,578		9,578	673	10,251
Clerk / ROD	7,621	1.202606	10,044		10,044	707	10,751
District Court	16,861	2.660693	22,219		22,219	1,569	23,788
Probate Court	6,121	0.965904	8,065		8,065	562	8,627
Family Court	32,489	5.126817	42,814		42,814	3,026	45,840
Prosecuting Atty	18,572	2.930692	24,474		24,474	1,725	26,199
Sheriff Office	154,636	24.401813	203,828		203,828	14,723	218,551
BOC Bd of Comm	3,595	0.567297	4,737		4,737	327	5,064
BOC Library	1,357	0.214137	1,789		1,789	119	1,908
Water Res. Comm.	4,733	0.746875	6,238		6,238	437	6,675
Parks & Rec	23,351	3.684826	30,774		30,774	2,175	32,949
Friend of Court	17,505	2.762318	23,067		23,067	1,626	24,693
Health	31,177	4.919782	41,085		41,085	2,902	43,987
ROD Automation	1,445	0.228023	1,905		1,905	127	2,032
Oakland Enhance	507	0.080005	667		667	44	711
Water Res Co SRF	13,972	2.204804	18,411		18,411	1,297	19,708
Restricted Funds	3	0.000473	4		4		4
Multi Org Grants	1,629	0.257059	2,146		2,146	147	2,293
Workforce Develop	16,762	2.645071	22,088		22,088	1,561	23,649
LE Grants Misc	2,803	0.442318	3,693		3,693	256	3,949
LE Grants PA-CRP	2,566	0.404919	3,380		3,380	231	3,611
LE Grants Rd Pat	685	0.108094	901		901	58	959
House Comm Dev	11,850	1.869949	15,616		15,616	1,099	16,715
Hum Svcs Grants	7,412	1.169626	9,767		9,767	686	10,453
Other Grants	1,059	0.167112	1,396		1,396	93	1,489
Judicial Grants	534	0.084266	703		703	45	748
Brownfield Init.	240	0.037872	314		314	20	334

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Concealed Pistol	206	0.032507	271		271	17	288
Child Care Fund	37,535	5.923084	49,464		49,464	3,490	52,954
Waste Res Mgmt	1	0.000158	1		1		1
Water Res Co CPF	1,698	0.267947	2,237		2,237	150	2,387
Fire Record Mgmt	559	0.088211	736		736	46	782
Airport	3,844	0.606589	5,066		5,066	351	5,417
Drain Prop Funds	42,005	6.628458	55,354		55,354	3,909	59,263
Delq Tax Revolv	442	0.069748	581		581	37	618
Fac & Operations	26,584	4.194999	35,033		35,033	2,476	37,509
Info Tech Clemis	8,174	1.289871	10,772		10,772	760	11,532
Info Technology	35,683	5.630836	47,024		47,024	3,326	50,350
Radio Communicat	3,857	0.608641	5,082		5,082	352	5,434
Motor Pool	6,354	1.002672	8,371		8,371	589	8,960
Communication	2,966	0.468040	3,908		3,908	275	4,183
Bldg & Liab Ins	5,825	0.919195	7,675		7,675	537	8,212
Fringe Benefits	2,883	0.454942	3,798		3,798	263	4,061
Delq Per Prop Tx	396	0.062489	520		520	33	553
Schedule .4 Total for General Acctng	633,707	100.000000	835,114		835,114	57,444	892,558

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, 2018
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	2,241,985	0.565137	4,059		4,059		4,059
Co Exec Compliance	506,728	0.127731	916		916		916
Co Exec Corp Counsel	2,602,042	0.655896	4,712		4,712		4,712
Mgmt & Budget Admin	229,296	0.057799	413		413		413
Co Exec Purchasing	1,135,855	0.286315	2,057		2,057		2,057
Mgmt & Budget Fiscal Services	5,120,313	1.290677	9,269		9,269		9,269
Facilities Management	1,075,365	0.271067	1,947		1,947	1,000	2,947
Central Services Admin	228,692	0.057646	412		412	208	620
Central Services Support Svcs	1,192,563	0.300609	2,158		2,158	1,110	3,268
Human Resources	2,725,470	0.687009	4,935		4,935	2,542	7,477
Treasurer	3,223,564	0.812563	5,837		5,837	3,008	8,845
Clerk Adm/Micrographics	802,735	0.202345	1,454		1,454	745	2,199
M&B Equalization	7,775,529	1.959977	14,078		14,078	7,261	21,339
M&B Reimb.	2,328,565	0.586961	4,217		4,217	2,174	6,391
Hum Svc Admin	206,888	0.052150	373		373	190	563
Hum Svc Homeland	814,763	0.205377	1,476		1,476	755	2,231
Pub Svc Admin	229,515	0.057854	414		414	209	623
Pub Svc Vets Svc	1,552,530	0.391346	2,810		2,810	1,445	4,255
Pub Svc Comm Cor	3,847,596	0.969863	6,966		6,966	3,592	10,558
Pub Svc MSU Ext	513,842	0.129524	929		929	474	1,403
Pub Svc Animal	2,466,977	0.621851	4,468		4,468	2,299	6,767
Pub Svc Med Exam	3,465,487	0.873545	6,275		6,275	3,237	9,512
C&ED Admin	404,446	0.101949	732		732	371	1,103
C&ED Dev & Plan	4,797,280	1.209250	8,685		8,685	4,481	13,166
Clerk / ROD	5,346,326	1.347648	9,680		9,680	4,994	14,674
District Court	12,649,068	3.188449	22,901		22,901	11,816	34,717
Probate Court	4,332,501	1.092093	7,842		7,842	4,043	11,885
Family Court	21,407,225	5.396117	38,761		38,761	20,008	58,769
Prosecuting Atty	16,027,885	4.040147	29,022		29,022	14,981	44,003
Sheriff Office	124,618,030	31.412452	225,684		225,684	116,801	342,485
BOC Bd of Comm	2,244,435	0.565754	4,064		4,064	2,094	6,158
BOC Library	492,291	0.124092	890		890	455	1,345
Water Res. Comm.	3,005,805	0.757673	5,441		5,441	2,800	8,241
Parks & Rec	12,943,755	3.262731	23,436		23,436	12,091	35,527
Friend of Court	14,678,569	3.700025	26,577		26,577	13,717	40,294
Health	24,661,482	6.216417	44,652		44,652	23,054	67,706
ROD Automation	384,484	0.096917	696		696	354	1,050
Oakland Enhance	477,035	0.120246	862		862	439	1,301
Water Res Co SRF	6,515,309	1.642313	11,794		11,794	6,089	17,883
Multi Org Grants	1,423,706	0.358873	2,579		2,579	1,323	3,902
Workforce Develp	674,899	0.170122	1,222		1,222	623	1,845
LE Grants Misc	1,442,639	0.363646	2,612		2,612	1,341	3,953
LE Grants PA-CRP	2,064,973	0.520517	3,738		3,738	1,926	5,664
LE Grants Rd Pat	633,892	0.159785	1,145		1,145	585	1,730
House Comm Dev	2,202,435	0.555168	3,989		3,989	2,058	6,047
Hum Svcs Grants	4,628,445	1.166692	8,378		8,378	4,324	12,702
Other Grants	281,999	0.071083	508		508	261	769
Judicial Grants	377,292	0.095104	683		683	347	1,030
Concealed Pistol	144,286	0.036370	261		261	133	394
Child Care Fund	20,196,592	5.090952	36,567		36,567	18,875	55,442
Water Res Co CPF	455,244	0.114753	824		824	421	1,245
Fire Record Mgmt	174,973	0.044105	316		316	159	475

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	1,958,631	0.493712	3,546		3,546	1,829	5,375
Drain Prop Funds	21,493,660	5.417904	38,917		38,917	20,085	59,002
Delq Tax Revolv	195,095	0.049178	352		352	180	532
Fac & Operations	13,943,713	3.514790	25,247		25,247	13,034	38,281
Info Tech Cleemis	2,756,291	0.694778	4,991		4,991	2,570	7,561
Info Technology	16,067,622	4.050164	29,094		29,094	15,019	44,113
Drain Equipment	223,400	0.056312	403		403	203	606
Radio Communicat	1,062,853	0.267913	1,925		1,925	987	2,912
Motor Pool	1,417,234	0.357242	2,564		2,564	1,318	3,882
Communication	387,581	0.097697	703		703	356	1,059
Bldg & Liab Ins	687,979	0.173419	1,244		1,244	636	1,880
Fringe Benefits	2,330,922	0.587555	4,222		4,222	2,177	6,399
Delq Per Prop Tx	216,808	0.054651	391		391	198	589
Schedule .4 Total for Payroll Svcs	396,715,390	100.000000	718,315		718,315	359,805	1,078,120

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, 2018
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	2,989	0.662432	7,270		7,270		7,270
Co Exec Admin	2,965	0.657113	7,211		7,211		7,211
Co Exec Compliance	565	0.125217	1,376		1,376		1,376
Co Exec Corp Counsel	3,067	0.679719	7,460		7,460		7,460
Mgmt & Budget Admin	248	0.054963	601		601		601
Co Exec Purchasing	1,338	0.296532	3,255		3,255		3,255
Mgmt & Budget Fiscal Services	6,412	1.421049	15,597		15,597		15,597
Facilities Management	1,437	0.318473	3,495		3,495	112	3,607
Central Services Admin	243	0.053854	589		589	17	606
Central Services Support Svcs	2,565	0.568464	6,239		6,239	210	6,449
Human Resources	3,929	0.870758	9,559		9,559	322	9,881
Treasurer	7,648	1.694975	18,603		18,603	635	19,238
Clerk Adm/Micrographics	1,094	0.242456	2,659		2,659	82	2,741
M&B Equalization	9,230	2.045583	22,452		22,452	761	23,213
M&B Reimb.	2,959	0.655783	7,198		7,198	239	7,437
Hum Svc Admin	1,347	0.298527	3,276		3,276	105	3,381
Hum Svc Homeland	1,572	0.348392	3,823		3,823	126	3,949
Pub Svc Admin	240	0.053190	583		583	16	599
Pub Svc Vets Svc	1,901	0.421306	4,625		4,625	151	4,776
Pub Svc Comm Cor	4,934	1.093490	12,001		12,001	407	12,408
Pub Svc MSU Ext	1,088	0.241126	2,645		2,645	81	2,726
Pub Svc Animal	4,042	0.895802	9,832		9,832	333	10,165
Pub Svc CC Prob	624	0.138293	1,520		1,520	45	1,565
Pub Svc Med Exam	4,922	1.090830	11,971		11,971	406	12,377
C&ED Admin	581	0.128763	1,414		1,414	43	1,457
C&ED Dev & Plan	7,270	1.611202	17,683		17,683	597	18,280
Clerk / ROD	7,621	1.688992	18,538		18,538	630	19,168
District Court	16,861	3.736791	41,015		41,015	1,398	42,413
Probate Court	6,121	1.356557	14,887		14,887	506	15,393
Family Court	32,489	7.200321	79,032		79,032	2,700	81,732
Prosecuting Atty	18,572	4.115989	45,179		45,179	1,541	46,720
Sheriff Office	154,636	34.270945	376,229		376,229	13,106	389,335
BOC Bd of Comm	3,595	0.796736	8,744		8,744	297	9,041
BOC Library	1,357	0.300743	3,299		3,299	106	3,405
Friend of Court	17,505	3.879517	42,582		42,582	1,451	44,033
Health	31,177	6.909551	75,841		75,841	2,588	78,429
ROD Automation	1,445	0.320246	3,515		3,515	114	3,629
Oakland Enhance	507	0.112363	1,233		1,233	37	1,270
Multi Org Grants	1,629	0.361024	3,961		3,961	131	4,092
Workforce Develop	16,762	3.714851	40,776		40,776	1,388	42,164
LE Grants Misc	2,803	0.621210	6,818		6,818	229	7,047
LE Grants PA-CRP	2,566	0.568686	6,241		6,241	210	6,451
LE Grants Rd Pat	685	0.151812	1,666		1,666	52	1,718
House Comm Dev	11,850	2.626237	28,827		28,827	981	29,808
Hum Svcs Grants	7,412	1.642672	18,028		18,028	609	18,637
Other Grants	1,059	0.234699	2,576		2,576	78	2,654
Judicial Grants	534	0.118347	1,298		1,298	40	1,338
Brownfield Init.	240	0.053190	583		583	16	599
Concealed Pistol	206	0.045654	500		500	14	514
Child Care Fund	37,535	8.318632	91,309		91,309	3,118	94,427
Waste Res Mgmt	1	0.000222	2		2		2
Delq Tax Revolv	442	0.097958	1,074		1,074	32	1,106

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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 Per Prop Tx	396	0.087763	962		962	28	990
Schedule .4 Total for Budgeting	451,216	100.000000	1,097,652		1,097,652	36,088	1,133,740

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, 2018
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	29,874	7.675232	64,448		64,448	3,834	68,282
ROD Automation	10,178	2.614933	21,958		21,958	1,302	23,260
Multi Org Grants	21,875	5.620128	47,190		47,190	2,810	50,000
Workforce Develop	11,885	3.053496	25,639		25,639	1,523	27,162
LE Grants Misc	42,171	10.834579	90,978		90,978	5,415	96,393
LE Grants PA-CRP	15,897	4.084260	34,296		34,296	2,038	36,334
LE Grants Rd Pat	12,717	3.267253	27,434		27,434	1,628	29,062
House Comm Dev	7,357	1.890162	15,872		15,872	942	16,814
Hum Svcs Grants	169,565	43.564664	365,833		365,833	21,857	387,690
Other Grants	26,015	6.683778	56,122		56,122	3,337	59,459
Judicial Grants	40,872	10.500840	88,176		88,176	5,247	93,423
Brownfield Init.	820	0.210675	1,769		1,769	99	1,868
Schedule .4 Total for Grant Acctng	389,226	100.000000	839,715		839,715	50,032	889,747

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, 2018
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	34,426	3.884536	74,240		74,240	4,980	79,220
Human Resources	275	0.031030	591		591	35	626
M&B Equalization	373	0.042088	803		803	49	852
C&ED Dev & Plan	7,447	0.840299	16,059		16,059	1,070	17,129
District Court	3,743	0.422350	8,068		8,068	537	8,605
Sheriff Office	26,901	3.035435	58,014		58,014	3,887	61,901
Parks & Rec	30,985	3.496263	66,820		66,820	4,480	71,300
Health	52,039	5.871939	112,227		112,227	7,532	119,759
Child Care Fund	52,039	5.871939	112,227		112,227	7,532	119,759
Fire Record Mgmt	11,445	1.291423	24,681		24,681	1,652	26,333
Airport	62,926	7.100398	135,705		135,705	9,102	144,807
Fac & Operations	158,904	17.930293	342,718		342,718	23,140	365,858
Info Tech Clemis	69,156	7.803374	149,142		149,142	10,007	159,149
Info Technology	114,741	12.947061	247,448		247,448	16,618	264,066
Radio Communicat	72,151	8.141322	155,598		155,598	10,437	166,035
Motor Pool	54,661	6.167798	117,882		117,882	7,907	125,789
Communication	33,351	3.763236	71,922		71,922	4,820	76,742
Bldg & Liab Ins	33,531	3.783547	72,310		72,310	4,851	77,161
Fringe Benefits	18,479	2.085120	39,851		39,851	2,671	42,522
Retirement	21,834	2.463689	47,085		47,085	3,157	50,242
Retiree Hlt Care	23,004	2.595709	49,607		49,607	3,327	52,934
Superseding Trust	3,821	0.431151	8,239		8,239	549	8,788
Schedule .4 Total for Fund Accounting	886,232	100.000000	1,911,237		1,911,237	128,340	2,039,577

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, 2018
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	190	0.450525	2,642		2,642		2,642
Co Exec Admin	75	0.177839	1,042		1,042		1,042
Co Exec Compliance	31	0.073507	429		429		429
Co Exec Corp Counsel	72	0.170725	1,001		1,001		1,001
Mgmt & Budget Admin	10	0.023712	139		139		139
Co Exec Purchasing	31	0.073507	429		429		429
Mgmt & Budget Fiscal Services	56	0.132786	778		778		778
Facilities Management	36	0.085363	500		500	13	513
Central Services Support Svcs	35	0.082991	487		487	12	499
Human Resources	225	0.533517	3,127		3,127	92	3,219
Treasurer	153	0.362791	2,129		2,129	60	2,189
Clerk Adm/Micrographics	57	0.135158	792		792	22	814
M&B Equalization	38	0.090105	527		527	14	541
M&B Reimb.	337	0.799089	4,689		4,689	143	4,832
Hum Svc Admin	8	0.018969	110		110	2	112
Hum Svc Homeland	123	0.291656	1,712		1,712	49	1,761
Pub Svc Admin	14	0.033197	194		194	4	198
Pub Svc Vets Svc	373	0.884452	5,189		5,189	160	5,349
Pub Svc Comm Cor	125	0.296398	1,738		1,738	50	1,788
Pub Svc MSU Ext	35	0.082991	487		487	12	499
Pub Svc Animal	73	0.173097	1,013		1,013	28	1,041
Pub Svc CC Prob	17	0.040310	236		236	8	244
Pub Svc Med Exam	404	0.957959	5,619		5,619	172	5,791
C&ED Admin	51	0.120930	709		709	20	729
C&ED Dev & Plan	524	1.242501	7,289		7,289	228	7,517
Clerk / ROD	907	2.150665	12,619		12,619	401	13,020
District Court	5,704	13.525241	79,352		79,352	2,531	81,883
Probate Court	3,195	7.575937	44,448		44,448	1,417	45,865
Family Court	14,607	34.635906	203,263		203,263	6,750	210,013
Prosecuting Atty	533	1.263842	7,414		7,414	232	7,646
Sheriff Office	3,650	8.654827	50,776		50,776	1,617	52,393
BOC Bd of Comm	99	0.234747	1,377		1,377	38	1,415
BOC Library	59	0.139900	820		820	22	842
Water Res. Comm.	80	0.189695	1,110		1,110	29	1,139
Parks & Rec	1,285	3.046973	17,875		17,875	565	18,440
Friend of Court	219	0.519290	3,044		3,044	91	3,135
Health	326	0.773006	4,535		4,535	138	4,673
ROD Automation	48	0.113817	667		667	18	685
Water Res Co SRF	172	0.407844	2,393		2,393	69	2,462
Multi Org Grants	62	0.147013	861		861	23	884
Workforce Develp	28	0.066393	388		388	12	400
LE Grants Misc	290	0.687644	4,034		4,034	125	4,159
LE Grants PA-CRP	153	0.362791	2,129		2,129	60	2,189
House Comm Dev	41	0.097219	571		571	15	586
Hum Svcs Grants	356	0.844142	4,952		4,952	151	5,103
Other Grants	83	0.196808	1,153		1,153	32	1,185
Judicial Grants	158	0.374647	2,199		2,199	65	2,264
Brownfield Init.	66	0.156498	917		917	24	941
Concealed Pistol	26	0.061651	360		360	10	370
Child Care Fund	137	0.324852	1,905		1,905	54	1,959
Waste Res Mgmt	1	0.002371	13		13		13
Proj Work Orders	57	0.135158	792		792	22	814

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Fire Record Mgmt	1	0.002371	13		13		13
Airport	140	0.331966	1,947		1,947	56	2,003
Drain Prop Funds	1,368	3.243782	19,029		19,029	601	19,630
Delq Tax Revolv	4	0.009485	57		57		57
Fac & Operations	263	0.623622	3,659		3,659	109	3,768
Info Tech Clemis	66	0.156498	917		917	24	941
Info Technology	214	0.507434	2,975		2,975	89	3,064
Drain Equipment	96	0.227634	1,336		1,336	37	1,373
Radio Communicat	49	0.116188	681		681	20	701
Motor Pool	3,556	8.431935	49,472		49,472	1,577	51,049
Communication	20	0.047424	277		277	8	285
Bldg & Liab Ins	350	0.829915	4,869		4,869	147	5,016
Fringe Benefits	581	1.377659	8,080		8,080	251	8,331
Retirement	29	0.068764	402		402	12	414
Retiree Hlt Care	1	0.002371	13		13		13
Schedule .4 Total for Accts Payable	42,173	100.000000	586,701		586,701	18,531	605,232

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, 2018
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - WRC Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	8,167.00	2.320151	17,617		17,617	2,527	20,144
Water Res Co SRF	161,179.00	45.789098	347,731		347,731	49,976	397,707
Water Res Co DSF	1,509.00	0.428690	3,255		3,255	458	3,713
Water Res Co CPF	13,849.00	3.934341	29,879		29,879	4,287	34,166
Drain Prop Funds	133,285.00	37.864734	287,545		287,545	41,304	328,849
Drain Equipment	34,014.00	9.662986	73,379		73,379	10,539	83,918
Schedule .4 Total for WRC Accounting	352,003.00	100.000000	759,406		759,406	109,091	868,497

Allocation Basis: Allocated wages by fund type
Allocation Source: Fiscal WRC accounting distribution summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	36	9.326425	961		961		961
Co Exec Admin	2	0.518135	54		54		54
Facilities Management	1	0.259067	26		26		26
Central Services Support Svcs	10	2.590674	266		266	8	274
Human Resources	1	0.259067	26		26		26
M&B Equalization	1	0.259067	26		26		26
C&ED Dev & Plan	7	1.813472	186		186	6	192
Clerk / ROD	14	3.626943	373		373	12	385
District Court	2	0.518135	54		54		54
Probate Court	1	0.259067	26		26		26
Family Court	4	1.036269	106		106	3	109
Sheriff Office	8	2.072539	213		213	8	221
Water Res. Comm.	2	0.518135	54		54		54
Parks & Rec	10	2.590674	266		266	8	274
Friend of Court	1	0.259067	26		26		26
Health	4	1.036269	106		106	3	109
Water Res Co SRF	18	4.663212	481		481	14	495
LE Grants Misc	4	1.036269	106		106	3	109
Hum Svcs Grants	1	0.259067	26		26		26
Brownfield Init.	2	0.518135	54		54		54
Waste Res Mgmt	13	3.367876	346		346	12	358
Proj Work Orders	3	0.777202	80		80	2	82
Airport	2	0.518135	54		54		54
Drain Prop Funds	10	2.590674	266		266	8	274
Fac & Operations	17	4.404145	454		454	14	468
Info Tech Clemis	5	1.295337	134		134	4	138
Info Technology	49	12.694301	1,308		1,308	43	1,351
Drain Equipment	4	1.036269	106		106	3	109
Radio Communicat	42	10.880829	1,120		1,120	35	1,155
Motor Pool	83	21.502592	2,239		2,239	126	2,365
Communication	1	0.259067	26		26		26
Bldg & Liab Ins	12	3.108808	319		319	10	329
Fringe Benefits	14	3.626943	373		373	12	385
Retirement	1	0.259067	26		26		26
Retiree Hlt Care	1	0.259067	26		26		26
Schedule .4 Total for Cash Receipting	386	100.000000	10,313		10,313	334	10,647

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, 2018
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.	97,289	14.468057	9,043		9,043	806	9,849
Parks & Rec	308,328	45.852120	28,663		28,663	2,577	31,240
Workforce Develop	57,294	8.520314	5,326		5,326	472	5,798
House Comm Dev	35,464	5.273928	3,298		3,298	291	3,589
Drain Prop Funds	116,065	17.260276	10,789		10,789	963	11,752
Fringe Benefits	58,000	8.625305	5,393		5,393	477	5,870
Schedule .4 Total for Billed Acctng	672,440	100.000000	62,512		62,512	5,586	68,098

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, 2018
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	30,262	74.240714	30,262		30,262		30,262
LE Grants PA-CRP	10,500	25.759286	10,500		10,500		10,500
Schedule .4 Total for Prof Services	40,762	100.000000	40,762		40,762	0	40,762

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, 2018
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	14,812	3,939	0	7,270	0
Co Exec Admin	16,273	3,907	4,059	7,211	0
Co Exec Compliance	3,466	745	916	1,376	0
Co Exec Corp Counsel	17,214	4,041	4,712	7,460	0
Mgmt & Budget Admin	1,479	326	413	601	0
Co Exec Purchasing	7,503	1,762	2,057	3,255	0
Mgmt & Budget Fiscal Services	34,092	8,448	9,269	15,597	0
Facilities Management	9,113	2,020	2,947	3,607	0
Central Services Admin	1,565	339	620	606	0
Central Services Support Svcs	93,320	3,610	3,268	6,449	0
Human Resources	26,766	5,537	7,477	9,881	0
Treasurer	41,059	10,787	8,845	19,238	0
Clerk Adm/Micrographics	7,293	1,539	2,199	2,741	0
M&B Equalization	58,990	13,019	21,339	23,213	0
M&B Reimb.	32,681	4,172	6,391	7,437	0
Hum Svc Admin	5,949	1,893	563	3,381	0
Hum Svc Homeland	10,150	2,209	2,231	3,949	0
Pub Svc Admin	1,754	334	623	599	0
Pub Svc Vets Svc	17,053	2,673	4,255	4,776	0
Pub Svc Comm Cor	31,713	6,959	10,558	12,408	0
Pub Svc MSU Ext	6,159	1,531	1,403	2,726	0
Pub Svc Animal	23,669	5,696	6,767	10,165	0
Pub Svc CC Prob	2,683	874	0	1,565	0
Pub Svc Med Exam	34,622	6,942	9,512	12,377	0
C&ED Admin	4,103	814	1,103	1,457	0
C&ED Dev & Plan	66,535	10,251	13,166	18,280	0
Clerk / ROD	57,998	10,751	14,674	19,168	0
District Court	191,460	23,788	34,717	42,413	0
Probate Court	81,796	8,627	11,885	15,393	0
Family Court	396,463	45,840	58,769	81,732	0
Prosecuting Atty	124,568	26,199	44,003	46,720	0
Sheriff Office	1,064,886	218,551	342,485	389,335	0
BOC Bd of Comm	21,678	5,064	6,158	9,041	0
BOC Library	7,500	1,908	1,345	3,405	0
Water Res. Comm.	36,253	6,675	8,241	0	0
Parks & Rec	189,730	32,949	35,527	0	0
Friend of Court	210,725	24,693	40,294	44,033	68,282
Health	314,663	43,987	67,706	78,429	0
ROD Automation	30,656	2,032	1,050	3,629	23,260
Oakland Enhance	3,282	711	1,301	1,270	0
Water Res Co SRF	438,255	19,708	17,883	0	0
Restricted Funds	4	4	0	0	0
Multi Org Grants	61,171	2,293	3,902	4,092	50,000
Workforce Develp	101,018	23,649	1,845	42,164	27,162
LE Grants Misc	115,610	3,949	3,953	7,047	96,393
LE Grants PA-CRP	64,749	3,611	5,664	6,451	36,334
LE Grants Rd Pat	33,469	959	1,730	1,718	29,062
House Comm Dev	73,559	16,715	6,047	29,808	16,814
Hum Svcs Grants	434,611	10,453	12,702	18,637	387,690
Other Grants	65,556	1,489	769	2,654	59,459
Judicial Grants	98,803	748	1,030	1,338	93,423
Brownfield Init.	3,796	334	0	599	1,868

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Concealed Pistol	1,566	288	394	514	0
Child Care Fund	324,541	52,954	55,442	94,427	0
Waste Res Mgmt	374	1	0	2	0
Water Res Co DSF	3,713	0	0	0	0
Proj Work Orders	896	0	0	0	0
Water Res Co CPF	37,798	2,387	1,245	0	0
Fire Record Mgmt	27,603	782	475	0	0
Airport	157,656	5,417	5,375	0	0
Drain Prop Funds	478,770	59,263	59,002	0	0
Delq Tax Revolv	2,313	618	532	1,106	0
Fac & Operations	445,884	37,509	38,281	0	0
Info Tech Clemis	179,321	11,532	7,561	0	0
Info Technology	362,944	50,350	44,113	0	0
Drain Equipment	86,006	0	606	0	0
Radio Communicat	176,237	5,434	2,912	0	0
Motor Pool	192,045	8,960	3,882	0	0
Communication	82,295	4,183	1,059	0	0
Bldg & Liab Ins	92,598	8,212	1,880	0	0
Fringe Benefits	67,568	4,061	6,399	0	0
Delq Per Prop Tx	2,132	553	589	990	0
Retirement	50,682	0	0	0	0
Retiree Hlt Care	52,973	0	0	0	0
Superseding Trust	8,788	0	0	0	0
Direct Bill	0	0	0	0	0
Total	7,626,978	892,558	1,078,120	1,133,740	889,747

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services**

Receiving Department	Fund Accounting	Accts Payable	WRC Accounting	Cash Receipting	Billed Acctng
Non-Departmental	0	2,642	0	961	0
Co Exec Admin	0	1,042	0	54	0
Co Exec Compliance	0	429	0	0	0
Co Exec Corp Counsel	0	1,001	0	0	0
Mgmt & Budget Admin	0	139	0	0	0
Co Exec Purchasing	0	429	0	0	0
Mgmt & Budget Fiscal Services	0	778	0	0	0
Facilities Management	0	513	0	26	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	79,220	499	0	274	0
Human Resources	626	3,219	0	26	0
Treasurer	0	2,189	0	0	0
Clerk Adm/Micrographics	0	814	0	0	0
M&B Equalization	852	541	0	26	0
M&B Reimb.	0	4,832	0	0	9,849
Hum Svc Admin	0	112	0	0	0
Hum Svc Homeland	0	1,761	0	0	0
Pub Svc Admin	0	198	0	0	0
Pub Svc Vets Svc	0	5,349	0	0	0
Pub Svc Comm Cor	0	1,788	0	0	0
Pub Svc MSU Ext	0	499	0	0	0
Pub Svc Animal	0	1,041	0	0	0
Pub Svc CC Prob	0	244	0	0	0
Pub Svc Med Exam	0	5,791	0	0	0
C&ED Admin	0	729	0	0	0
C&ED Dev & Plan	17,129	7,517	0	192	0
Clerk / ROD	0	13,020	0	385	0
District Court	8,605	81,883	0	54	0
Probate Court	0	45,865	0	26	0
Family Court	0	210,013	0	109	0
Prosecuting Atty	0	7,646	0	0	0
Sheriff Office	61,901	52,393	0	221	0
BOC Bd of Comm	0	1,415	0	0	0
BOC Library	0	842	0	0	0
Water Res. Comm.	0	1,139	20,144	54	0
Parks & Rec	71,300	18,440	0	274	31,240
Friend of Court	0	3,135	0	26	0
Health	119,759	4,673	0	109	0
ROD Automation	0	685	0	0	0
Oakland Enhance	0	0	0	0	0
Water Res Co SRF	0	2,462	397,707	495	0
Restricted Funds	0	0	0	0	0
Multi Org Grants	0	884	0	0	0
Workforce Develp	0	400	0	0	5,798
LE Grants Misc	0	4,159	0	109	0
LE Grants PA-CRP	0	2,189	0	0	0
LE Grants Rd Pat	0	0	0	0	0
House Comm Dev	0	586	0	0	3,589
Hum Svcs Grants	0	5,103	0	26	0
Other Grants	0	1,185	0	0	0
Judicial Grants	0	2,264	0	0	0
Brownfield Init.	0	941	0	54	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Fund Accounting	Accts Payable	WRC Accounting	Cash Receipting	Billed Acctng
Concealed Pistol	0	370	0	0	0
Child Care Fund	119,759	1,959	0	0	0
Waste Res Mgmt	0	13	0	358	0
Water Res Co DSF	0	0	3,713	0	0
Proj Work Orders	0	814	0	82	0
Water Res Co CPF	0	0	34,166	0	0
Fire Record Mgmt	26,333	13	0	0	0
Airport	144,807	2,003	0	54	0
Drain Prop Funds	0	19,630	328,849	274	11,752
Delq Tax Revolv	0	57	0	0	0
Fac & Operations	365,858	3,768	0	468	0
Info Tech Clemis	159,149	941	0	138	0
Info Technology	264,066	3,064	0	1,351	0
Drain Equipment	0	1,373	83,918	109	0
Radio Communicat	166,035	701	0	1,155	0
Motor Pool	125,789	51,049	0	2,365	0
Communication	76,742	285	0	26	0
Bldg & Liab Ins	77,161	5,016	0	329	0
Fringe Benefits	42,522	8,331	0	385	5,870
Delq Per Prop Tx	0	0	0	0	0
Retirement	50,242	414	0	26	0
Retiree Hlt Care	52,934	13	0	26	0
Superseding Trust	8,788	0	0	0	0
Direct Bill	0	0	0	0	0
Total	2,039,577	605,232	868,497	10,647	68,098

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	30,262
Health	0
ROD Automation	0
Oakland Enhance	0
Water Res Co SRF	0
Restricted Funds	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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
Concealed Pistol	0
Child Care Fund	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>40,762</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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 as follows:

Facilities Management – The costs of Facilities Management has been identified for each building and the costs in turn allocated to the occupants of each respective building based on the assigned square footage of each department within the assigned building.

Building Security – this activity includes building security that was provided to specific departments at select locations. The basis of allocation is the dollar amount of assigned security costs 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, 2018
Schedule .2 - Costs To Be Allocated
For Department Facilities Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,436,765			1,436,765
Cost Adjustments:				
Refund of Expenses	-4,280			
Building Security	2,087,383			
Total Departmental Cost Adjustments:	2,083,103			2,083,103
Inbound Costs:				
Building Depreciation	83,249		83,249	
Non-Departmental	1,266,846	1,174	1,268,020	
Co Exec Admin	19,083	1,234	20,317	
Co Exec Compliance	577		577	
Co Exec Corp Counsel	74,452	4,125	78,577	
Co Exec Purchasing	8,032	421	8,453	
Mgmt & Budget Fiscal Services	7,861	1,252	9,113	
Facilities Management		13,552	13,552	
Central Services Support Svcs		50,083	50,083	
Human Resources		12,165	12,165	
Treasurer		250	250	
Total Allocated Additions:	1,460,100	84,256	1,544,356	1,544,356
Total To Be Allocated:	4,979,968	84,256		5,064,224

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	692,772	0	13,578	30,413	150,125
FRINGE BENEFITS	382,593	0	7,499	16,796	82,909
Other Expense & Cost					
Supplies	1,803	0	35	79	392
Operating Expenses	21,944	0	430	963	4,758
Professional Serv	254,521	0	4,989	11,173	55,154
Internal Charges	83,132	0	1,629	3,649	18,015
Departmental Total					
Expenditures Per Financial Statement	1,436,765				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(4,280)	0	(84)	(188)	(927)
Building Security	2,087,383	0	47,838	0	1,466,095
Functional Cost					
	3,519,868	0	75,914	62,885	1,776,521
Allocation Step 1					
Inbound - Building Depreciation: Service Center	77,872	0	1,852	4,144	20,462
Inbound - Non-Departmental: Property Insur	270,241	0	7,735	12,340	87,728
Inbound - Non-Departmental: Grounds Care	500,014	0	11,346	25,383	125,354
Inbound - Non-Departmental: FM&O	496,591	0	9,751	21,816	107,742
Inbound - Co Exec Purchasing: ATM Reimb	(2,624)	0	0	0	(1,100)
Inbound - All Others	118,006	0	2,309	5,181	25,654
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,979,968	0	108,907	131,749	2,142,361
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	253	0	6	11	100
Inbound - Non-Departmental: Grounds Care	463	0	9	21	142
Inbound - Non-Departmental: FM&O	458	0	8	19	132
Inbound - All Others	83,082	0	1,611	3,624	18,477
2nd Allocation	84,256	0	1,634	3,675	18,851
Total For Facilities Management					
Schedule .3 Total	5,064,224	0	110,541	135,424	2,161,212

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	6,858	29,512	10,807	12,401	27,572
FRINGE BENEFITS	3,788	16,298	5,968	6,848	15,227
Other Expense & Cost					
Supplies	18	77	28	32	72
Operating Expenses	217	935	342	393	873
Professional Serv	2,520	10,843	3,971	4,556	10,130
Internal Charges	823	3,541	1,297	1,488	3,309
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(42)	(182)	(67)	(77)	(170)
Building Security	0	0	0	0	0
Functional Cost	14,182	61,024	22,346	25,641	57,013
Allocation Step 1					
Inbound - Building Depreciation: Service Center	938	4,020	1,469	1,684	0
Inbound - Non-Departmental: Property Insur	0	7,364	5,737	4,293	6,903
Inbound - Non-Departmental: Grounds Care	5,744	24,624	8,999	10,315	22,980
Inbound - Non-Departmental: FM&O	4,936	21,164	7,734	8,865	19,751
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	(769)
Inbound - All Others	1,166	5,024	1,837	2,105	4,691
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	26,966	123,220	48,122	52,903	110,569
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	6	5	4	5
Inbound - Non-Departmental: Grounds Care	5	21	8	9	20
Inbound - Non-Departmental: FM&O	4	18	6	7	16
Inbound - All Others	810	3,522	1,280	1,473	3,288
2nd Allocation	819	3,567	1,299	1,493	3,329
Total For Facilities Management					
Schedule .3 Total	27,785	126,787	49,421	54,396	113,898

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	24,593	4,572	8,590	13,786	97,057
FRINGE BENEFITS	13,582	2,525	4,744	7,614	53,601
Other Expense & Cost					
Supplies	64	12	22	36	253
Operating Expenses	779	145	272	437	3,074
Professional Serv	9,035	1,680	3,156	5,065	35,658
Internal Charges	2,951	549	1,031	1,654	11,647
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(152)	(28)	(53)	(85)	(600)
Building Security	0	0	0	0	0
Functional Cost	50,852	9,455	17,762	28,507	200,690
Allocation Step 1					
Inbound - Building Depreciation: Service Center	3,344	619	1,167	0	13,210
Inbound - Non-Departmental: Property Insur	0	2,017	3,253	4,780	55,651
Inbound - Non-Departmental: Grounds Care	20,484	3,790	7,149	0	80,925
Inbound - Non-Departmental: FM&O	17,605	3,258	6,145	9,861	69,553
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	4,187	773	1,458	2,341	16,532
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	96,472	19,912	36,934	45,489	436,561
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	1	2	4	49
Inbound - Non-Departmental: Grounds Care	17	2	6	0	73
Inbound - Non-Departmental: FM&O	14	2	5	8	64
Inbound - All Others	2,928	538	1,015	1,635	11,613
2nd Allocation	2,959	543	1,028	1,647	11,799
Total For Facilities Management					
Schedule .3 Total	99,431	20,455	37,962	47,136	448,360

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	13,994	62,419	22,169	21,199	17,735
FRINGE BENEFITS	7,728	34,472	12,243	11,707	9,794
Other Expense & Cost					
Supplies	36	162	58	55	46
Operating Expenses	443	1,977	702	671	562
Professional Serv	5,141	22,932	8,145	7,788	6,516
Internal Charges	1,679	7,490	2,660	2,544	2,128
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(86)	(386)	(137)	(131)	(110)
Building Security	0	0	0	0	0
Functional Cost	28,935	129,066	45,840	43,833	36,671
Allocation Step 1					
Inbound - Building Depreciation: Service Center	1,907	8,502	3,014	0	0
Inbound - Non-Departmental: Property Insur	6,199	0	11,039	2,244	4,026
Inbound - Non-Departmental: Grounds Care	11,680	52,085	18,463	0	0
Inbound - Non-Departmental: FM&O	10,039	44,765	15,868	15,204	12,704
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	2,376	10,629	3,775	3,611	3,021
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	61,136	245,047	97,999	64,892	56,422
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	5	0	9	1	4
Inbound - Non-Departmental: Grounds Care	9	46	15	0	0
Inbound - Non-Departmental: FM&O	8	38	13	13	11
Inbound - All Others	1,659	7,466	2,635	2,519	2,108
2nd Allocation	1,681	7,550	2,672	2,533	2,123
Total For Facilities Management					
Schedule .3 Total	62,817	252,597	100,671	67,425	58,545

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	7,551	22,377	1,316	19,813	2,563
FRINGE BENEFITS	4,170	12,358	727	10,942	1,416
Other Expense & Cost					
Supplies	20	58	3	52	7
Operating Expenses	239	709	42	628	81
Professional Serv	2,774	8,221	484	7,279	942
Internal Charges	906	2,685	158	2,378	308
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(47)	(138)	(8)	(122)	(16)
Building Security	0	0	0	76,882	0
Functional Cost	15,613	46,270	2,722	117,852	5,301
Allocation Step 1					
Inbound - Building Depreciation: Service Center	1,027	3,051	0	0	346
Inbound - Non-Departmental: Property Insur	0	6,824	0	6,287	0
Inbound - Non-Departmental: Grounds Care	6,292	18,691	0	0	2,121
Inbound - Non-Departmental: FM&O	5,408	16,063	967	14,190	1,823
Inbound - Co Exec Purchasing: ATM Reimb	0	0	(755)	0	0
Inbound - All Others	1,285	3,811	221	3,376	430
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	29,625	94,710	3,155	141,705	10,021
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	5	0	5	0
Inbound - Non-Departmental: Grounds Care	5	15	0	0	1
Inbound - Non-Departmental: FM&O	4	13	1	12	1
Inbound - All Others	893	2,659	150	2,354	298
2nd Allocation	902	2,692	151	2,371	300
Total For Facilities Management					
Schedule .3 Total	30,527	97,402	3,306	144,076	10,321

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
Wages & Benefits					
SALARIES & WAGES	1,178	11,916	1,108	38,172	19,398
FRINGE BENEFITS	650	6,581	612	21,081	10,713
Other Expense & Cost					
Supplies	3	31	3	99	50
Operating Expenses	37	377	35	1,209	614
Professional Serv	433	4,378	407	14,024	7,127
Internal Charges	141	1,430	133	4,581	2,328
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(7)	(74)	(7)	(236)	(120)
Building Security	0	0	0	135,681	0
Functional Cost	2,435	24,639	2,291	214,611	40,110
Allocation Step 1					
Inbound - Building Depreciation: Service Center	156	1,619	147	5,194	0
Inbound - Non-Departmental: Property Insur	0	0	0	22,407	13,414
Inbound - Non-Departmental: Grounds Care	955	9,916	901	31,817	0
Inbound - Non-Departmental: FM&O	821	8,523	775	27,346	13,914
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	199	2,025	188	6,495	3,306
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,566	46,722	4,302	307,870	70,744
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	0	0	19	12
Inbound - Non-Departmental: Grounds Care	1	8	1	29	0
Inbound - Non-Departmental: FM&O	1	6	0	22	12
Inbound - All Others	136	1,412	125	4,550	2,304
2nd Allocation	138	1,426	126	4,620	2,328
Total For Facilities Management					
Schedule .3 Total	4,704	48,148	4,428	312,490	73,072

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	360,887
Functional Cost	360,887
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	360,887
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	360,887

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	5,599	14.902055	16,228		16,228	239	16,467
Pub Svc MSU Ext	13,734	36.553817	39,806		39,806	595	40,401
Pub Svc CC Prob	17,015	45.286383	49,327		49,327	752	50,079
Water Res. Comm.	978	2.603002	2,834		2,834	39	2,873
Others	246	0.654743	712		712	9	721
Schedule .4 Total for N. Office Bldg	37,572	100.000000	108,907		108,907	1,634	110,541

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, 2018
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
Non-Departmental	465	0.553216	727		727		727
Hum Svc Admin	786	0.935113	1,230		1,230	31	1,261
Health	66,003	78.524520	103,462		103,462	2,907	106,369
Hum Svcs Grants	16,800	19.987151	26,330		26,330	737	27,067
Schedule .4 Total for NO Health Ctr	84,054	100.000000	131,749		131,749	3,675	135,424

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, 2018
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	6,505	1.567092	33,571		33,571		33,571
Central Services Support Svcs	23,928	5.764394	123,496		123,496	1,103	124,599
Treasurer	13,819	3.329077	71,322		71,322	631	71,953
Clerk Adm/Micrographics	5,086	1.225247	26,250		26,250	224	26,474
M&B Reimb.	6,649	1.601783	34,313		34,313	299	34,612
Pub Svc CC Prob	3,785	0.911828	19,533		19,533	162	19,695
Clerk / ROD	39,615	9.543483	204,457		204,457	1,825	206,282
Probate Court	20,409	4.916647	105,330		105,330	935	106,265
Family Court	160,327	38.623706	827,467		827,467	7,486	834,953
Prosecuting Atty	55,663	13.409540	287,280		287,280	2,560	289,840
Sheriff Office	17,055	4.108649	88,021		88,021	780	88,801
BOC Bd of Comm	8,257	1.989159	42,615		42,615	378	42,993
BOC Library	21,363	5.146471	110,254		110,254	985	111,239
LE Grants PA-CRP	8,480	2.042881	43,767		43,767	387	44,154
Fac & Operations	7,330	1.765840	37,829		37,829	333	38,162
Info Technology	442	0.106480	2,281		2,281	17	2,298
Delq Per Prop Tx	390	0.093953	2,012		2,012	14	2,026
Others	15,997	3.853770	82,563		82,563	732	83,295
Schedule .4 Total for Courthouse	415,100	100.000000	2,142,361		2,142,361	18,851	2,161,212

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, 2018
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	25,088		25,088	766	25,854
Others	1,326	6.971609	1,878		1,878	53	1,931
Schedule .4 Total for Central Svc Bld	19,020	100.000000	26,966		26,966	819	27,785

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, 2018
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	1,652		1,652	43	1,695
Road Commission	11,455	14.048320	17,311		17,311	498	17,809
Info Tech Clemis	6,520	7.996076	9,851		9,851	278	10,129
Info Technology	61,497	75.419425	92,934		92,934	2,710	95,644
Communication	974	1.194506	1,472		1,472	38	1,510
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	123,220		123,220	3,567	126,787

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, 2018
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	14,662		14,662	398	15,060
Sheriff Office	17,013	57.092520	27,475		27,475	744	28,219
Others	3,707	12.440015	5,985		5,985	157	6,142
Schedule .4 Total for Annex I	29,799	100.000000	48,122		48,122	1,299	49,421

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, 2018
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	45,015		45,015	1,277	46,292
Water Res. Comm.	4,361	12.767515	6,754		6,754	187	6,941
Others	734	2.148901	1,134		1,134	29	1,163
Schedule .4 Total for Annex II	34,157	100.000000	52,903		52,903	1,493	54,396

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, 2018
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	23,065		23,065	691	23,756
Pub Svc Comm Cor	13,202	17.349366	19,183		19,183	577	19,760
Sheriff Office	1,590	2.089493	2,308		2,308	66	2,374
Friend of Court	39,698	52.169000	57,685		57,685	1,750	59,435
House Comm Dev	5,732	7.532689	8,328		8,328	245	8,573
Schedule .4 Total for Oak Pointe	76,095	100.000000	110,569		110,569	3,329	113,898

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, 2018
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	4,039		4,039		4,039
Water Res. Comm.	40,142	59.179431	57,092		57,092	1,826	58,918
Fac & Operations	24,850	36.635167	35,341		35,341	1,133	36,474
Schedule .4 Total for Public Works	67,831	100.000000	96,472		96,472	2,959	99,431

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, 2018
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	19,912		19,912	543	20,455
Schedule .4 Total for Child Care Ctr	12,552	100.000000	19,912		19,912	543	20,455

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, 2018
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
Sheriff Office	2,807	11.856389	4,379		4,379	118	4,497
Health	4,848	20.477297	7,562		7,562	207	7,769
Others	16,020	67.666314	24,993		24,993	703	25,696
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	36,934		36,934	1,028	37,962

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, 2018
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	2,585		2,585	93	2,678
Health	32,799	86.324517	39,269		39,269	1,426	40,695
Hum Svcs Grants	3,035	7.987893	3,635		3,635	128	3,763
Schedule .4 Total for S. Health Svc	37,995	100.000000	45,489		45,489	1,647	47,136

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, 2018
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	992		992	24	1,016
Sheriff Office	267,368	99.772369	435,569		435,569	11,775	447,344
Schedule .4 Total for Law Enf Complex	267,978	100.000000	436,561		436,561	11,799	448,360

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, 2018
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	61,136		61,136	1,681	62,817
Schedule .4 Total for Medical Exam	38,680	100.000000	61,136		61,136	1,681	62,817

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, 2018
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	245,047		245,047	7,550	252,597
Schedule .4 Total for Child Welfare	172,476	100.000000	245,047		245,047	7,550	252,597

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, 2018
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	97,999		97,999	2,672	100,671
Schedule .4 Total for Work Release	61,138	100.000000	97,999		97,999	2,672	100,671

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, 2018
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	58,582	100.000000	64,892		64,892	2,533	67,425
Schedule .4 Total for Animal Shelter	58,582	100.000000	64,892		64,892	2,533	67,425

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, 2018
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	56,422		56,422	2,123	58,545
Schedule .4 Total for Trusty Camp	48,948	100.000000	56,422		56,422	2,123	58,545

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, 2018
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	9,513		9,513		9,513
Central Services Support Svcs	11,443	54.922006	16,269		16,269	734	17,003
Health	2,702	12.968563	3,843		3,843	168	4,011
Schedule .4 Total for Materials Mgmt	20,835	100.000000	29,625		29,625	902	30,527

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, 2018
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	94,710		94,710	2,692	97,402
Schedule .4 Total for Sheriff Admin	61,891	100.000000	94,710		94,710	2,692	97,402

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, 2018
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	3,155		3,155	151	3,306
Schedule .4 Total for P&R (Market)	7,453	100.000000	3,155		3,155	151	3,306

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, 2018
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	7,875		7,875	129	8,004
Pub Svc Comm Cor	7,315	13.379058	18,958		18,958	311	19,269
Pub Svc CC Prob	20,735	37.924097	53,742		53,742	928	54,670
Family Court	5,300	9.693644	13,736		13,736	227	13,963
Sheriff Office	119	0.217650	309		309	4	313
BOC Bd of Comm	606	1.108368	1,569		1,569	24	1,593
Health	4,224	7.725652	10,947		10,947	179	11,126
Fac & Operations	2,348	4.294467	6,085		6,085	100	6,185
Info Technology	8,660	15.839049	22,445		22,445	369	22,814
Others	2,330	4.261545	6,039		6,039	100	6,139
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	141,705		141,705	2,371	144,076

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, 2018
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
Sheriff Office	7,024	100.000000	10,021		10,021	300	10,321
Schedule .4 Total for Mens Facility	7,024	100.000000	10,021		10,021	300	10,321

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, 2018
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	4,566		4,566	138	4,704
Schedule .4 Total for D Building	3,164	100.000000	4,566		4,566	138	4,704

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, 2018
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	8,359		8,359	252	8,611
Motor Pool	26,962	82.106097	38,363		38,363	1,174	39,537
Schedule .4 Total for Central Garage	32,838	100.000000	46,722		46,722	1,426	48,148

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, 2018
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Med Care Fac.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	2,985	100.000000	4,302		4,302	126	4,428
Schedule .4 Total for Med Care Fac.	2,985	100.000000	4,302		4,302	126	4,428

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, 2018
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	51,932		51,932		51,932
Co Exec Compliance	443	0.420431	1,293		1,293		1,293
Mgmt & Budget Admin	969	0.919634	2,831		2,831		2,831
Co Exec Purchasing	6,978	6.622504	20,389		20,389		20,389
Mgmt & Budget Fiscal Services	23,467	22.271468	68,575		68,575		68,575
Central Services Admin	411	0.390061	1,200		1,200	30	1,230
Human Resources	20,313	19.278149	59,351		59,351	1,680	61,031
Pub Svc Admin	430	0.408094	1,255		1,255	32	1,287
C&ED Admin	749	0.710842	2,187		2,187	58	2,245
C&ED Dev & Plan	21,299	20.213917	62,234		62,234	1,805	64,039
Workforce Develop	2,500	2.372637	7,304		7,304	201	7,505
Info Technology	120	0.113887	350		350	9	359
Bldg & Liab Ins	2,055	1.950307	6,003		6,003	164	6,167
Fringe Benefits	1,027	0.974679	3,001		3,001	82	3,083
Others	6,834	6.485840	19,965		19,965	559	20,524
Schedule .4 Total for EOB 41 West	105,368	100.000000	307,870		307,870	4,620	312,490

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, 2018
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	62,505		62,505	2,065	64,570
Sheriff Office	5,719	10.667388	7,546		7,546	243	7,789
Fac & Operations	527	0.982989	693		693	20	713
Schedule .4 Total for District Court	53,612	100.000000	70,744		70,744	2,328	73,072

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, 2018
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
Water Res. Comm.	16,017	4.438231	16,017		16,017		16,017
Friend of Court	344,870	95.561769	344,870		344,870		344,870
Schedule .4 Total for Building Secur	360,887	100.000000	360,887		360,887	0	360,887

Allocation Basis: Dollar amount of security costs by location

Allocation Source: Building security summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Non-Departmental	727	0	727	0	0
Co Exec Admin	51,932	0	0	0	0
Co Exec Compliance	1,293	0	0	0	0
Co Exec Corp Counsel	33,571	0	0	33,571	0
Mgmt & Budget Admin	2,831	0	0	0	0
Co Exec Purchasing	20,389	0	0	0	0
Mgmt & Budget Fiscal Services	68,575	0	0	0	0
Facilities Management	13,552	0	0	0	0
Central Services Admin	1,230	0	0	0	0
Central Services Support Svcs	187,894	0	0	124,599	0
Human Resources	61,031	0	0	0	0
Treasurer	71,953	0	0	71,953	0
Clerk Adm/Micrographics	28,169	0	0	26,474	0
M&B Equalization	23,756	0	0	0	0
M&B Reimb.	34,612	0	0	34,612	0
Hum Svc Admin	1,261	0	1,261	0	0
Hum Svc Homeland	15,060	0	0	0	0
Pub Svc Admin	1,287	0	0	0	0
Pub Svc Vets Svc	24,471	16,467	0	0	0
Pub Svc Comm Cor	40,045	0	0	0	0
Pub Svc MSU Ext	40,401	40,401	0	0	0
Pub Svc Animal	67,425	0	0	0	0
Pub Svc CC Prob	124,444	50,079	0	19,695	0
Pub Svc Med Exam	62,817	0	0	0	0
C&ED Admin	2,245	0	0	0	0
C&ED Dev & Plan	64,039	0	0	0	0
Clerk / ROD	206,282	0	0	206,282	0
District Court	64,570	0	0	0	0
Probate Court	106,265	0	0	106,265	0
Family Court	848,916	0	0	834,953	0
Prosecuting Atty	289,840	0	0	289,840	0
Sheriff Office	787,731	0	0	88,801	0
BOC Bd of Comm	44,586	0	0	42,993	0
BOC Library	111,239	0	0	111,239	0
Water Res. Comm.	84,749	2,873	0	0	0
Parks & Rec	5,984	0	0	0	0
Road Commission	17,809	0	0	0	0
Friend of Court	404,305	0	0	0	0
Health	174,398	0	106,369	0	0
Workforce Develp	7,505	0	0	0	0
LE Grants PA-CRP	44,154	0	0	44,154	0
House Comm Dev	8,573	0	0	0	0
Hum Svcs Grants	30,830	0	27,067	0	0
Child Care Fund	252,597	0	0	0	0
Fac & Operations	107,388	0	0	38,162	25,854
Info Tech Clemis	10,129	0	0	0	0
Info Technology	121,115	0	0	2,298	0
Radio Communicat	8,611	0	0	0	0
Motor Pool	39,537	0	0	0	0
Communication	1,510	0	0	0	0
Bldg & Liab Ins	6,167	0	0	0	0
Fringe Benefits	23,538	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Delq Per Prop Tx	2,026	0	0	2,026	0
Others	208,860	721	0	83,295	1,931
Direct Bill	0	0	0	0	0
Total	5,064,224	110,541	135,424	2,161,212	27,785

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Non-Departmental	0	0	0	0	0
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	4,039
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	46,292	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	1,695	0	0	0	0
M&B Equalization	0	0	0	23,756	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	15,060	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	19,760	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	28,219	0	2,374	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	6,941	0	58,918
Parks & Rec	0	0	0	0	0
Road Commission	17,809	0	0	0	0
Friend of Court	0	0	0	59,435	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	8,573	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	36,474
Info Tech Clemis	10,129	0	0	0	0
Info Technology	95,644	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,510	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Delq Per Prop Tx	0	0	0	0	0
Others	0	6,142	1,163	0	0
Direct Bill	0	0	0	0	0
Total	126,787	49,421	54,396	113,898	99,431

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Non-Departmental	0	0	0	0	0
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	1,016	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	62,817
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	4,497	0	447,344	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	2,678	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	7,769	40,695	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	3,763	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	20,455	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Delq Per Prop Tx	0	0	0	0	0
Others	0	25,696	0	0	0
Direct Bill	0	0	0	0	0
Total	20,455	37,962	47,136	448,360	62,817

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Non-Departmental	0	0	0	0	0
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	9,513
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	17,003
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	67,425	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	100,671	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	4,011
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	252,597	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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	58,545	0
Direct Bill	0	0	0	0	0
Total	252,597	100,671	67,425	58,545	30,527

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management**

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Non-Departmental	0	0	0	0	0
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	8,004	0	0
Pub Svc Comm Cor	0	0	19,269	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	54,670	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	13,963	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	97,402	0	313	10,321	0
BOC Bd of Comm	0	0	1,593	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	3,306	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	11,126	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	6,185	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	22,814	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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	6,139	0	4,704
Direct Bill	0	0	0	0	0
Total	97,402	3,306	144,076	10,321	4,704

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management**

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	Building Secur
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	51,932	0	0
Co Exec Compliance	0	0	1,293	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	2,831	0	0
Co Exec Purchasing	0	0	20,389	0	0
Mgmt & Budget Fiscal Services	0	0	68,575	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	1,230	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	61,031	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	1,287	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	2,245	0	0
C&ED Dev & Plan	0	0	64,039	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	64,570	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	7,789	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	16,017
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	344,870
Health	0	4,428	0	0	0
Workforce Develop	0	0	7,505	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	713	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	359	0	0
Radio Communicat	8,611	0	0	0	0
Motor Pool	39,537	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	6,167	0	0
Fringe Benefits	0	0	3,083	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	Building Secur
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	20,524	0	0
Direct Bill	0	0	0	0	0
Total	48,148	4,428	312,490	73,072	360,887

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Central Services Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	243,043			243,043
Inbound Costs:				
Building Depreciation	4,158		4,158	
Co Exec Admin	4,058	261	4,319	
Co Exec Compliance	98		98	
Mgmt & Budget Fiscal Services	1,320	245	1,565	
Facilities Management	1,200	30	1,230	
Central Services Support Svcs		494	494	
Human Resources		2,586	2,586	
Total Allocated Additions:	<u>10,834</u>	<u>3,616</u>	14,450	14,450
Total To Be Allocated:	<u>253,877</u>	<u>3,616</u>		<u>257,493</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Central Services Admin

	Total	G&A	Cent Svcs Admin
Wages & Benefits			
SALARIES & WAGES	153,787	0	153,787
FRINGE BENEFITS	74,905	0	74,905
Other Expense & Cost			
Travel	367	0	367
Internal Charges	13,984	0	13,984
Departmental Total			
Expenditures Per Financial Statement	243,043		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	243,043	0	243,043
Allocation Step 1			
Inbound - All Others	10,834	0	10,834
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	253,877	0	253,877
Allocation Step 2			
Inbound - All Others	3,616	0	3,616
2nd Allocation	3,616	0	3,616
Total For Central Services Admin			
Schedule .3 Total	257,493	0	257,493

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	1,192,563	26.104450	66,272		66,272	945	67,217
Airport	1,958,631	42.873194	108,844		108,844	1,549	110,393
Motor Pool	1,417,234	31.022356	78,761		78,761	1,122	79,883
Schedule .4 Total for Cent Svcs Admin	4,568,428	100.000000	253,877		253,877	3,616	257,493

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, 2018
Schedule .5 - Allocation Summary
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	67,217	67,217
Airport	110,393	110,393
Motor Pool	79,883	79,883
Direct Bill	0	0
Total	257,493	257,493

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Central Services Support Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,565,342			2,565,342
Deductions:				
Equipment	-227,000			
Total Deductions:	-227,000			-227,000
Cost Adjustments:				
Misc Revenue	-320,119			
Equipment Depr.	11,167			
Total Departmental Cost Adjustments:	-308,952			-308,952
Inbound Costs:				
Building Depreciation	55,772		55,772	
Co Exec Admin	21,163	1,365	22,528	
Co Exec Compliance	1,031	1	1,032	
Co Exec Corp Counsel	19,091	1,049	20,140	
Co Exec Purchasing	5,723	218	5,941	
Mgmt & Budget Fiscal Services	86,769	6,551	93,320	
Facilities Management	184,780	3,114	187,894	
Central Services Admin	66,272	945	67,217	
Central Services Support Svcs		1,469	1,469	
Human Resources		13,490	13,490	
Treasurer		684	684	
Clerk Adm/Micrographics		328,500	328,500	
Total Allocated Additions:	440,601	357,386	797,987	797,987
Total To Be Allocated:	2,469,991	357,386		2,827,377

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	728,287	158,649	323,153	246,485	0
FRINGE BENEFITS	464,276	60,005	229,341	174,930	0
Other Expense & Cost					
Supplies	6,298	0	3,016	2,301	0
Operating Expenses	338,538	0	337,529	736	273
Internal Charges	800,943	605	311,529	254,741	51,078
*Equipment	227,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,565,342				
Deductions					
*Total Disallowed Costs	(227,000)	0	0	0	0
Cost Adjustments					
Misc Revenue	(320,119)	0	(280,162)	0	(1,665)
Equipment Depr.	11,167	0	11,167	0	0
Functional Cost	2,029,390	219,259	935,573	679,193	49,686
Allocation Step 1					
Inbound - Building Depreciation: Court House	44,645	0	12,303	12,303	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	74,240	0	74,240	0	0
Inbound - Facilities Management: Courthouse	123,496	0	34,031	34,031	0
Inbound - Facilities Management: Annex II	45,015	0	22,503	22,512	0
Inbound - Facilities Management: Materials Mgmt	16,269	0	9,106	7,163	0
Inbound - All Others	136,936	29,823	60,777	46,336	0
Reallocate Admin Costs		(249,082)	57,559	43,888	0
Unallocated Costs	(221,152)	0	0	0	0
1st Allocation	2,248,839	0	1,206,092	845,426	49,686
Allocation Step 2					
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	4,980	0	4,980	0	0
Inbound - Facilities Management: Courthouse	1,103	0	302	302	0
Inbound - Facilities Management: Annex II	1,277	0	625	652	0
Inbound - Facilities Management: Materials Mgmt	734	0	417	317	0
Inbound - Clerk Adm/Micrographics: Micrographics	328,500	0	0	328,500	0
Inbound - All Others	20,792	4,498	9,296	6,998	0
Reallocate Admin Costs		(4,498)	1,035	790	0
Unallocated Costs	(499)	0	0	0	0
2nd Allocation	356,887	0	16,655	337,559	0
Total For Central Services Support Svcs					
Schedule .3 Total	2,605,726	0	1,222,747	1,182,985	49,686

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	981
Operating Expenses	0	0
Internal Charges	0	182,990
*Equipment	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Misc Revenue	0	(38,292)
Equipment Depr.	0	0
Functional Cost	0	145,679
Allocation Step 1		

Inbound - Building Depreciation: Court House	0	20,039
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management: Courthouse	0	55,434
Inbound - Facilities Management: Annex II	0	0
Inbound - Facilities Management: Materials Mgmt	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	147,635	0
Unallocated Costs	0	(221,152)
1st Allocation	147,635	0
Allocation Step 2		

Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management: Courthouse	0	499
Inbound - Facilities Management: Annex II	0	0
Inbound - Facilities Management: Materials Mgmt	0	0
Inbound - Clerk Adm/Micrographics: Micrographics	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	2,673	0
Unallocated Costs	0	(499)
2nd Allocation	2,673	0
Total For Central Services Support Svcs		

Schedule .3 Total	150,308	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	4,393.07	0.563356	6,795		6,795		6,795
Co Exec Corp Counsel	379.96	0.048725	583		583		583
Co Exec Purchasing	9.84	0.001262	15		15		15
Mgmt & Budget Fiscal Services	22,468.81	2.881341	34,745		34,745		34,745
Facilities Management	258.22	0.033113	397		397		397
Central Services Admin	321.54	0.041233	494		494		494
Human Resources	12,161.20	1.559520	18,808		18,808	265	19,073
Treasurer	33,621.20	4.311494	51,997		51,997	737	52,734
M&B Equalization	96,321.48	12.352009	149,061		149,061	2,416	151,477
M&B Reimb.	62,961.09	8.073963	97,378		97,378	1,393	98,771
Hum Svc Homeland	3,799.78	0.487274	5,876		5,876	74	5,950
Pub Svc Vets Svc	3,329.55	0.426973	5,146		5,146	65	5,211
Pub Svc Comm Cor	4,887.05	0.626702	7,557		7,557	99	7,656
Pub Svc MSU Ext	1,351.43	0.173304	2,088		2,088	23	2,111
Pub Svc Animal	36,289.72	4.653697	56,129		56,129	795	56,924
Pub Svc CC Prob	4,465.89	0.572694	6,908		6,908	90	6,998
Pub Svc Med Exam	896.75	0.114997	1,386		1,386	17	1,403
C&ED Dev & Plan	1,455.62	0.186665	2,250		2,250	26	2,276
Clerk / ROD	93,043.47	11.931648	143,906		143,906	2,051	145,957
Probate Court	39,898.25	5.116446	61,710		61,710	871	62,581
Family Court	28,629.39	3.671357	44,277		44,277	624	44,901
Prosecuting Atty	27,255.96	3.495232	42,153		42,153	595	42,748
Sheriff Office	23,993.58	3.076873	37,107		37,107	521	37,628
BOC Bd of Comm	2,051.89	0.263129	3,169		3,169	42	3,211
BOC Library	931.03	0.119393	1,439		1,439	17	1,456
Water Res. Comm.	32,512.78	4.169353	50,288		50,288	712	51,000
Parks & Rec	8,851.17	1.135051	13,688		13,688	188	13,876
Friend of Court	43,358.73	5.560209	67,061		67,061	949	68,010
Health	47,348.04	6.071787	73,231		73,231	1,040	74,271
Water Res Co SRF	795.46	0.102008	1,228		1,228	15	1,243
Workforce Develp	674.14	0.086450	1,041		1,041	12	1,053
LE Grants PA-CRP	20,102.98	2.577953	31,088		31,088	440	31,528
House Comm Dev	30,522.30	3.914099	47,203		47,203	664	47,867
Hum Svcs Grants	29,098.14	3.731468	45,000		45,000	634	45,634
Concealed Pistol	11,688.20	1.498864	18,077		18,077	249	18,326
Child Care Fund	4,365.29	0.559793	6,753		6,753	88	6,841
Airport	2,416.46	0.309880	3,733		3,733	48	3,781
Drain Prop Funds	19,482.93	2.498439	30,133		30,133	421	30,554
Delq Tax Revolv	3,974.73	0.509709	6,145		6,145	78	6,223
Info Tech Clemis	419.02	0.053734	647		647	4	651
Info Technology	133.37	0.017103	205		205	1	206
Radio Communicat	0.76	0.000097	1		1		1
Motor Pool	355.51	0.045590	546		546	3	549
Bldg & Liab Ins	497.48	0.063796	768		768	5	773
Fringe Benefits	5,512.01	0.706846	8,523		8,523	112	8,635
Retirement	12,518.75	1.605371	19,359		19,359	271	19,630
Schedule .4 Total for Mail Services	779,804.02	100.000000	1,206,092		1,206,092	16,655	1,222,747

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, 2018
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	0.020471	170		170		170
Co Exec Compliance	19	0.048619	408		408		408
Co Exec Corp Counsel	698	1.786126	15,099		15,099		15,099
Mgmt & Budget Admin	28	0.071650	606		606		606
Co Exec Purchasing	134	0.342895	2,894		2,894		2,894
Mgmt & Budget Fiscal Services	1,293	3.308682	27,970		27,970		27,970
Central Services Support Svcs	68	0.174006	1,469		1,469		1,469
Human Resources	630	1.612119	13,625		13,625	5,763	19,388
Treasurer	2,055	5.258579	44,458		44,458	18,824	63,282
M&B Equalization	2,610	6.678779	56,464		56,464	23,907	80,371
M&B Reimb.	231	0.591110	4,996		4,996	2,109	7,105
Hum Svc Admin	76	0.194478	1,642		1,642	689	2,331
Hum Svc Homeland	7	0.017912	150		150	62	212
Pub Svc Comm Cor	315	0.806060	6,811		6,811	2,876	9,687
Pub Svc MSU Ext	58	0.148417	1,254		1,254	525	1,779
C&ED Admin	623	1.594207	13,474		13,474	5,701	19,175
Clerk / ROD	865	2.213465	18,711		18,711	7,918	26,629
District Court	1,034	2.645922	22,364		22,364	9,467	31,831
Probate Court	223	0.570639	4,822		4,822	2,035	6,857
Family Court	3,142	8.040124	67,969		67,969	28,785	96,754
Prosecuting Atty	14,308	36.613017	309,605		309,605	131,323	440,928
Sheriff Office	3,492	8.935746	75,546		75,546	31,990	107,536
BOC Bd of Comm	20	0.051178	430		430	180	610
Friend of Court	229	0.585992	4,951		4,951	2,090	7,041
Health	5,175	13.242406	111,951		111,951	47,423	159,374
Child Care Fund	828	2.118785	17,911		17,911	7,582	25,493
Resource & Crisis Ctr	306	0.783029	6,619		6,619	2,794	9,413
Fac & Operations	67	0.171448	1,449		1,449	609	2,058
Info Technology	45	0.115151	971		971	408	1,379
Bldg & Liab Ins	481	1.230840	10,401		10,401	4,400	14,801
Others	11	0.028148	236		236	99	335
Schedule .4 Total for Records Retent	39,079	100.000000	845,426		845,426	337,559	1,182,985

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, 2018
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, 2018
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	147,635		147,635	2,673	150,308
Schedule .4 Total for Admin Supt MP	100	100.000000	147,635		147,635	2,673	150,308

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, 2018
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	6,965	6,795	170	0	0
Co Exec Compliance	408	0	408	0	0
Co Exec Corp Counsel	15,682	583	15,099	0	0
Mgmt & Budget Admin	606	0	606	0	0
Co Exec Purchasing	2,909	15	2,894	0	0
Mgmt & Budget Fiscal Services	62,715	34,745	27,970	0	0
Facilities Management	50,083	397	0	49,686	0
Central Services Admin	494	494	0	0	0
Central Services Support Svcs	1,469	0	1,469	0	0
Human Resources	38,461	19,073	19,388	0	0
Treasurer	116,016	52,734	63,282	0	0
M&B Equalization	231,848	151,477	80,371	0	0
M&B Reimb.	105,876	98,771	7,105	0	0
Hum Svc Admin	2,331	0	2,331	0	0
Hum Svc Homeland	6,162	5,950	212	0	0
Pub Svc Vets Svc	5,211	5,211	0	0	0
Pub Svc Comm Cor	17,343	7,656	9,687	0	0
Pub Svc MSU Ext	3,890	2,111	1,779	0	0
Pub Svc Animal	56,924	56,924	0	0	0
Pub Svc CC Prob	6,998	6,998	0	0	0
Pub Svc Med Exam	1,403	1,403	0	0	0
C&ED Admin	19,175	0	19,175	0	0
C&ED Dev & Plan	2,276	2,276	0	0	0
Clerk / ROD	172,586	145,957	26,629	0	0
District Court	31,831	0	31,831	0	0
Probate Court	69,438	62,581	6,857	0	0
Family Court	141,655	44,901	96,754	0	0
Prosecuting Atty	483,676	42,748	440,928	0	0
Sheriff Office	145,164	37,628	107,536	0	0
BOC Bd of Comm	3,821	3,211	610	0	0
BOC Library	1,456	1,456	0	0	0
Water Res. Comm.	51,000	51,000	0	0	0
Parks & Rec	13,876	13,876	0	0	0
Friend of Court	75,051	68,010	7,041	0	0
Health	233,645	74,271	159,374	0	0
Water Res Co SRF	1,243	1,243	0	0	0
Workforce Develop	1,053	1,053	0	0	0
LE Grants PA-CRP	31,528	31,528	0	0	0
House Comm Dev	47,867	47,867	0	0	0
Hum Svcs Grants	45,634	45,634	0	0	0
Concealed Pistol	18,326	18,326	0	0	0
Child Care Fund	32,334	6,841	25,493	0	0
Resource & Crisis Ctr	9,413	0	9,413	0	0
Airport	3,781	3,781	0	0	0
Drain Prop Funds	30,554	30,554	0	0	0
Delq Tax Revolv	6,223	6,223	0	0	0
Fac & Operations	2,058	0	2,058	0	0
Info Tech Clemis	651	651	0	0	0
Info Technology	1,585	206	1,379	0	0
Radio Communicat	1	1	0	0	0
Motor Pool	150,857	549	0	0	150,308
Bldg & Liab Ins	15,574	773	14,801	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Fringe Benefits	8,635	8,635	0	0	0
Retirement	19,630	19,630	0	0	0
Others	335	0	335	0	0
Direct Bill	0	0	0	0	0
Total	2,605,726	1,222,747	1,182,985	49,686	150,308

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,928,766			3,928,766
Cost Adjustments:				
Misc Revenue	-27			
Total Departmental Cost Adjustments:	-27			-27
Inbound Costs:				
Building Depreciation	205,521		205,521	
Non-Departmental	27,430	23	27,453	
Co Exec Admin	48,366	3,126	51,492	
Co Exec Compliance	80,148	3,258	83,406	
Co Exec Corp Counsel	78,269	4,334	82,603	
Co Exec Purchasing	4,229	192	4,421	
Mgmt & Budget Fiscal Services	23,416	3,350	26,766	
Facilities Management	59,351	1,680	61,031	
Central Services Support Svcs	32,433	6,028	38,461	
Human Resources		30,831	30,831	
Treasurer		4,423	4,423	
Total Allocated Additions:	559,163	57,245	616,408	616,408
Total To Be Allocated:	4,487,902	57,245		4,545,147

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	1,820,252	0	1,820,252
FRINGE BENEFITS	905,218	0	905,218
Other Expense & Cost			
Supplies	20,305	0	20,305
Professional Serv	130,581	0	130,581
Travel	16,108	0	16,108
Operating Expenses	281,535	0	281,535
Internal Charges	754,767	0	754,767
Departmental Total			
Expenditures Per Financial Statement	3,928,766		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Revenue	(27)	0	(27)
Functional Cost			
	3,928,739	0	3,928,739
Allocation Step 1			
Inbound - All Others	559,163	0	559,163
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,487,902	0	4,487,902
Allocation Step 2			
Inbound - All Others	57,245	0	57,245
2nd Allocation	57,245	0	57,245
Total For Human Resources			
Schedule .3 Total	4,545,147	0	4,545,147

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	2,241,985	0.565137	25,362		25,362		25,362
Co Exec Compliance	506,728	0.127731	5,728		5,728		5,728
Co Exec Corp Counsel	2,602,042	0.655896	29,435		29,435		29,435
Mgmt & Budget Admin	229,296	0.057799	2,593		2,593		2,593
Co Exec Purchasing	1,135,855	0.286315	12,850		12,850		12,850
Mgmt & Budget Fiscal Services	5,120,313	1.290677	57,924		57,924		57,924
Facilities Management	1,075,365	0.271067	12,165		12,165		12,165
Central Services Admin	228,692	0.057646	2,586		2,586		2,586
Central Services Support Svcs	1,192,563	0.300609	13,490		13,490		13,490
Human Resources	2,725,470	0.687009	30,831		30,831		30,831
Treasurer	3,223,564	0.812563	36,467		36,467	480	36,947
Clerk Adm/Micrographics	802,735	0.202345	9,081		9,081	111	9,192
M&B Equalization	7,775,529	1.959977	87,960		87,960	1,169	89,129
M&B Reimb.	2,328,565	0.586961	26,340		26,340	342	26,682
Hum Svc Admin	206,888	0.052150	2,339		2,339	26	2,365
Hum Svc Homeland	814,763	0.205377	9,216		9,216	114	9,330
Pub Svc Admin	229,515	0.057854	2,595		2,595	28	2,623
Pub Svc Vets Svc	1,552,530	0.391346	17,557		17,557	226	17,783
Pub Svc Comm Cor	3,847,596	0.969863	43,529		43,529	575	44,104
Pub Svc MSU Ext	513,842	0.129524	5,808		5,808	69	5,877
Pub Svc Animal	2,466,977	0.621851	27,907		27,907	359	28,266
Pub Svc Med Exam	3,465,487	0.873545	39,206		39,206	514	39,720
C&ED Admin	404,446	0.101949	4,571		4,571	56	4,627
C&ED Dev & Plan	4,797,280	1.209250	54,267		54,267	724	54,991
Clerk / ROD	5,346,326	1.347648	60,483		60,483	802	61,285
District Court	12,649,068	3.188449	143,096		143,096	1,908	145,004
Probate Court	4,332,501	1.092093	49,011		49,011	654	49,665
Family Court	21,407,225	5.396117	242,171		242,171	3,224	245,395
Prosecuting Atty	16,027,885	4.040147	181,318		181,318	2,412	183,730
Sheriff Office	124,618,030	31.412452	1,409,861		1,409,861	19,080	1,428,941
BOC Bd of Comm	2,244,435	0.565754	25,389		25,389	331	25,720
BOC Library	492,291	0.124092	5,564		5,564	67	5,631
Water Res. Comm.	3,005,805	0.757673	34,001		34,001	446	34,447
Parks & Rec	12,943,755	3.262731	146,426		146,426	1,951	148,377
Friend of Court	14,678,569	3.700025	166,054		166,054	2,212	168,266
Health	24,661,482	6.216417	278,985		278,985	3,720	282,705
ROD Automation	384,484	0.096917	4,347		4,347	51	4,398
Oakland Enhance	477,035	0.120246	5,393		5,393	66	5,459
Water Res Co SRF	6,515,309	1.642313	73,703		73,703	976	74,679
Multi Org Grants	1,423,706	0.358873	16,103		16,103	212	16,315
Workforce Develp	674,899	0.170122	7,634		7,634	96	7,730
LE Grants Misc	1,442,639	0.363646	16,317		16,317	216	16,533
LE Grants PA-CRP	2,064,973	0.520517	23,361		23,361	305	23,666
LE Grants Rd Pat	633,892	0.159785	7,168		7,168	87	7,255
House Comm Dev	2,202,435	0.555168	24,914		24,914	322	25,236
Hum Svcs Grants	4,628,445	1.166692	52,358		52,358	692	53,050
Other Grants	281,999	0.071083	3,188		3,188	37	3,225
Judicial Grants	377,292	0.095104	4,265		4,265	51	4,316
Concealed Pistol	144,286	0.036370	1,629		1,629	18	1,647
Child Care Fund	20,196,592	5.090952	228,478		228,478	3,042	231,520
Water Res Co CPF	455,244	0.114753	5,145		5,145	62	5,207
Fire Record Mgmt	174,973	0.044105	1,978		1,978	20	1,998

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	1,958,631	0.493712	22,152		22,152	289	22,441
Drain Prop Funds	21,493,660	5.417904	243,150		243,150	3,238	246,388
Delq Tax Revolv	195,095	0.049178	2,205		2,205	25	2,230
Fac & Operations	13,943,713	3.514790	157,739		157,739	2,100	159,839
Info Tech Clemis	2,756,291	0.694778	31,181		31,181	409	31,590
Info Technology	16,067,622	4.050164	181,769		181,769	2,415	184,184
Drain Equipment	223,400	0.056312	2,524		2,524	28	2,552
Radio Communicat	1,062,853	0.267913	12,026		12,026	158	12,184
Motor Pool	1,417,234	0.357242	16,028		16,028	212	16,240
Communication	387,581	0.097697	4,381		4,381	52	4,433
Bldg & Liab Ins	687,979	0.173419	7,782		7,782	98	7,880
Fringe Benefits	2,330,922	0.587555	26,366		26,366	342	26,708
Delq Per Prop Tx	216,808	0.054651	2,452		2,452	26	2,478
Schedule .4 Total for Personnel Svcs	396,715,390	100.000000	4,487,902		4,487,902	57,245	4,545,147

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, 2018
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Co Exec Admin	25,362	25,362
Co Exec Compliance	5,728	5,728
Co Exec Corp Counsel	29,435	29,435
Mgmt & Budget Admin	2,593	2,593
Co Exec Purchasing	12,850	12,850
Mgmt & Budget Fiscal Services	57,924	57,924
Facilities Management	12,165	12,165
Central Services Admin	2,586	2,586
Central Services Support Svcs	13,490	13,490
Human Resources	30,831	30,831
Treasurer	36,947	36,947
Clerk Adm/Micrographics	9,192	9,192
M&B Equalization	89,129	89,129
M&B Reimb.	26,682	26,682
Hum Svc Admin	2,365	2,365
Hum Svc Homeland	9,330	9,330
Pub Svc Admin	2,623	2,623
Pub Svc Vets Svc	17,783	17,783
Pub Svc Comm Cor	44,104	44,104
Pub Svc MSU Ext	5,877	5,877
Pub Svc Animal	28,266	28,266
Pub Svc Med Exam	39,720	39,720
C&ED Admin	4,627	4,627
C&ED Dev & Plan	54,991	54,991
Clerk / ROD	61,285	61,285
District Court	145,004	145,004
Probate Court	49,665	49,665
Family Court	245,395	245,395
Prosecuting Atty	183,730	183,730
Sheriff Office	1,428,941	1,428,941
BOC Bd of Comm	25,720	25,720
BOC Library	5,631	5,631
Water Res. Comm.	34,447	34,447
Parks & Rec	148,377	148,377
Friend of Court	168,266	168,266
Health	282,705	282,705
ROD Automation	4,398	4,398
Oakland Enhance	5,459	5,459
Water Res Co SRF	74,679	74,679
Multi Org Grants	16,315	16,315
Workforce Develp	7,730	7,730
LE Grants Misc	16,533	16,533
LE Grants PA-CRP	23,666	23,666
LE Grants Rd Pat	7,255	7,255
House Comm Dev	25,236	25,236
Hum Svcs Grants	53,050	53,050
Other Grants	3,225	3,225
Judicial Grants	4,316	4,316
Concealed Pistol	1,647	1,647
Child Care Fund	231,520	231,520
Water Res Co CPF	5,207	5,207
Fire Record Mgmt	1,998	1,998

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Airport	22,441	22,441
Drain Prop Funds	246,388	246,388
Delq Tax Revolv	2,230	2,230
Fac & Operations	159,839	159,839
Info Tech Clemis	31,590	31,590
Info Technology	184,184	184,184
Drain Equipment	2,552	2,552
Radio Communicat	12,184	12,184
Motor Pool	16,240	16,240
Communication	4,433	4,433
Bldg & Liab Ins	7,880	7,880
Fringe Benefits	26,708	26,708
Delq Per Prop Tx	2,478	2,478
Direct Bill	0	0
Total	4,545,147	4,545,147

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,647,758			7,647,758
Inbound Costs:				
Building Depreciation	25,783		25,783	
Co Exec Compliance	227,454	9,335	236,789	
Co Exec Corp Counsel	257,718	14,279	271,997	
Co Exec Purchasing	3,136	165	3,301	
Mgmt & Budget Fiscal Services	36,648	4,411	41,059	
Facilities Management	71,322	631	71,953	
Central Services Support Svcs	96,455	19,561	116,016	
Human Resources	36,467	480	36,947	
Treasurer		47,966	47,966	
Total Allocated Additions:	<u>754,983</u>	<u>96,828</u>	851,811	851,811
Total To Be Allocated:	<u>8,402,741</u>	<u>96,828</u>		<u>8,499,569</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	1,743,248	278,121	308,854	27,856	121,717
FRINGE BENEFITS	1,025,709	145,745	207,862	17,300	75,594
Other Expense & Cost					
Supplies	20,214	5,738	2,835	68	296
Postage	30,887	3,412	0	1,423	6,217
Advertising	9	0	0	0	0
Bonds	41,715	0	0	0	0
Travel	9,441	4,190	0	0	0
Professional Serv	16,026	0	14,676	0	0
Operating Expenses	37,523	5,048	64	1,069	4,672
ISF IT Development	322,377	0	0	0	0
ISF IT Oper/Print	403,057	49,254	54,695	4,917	21,564
ISF Specific	64,846	0	9,938	1,931	8,437
ISF Insurance	7,589	2,359	2,621	236	1,033
ISF Building/Tele	240,223	31,493	34,976	3,147	13,789
Treasurer Tax Adm	3,684,894	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,647,758				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	7,647,758	525,360	636,521	57,947	253,319
Allocation Step 1					
Inbound - Co Exec Compliance: Audits/Bank Rec	224,379	6,937	197,423	20,019	0
Inbound - All Others	530,604	73,459	81,574	7,841	31,632
Reallocate Admin Costs		(605,756)	93,590	9,026	36,341
Unallocated Costs	(6,835,956)	0	0	0	0
1st Allocation	1,566,785	0	1,009,108	94,833	321,292
Allocation Step 2					
Inbound - Co Exec Compliance: Audits/Bank Rec	9,331	286	8,218	827	0
Inbound - Treasurer: Cash Accounting	47,794	0	0	25,667	0
Inbound - All Others	39,703	5,443	6,036	561	2,327
Reallocate Admin Costs		(5,729)	881	82	335
Unallocated Costs	(51,137)	0	0	0	0
2nd Allocation	45,691	0	15,135	27,137	2,662
Total For Treasurer					
Schedule .3 Total	1,612,476	0	1,024,243	121,970	323,954

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	157,984	848,716
FRINGE BENEFITS	0	0	74,875	504,333
Other Expense & Cost				
Supplies	0	0	0	11,277
Postage	0	0	0	19,835
Advertising	0	0	0	9
Bonds	0	0	0	41,715
Travel	0	0	725	4,526
Professional Serv	0	0	750	600
Operating Expenses	0	0	665	26,005
ISF IT Development	0	0	0	322,377
ISF IT Oper/Print	19,992	27,488	27,972	197,175
ISF Specific	0	0	1,938	42,602
ISF Insurance	0	0	1,340	0
ISF Building/Tele	12,780	0	17,897	126,141
Treasurer Tax Adm	0	0	0	3,684,894
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	32,772	27,488	284,146	5,830,205
Allocation Step 1				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - All Others	0	0	41,721	294,377
Reallocate Admin Costs	34,224	47,068	47,857	337,650
Unallocated Costs	0	0	(373,724)	(6,462,232)
1st Allocation	66,996	74,556	0	0
Allocation Step 2				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	22,127	0
Inbound - All Others	0	0	3,069	22,267
Reallocate Admin Costs	317	440	447	3,227
Unallocated Costs	0	0	(25,643)	(25,494)
2nd Allocation	317	440	0	0
Total For Treasurer				
Schedule .3 Total	67,313	74,996	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	42	0.181331	1,823		1,823		1,823
Mgmt & Budget Fiscal Services	7,559	32.635356	329,433		329,433		329,433
Central Services Support Svcs	13	0.056126	563		563		563
Human Resources	96	0.414472	4,175		4,175		4,175
Treasurer	1,097	4.736206	47,794		47,794		47,794
M&B Equalization	8	0.034539	346		346	5	351
M&B Reimb.	541	2.335722	23,562		23,562	561	24,123
Pub Svc Comm Cor	51	0.220188	2,221		2,221	47	2,268
Pub Svc MSU Ext	1	0.004317	42		42		42
Pub Svc Animal	443	1.912615	19,296		19,296	460	19,756
Pub Svc Med Exam	10	0.043174	432		432	8	440
C&ED Dev & Plan	103	0.444694	4,482		4,482	103	4,585
Clerk / ROD	1,909	8.241948	83,167		83,167	2,005	85,172
District Court	49	0.211553	2,129		2,129	46	2,175
Probate Court	250	1.079354	10,887		10,887	257	11,144
Family Court	8	0.034539	346		346	5	351
Prosecuting Atty	174	0.751230	7,578		7,578	179	7,757
Sheriff Office	344	1.485191	14,982		14,982	353	15,335
BOC Library	38	0.164062	1,653		1,653	35	1,688
Parks & Rec	3,271	14.122269	142,506		142,506	3,440	145,946
Friend of Court	15	0.064761	649		649	11	660
Health	983	4.244020	42,821		42,821	1,026	43,847
House Comm Dev	82	0.354028	3,565		3,565	81	3,646
Drain Prop Funds	1,362	5.880321	59,334		59,334	1,435	60,769
Delq Tax Revolv	305	1.316812	13,283		13,283	314	13,597
Delq Per Prop Tx	345	1.489509	15,027		15,027	353	15,380
Others	4,063	17.541663	177,012		177,012	4,411	181,423
Schedule .4 Total for Cash Accounting	23,162	100.000000	1,009,108		1,009,108	15,135	1,024,243

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, 2018
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	194	0.230922	216		216		216
Co Exec Admin	79	0.094035	85		85		85
Co Exec Compliance	31	0.036900	32		32		32
Co Exec Corp Counsel	72	0.085703	79		79		79
Mgmt & Budget Admin	10	0.011903	10		10		10
Co Exec Purchasing	31	0.036900	32		32		32
Mgmt & Budget Fiscal Services	56	0.066658	61		61		61
Facilities Management	226	0.269012	250		250		250
Central Services Support Svcs	109	0.129745	121		121		121
Human Resources	225	0.267822	248		248		248
Treasurer	154	0.183309	172		172		172
Clerk Adm/Micrographics	57	0.067848	62		62	17	79
M&B Equalization	38	0.045232	42		42	11	53
M&B Reimb.	337	0.401138	378		378	108	486
Hum Svc Admin	74	0.088084	80		80	21	101
Hum Svc Homeland	193	0.229732	215		215	62	277
Pub Svc Admin	14	0.016664	15		15	4	19
Pub Svc Vets Svc	373	0.443989	418		418	120	538
Pub Svc Comm Cor	125	0.148790	140		140	39	179
Pub Svc MSU Ext	35	0.041661	37		37	10	47
Pub Svc Animal	420	0.499935	472		472	136	608
Pub Svc CC Prob	17	0.020235	19		19	5	24
Pub Svc Med Exam	404	0.480889	454		454	130	584
C&ED Admin	51	0.060706	56		56	15	71
C&ED Dev & Plan	526	0.626108	588		588	170	758
Clerk / ROD	907	1.079621	1,022		1,022	292	1,314
District Court	5,704	6.789587	6,431		6,431	1,863	8,294
Probate Court	3,197	3.805454	3,604		3,604	1,042	4,646
Family Court	14,634	17.419153	16,741		16,741	4,967	21,708
Prosecuting Atty	533	0.634441	598		598	172	770
Sheriff Office	3,653	4.348240	4,120		4,120	1,194	5,314
BOC Bd of Comm	99	0.117842	109		109	29	138
BOC Library	59	0.070229	65		65	18	83
Water Res. Comm.	254	0.302341	285		285	81	366
Parks & Rec	7,625	9.076192	8,603		8,603	2,489	11,092
Road Comm SA	426	0.507076	478		478	137	615
Friend of Court	219	0.260680	242		242	69	311
Health	1,535	1.827142	1,728		1,728	500	2,228
ROD Automation	48	0.057135	51		51	15	66
Oakland Enhance	23	0.027377	24		24	6	30
Water Res Co SRF	2,246	2.673459	2,530		2,530	732	3,262
Multi Org Grants	62	0.073800	68		68	19	87
Workforce Develop	1,667	1.984264	1,875		1,875	542	2,417
LE Grants Misc	290	0.345193	326		326	92	418
LE Grants PA-CRP	153	0.182119	172		172	48	220
House Comm Dev	939	1.117711	1,057		1,057	303	1,360
Hum Svcs Grants	943	1.122472	1,061		1,061	304	1,365
Other Grants	128	0.152361	143		143	40	183
Judicial Grants	174	0.207116	194		194	54	248
Brownfield Init.	66	0.078561	72		72	20	92
Concealed Pistol	26	0.030948	27		27	8	35
Child Care Fund	4,418	5.258835	4,979		4,979	1,444	6,423

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	1	0.001190	1		1		1
Misc DSF	36	0.042852	39		39	10	49
Water Res Co DSF	121	0.144029	134		134	38	172
Proj Work Orders	1,116	1.328397	1,257		1,257	360	1,617
Water Res Co CPF	163	0.194022	181		181	51	232
Fire Record Mgmt	48	0.057135	51		51	15	66
Airport	1,647	1.960458	1,851		1,851	535	2,386
Drain Prop Funds	11,112	13.226839	12,539		12,539	3,639	16,178
Delq Tax Revolv	58	0.069039	64		64	17	81
Fac & Operations	5,776	6.875290	6,514		6,514	1,886	8,400
Info Tech Clemis	489	0.582067	549		549	158	707
Info Technology	1,789	2.129483	2,016		2,016	581	2,597
Drain Equipment	713	0.848698	798		798	229	1,027
Radio Communicat	959	1.141517	1,079		1,079	308	1,387
Motor Pool	3,739	4.450608	4,214		4,214	1,223	5,437
Communication	435	0.517789	489		489	140	629
Bldg & Liab Ins	363	0.432086	407		407	118	525
Fringe Benefits	1,052	1.252217	1,185		1,185	338	1,523
Public Transport	20	0.023806	22		22	5	27
Retirement	111	0.132126	125		125	34	159
Retiree Hlt Care	371	0.441609	417		417	120	537
Superseding Trust	13	0.015474	14		14	4	18
Schedule .4 Total for Disb General	84,011	100.000000	94,833		94,833	27,137	121,970

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, 2018
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	121,553	62.956365	202,304		202,304		202,304
Family Court	14,855	7.693901	24,716		24,716	547	25,263
Sheriff Office	5,563	2.881264	9,251		9,251	202	9,453
Road Commission	9,604	4.974233	15,977		15,977	348	16,325
Delq Tax Revolv	5,944	3.078596	9,888		9,888	214	10,102
Retirement	28,291	14.652855	47,072		47,072	1,086	48,158
Road Comm Retire	7,265	3.762786	12,084		12,084	265	12,349
Schedule .4 Total for Disb Specific	193,075	100.000000	321,292		321,292	2,662	323,954

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, 2018
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	66,996		66,996	317	67,313
Schedule .4 Total for Delq Tax Fund	100	100.000000	66,996		66,996	317	67,313

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, 2018
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	74,556		74,556	440	74,996
Schedule .4 Total for Delq Per Prop	100	100.000000	74,556		74,556	440	74,996

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, 2018
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	216	0	216	0	0
Co Exec Admin	85	0	85	0	0
Co Exec Compliance	32	0	32	0	0
Co Exec Corp Counsel	79	0	79	0	0
Mgmt & Budget Admin	10	0	10	0	0
Co Exec Purchasing	1,855	1,823	32	0	0
Mgmt & Budget Fiscal Services	531,798	329,433	61	202,304	0
Facilities Management	250	0	250	0	0
Central Services Support Svcs	684	563	121	0	0
Human Resources	4,423	4,175	248	0	0
Treasurer	47,966	47,794	172	0	0
Clerk Adm/Micrographics	79	0	79	0	0
M&B Equalization	404	351	53	0	0
M&B Reimb.	24,609	24,123	486	0	0
Hum Svc Admin	101	0	101	0	0
Hum Svc Homeland	277	0	277	0	0
Pub Svc Admin	19	0	19	0	0
Pub Svc Vets Svc	538	0	538	0	0
Pub Svc Comm Cor	2,447	2,268	179	0	0
Pub Svc MSU Ext	89	42	47	0	0
Pub Svc Animal	20,364	19,756	608	0	0
Pub Svc CC Prob	24	0	24	0	0
Pub Svc Med Exam	1,024	440	584	0	0
C&ED Admin	71	0	71	0	0
C&ED Dev & Plan	5,343	4,585	758	0	0
Clerk / ROD	86,486	85,172	1,314	0	0
District Court	10,469	2,175	8,294	0	0
Probate Court	15,790	11,144	4,646	0	0
Family Court	47,322	351	21,708	25,263	0
Prosecuting Atty	8,527	7,757	770	0	0
Sheriff Office	30,102	15,335	5,314	9,453	0
BOC Bd of Comm	138	0	138	0	0
BOC Library	1,771	1,688	83	0	0
Water Res. Comm.	366	0	366	0	0
Parks & Rec	157,038	145,946	11,092	0	0
Road Commission	16,325	0	0	16,325	0
Road Comm SA	615	0	615	0	0
Friend of Court	971	660	311	0	0
Health	46,075	43,847	2,228	0	0
ROD Automation	66	0	66	0	0
Oakland Enhance	30	0	30	0	0
Water Res Co SRF	3,262	0	3,262	0	0
Multi Org Grants	87	0	87	0	0
Workforce Develp	2,417	0	2,417	0	0
LE Grants Misc	418	0	418	0	0
LE Grants PA-CRP	220	0	220	0	0
House Comm Dev	5,006	3,646	1,360	0	0
Hum Svcs Grants	1,365	0	1,365	0	0
Other Grants	183	0	183	0	0
Judicial Grants	248	0	248	0	0
Brownfield Init.	92	0	92	0	0
Concealed Pistol	35	0	35	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Child Care Fund	6,423	0	6,423	0	0
Waste Res Mgmt	1	0	1	0	0
Misc DSF	49	0	49	0	0
Water Res Co DSF	172	0	172	0	0
Proj Work Orders	1,617	0	1,617	0	0
Water Res Co CPF	232	0	232	0	0
Fire Record Mgmt	66	0	66	0	0
Airport	2,386	0	2,386	0	0
Drain Prop Funds	76,947	60,769	16,178	0	0
Delq Tax Revolv	91,093	13,597	81	10,102	67,313
Fac & Operations	8,400	0	8,400	0	0
Info Tech Clemis	707	0	707	0	0
Info Technology	2,597	0	2,597	0	0
Drain Equipment	1,027	0	1,027	0	0
Radio Communicat	1,387	0	1,387	0	0
Motor Pool	5,437	0	5,437	0	0
Communication	629	0	629	0	0
Bldg & Liab Ins	525	0	525	0	0
Fringe Benefits	1,523	0	1,523	0	0
Delq Per Prop Tx	90,376	15,380	0	0	0
Public Transport	27	0	27	0	0
Retirement	48,317	0	159	48,158	0
Retiree Hlt Care	537	0	537	0	0
Superseding Trust	18	0	18	0	0
Road Comm Retire	12,349	0	0	12,349	0
Others	181,423	181,423	0	0	0
Direct Bill	0	0	0	0	0
Total	1,612,476	1,024,243	121,970	323,954	67,313

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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
Road Comm SA	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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
Child Care Fund	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	74,996
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Road Comm Retire	0
Others	0
Direct Bill	0
Total	<u>74,996</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department Clerk Adm/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,094,188			1,094,188
Deductions:				
County Directory	-10,790			
Total Deductions:	-10,790			-10,790
Inbound Costs:				
Building Depreciation	14,097		14,097	
Co Exec Compliance	440		440	
Co Exec Purchasing	563	20	583	
Mgmt & Budget Fiscal Services	6,348	945	7,293	
Facilities Management	27,902	267	28,169	
Human Resources	9,081	111	9,192	
Treasurer	62	17	79	
Total Allocated Additions:	58,493	1,360	59,853	59,853
Total To Be Allocated:	1,141,891	1,360		1,143,251

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Clerk Adm/Micrographics

	Total	G&A	Clerk Admin	Micrographics
Wages & Benefits				
SALARIES & WAGES	373,928	0	359,529	14,399
FRINGE BENEFITS	198,888	0	191,231	7,657
Other Expense & Cost				
Supplies	748	0	719	29
Internal Charges	67,295	0	64,704	2,591
Operating Expenses	7,120	0	6,846	274
*County Directory	10,790	0	0	0
Micrographics	435,419	0	0	435,419
Departmental Total				
Expenditures Per Financial Statement	1,094,188			
Deductions				
*Total Disallowed Costs	(10,790)	0	0	0
Functional Cost	1,083,398	0	623,029	460,369
Allocation Step 1				
Inbound - Building Depreciation	14,097	0	4,951	9,146
Inbound - Facilities Management	27,902	0	9,799	18,103
Inbound - All Others	16,494	0	11,594	4,900
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,141,891	0	649,373	492,518
Allocation Step 2				
Inbound - Facilities Management	267	0	91	176
Inbound - All Others	1,093	0	776	317
2nd Allocation	1,360	0	867	493
Total For Clerk Adm/Micrographics				
Schedule .3 Total	1,143,251	0	650,240	493,011

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2018
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	649,373		649,373	867	650,240
Schedule .4 Total for Clerk Admin	100	100.000000	649,373		649,373	867	650,240

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, 2018
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	256,964.50	66.698324	328,500		328,500		328,500
Clerk / ROD	128,243.30	33.287140	163,949		163,949	493	164,442
Water Res. Comm.	7.00	0.001817	8		8		8
Road Commission	21.00	0.005451	26		26		26
House Comm Dev	28.00	0.007268	35		35		35
Schedule .4 Total for Micrographics	385,263.80	100.000000	492,518		492,518	493	493,011

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, 2018
Schedule .5 - Allocation Summary
For Department Clerk Adm/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Central Services Support Svcs	328,500	0	328,500
Clerk / ROD	814,682	650,240	164,442
Water Res. Comm.	8	0	8
Road Commission	26	0	26
House Comm Dev	35	0	35
Direct Bill	0	0	0
Total	1,143,251	650,240	493,011

Section D: Supplemental Data

Oakland County, Michigan
CAP to CAFR Reconciliation
Based on The Fiscal Year Ended September 30, 2018

Fund	Object	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	C-78	21,825,031	
		Total Per CAFR page 138		<u>21,825,031</u>	
10100	101010X	Co Exec. - Admin	C-89	2,965,275	
10100	101020X	Co Exec. - Auditing/Compliance	C-94	564,511	
10100	1010501	Co Exec. - Corp Counsel	C-103	3,066,730	
10100	1010210	Co Exec - Purchasing	C-115	1,337,886	
		Total Per CAFR page 136		<u>7,934,402</u>	
10100	1020101	Mgmt & Budget - Admin	C-109	248,499	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-133	6,411,795	
		Sub Total Mgmt & Budget		6,660,294	
10100	1020501	Mgmt & Budget - Equalization		9,230,440	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,958,737	Non Central Service
		Total Per CAFR page 136		<u>18,849,471</u>	
10100	1040XXX	Facilities Management	C-158	1,436,765	
		Total Per CAFR page 136		<u>1,436,765</u>	
10100	1030101	Central Services - Admin	C-208	243,043	
10100	10308XX	Central Servcies - Support Svcs	C-213	2,565,342	
		Total Per CAFR page 136		<u>2,808,385</u>	
10100	1050XXX	Human Resources	C-223	3,928,766	
		Total Per CAFR page 136		<u>3,928,766</u>	
10100	70101XX	Treasurer	C-230	7,647,758	
		Total Per CAFR page 137		<u>7,647,758</u>	
10100	2010101	Clerk/ROD - Admin	C-244	658,769	
10100	2010601	Clerk/ROD - Micrographics	C-244	435,419	
		Sub Total Clerk		1,094,188	
10100	2010201	Clerk/ROD - Clerk Admin		335,223	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		784,136	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,880,010	Non Central Service
10100	2010301	Clerk/ROD - Elections		1,597,829	Non Central Service
10100	2010401	Clerk/ROD - ROD		1,992,921	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		31,063	Non Central Service
		Total Per CAFR page 137		<u>8,715,370</u>	

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2018
For Use in Fiscal Year Beginning October 1, 2019

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 2018. 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 2017 and FY 2018 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, 2018
For Use in Fiscal Year Beginning October 1, 2019

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less FY 2017/18		Actual Indirect Costs	Carry Forward FY 2019/20	Proposed Costs FY 2019/20	Proposed Rate FY 2019/20
				Carry- Forward	Net Recoveries				
Friend of the Court	9,177,195	N/A	1,041,013	123,476	917,537	1,068,755	151,218	1,219,973	N/A
Health Division	15,527,545	12.79%	1,985,973	(83,875)	2,069,848	1,955,611	(114,237)	1,841,374	11.86%
Workforce Development	457,635	43.06%	197,058	12,503	184,555	164,220	(20,335)	143,885	31.44%
Prosecuting Attorney - CRP	1,279,618	N/A	232,153	44,010	188,143	183,050	(5,093)	177,957	N/A
Road Patrol Grant	409,024	10.69%	43,725	6,606	37,118	40,999	3,881	44,880	10.97%
Human Services Grants	2,925,267	26.00%	760,569	69,356	691,213	701,288	10,075	711,363	24.32%
Water Res. Comm. (CPF)	280,133	15.36%	43,028	(11,210)	54,238	54,215	(23)	54,192	19.35%
Child Care Fund	12,750,248	14.34%	1,828,386	32,380	1,796,006	1,674,290	(121,716)	1,552,574	12.18%

Oakland County, Michigan
Indirect Costs
Based On The Year Ended September 30, 2018
For Use in Fiscal Year Beginning October 1, 2019

Proprietary Funds	Actual Indirect Costs	Fixed Costs FY 2017/18	Roll Forward FY 2019/20	Proposed Costs FY 2019/20
Parks & Recreation	941,349	826,224	115,125	1,056,474
Fire Records	35,572	89,264	(53,692)	(18,120)
Airport	422,603	415,379	7,224	429,827
Drain Proprietary Funds	1,098,613	1,145,401	(46,788)	1,051,825
Delq Tax Revolving	102,280	95,068	7,212	109,492
Facilities & Operations	1,173,997	1,152,579	21,418	1,195,415
Information Tech - Clemis	331,313	332,741	(1,428)	329,885
Information Technology	1,735,626	1,598,769	136,857	1,872,483
Drain Equipment	131,341	106,276	25,065	156,406
Radio Communication	233,782	211,085	22,697	256,479
Motor Pool	663,052	563,125	99,927	762,979
Telephone Communication	110,967	167,778	(56,811)	54,156
Building & Liability Insurance	186,186	182,622	3,564	189,750
Fringe Benefits	243,345	230,129	13,216	256,561
Delq Pers. Prop. Tax	97,899	133,086	(35,187)	62,712
Totals	7,507,925	7,249,526	258,399	7,766,324

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2018
For Use in Fiscal Year Beginning October 1, 2019

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2017/18	Proposed Costs FY 2019/20	Proposed Rate FY 2019/20
M & B - Equalization	4,842,057	0.00%	753,589	-	753,589	15.56%
M & B - Reimbursement	1,474,735	0.00%	427,506	-	427,506	28.99%
Human Svc - Admin	137,223	0.00%	20,838	-	20,838	15.19%
Human Svc - Homeland	543,155	0.00%	104,778	-	104,778	19.29%
Public Svc - Admin	153,719	0.00%	14,686	-	14,686	9.55%
Public Svc - Vets Svcs	916,170	0.00%	121,323	-	121,323	13.24%
Public Svc - Community Correcti	2,465,562	0.00%	307,238	-	307,238	12.46%
Public Svc - MSU Ext.	331,955	0.00%	83,451	-	83,451	25.14%
Public Svc - Animal Control	1,674,262	0.00%	696,610	-	696,610	41.61%
Public Svc - CC Probation	-	0.00%	236,820	-	236,820	N/A
Public Svc - Medical Exam	2,336,984	0.00%	522,741	-	522,741	22.37%
C&ED - Admin	267,188	0.00%	46,831	-	46,831	17.53%
C&ED - Dev & Planning	3,114,068	0.00%	668,948	-	668,948	21.48%
Clerk	3,199,715	0.00%	1,633,647	-	1,633,647	51.06%
District Court	8,043,826	0.00%	506,576	-	506,576	6.30%
Probate Court	2,758,244	0.00%	468,429	-	468,429	16.98%
Family Court	13,525,905	0.00%	2,069,334	-	2,069,334	15.30%
Prosecuting Attorney	10,348,253	0.00%	1,222,570	-	1,222,570	11.81%
Sheriff	78,892,383	0.00%	6,349,127	-	6,349,127	8.05%
Board of Commissioners	1,374,074	0.00%	164,892	-	164,892	12.00%
Library	331,181	0.00%	189,563	-	189,563	57.24%
Water Resources Commissioner	1,849,616	0.00%	307,740	-	307,740	16.64%
Road Commissioner	-	0.00%	82,412	-	82,412	N/A
Road Commissioner SA	-	0.00%	615	-	615	N/A
Register of Deeds Automation	235,003	0.00%	37,867	-	37,867	16.11%
Oakland Enhance	298,361	0.00%	17,985	-	17,985	6.03%
Water Res. Comm. (SRF)	4,009,181	0.00%	593,327	-	593,327	14.80%
Restricted Funds	-	0.00%	5	-	5	N/A
Multi Organization Grants	897,960	0.00%	80,262	-	80,262	8.94%
LE Grants Misc	908,770	0.00%	133,184	-	133,184	14.66%
Housing & Community Dev.	1,390,305	0.00%	261,639	-	261,639	18.82%
Other Grants	173,316	0.00%	73,582	-	73,582	42.46%
Judicial Grants	244,367	0.00%	108,032	-	108,032	44.21%
Brownfield Initiative	-	0.00%	7,826	-	7,826	N/A
Concealed Pistol	80,405	0.00%	22,309	-	22,309	N/A
Waste Resource Mgmt	-	0.00%	436	-	436	N/A
Misc Debt Service Funds	-	0.00%	110	-	110	N/A
Water Res. Comm. (DSF)	-	0.00%	3,946	-	3,946	N/A
Project Work Orders	-	0.00%	63,703	-	63,703	N/A
Resource & Crisis Center	-	0.00%	9,413	-	9,413	N/A
Public Transport	-	0.00%	27	-	27	N/A
Retirement	-	0.00%	142,750	-	142,750	N/A
Retiree Health Care	-	0.00%	53,510	-	53,510	N/A
Superseding Trust	-	0.00%	8,806	-	8,806	N/A
Road Comm Retire	-	0.00%	12,349	-	12,349	N/A
Misc Trust Funds	-	0.00%	(132)	-	(132)	N/A

All Monetary Values are US Dollars

MAXIMUS

MAXCAP 2019 MAXIMUS Consulting Services, Inc.

Prepared by MAXIMUS Consulting Services, Inc.

Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2017		Based on FY 2018	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	215	922,302	N/A	1,068,755	N/A
Health Division	221	1,854,407	12.79%	1,955,611	11.86%
Workforce Development	271	160,943	43.06%	164,220	31.44%
Prosecuting Attorney - CRP	272	180,272	N/A	183,050	N/A
Road Patrol Grant	272	43,055	10.69%	40,999	10.97%
Human Services	275	674,645	26.00%	701,288	24.32%
Water Res. Comm. (CPF)		72,681	15.36%	54,215	19.35%
Child Care Fund	Multi	1,610,780	14.34%	1,674,290	12.18%

		Based on FY 2017		Based on FY 2018	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	208	881,654	N/A	941,349	N/A
Fire Records	531	90,789	N/A	35,572	N/A
Airport	581	361,163	N/A	422,603	N/A
Drain Proprietary Funds	Multi	1,138,831	N/A	1,098,613	N/A
Delq Tax Revolving	616	88,305	N/A	102,280	N/A
Facilities & Operations	631	1,139,092	N/A	1,173,997	N/A
Information Tech - Clemis	635	300,673	N/A	331,313	N/A
Information Technology	636	1,622,687	N/A	1,735,626	N/A
Drain Equipment	639	138,921	N/A	131,341	N/A
Radio Communication	660	206,308	N/A	233,782	N/A
Motor Pool	661	648,545	N/A	663,052	N/A
Telephone Communication	675	166,486	N/A	110,967	N/A
Building & Liability Insurance	677	194,564	N/A	186,186	N/A
Fringe Benefits	678	242,138	N/A	243,345	N/A
Delq. Pers. Prop. Tax	704	105,217	N/A	97,899	N/A
Totals		7,249,526		7,507,925	

Oakland County, Michigan Indirect Cost Comparison

Non-Billed Departments	Based on FY 2017		Based on FY 2018	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
M & B - Equalization	726,629	17.73%	753,589	15.56%
M & B - Reimbursement	459,617	29.30%	427,506	28.99%
Human Svc - Admin	29,380	14.80%	20,838	15.19%
Human Svc - Homeland Sec.	101,432	18.63%	104,778	19.29%
Public Svc - Admin	14,733	10.08%	14,686	9.55%
Public Svc - Vets Svcs	115,724	12.79%	121,323	13.24%
Public Svc - Community Corr.	305,758	11.90%	307,238	12.46%
Public Svc - MSU Ext.	105,874	18.90%	83,451	25.14%
Public Svc - Animal Control	404,263	17.72%	696,610	41.61%
Public Svc - CC Probation	204,225	N/A	236,820	N/A
Public Svc - Medical Exam	492,124	23.90%	522,741	22.37%
C&ED - Admin	46,700	15.23%	46,831	17.53%
C&ED - Dev & Planning	659,500	22.45%	668,948	21.48%
Clerk	1,562,503	48.26%	1,633,647	51.06%
District Court	513,590	6.70%	506,576	6.30%
Probate Court	460,615	17.22%	468,429	16.98%
Family Court	2,129,101	15.16%	2,069,334	15.30%
Prosecuting Attorney	1,207,874	11.65%	1,222,570	11.81%
Sheriff	6,309,126	8.86%	6,349,127	8.05%
Board of Commissioners	135,016	10.58%	164,892	12.00%
Library	167,560	48.90%	189,563	57.24%
Water Resources Comm.	294,532	16.15%	307,740	16.64%
Road Commissioner	79,792	N/A	82,412	N/A
Register of Deeds Automation	39,262	15.68%	37,867	16.11%
Oakland Enhance	17,774	6.83%	17,985	6.03%
Water Res. Comm. (SRF)	512,853	15.48%	593,327	14.80%
Restricted Funds	0	N/A	5	N/A
Multi Organization Grants	82,282	8.75%	80,262	8.94%
LE Grants Misc	143,227	14.39%	133,184	14.66%
Housing & Community Dev.	244,844	17.42%	261,639	18.82%
Other Grants	70,318	37.80%	73,582	42.46%
Judicial Grants	107,516	47.12%	108,032	44.21%
Brownfield Initiative	5,423	N/A	7,826	N/A
Concealed Pistol	22,534	N/A	22,309	N/A
County Veterans Trust	339	N/A	0	N/A
Waste Resource Mgmt	766	N/A	436	N/A
Misc Debt Service Funds	96	N/A	110	N/A
Water Res. Comm. (DSF)	3,535	N/A	3,946	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2017		Based on FY 2018	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Project Work Orders	52,456	N/A	63,703	N/A
Resources & Crisis Center	9,178	N/A	9,413	N/A
Retirement	129,406	N/A	142,750	N/A
Retiree Health Care	51,505	N/A	53,510	N/A
Superseding Trust	8,217	N/A	8,806	N/A
Road Comm Retire	6,522	N/A	12,349	N/A
Misc Trust Funds	(95)	N/A	(132)	N/A

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2018

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 2018 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, 2018

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.

The operating expenses of the Fringe Benefit fund included GASB adjustments of (67,512,195) and (3,036,127). These adjustments were added back to the operating expense per the CAFR for purposes of calculating the working capital reserve based on normal annual operating expenses.

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 including the reporting of keeping the VEBA Trust at full funding through assets of the Superseding Trust Fund. 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, 2018**

MAXIMUS

All Monetary Values are US Dollars
MAXCAP 2019 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	\$ 10,706,813	\$ 4,350,470	\$ 11,836,546	\$ 4,545,633
Investments, at fair value	-	-	-	-
Due from other governmental units	-	14,612	145	38,645
Due from component units	-	12,442	1,801	-
Accrued interest receivable	46,527	64,109	25,766	14,348
Accounts receivable (net of allowance for uncollectibles where applicable)	264,700	30,072	222,561	28,475
Due from other funds	16,000	641,412	-	-
Inventories and supplies	224,278	19,412	849,877	265,346
Prepayments and other assets	-	3,487,088	79,999	3,445
Total current assets	<u>11,258,318</u>	<u>8,619,617</u>	<u>13,016,695</u>	<u>4,895,892</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	1,971,100	68,885,304	8,262,411	19,371,239
Infrastructure	3,169,683	-	-	-
Construction in progress	-	3,543,313	4,928,208	-
	<u>5,666,066</u>	<u>72,428,617</u>	<u>15,744,764</u>	<u>19,796,099</u>
Less: Accumulated depreciation	<u>5,053,419</u>	<u>59,002,212</u>	<u>6,468,047</u>	<u>14,242,899</u>
Capital assets, net	<u>612,647</u>	<u>13,426,405</u>	<u>9,276,717</u>	<u>5,553,200</u>
Total noncurrent assets	<u>612,647</u>	<u>13,426,405</u>	<u>9,276,717</u>	<u>5,553,200</u>
Total assets	<u>11,870,965</u>	<u>22,046,022</u>	<u>22,293,412</u>	<u>10,449,092</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2018**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2018
Assets				
Current assets				
Pooled cash and investments	\$ 4,437,958	\$ 8,114,338	\$ 91,800,723	\$ 135,792,481
Investments, at fair value			13,880,260	13,880,260
Due from other governmental units	343	-	1,325	55,070
Due from component units	-	-	-	14,243
Accrued interest receivable	17,835	158,230	766,593	1,093,408
Accounts receivable (net of allowance for uncollectibles where applicable)	506	-	2,710	549,024
Due from other funds	-	665,122	-	1,322,534
Inventories and supplies	-	-	-	1,358,913
Prepayments and other assets	21,259	1,321,282	1,685,940	6,599,013
Total current assets	<u>4,477,901</u>	<u>10,258,972</u>	<u>108,137,551</u>	<u>160,664,946</u>
Noncurrent assets				
Net pension asset	-	-	22,623,016	22,623,016
Net OPEB asset	-	-	401,913,734	401,913,734
Capital assets, at cost				
Land	-	-	-	130,000
Buildings and improvements	-	-	-	3,374,288
Equipment and vehicles	4,902,181	-	-	103,392,235
Infrastructure	-	-	-	3,169,683
Construction in progress	-	-	-	8,471,521
	<u>4,902,181</u>	<u>-</u>	<u>-</u>	<u>118,537,727</u>
Less: Accumulated depreciation	4,858,979	-	-	89,625,556
Capital assets, net	<u>43,202</u>	<u>-</u>	<u>-</u>	<u>28,912,171</u>
Total noncurrent assets	<u>43,202</u>	<u>-</u>	<u>424,536,750</u>	<u>453,448,921</u>
Total assets	<u>\$ 4,521,103</u>	<u>\$ 10,258,972</u>	<u>\$ 532,674,301</u>	<u>\$ 614,113,867</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2018**

MAXIMUS

All Monetary Values are US Dollars
MAXCAP 2019 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	\$ 564,998	\$ 912,848	\$ 333,812	\$ 3,298
Due to other governmental units	-	-	-	-
Due to component units	-	-	-	-
Due to other funds	-	-	14,183	-
Unearned revenue	-	2,063	-	-
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	294,423	614,275	275,397	18,836
Total current liabilities	<u>859,421</u>	<u>1,529,186</u>	<u>636,275</u>	<u>22,134</u>
Noncurrent liabilities				
Bonds payable	-	-	-	-
Accrued compensated absences	-	-	-	-
Claims and judgments	-	-	-	-
Advances payable	-	-	25,766	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>25,766</u>	<u>-</u>
Total liabilities	<u>859,421</u>	<u>1,529,186</u>	<u>662,041</u>	<u>22,134</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	612,647	13,426,405	9,276,717	5,553,200
Restricted for Superseding Trust - OPEB	-	-	-	-
Unrestricted	10,398,897	7,090,431	12,354,654	4,873,758
Total net position	<u>\$ 11,011,544</u>	<u>\$ 20,516,836</u>	<u>\$ 21,631,371</u>	<u>\$ 10,426,958</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2018**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2018
Liabilities				
Current liabilities				
Vouchers payable	\$ 37,842	\$ 88,248	\$ 6,716,072	\$ 8,657,118
Due to other governmental units	-	-	239,488	239,488
Due to component units	-	-	-	-
Due to other funds	-	-	-	14,183
Unearned revenue	-	-	-	2,063
Current portion of bonds payable	-	-	24,750,000	24,750,000
Current portion of compensated absences	-	-	1,264,656	1,264,656
Current portion of claims and judgments	-	1,532,528	5,644,825	7,177,353
Current portion of advances payable	-	-	-	12,883
Other accrued liabilities	97,895	48,966	4,706,470	6,056,262
Total current liabilities	<u>135,737</u>	<u>1,669,742</u>	<u>43,321,511</u>	<u>48,174,006</u>
Noncurrent liabilities				
Bonds payable	-	-	234,750,000	234,750,000
Accrued compensated absences	-	-	11,381,898	11,381,898
Claims and judgments	-	3,760,306	8,814,372	12,574,678
Advances payable	-	-	-	25,766
Total noncurrent liabilities	<u>-</u>	<u>3,760,306</u>	<u>254,946,270</u>	<u>258,732,342</u>
Total liabilities	<u>135,737</u>	<u>5,430,048</u>	<u>298,267,781</u>	<u>306,906,348</u>
Deferred Inflows of Resources				
Deferred inflows related to pension	-	-	9,273,581	9,273,581
Deferred inflows related to OPEB	-	-	120,188,280	120,188,280
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>129,461,861</u>	<u>129,461,861</u>
Net Position				
Net investment in capital assets	43,202	-	-	28,912,171
Restricted for Superseding Trust - OPEB	-	-	14,058,877	14,058,877
Unrestricted	4,342,164	4,828,924	90,885,782	134,774,610
Total net position	<u>\$ 4,385,366</u>	<u>\$ 4,828,924</u>	<u>\$ 104,944,659</u>	<u>\$ 177,745,658</u>

County of Oakland
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
Year Ended September 30, 2018

MAXIMUS

All Monetary Values are US Dollars
 MAXCAP 2019 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	\$ 26,566,914	\$ 27,519,140	\$ 41,529,690	\$ 8,872,889
Other	16,965	22,685	5,989	3,321
Total operating revenues	<u>26,583,879</u>	<u>27,541,825</u>	<u>41,535,679</u>	<u>8,876,210</u>
Operating expenses				
Salaries	8,481,371	10,495,628	19,234,144	885,051
Fringe benefits	5,462,342	5,571,994	12,046,959	532,183
Fringe benefits - pension	-	-	-	-
Fringe benefits - OPEB	-	-	-	-
Contractual services	9,349,634	17,357,286	707,619	1,603,211
Commodities	1,934,468	1,302,777	1,635,366	3,091,286
Depreciation	132,707	2,969,181	466,405	3,014,524
Internal services	1,356,536	955,058	4,271,779	242,327
Total operating expenses	<u>26,717,058</u>	<u>38,651,924</u>	<u>38,362,272</u>	<u>9,368,582</u>
Operating income (loss)	<u>(133,179)</u>	<u>(11,110,099)</u>	<u>3,173,407</u>	<u>(492,372)</u>
Nonoperating revenues (expenses)				
Contributions	-	-	-	-
Investment income	167,072	65,366	153,279	39,479
Interest expense	-	-	(1,064)	-
Gain on sale of property and equipment	45,887	2,107	20,900	409,993
Net nonoperating revenues (expenses)	<u>212,959</u>	<u>67,473</u>	<u>173,115</u>	<u>449,472</u>
Income (loss) before transfers and contributions	<u>79,780</u>	<u>(11,042,626)</u>	<u>3,346,522</u>	<u>(42,900)</u>
Capital contributions	-	2,187,532	-	23,273
Transfers in	8,185	4,692,111	296,182	614,333
Transfers out	(73,224)	-	(386,983)	-
Change in net position	<u>14,741</u>	<u>(4,162,983)</u>	<u>3,255,721</u>	<u>594,706</u>
Net position				
October 1, 2017 (as restated, see Note 21)	<u>10,996,803</u>	<u>24,679,819</u>	<u>18,375,650</u>	<u>9,832,252</u>
September 30, 2018	<u>\$ 11,011,544</u>	<u>\$ 20,516,836</u>	<u>\$ 21,631,371</u>	<u>\$ 10,426,958</u>

(continued)

County of Oakland
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Internal Service Funds
Year Ended September 30, 2018

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2018
Operating revenues				
Charges for services	\$ 2,829,109	\$ 3,263,493	\$ 154,071,369	\$ 264,652,604
Other	-	607,124	15,072	671,156
Total operating revenues	<u>2,829,109</u>	<u>3,870,617</u>	<u>154,086,441</u>	<u>265,323,760</u>
Operating expenses				
Salaries	243,499	475,025	1,503,830	41,318,548
Fringe benefits	144,082	212,954	827,092	24,797,606
Fringe benefits - pension	-	-	(3,036,127)	(3,036,127)
Fringe benefits - OPEB	-	-	(67,512,195)	(67,512,195)
Contractual services	1,920,828	4,836,749	113,982,653	149,757,980
Commodities	139,118	205,551	35,537	8,344,103
Depreciation	12,644	-	-	6,595,461
Internal services	518,880	95,172	516,252	7,956,004
Total operating expenses	<u>2,979,051</u>	<u>5,825,451</u>	<u>46,317,042</u>	<u>168,221,380</u>
Operating income (loss)	<u>(149,942)</u>	<u>(1,954,834)</u>	<u>107,769,399</u>	<u>97,102,380</u>
Nonoperating revenues (expenses)				
Contributions	-	-	-	-
Investment income	65,681	139,362	2,310,326	2,940,565
Interest expense	-	-	(10,131,947)	(10,133,011)
Gain on sale of property and equipment	-	-	-	478,887
Net nonoperating revenues (expenses)	<u>65,681</u>	<u>139,362</u>	<u>(7,821,621)</u>	<u>(6,713,559)</u>
Income (loss) before transfers and contributions	<u>(84,261)</u>	<u>(1,815,472)</u>	<u>99,947,778</u>	<u>90,388,821</u>
Capital contributions	-	-	-	2,210,805
Transfers in	-	-	-	5,610,811
Transfers out	-	-	-	(460,207)
Change in net position	<u>(84,261)</u>	<u>(1,815,472)</u>	<u>99,947,778</u>	<u>97,750,230</u>
Net position				
October 1, 2017 (as restated, see Note 21)	4,469,627	6,644,396	4,996,881	79,995,428
September 30, 2018	<u>\$ 4,385,366</u>	<u>\$ 4,828,924</u>	<u>\$ 104,944,659</u>	<u>\$ 177,745,658</u>

**County of Oakland
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2018**

MAXIMUS

All Monetary Values are US Dollars
MAXCAP 2019 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	\$ 26,631,736	\$ 26,913,250	\$ 42,295,288	\$ 9,035,450
Cash paid to suppliers	(17,883,295)	(26,222,546)	(18,842,864)	(5,723,664)
Cash paid to employees	(8,481,371)	(10,495,628)	(19,234,144)	(885,051)
Net cash provided by (used in) operating activities	<u>267,070</u>	<u>(9,804,924)</u>	<u>4,218,280</u>	<u>2,426,735</u>
Cash flows from noncapital financing activities				
Transfers from other funds	8,185	4,692,111	296,182	-
Transfers to other funds	(73,224)	-	(386,983)	-
Contributions	-	-	-	-
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(65,039)</u>	<u>4,692,111</u>	<u>(90,801)</u>	<u>-</u>
Cash flows from capital and related financing activities				
Transfers from other funds	-	-	-	614,333
Contributions for capital acquisitions	-	-	-	23,273
Proceeds from sale of capital assets	46,961	2,107	20,900	582,739
Acquisition of capital assets	(344,184)	(1,125,317)	(1,815,237)	(2,794,787)
Amount paid on advances	-	-	(12,883)	-
Interest paid on advances	-	-	(1,064)	-
Net cash provided by (used in) capital and related financing activities	<u>(297,223)</u>	<u>(1,123,210)</u>	<u>(1,808,284)</u>	<u>(1,574,442)</u>
Cash flows from investing activities				
Purchase of investments	-	-	-	-
Proceeds on sale of investments	-	-	-	-
Interest on investments	158,451	62,608	144,280	37,452
Net cash provided by investing activities	<u>158,451</u>	<u>62,608</u>	<u>144,280</u>	<u>37,452</u>
Net increase (decrease) in cash and cash equivalents	63,259	(6,173,415)	2,463,475	889,745
Pooled cash and investments				
October 1, 2017 (as restated, see Note 21)	10,643,554	10,523,885	9,373,071	3,655,888
September 30, 2018	<u>\$ 10,706,813</u>	<u>\$ 4,350,470</u>	<u>\$ 11,836,546</u>	<u>\$ 4,545,633</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2018**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2018
Cash flows from operating activities				
Cash received from users	\$ 2,829,530	\$ 3,448,555	\$ 154,664,420	\$ 265,818,229
Cash paid to suppliers	(2,635,450)	(4,837,021)	(112,740,700)	(188,885,540)
Cash paid to employees	(243,499)	(475,025)	(1,503,830)	(41,318,548)
Net cash provided by (used in) operating activities	<u>(49,419)</u>	<u>(1,863,491)</u>	<u>40,419,890</u>	<u>35,614,141</u>
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	-	4,996,478
Transfers to other funds	-	-	-	(460,207)
Contributions	-	-	-	-
Principal paid on debt	-	-	(23,870,000)	(23,870,000)
Interest paid on debt	-	-	(10,131,947)	(10,131,947)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(34,001,947)</u>	<u>(29,465,676)</u>
Cash flows from capital and related financing activities				
Transfers from other funds	-	-	-	614,333
Contributions for capital acquisitions	-	-	-	23,273
Proceeds from sale of capital assets	-	-	-	652,707
Acquisition of capital assets	-	-	-	(6,079,525)
Amount paid on advances	-	-	-	(12,883)
Interest paid on advances	-	-	-	(1,064)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,803,159)</u>
Cash flows from investing activities				
Purchase of investments	-	-	(3,707,413)	(3,707,413)
Proceeds on sale of investments	-	-	2,266,137	2,266,137
Interest on investments	62,173	132,021	2,215,990	2,812,975
Net cash provided by investing activities	<u>62,173</u>	<u>132,021</u>	<u>774,714</u>	<u>1,371,699</u>
Net increase (decrease) in cash and cash equivalents	12,754	(1,731,470)	7,192,657	2,717,005
Pooled cash and investments				
October 1, 2017 (as restated, see Note 21)	4,425,204	9,845,808	84,608,066	133,075,476
September 30, 2018	<u>\$ 4,437,958</u>	<u>\$ 8,114,338</u>	<u>\$ 91,800,723</u>	<u>\$ 135,792,481</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2018**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating income (loss)	\$ (133,179)	\$ (11,110,099)	\$ 3,173,407	\$ (492,372)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	132,707	2,969,181	466,405	3,014,524
(Increase) decrease in due from other governmental units	1,026	665	180,902	(27,189)
(Increase) decrease in due from component units	22,941	46	145	-
(Increase) decrease in accounts receivable	39,890	12,563	659	(28,475)
(Increase) decrease in due from other funds	(16,000)	(641,412)	577,903	214,904
(Increase) decrease in inventories and supplies	211,006	4,054	111,631	4,223
(Increase) decrease in prepayments and other assets	-	135,533	(79,999)	947
(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	205,449	(990,845)	154,643	(236,295)
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	-	(504)	(35,808)	-
Increase (decrease) in unearned revenue	-	(437)	-	-
Increase (decrease) in current portion of compensated absences	-	-	-	-
Increase (decrease) in current portion of claims and judgments	-	-	-	-
Increase (decrease) increase in other accrued liabilities	(196,770)	(98,188)	(331,608)	(23,532)
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>\$ 267,070</u>	<u>\$ (9,804,924)</u>	<u>\$ 4,218,280</u>	<u>\$ 2,426,735</u> (continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2018**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2018
Operating (loss) income	\$ (149,942)	\$ (1,954,834)	\$ 107,769,399	\$ 97,102,380
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	12,644	-	-	6,595,461
(Increase) decrease in due from other governmental units	(1)	-	(190)	155,213
(Increase) decrease in due from component units	-	-	-	23,132
(Increase) decrease in accounts receivable	(82)	-	578,169	602,724
(Increase) decrease in due from other funds	504	(422,062)	-	(286,163)
(Increase) decrease in inventories and supplies	-	-	-	330,914
(Increase) decrease in prepayments and other assets	26,543	(168,187)	(36,686)	(121,849)
(Increase) decrease in net pension asset	-	-	(125,451)	(125,451)
(Increase) decrease in net OPEB asset	-	-	(140,553,637)	(140,553,637)
Increase (decrease) in vouchers payable	(31,096)	61,059	(16,105)	(853,190)
Increase (decrease) in due to other governmental units	-	-	(41,981)	(126,895)
Increase (decrease) in due to component units	-	-	-	(567)
Increase (decrease) in due to other funds	-	-	-	(36,312)
Increase (decrease) in unearned revenue	-	-	-	(437)
Increase (decrease) in current portion of compensated absences	-	-	7,634	7,634
Increase (decrease) in current portion of claims and judgments	-	312,090	2,139,598	2,451,688
Increase (decrease) in other accrued liabilities	92,011	(89,960)	334,971	(313,076)
Increase (decrease) in accrued compensated absences	-	-	68,702	68,702
Increase (decrease) in claims and judgments	-	398,403	164,701	563,104
Increase (decrease) in deferred inflows related to pensions	-	-	(2,910,676)	(2,910,676)
Increase (decrease) in deferred inflows related to OPEB	-	-	73,041,442	73,041,442
Net cash provided by (used in) operating activities	<u>\$ (49,419)</u>	<u>\$ (1,863,491)</u>	<u>\$ 40,419,890</u>	<u>\$ 35,614,141</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2018**

Noncash transactions:

Non-cash and capital related financing activities included contribution of capital assets in the amount of \$2,187,532 and write-off of capital assets in the amount of \$309,787 in the Information Technology fund.

Non-cash and non-capital related financing activities included recording a reduction of pension expense of (\$3,036,127) and a reduction of OPEB expense of (\$67,512,195) in the Fringe Benefits fund.

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2018

	Total	Facilities Maintenance	Information Technology
2 CFR Part 200 Adjusted Fund Balance October 1, 2017	<u>\$ (55,714,103)</u>	<u>\$ 5,764,233</u>	<u>\$ (57,507,963)</u>
FY 2018 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 265,323,760	\$ 26,583,879	\$ 27,541,825
Non Operating Revenue / (Expenses)	<u>(6,713,559)</u>	<u>212,959</u>	<u>67,473</u>
Revenues per CAFR	\$ 258,610,201	\$ 26,796,838	\$ 27,609,298
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	<u>959,620</u>	<u>8,185</u>	<u>951,435</u>
2 CFR Part 200 Revenues	<u>\$ 259,569,821</u>	<u>\$ 26,805,023</u>	<u>\$ 28,560,733</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 161,625,919	\$ 26,584,351	\$ 35,682,743
Depreciation	<u>6,595,461</u>	<u>132,707</u>	<u>2,969,181</u>
Expenditures per CAFR	\$ 168,221,380	\$ 26,717,058	\$ 38,651,924
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	258,393	6,025	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 168,479,773</u>	<u>\$ 26,723,083</u>	<u>\$ 38,651,924</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 91,090,048</u>	<u>\$ 81,940</u>	<u>\$ (10,091,191)</u>
2 CFR Part 200 Fund Balance September 30, 2018	<u>\$ 35,375,945</u>	<u>\$ 5,846,173</u>	<u>\$ (67,599,154)</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 35,375,945	\$ 5,846,173	\$ (67,599,154)
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(26,980,719)</u>	<u>(4,431,729)</u>	<u>(5,947,124)</u>
Adjusted Fund Balance	<u>\$ 8,395,226</u>	<u>\$ 1,414,444</u>	<u>\$ (73,546,278)</u>
Fund Transfers:			
Capital Contributions	\$ 2,210,805	\$ -	\$ 2,187,532
Transfers In	5,610,811	8,185	4,692,111
Transfers Out	<u>(460,207)</u>	<u>(73,224)</u>	<u>-</u>
Net Transfers	<u>\$ 7,361,409</u>	<u>\$ (65,039)</u>	<u>\$ 6,879,643</u>

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

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

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

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2018

	Drain Equipment	Motor Pool	Telephone
2 CFR Part 200 Adjusted Fund Balance October 1, 2017	\$ 15,737,183	\$ (2,035,342)	\$ 1,292,537
FY 2018 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 41,535,679	\$ 8,876,210	\$ 2,829,109
Non Operating Revenue / (Expenses)	<u>173,115</u>	<u>449,472</u>	<u>65,681</u>
Revenues per CAFR	\$ 41,708,794	\$ 9,325,682	\$ 2,894,790
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 41,708,794</u>	<u>\$ 9,325,682</u>	<u>\$ 2,894,790</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 37,895,867	\$ 6,354,058	\$ 2,966,407
Depreciation	<u>466,405</u>	<u>3,014,524</u>	<u>12,644</u>
Expenditures per CAFR	\$ 38,362,272	\$ 9,368,582	\$ 2,979,051
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	252,368	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 38,614,640</u>	<u>\$ 9,368,582</u>	<u>\$ 2,979,051</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 3,094,154</u>	<u>\$ (42,900)</u>	<u>\$ (84,261)</u>
2 CFR Part 200 Fund Balance September 30, 2018	<u>\$ 18,831,337</u>	<u>\$ (2,078,242)</u>	<u>\$ 1,208,276</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 18,831,337	\$ (2,078,242)	\$ 1,208,276
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(6,358,039)</u>	<u>(1,059,010)</u>	<u>(494,401)</u>
Adjusted Fund Balance	<u>\$ 12,473,298</u>	<u>\$ (3,137,252)</u>	<u>\$ 713,875</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ 23,273	\$ -
Transfers In	296,182	614,333	-
Transfers Out	<u>(386,983)</u>	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ (90,801)</u>	<u>\$ 614,333</u>	<u>\$ -</u>

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

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

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

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2018

	Liability Insurance	Fringe Benefits
2 CFR Part 200 Adjusted Fund Balance October 1, 2017	\$ (8,087,509)	\$ (10,877,242)
FY 2018 Fund Increase (Decrease)		
2 CFR Part 200 Revenues:		
Operating Revenues	\$ 3,870,617	\$ 154,086,441
Non Operating Revenue / (Expenses)	<u>139,362</u>	<u>(7,821,621)</u>
Revenues per CAFR	\$ 4,009,979	\$ 146,264,820
<i>Revenue Adjustments:</i>		
Transfers In (recognized as revenue)	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 4,009,979</u>	<u>\$ 146,264,820</u>
2 CFR Part 200 Expenditures:		
Operating Expenses	\$ 5,825,451	\$ 46,317,042
Depreciation	<u>-</u>	<u>-</u>
Expenditures per CAFR	\$ 5,825,451	\$ 46,317,042
<i>Expenditure Adjustments:</i>		
Transfers Out (recognized as expense)	<u>-</u>	<u>-</u>
Indirect Costs	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 5,825,451</u>	<u>\$ 46,317,042</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ (1,815,472)</u>	<u>\$ 99,947,778</u>
2 CFR Part 200 Fund Balance September 30, 2018	<u>\$ (9,902,981)</u>	<u>\$ 89,070,536</u>
Excessive Balance *		
2 CFR Part 200 Fund Balance	\$ (9,902,981)	* See Note
Less: 60 Day Expenditure Allowance		
Allowable Reserves - 60 Days	<u>(970,909)</u>	<u>-</u>
Adjusted Fund Balance	<u>\$ (10,873,890)</u>	<u>\$ -</u>
Fund Transfers:		
Capital Contributions	\$ -	\$ -
Transfers In	<u>-</u>	<u>-</u>
Transfers Out	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ -</u>	<u>\$ -</u>

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

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

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

MAXIMUS[®]



808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

Helping Government Serve the People[®]