



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

FY 2016
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year Ended September 30, 2016

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Cost Allocation Plan
Oakland County, Michigan**

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Fiscal Year Ended September 30, 2016

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

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

1.) All costs included in this proposal for the fiscal year ended September 30, 2016 to establish cost allocations or billings for the year beginning October 1, 2017, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Oakland County, Michigan

Signature: Laurie Van Pelt
Name of Official: Laurie Van Pelt
Title: Director, Management & Budget
Date: 8-28-2017

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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-17
Schedule C - Summary Of Allocated Costs	C-19
Schedule D - Detail Of Allocated Costs.....	C-21
Schedule E - Summary Of Allocation Basis	C-27
Building Depreciation.....	C-30
Schedule .1 - Nature and Extent of Services	C-30
Schedule .2 - Detail Costs To Be Allocated	C-32
Schedule .3 - Costs To Be Allocated By Activity.....	C-33
Schedule .4 - Detail Activity Allocations	C-39
Schedule .5 - Allocation Summary	C-65
Non-Departmental.....	C-77
Schedule .1 - Nature and Extent of Services	C-77
Schedule .2 - Detail Costs To Be Allocated	C-79
Schedule .3 - Costs To Be Allocated By Activity.....	C-80
Schedule .4 - Detail Activity Allocations	C-82
Schedule .5 - Allocation Summary	C-86
Co Exec Admin.....	C-87
Schedule .1 - Nature and Extent of Services	C-87
Schedule .2 - Detail Costs To Be Allocated	C-88
Schedule .3 - Costs To Be Allocated By Activity.....	C-89
Schedule .4 - Detail Activity Allocations	C-90
Schedule .5 - Allocation Summary	C-91
Co Exec Compliance.....	C-92
Schedule .1 - Nature and Extent of Services	C-92
Schedule .2 - Detail Costs To Be Allocated	C-93
Schedule .3 - Costs To Be Allocated By Activity.....	C-94
Schedule .4 - Detail Activity Allocations	C-95
Schedule .5 - Allocation Summary	C-99
Co Exec Corp Counsel.....	C-101
Schedule .1 - Nature and Extent of Services	C-101
Schedule .2 - Detail Costs To Be Allocated	C-102
Schedule .3 - Costs To Be Allocated By Activity.....	C-103
Schedule .4 - Detail Activity Allocations	C-104
Schedule .5 - Allocation Summary	C-106
Mgmt & Budget Admin.....	C-107
Schedule .1 - Nature and Extent of Services	C-107
Schedule .2 - Detail Costs To Be Allocated	C-108
Schedule .3 - Costs To Be Allocated By Activity.....	C-109
Schedule .4 - Detail Activity Allocations	C-110
Schedule .5 - Allocation Summary	C-111

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Table of Contents**

Co Exec Purchasing	C-112
Schedule .1 - Nature and Extent of Services	C-112
Schedule .2 - Detail Costs To Be Allocated	C-114
Schedule .3 - Costs To Be Allocated By Activity	C-115
Schedule .4 - Detail Activity Allocations	C-117
Schedule .5 - Allocation Summary	C-126
Mgmt & Budget Fiscal Services	C-130
Schedule .1 - Nature and Extent of Services	C-130
Schedule .2 - Detail Costs To Be Allocated	C-132
Schedule .3 - Costs To Be Allocated By Activity	C-133
Schedule .4 - Detail Activity Allocations	C-136
Schedule .5 - Allocation Summary	C-150
Facilities Management.....	C-156
Schedule .1 - Nature and Extent of Services	C-156
Schedule .2 - Detail Costs To Be Allocated	C-157
Schedule .3 - Costs To Be Allocated By Activity	C-158
Schedule .4 - Detail Activity Allocations	C-165
Schedule .5 - Allocation Summary	C-194
Central Services Admin.....	C-206
Schedule .1 - Nature and Extent of Services	C-206
Schedule .2 - Detail Costs To Be Allocated	C-207
Schedule .3 - Costs To Be Allocated By Activity	C-208
Schedule .4 - Detail Activity Allocations	C-209
Schedule .5 - Allocation Summary	C-210
Central Services Support Svcs.....	C-211
Schedule .1 - Nature and Extent of Services	C-211
Schedule .2 - Detail Costs To Be Allocated	C-212
Schedule .3 - Costs To Be Allocated By Activity	C-213
Schedule .4 - Detail Activity Allocations	C-215
Schedule .5 - Allocation Summary	C-219
Human Resources.....	C-221
Schedule .1 - Nature and Extent of Services	C-221
Schedule .2 - Detail Costs To Be Allocated	C-222
Schedule .3 - Costs To Be Allocated By Activity	C-223
Schedule .4 - Detail Activity Allocations	C-224
Schedule .5 - Allocation Summary	C-226
Treasurer	C-228
Schedule .1 - Nature and Extent of Services	C-228
Schedule .2 - Detail Costs To Be Allocated	C-229
Schedule .3 - Costs To Be Allocated By Activity	C-230
Schedule .4 - Detail Activity Allocations	C-232
Schedule .5 - Allocation Summary	C-238
Clerk Adm/Micrographics	C-242
Schedule .1 - Nature and Extent of Services	C-242
Schedule .2 - Detail Costs To Be Allocated	C-243

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Table of Contents**

Schedule .3 - Costs To Be Allocated By Activity	C-244
Schedule .4 - Detail Activity Allocations	C-245
Schedule .5 - Allocation Summary	C-247
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, 2016
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for 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) 2016.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Cost Allocation Methodology and Process

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Cost Allocation Methodology and Process

Summary Schedules

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

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

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

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

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

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

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Cost Allocation Methodology and Process

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

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

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

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

Schedule _4 includes:

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

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

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

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

Section B: Organizational Chart

Section C: Cost Allocation Plan

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	54,940	10,971	1,026	25,590	4,680
Non-Departmental	0	0	0	0	0
Co Exec Admin	138,990	42,438	3,945	15,737	4,264
Co Exec Compliance	3,733	4,379	559	698	97
Co Exec Corp Counsel	69,904	86,167	1,619	11,376	0
Mgmt & Budget Admin	113,379	35,357	0	0	0
Co Exec Purchasing	(2,084)	3,333	1,143	3,320	49
Mgmt & Budget Fiscal Services	61,602	29,363	7,222	11,479	1,733
Facilities Management	23,458	29,161	1,304	15,493	1,075
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	221,646	110,237	2,131	4,660	0
Human Resources	96,538	29,473	2,733	10,924	2,956
Treasurer	544	22,641	141	271	15
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	782,650	403,520	21,823	99,548	14,869
Roll Forwards	0	0	0	0	0
Fixed Costs	782,650	403,520	21,823	99,548	14,869

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	20,585	75,463	13,076	20,898	103,827
Non-Departmental	0	0	0	0	0
Co Exec Admin	28,820	72,727	11,399	43,087	0
Co Exec Compliance	1,878	2,059	1,346	1,599	254
Co Exec Corp Counsel	1,619	4,871	1,619	43,896	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	218	703	(35)	16,950	(1,898)
Mgmt & Budget Fiscal Services	17,562	32,553	6,847	27,339	2,660
Facilities Management	13,734	29,028	23,086	23,010	70,183
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	5,914	14,831	3,949	53,806	7,070
Human Resources	20,005	50,513	7,911	29,920	0
Treasurer	663	152	782	620	21
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	110,998	282,900	69,980	261,125	182,117
Roll Forwards	0	0	0	0	0
Fixed Costs	110,998	282,900	69,980	261,125	182,117

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	250,912	8,758	231,810	68,280	0
Non-Departmental	0	0	0	0	1,184
Co Exec Admin	58,088	8,520	87,820	0	0
Co Exec Compliance	1,887	263	2,869	3,339	6,863
Co Exec Corp Counsel	11,376	0	121,939	99,178	24,377
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	21,861	625	8,601	3,636	11,293
Mgmt & Budget Fiscal Services	32,415	4,371	72,354	61,386	202,779
Facilities Management	62,765	2,645	53,550	181,534	63,868
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	1,169	15,151	6,738	204,419	28,635
Human Resources	40,343	5,913	60,991	72,344	161,576
Treasurer	1,030	60	3,112	65,281	11,134
Clerk Adm/Micrographics	0	0	0	779,665	0
Allocated Costs for Fiscal 2016	481,846	46,306	649,784	1,539,062	511,709
Roll Forwards	0	0	0	0	0
Fixed Costs	481,846	46,306	649,784	1,539,062	511,709

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Probate Court	Family Court	Prosecuting Atty	Sheriff Office	BOC Bd of Comm
Building Depreciation	33,634	282,117	91,817	1,960,920	15,922
Non-Departmental	0	0	0	3,062	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	2,607	15,078	9,114	210,257	1,134
Co Exec Corp Counsel	68,283	56,902	32,513	587,124	30,885
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	2,236	11,423	(1,265)	62,023	1,744
Mgmt & Budget Fiscal Services	88,010	386,922	130,633	1,074,967	17,977
Facilities Management	89,420	702,871	244,112	743,602	36,920
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	73,620	137,077	447,151	125,075	1,371
Human Resources	57,628	268,366	210,001	1,524,147	27,665
Treasurer	5,035	45,583	1,522	19,664	93
Clerk Adm/Micrographics	48,060	0	0	0	0
Allocated Costs for Fiscal 2016	468,533	1,906,339	1,165,598	6,310,841	133,711
Roll Forwards	0	0	0	0	0
Fixed Costs	468,533	1,906,339	1,165,598	6,310,841	133,711

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	BOC Library	Water Res. Comm.	Parks & Rec	Road Commission	Friend of Court
Building Depreciation	35,238	37,442	2,542	43,655	137,404
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	567	14,757	24,388	0	18,075
Co Exec Corp Counsel	16,250	53,650	190,229	0	8,120
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(2,156)	1,919	137,799	0	1,998
Mgmt & Budget Fiscal Services	7,703	36,363	171,435	24	207,147
Facilities Management	93,684	67,252	6,000	16,705	276,796
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	431	41,417	12,752	0	81,258
Human Resources	6,518	39,843	161,016	0	185,724
Treasurer	1,930	401	120,063	27,421	1,015
Clerk Adm/Micrographics	0	0	0	44	0
Allocated Costs for Fiscal 2016	160,165	293,044	826,224	87,849	917,537
Roll Forwards	0	0	121,569	0	123,476
Fixed Costs	160,165	293,044	947,793	87,849	1,041,013

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Health	ROD Automation	Oakland Enhance	Water Res Co SRF	Multi Org Grants
Building Depreciation	135,373	0	0	0	0
Non-Departmental	122	0	0	0	0
Co Exec Admin	428,056	0	8,299	0	0
Co Exec Compliance	12,162	636	278	3,597	735
Co Exec Corp Counsel	170,716	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	31,495	3,312	0	40,441	2,597
Mgmt & Budget Fiscal Services	292,290	31,572	4,296	242,403	60,599
Facilities Management	161,635	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	212,346	225	0	0	0
Human Resources	297,268	5,868	5,759	47,711	20,404
Treasurer	93,148	134	37	2,096	97
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	1,834,611	41,747	18,669	336,248	84,432
Roll Forwards	0	0	0	0	0
Fixed Costs	1,834,611	41,747	18,669	336,248	84,432

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Workforce Develp	LE Grants Misc	LE Grants PA-CRP	LE Grants Rd Pat	House Comm Dev
Building Depreciation	27,209	0	13,987	0	19,840
Non-Departmental	0	0	0	0	0
Co Exec Admin	11,567	0	0	0	40,229
Co Exec Compliance	6,727	858	1,051	337	4,531
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(195)	510	2,377	0	23,809
Mgmt & Budget Fiscal Services	98,710	103,938	64,112	31,831	71,884
Facilities Management	6,276	0	37,182	0	8,469
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	1,767	0	41,334	0	25,597
Human Resources	8,027	18,524	27,834	9,826	27,937
Treasurer	2,385	256	266	0	6,861
Clerk Adm/Micrographics	0	0	0	0	54
Allocated Costs for Fiscal 2016	162,473	124,086	188,143	41,994	229,211
Roll Forwards	0	0	44,010	0	0
Fixed Costs	162,473	124,086	232,153	41,994	229,211

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Hum Svcs Grants	Other Grants	Judicial Grants	Brownfield Init.	Concealed Pistol
Building Depreciation	28,824	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	87,587	0	0	0	0
Co Exec Compliance	3,011	472	226	56	90
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	15,133	4,285	4,778	1,718	256
Mgmt & Budget Fiscal Services	382,071	51,228	86,833	1,803	1,606
Facilities Management	35,903	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	45,385	0	0	0	17,449
Human Resources	60,826	3,372	4,174	0	1,835
Treasurer	1,286	212	212	41	37
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	660,026	59,569	96,223	3,618	21,273
Roll Forwards	0	0	0	0	0
Fixed Costs	660,026	59,569	96,223	3,618	21,273

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Child Care Fund	Co Vets Trust	Waste Res Mgmt	Misc DSF	Water Res Co DSF
Building Depreciation	415,746	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	321,942	0	0	0	0
Co Exec Compliance	15,258	46	1	0	0
Co Exec Corp Counsel	22,756	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	36,219	0	176	116	56
Mgmt & Budget Fiscal Services	296,381	3,155	175	398	3,661
Facilities Management	251,269	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	30,874	0	0	0	0
Human Resources	255,068	0	0	0	0
Treasurer	5,031	328	3	46	201
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	1,650,544	3,529	355	560	3,918
Roll Forwards	0	0	0	0	0
Fixed Costs	1,650,544	3,529	355	560	3,918

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Proj Work Orders	Water Res Co CPF	Medical Care Fac	Fire Record Mgmt	Airport
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	7,891	36,057
Co Exec Compliance	0	656	0	267	2,716
Co Exec Corp Counsel	0	0	0	0	35,768
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	33,293	17,345	0	1,372	20,863
Mgmt & Budget Fiscal Services	7,913	38,206	0	74,228	184,406
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	104,586
Central Services Support Svcs	0	0	8,500	0	3,435
Human Resources	0	7,582	0	5,475	25,040
Treasurer	955	488	0	31	2,508
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	42,161	64,277	8,500	89,264	415,379
Roll Forwards	0	0	0	7,401	(15,231)
Fixed Costs	42,161	64,277	8,500	96,665	400,148

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Drain Prop Funds	Delq Tax Revolv	Fac & Operations	Info Tech Clemis	Info Technology
Building Depreciation	0	0	41,987	34,408	266,269
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	249,197	40,558	283,480
Co Exec Compliance	18,185	190	10,706	3,411	12,998
Co Exec Corp Counsel	0	0	0	0	344,686
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	228,841	176	135,879	17,765	80,719
Mgmt & Budget Fiscal Services	570,433	2,377	434,151	192,082	307,803
Facilities Management	0	0	97,610	15,286	100,845
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	13,274	5,353	1,885	321	2,346
Human Resources	265,206	2,393	173,081	28,166	196,895
Treasurer	49,462	84,579	8,083	744	2,728
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	1,145,401	95,068	1,152,579	332,741	1,598,769
Roll Forwards	159,436	(6,632)	(1,573)	23,238	128,731
Fixed Costs	1,304,837	88,436	1,151,006	355,979	1,727,500

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Drain Equipment	Radio Communicat	Motor Pool	Communication	Bldg & Liab Ins
Building Depreciation	0	4,359	20,001	3,712	22,366
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	17,249	25,995	7,077	15,387
Co Exec Compliance	0	1,797	3,611	1,162	1,782
Co Exec Corp Counsel	0	0	0	0	30,234
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	41,672	8,382	97,726	9,684	5,400
Mgmt & Budget Fiscal Services	63,448	158,812	144,523	139,227	77,018
Facilities Management	0	6,948	31,904	1,417	5,156
Central Services Admin	0	0	75,385	0	0
Central Services Support Svcs	0	9	140,119	0	14,034
Human Resources	0	11,975	18,044	4,907	10,685
Treasurer	1,156	1,554	5,817	592	560
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	106,276	211,085	563,125	167,778	182,622
Roll Forwards	6,388	6,802	16,431	14,626	28,073
Fixed Costs	112,664	217,887	579,556	182,404	210,695

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Fringe Benefits	Delq Per Prop Tx	Public Transport	Retirement	Retiree Hlt Care
Building Depreciation	55,696	637	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	37,575	0	0	0	0
Co Exec Compliance	937	181	0	0	0
Co Exec Corp Counsel	1,619	0	0	9,753	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	8,406	0	0	(108)	0
Mgmt & Budget Fiscal Services	62,456	2,619	211	54,977	56,594
Facilities Management	22,914	1,690	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	13,187	0	0	15,624	0
Human Resources	26,094	3,877	0	0	0
Treasurer	1,245	124,082	24	42,115	452
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2016	230,129	133,086	235	122,361	57,046
Roll Forwards	40,356	(29,085)	0	0	0
Fixed Costs	270,485	104,001	235	122,361	57,046

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Superseding Trust	Road Comm Retire	Economic Develop	Others	Total Allocated
Building Depreciation	0	0	0	238,178	4,860,099
Non-Departmental	0	0	0	3,401	7,769
Co Exec Admin	0	0	0	0	2,133,981
Co Exec Compliance	0	0	0	0	436,471
Co Exec Corp Counsel	0	0	0	0	2,137,429
Mgmt & Budget Admin	0	0	0	0	148,736
Co Exec Purchasing	0	0	(30)	0	1,157,904
Mgmt & Budget Fiscal Services	11,643	0	0	0	7,104,919
Facilities Management	0	0	0	220,792	3,876,552
Central Services Admin	0	0	0	0	179,971
Central Services Support Svcs	0	0	0	302	2,193,874
Human Resources	0	0	0	0	4,646,901
Treasurer	15	8,465	0	174,367	951,893
Clerk Adm/Micrographics	0	0	0	0	827,823
Allocated Costs for Fiscal 2016	11,658	8,465	(30)	637,040	30,664,322
Roll Forwards	0	0	0	0	668,016
Fixed Costs	11,658	8,465	(30)	637,040	31,332,338

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule A - Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	0	0	(5,836,697)		
Non-Departmental	0	19,757,973	0		
Co Exec Admin	0	787,453	0		
Co Exec Compliance	0	0	(255,500)		
Co Exec Corp Counsel	0	0	0		
Mgmt & Budget Admin	0	0	0		
Co Exec Purchasing	0	0	300,028		
Mgmt & Budget Fiscal Services	0	0	931		
Facilities Management	0	0	(1,373,158)		
Central Services Admin	0	0	0		
Central Services Support Svcs	0	220,997	315,678		
Human Resources	0	0	(662)		
Treasurer	0	7,408,600	0		
Clerk Adm/Micrographics	0	0	0		
Allocated Costs for Fiscal 2016	0	28,175,023	(6,849,380)		51,989,965

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2016	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
M&B Equalization	782,650	NA	NA	782,650	0	782,650
M&B Reimb.	403,520	NA	NA	403,520	0	403,520
Hum Svc Admin	21,823	NA	NA	21,823	0	21,823
Hum Svc Homeland	99,548	NA	NA	99,548	0	99,548
Pub Svc Admin	14,869	NA	NA	14,869	0	14,869
Pub Svc Vets Svc	110,998	NA	NA	110,998	0	110,998
Pub Svc Comm Cor	282,900	NA	NA	282,900	0	282,900
Pub Svc MSU Ext	69,980	NA	NA	69,980	0	69,980
Pub Svc Animal	261,125	NA	NA	261,125	0	261,125
Pub Svc CC Prob	182,117	NA	NA	182,117	0	182,117
Pub Svc Med Exam	481,846	NA	NA	481,846	0	481,846
C&ED Admin	46,306	NA	NA	46,306	0	46,306
C&ED Dev & Plan	649,784	NA	NA	649,784	0	649,784
Clerk / ROD	1,539,062	NA	NA	1,539,062	0	1,539,062
District Court	511,709	NA	NA	511,709	0	511,709
Probate Court	468,533	NA	NA	468,533	0	468,533
Family Court	1,906,339	NA	NA	1,906,339	0	1,906,339
Prosecuting Atty	1,165,598	NA	NA	1,165,598	0	1,165,598
Sheriff Office	6,310,841	NA	NA	6,310,841	0	6,310,841
BOC Bd of Comm	133,711	NA	NA	133,711	0	133,711
BOC Library	160,165	NA	NA	160,165	0	160,165
Water Res. Comm.	293,044	NA	NA	293,044	0	293,044
Parks & Rec	826,224	704,655	121,569	947,793	0	947,793
Road Commission	87,849	NA	NA	87,849	0	87,849
Friend of Court	917,537	794,061	123,476	1,041,013	0	1,041,013
Health	1,834,611	NA	NA	1,834,611	0	1,834,611
ROD Automation	41,747	NA	NA	41,747	0	41,747
Oakland Enhance	18,669	NA	NA	18,669	0	18,669
Water Res Co SRF	336,248	NA	NA	336,248	0	336,248
Multi Org Grants	84,432	NA	NA	84,432	0	84,432
Workforce Develp	162,473	NA	NA	162,473	0	162,473
LE Grants Misc	124,086	NA	NA	124,086	0	124,086
LE Grants PA-CRP	188,143	144,133	44,010	232,153	0	232,153
LE Grants Rd Pat	41,994	NA	NA	41,994	0	41,994
House Comm Dev	229,211	NA	NA	229,211	0	229,211
Hum Svcs Grants	660,026	NA	NA	660,026	0	660,026
Other Grants	59,569	NA	NA	59,569	0	59,569
Judicial Grants	96,223	NA	NA	96,223	0	96,223
Brownfield Init.	3,618	NA	NA	3,618	0	3,618
Concealed Pistol	21,273	NA	NA	21,273	0	21,273
Child Care Fund	1,650,544	NA	NA	1,650,544	0	1,650,544
Co Vets Trust	3,529	NA	NA	3,529	0	3,529
Waste Res Mgmt	355	NA	NA	355	0	355
Misc DSF	560	NA	NA	560	0	560
Water Res Co DSF	3,918	NA	NA	3,918	0	3,918
Proj Work Orders	42,161	NA	NA	42,161	0	42,161
Water Res Co CPF	64,277	NA	NA	64,277	0	64,277
Medical Care Fac	8,500	NA	NA	8,500	0	8,500
Fire Record Mgmt	89,264	81,863	7,401	96,665	0	96,665
Airport	415,379	430,610	(15,231)	400,148	0	400,148
Drain Prop Funds	1,145,401	985,965	159,436	1,304,837	0	1,304,837
Delq Tax Revolv	95,068	101,700	(6,632)	88,436	0	88,436
Fac & Operations	1,152,579	1,154,152	(1,573)	1,151,006	0	1,151,006

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule B - Fixed Costs Proposed

Info Tech Cleemis	332,741	309,503	23,238	355,979	0	355,979
Info Technology	1,598,769	1,470,038	128,731	1,727,500	0	1,727,500
Drain Equipment	106,276	99,888	6,388	112,664	0	112,664
Radio Communicat	211,085	204,283	6,802	217,887	0	217,887
Motor Pool	563,125	546,694	16,431	579,556	0	579,556
Communication	167,778	153,152	14,626	182,404	0	182,404
Bldg & Liab Ins	182,622	154,549	28,073	210,695	0	210,695
Fringe Benefits	230,129	189,773	40,356	270,485	0	270,485
Delq Per Prop Tx	133,086	162,171	(29,085)	104,001	0	104,001
Public Transport	235	NA	NA	235	0	235
Retirement	122,361	NA	NA	122,361	0	122,361
Retiree Hlt Care	57,046	NA	NA	57,046	0	57,046
Superseding Trust	11,658	NA	NA	11,658	0	11,658
Road Comm Retire	8,465	NA	NA	8,465	0	8,465
Economic Develop	(30)	NA	NA	(30)	0	(30)
Others	637,040	NA	NA	637,040	0	637,040
Total Allocated	<u>30,664,322</u>	<u>7,687,190</u>	<u>668,016</u>	<u>31,332,338</u>	<u>0</u>	<u>31,332,338</u>
Direct Billed	0					
Unallocated Total	28,175,023					
Cost Adjustments	(6,849,380)					
Disallowed Total	<u>0</u>					
Total Expenditures	<u>51,989,965</u>					

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		5,836,697		0	
Non-Departmental	21,079,507		0	(19,757,973)	0	
Co Exec Admin	2,838,988		0	(787,453)	0	
Co Exec Compliance	539,938		255,500		0	
Co Exec Corp Counsel	2,349,182		0		0	
Mgmt & Budget Admin	233,337		0		0	
Co Exec Purchasing	1,211,058		(300,028)		0	
Mgmt & Budget Fiscal Services	6,177,476		(931)		0	
Facilities Management	1,399,336		1,373,158		0	
Central Services Admin	230,866		0		0	
Central Services Support Svcs	2,281,172		(315,678)	(220,997)	0	
Human Resources	4,307,127		662		0	
Treasurer	8,286,497		0	(7,408,600)	0	
Clerk Adm/Micrographics	1,055,481		0		0	
M&B Equalization						782,650
M&B Reimb.						403,520
Hum Svc Admin						21,823
Hum Svc Homeland						99,548
Pub Svc Admin						14,869
Pub Svc Vets Svc						110,998
Pub Svc Comm Cor						282,900
Pub Svc MSU Ext						69,980
Pub Svc Animal						261,125
Pub Svc CC Prob						182,117
Pub Svc Med Exam						481,846
C&ED Admin						46,306
C&ED Dev & Plan						649,784
Clerk / ROD						1,539,062
District Court						511,709
Probate Court						468,533
Family Court						1,906,339
Prosecuting Atty						1,165,598
Sheriff Office						6,310,841
BOC Bd of Comm						133,711
BOC Library						160,165
Water Res. Comm.						293,044
Parks & Rec						826,224
Road Commission						87,849
Friend of Court						917,537
Health						1,834,611
ROD Automation						41,747
Oakland Enhance						18,669
Water Res Co SRF						336,248
Multi Org Grants						84,432
Workforce Develop						162,473
LE Grants Misc						124,086
LE Grants PA-CRP						188,143
LE Grants Rd Pat						41,994
House Comm Dev						229,211
Hum Svcs Grants						660,026
Other Grants						59,569
Judicial Grants						96,223

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Brownfield Init.						3,618
Concealed Pistol						21,273
Child Care Fund						1,650,544
Co Vets Trust						3,529
Waste Res Mgmt						355
Misc DSF						560
Water Res Co DSF						3,918
Proj Work Orders						42,161
Water Res Co CPF						64,277
Medical Care Fac						8,500
Fire Record Mgmt						89,264
Airport						415,379
Drain Prop Funds						1,145,401
Delq Tax Revolv						95,068
Fac & Operations						1,152,579
Info Tech Clemis						332,741
Info Technology						1,598,769
Drain Equipment						106,276
Radio Communicat						211,085
Motor Pool						563,125
Communication						167,778
Bldg & Liab Ins						182,622
Fringe Benefits						230,129
Delq Per Prop Tx						133,086
Public Transport						235
Retirement						122,361
Retiree Hlt Care						57,046
Superseding Trust						11,658
Road Comm Retire						8,465
Economic Develop						(30)
Others						637,040
Totals	51,989,965		6,849,380	(28,175,023)	0	30,664,322

Deviation: 0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule D - Detail of Allocated Costs

Department	Building Deprecia 1.5	Non-Departmental 2.5	Co Exec Admin 3.5	Co Exec Complianc 4.5	Co Exec Corp Coun 5.5
Building Depreciation	0	0	0	0	0
Non-Departmental	0	(22,391)	0	1,751	0
Co Exec Admin	193,434	0	(350,496)	1,222	59,684
Co Exec Compliance	4,821	0	9,637	(26,935)	0
Co Exec Corp Counsel	10,745	0	40,533	1,011	(138,935)
Mgmt & Budget Admin	10,546	0	4,263	100	3,247
Co Exec Purchasing	75,946	0	20,365	73,583	35,768
Mgmt & Budget Fiscal Services	255,405	0	95,666	2,659	21,128
Facilities Management	102,527	1,308,429	19,647	602	47,146
Central Services Admin	4,473	0	4,267	99	0
Central Services Support Svcs	62,267	0	22,626	982	9,753
Human Resources	221,079	27,727	51,046	87,684	66,657
Treasurer	22,807	0	0	215,754	107,305
Clerk Adm/Micrographics	12,548	0	0	455	0
M&B Equalization	54,940	0	138,990	3,733	69,904
M&B Reimb.	10,971	0	42,438	4,379	86,167
Hum Svc Admin	1,026	0	3,945	559	1,619
Hum Svc Homeland	25,590	0	15,737	698	11,376
Pub Svc Admin	4,680	0	4,264	97	0
Pub Svc Vets Svc	20,585	0	28,820	1,878	1,619
Pub Svc Comm Cor	75,463	0	72,727	2,059	4,871
Pub Svc MSU Ext	13,076	0	11,399	1,346	1,619
Pub Svc Animal	20,898	0	43,087	1,599	43,896
Pub Svc CC Prob	103,827	0	0	254	0
Pub Svc Med Exam	250,912	0	58,088	1,887	11,376
C&ED Admin	8,758	0	8,520	263	0
C&ED Dev & Plan	231,810	0	87,820	2,869	121,939
Clerk / ROD	68,280	0	0	3,339	99,178
District Court	0	1,184	0	6,863	24,377
Probate Court	33,634	0	0	2,607	68,283
Family Court	282,117	0	0	15,078	56,902
Prosecuting Atty	91,817	0	0	9,114	32,513
Sheriff Office	1,960,920	3,062	0	210,257	587,124
BOC Bd of Comm	15,922	0	0	1,134	30,885
BOC Library	35,238	0	0	567	16,250
Water Res. Comm.	37,442	0	0	14,757	53,650
Parks & Rec	2,542	0	0	24,388	190,229
Road Commission	43,655	0	0	0	0
Friend of Court	137,404	0	0	18,075	8,120
Health	135,373	122	428,056	12,162	170,716
ROD Automation	0	0	0	636	0
Oakland Enhance	0	0	8,299	278	0
Water Res Co SRF	0	0	0	3,597	0
Multi Org Grants	0	0	0	735	0
Workforce Develp	27,209	0	11,567	6,727	0
LE Grants Misc	0	0	0	858	0
LE Grants PA-CRP	13,987	0	0	1,051	0
LE Grants Rd Pat	0	0	0	337	0
House Comm Dev	19,840	0	40,229	4,531	0
Hum Svcs Grants	28,824	0	87,587	3,011	0
Other Grants	0	0	0	472	0
Judicial Grants	0	0	0	226	0
Brownfield Init.	0	0	0	56	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule D - Detail of Allocated Costs

Department	Building Deprecia 1.5	Non-Departmental 2.5	Co Exec Admin 3.5	Co Exec Complianc 4.5	Co Exec Corp Coun 5.5
Concealed Pistol	0	0	0	90	0
Child Care Fund	415,746	0	321,942	15,258	22,756
Co Vets Trust	0	0	0	46	0
Waste Res Mgmt	0	0	0	1	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	656	0
Medical Care Fac	0	0	0	0	0
Fire Record Mgmt	0	0	7,891	267	0
Airport	0	0	36,057	2,716	35,768
Drain Prop Funds	0	0	0	18,185	0
Delq Tax Revolv	0	0	0	190	0
Fac & Operations	41,987	0	249,197	10,706	0
Info Tech Clemis	34,408	0	40,558	3,411	0
Info Technology	266,269	0	283,480	12,998	344,686
Drain Equipment	0	0	0	0	0
Radio Communicat	4,359	0	17,249	1,797	0
Motor Pool	20,001	0	25,995	3,611	0
Communication	3,712	0	7,077	1,162	0
Bldg & Liab Ins	22,366	0	15,387	1,782	30,234
Fringe Benefits	55,696	0	37,575	937	1,619
Delq Per Prop Tx	637	0	0	181	0
Public Transport	0	0	0	0	0
Retirement	0	0	0	0	9,753
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	238,178	3,401	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	19,757,973	787,453	0	0
Cost Adjustments	(5,836,697)	0	0	(255,500)	0
Disallowed	0	0	0	0	0
Total Expenditures	0	21,079,507	2,838,988	539,938	2,349,182

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	1,600	18,898	0	0
Co Exec Admin	0	598	16,603	43,183	0
Co Exec Compliance	0	683	3,471	1,075	0
Co Exec Corp Counsel	0	259	13,994	28,267	0
Mgmt & Budget Admin	(25,394)	(2)	1,397	2,354	0
Co Exec Purchasing	16,841	(267,035)	7,118	16,952	0
Mgmt & Budget Fiscal Services	93,154	(17)	(1,178,056)	57,024	0
Facilities Management	0	4,421	11,046	(1,555,841)	0
Central Services Admin	0	(3)	1,642	1,030	(14,728)
Central Services Support Svcs	0	4,756	89,972	166,373	65,623
Human Resources	0	3,040	32,060	51,037	0
Treasurer	0	4,000	46,040	60,627	0
Clerk Adm/Micrographics	0	826	7,441	23,861	0
M&B Equalization	113,379	(2,084)	61,602	23,458	0
M&B Reimb.	35,357	3,333	29,363	29,161	0
Hum Svc Admin	0	1,143	7,222	1,304	0
Hum Svc Homeland	0	3,320	11,479	15,493	0
Pub Svc Admin	0	49	1,733	1,075	0
Pub Svc Vets Svc	0	218	17,562	13,734	0
Pub Svc Comm Cor	0	703	32,553	29,028	0
Pub Svc MSU Ext	0	(35)	6,847	23,086	0
Pub Svc Animal	0	16,950	27,339	23,010	0
Pub Svc CC Prob	0	(1,898)	2,660	70,183	0
Pub Svc Med Exam	0	21,861	32,415	62,765	0
C&ED Admin	0	625	4,371	2,645	0
C&ED Dev & Plan	0	8,601	72,354	53,550	0
Clerk / ROD	0	3,636	61,386	181,534	0
District Court	0	11,293	202,779	63,868	0
Probate Court	0	2,236	88,010	89,420	0
Family Court	0	11,423	386,922	702,871	0
Prosecuting Atty	0	(1,265)	130,633	244,112	0
Sheriff Office	0	62,023	1,074,967	743,602	0
BOC Bd of Comm	0	1,744	17,977	36,920	0
BOC Library	0	(2,156)	7,703	93,684	0
Water Res. Comm.	0	1,919	36,363	67,252	0
Parks & Rec	0	137,799	171,435	6,000	0
Road Commission	0	0	24	16,705	0
Friend of Court	0	1,998	207,147	276,796	0
Health	0	31,495	292,290	161,635	0
ROD Automation	0	3,312	31,572	0	0
Oakland Enhance	0	0	4,296	0	0
Water Res Co SRF	0	40,441	242,403	0	0
Multi Org Grants	0	2,597	60,599	0	0
Workforce Develp	0	(195)	98,710	6,276	0
LE Grants Misc	0	510	103,938	0	0
LE Grants PA-CRP	0	2,377	64,112	37,182	0
LE Grants Rd Pat	0	0	31,831	0	0
House Comm Dev	0	23,809	71,884	8,469	0
Hum Svcs Grants	0	15,133	382,071	35,903	0
Other Grants	0	4,285	51,228	0	0
Judicial Grants	0	4,778	86,833	0	0
Brownfield Init.	0	1,718	1,803	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule D - Detail of Allocated Costs

Department	Mgmt & Budget Adm 6.5	Co Exec Purchasin 7.5	Mgmt & Budget Fis 8.5	Facilities Manage 9.5	Central Services 10.5
Concealed Pistol	0	256	1,606	0	0
Child Care Fund	0	36,219	296,381	251,269	0
Co Vets Trust	0	0	3,155	0	0
Waste Res Mgmt	0	176	175	0	0
Misc DSF	0	116	398	0	0
Water Res Co DSF	0	56	3,661	0	0
Proj Work Orders	0	33,293	7,913	0	0
Water Res Co CPF	0	17,345	38,206	0	0
Medical Care Fac	0	0	0	0	0
Fire Record Mgmt	0	1,372	74,228	0	0
Airport	0	20,863	184,406	0	104,586
Drain Prop Funds	0	228,841	570,433	0	0
Delq Tax Revolv	0	176	2,377	0	0
Fac & Operations	0	135,879	434,151	97,610	0
Info Tech Clemis	0	17,765	192,082	15,286	0
Info Technology	0	80,719	307,803	100,845	0
Drain Equipment	0	41,672	63,448	0	0
Radio Communicat	0	8,382	158,812	6,948	0
Motor Pool	0	97,726	144,523	31,904	75,385
Communication	0	9,684	139,227	1,417	0
Bldg & Liab Ins	0	5,400	77,018	5,156	0
Fringe Benefits	0	8,406	62,456	22,914	0
Delq Per Prop Tx	0	0	2,619	1,690	0
Public Transport	0	0	211	0	0
Retirement	0	(108)	54,977	0	0
Retiree Hlt Care	0	0	56,594	0	0
Superseding Trust	0	0	11,643	0	0
Road Comm Retire	0	0	0	0	0
Economic Develop	0	(30)	0	0	0
Others	0	0	0	220,792	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	300,028	931	(1,373,158)	0
Disallowed	0	0	0	0	0
Total Expenditures	233,337	1,211,058	6,177,476	1,399,336	230,866

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	142	0	0
Co Exec Admin	6,982	28,693	97	0	0
Co Exec Compliance	605	6,610	33	0	0
Co Exec Corp Counsel	16,270	27,802	54	0	0
Mgmt & Budget Admin	562	2,924	3	0	0
Co Exec Purchasing	5,063	13,971	1,428	0	0
Mgmt & Budget Fiscal Services	52,741	65,621	534,675	0	0
Facilities Management	48,353	13,477	193	0	0
Central Services Admin	292	2,926	2	0	0
Central Services Support Svcs	(721,946)	15,522	594	283,478	0
Human Resources	24,380	(568,588)	3,878	0	0
Treasurer	117,321	41,319	(615,173)	0	0
Clerk Adm/Micrographics	0	10,611	78	(55,820)	0
M&B Equalization	221,646	96,538	544	0	782,650
M&B Reimb.	110,237	29,473	22,641	0	403,520
Hum Svc Admin	2,131	2,733	141	0	21,823
Hum Svc Homeland	4,660	10,924	271	0	99,548
Pub Svc Admin	0	2,956	15	0	14,869
Pub Svc Vets Svc	5,914	20,005	663	0	110,998
Pub Svc Comm Cor	14,831	50,513	152	0	282,900
Pub Svc MSU Ext	3,949	7,911	782	0	69,980
Pub Svc Animal	53,806	29,920	620	0	261,125
Pub Svc CC Prob	7,070	0	21	0	182,117
Pub Svc Med Exam	1,169	40,343	1,030	0	481,846
C&ED Admin	15,151	5,913	60	0	46,306
C&ED Dev & Plan	6,738	60,991	3,112	0	649,784
Clerk / ROD	204,419	72,344	65,281	779,665	1,539,062
District Court	28,635	161,576	11,134	0	511,709
Probate Court	73,620	57,628	5,035	48,060	468,533
Family Court	137,077	268,366	45,583	0	1,906,339
Prosecuting Atty	447,151	210,001	1,522	0	1,165,598
Sheriff Office	125,075	1,524,147	19,664	0	6,310,841
BOC Bd of Comm	1,371	27,665	93	0	133,711
BOC Library	431	6,518	1,930	0	160,165
Water Res. Comm.	41,417	39,843	401	0	293,044
Parks & Rec	12,752	161,016	120,063	0	826,224
Road Commission	0	0	27,421	44	87,849
Friend of Court	81,258	185,724	1,015	0	917,537
Health	212,346	297,268	93,148	0	1,834,611
ROD Automation	225	5,868	134	0	41,747
Oakland Enhance	0	5,759	37	0	18,669
Water Res Co SRF	0	47,711	2,096	0	336,248
Multi Org Grants	0	20,404	97	0	84,432
Workforce Develp	1,767	8,027	2,385	0	162,473
LE Grants Misc	0	18,524	256	0	124,086
LE Grants PA-CRP	41,334	27,834	266	0	188,143
LE Grants Rd Pat	0	9,826	0	0	41,994
House Comm Dev	25,597	27,937	6,861	54	229,211
Hum Svcs Grants	45,385	60,826	1,286	0	660,026
Other Grants	0	3,372	212	0	59,569
Judicial Grants	0	4,174	212	0	96,223
Brownfield Init.	0	0	41	0	3,618

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule D - Detail of Allocated Costs

Department	Central Services 11.5	Human Resources 12.5	Treasurer 13.5	Clerk Adm/Microgr 14.5	Totals
Concealed Pistol	17,449	1,835	37	0	21,273
Child Care Fund	30,874	255,068	5,031	0	1,650,544
Co Vets Trust	0	0	328	0	3,529
Waste Res Mgmt	0	0	3	0	355
Misc DSF	0	0	46	0	560
Water Res Co DSF	0	0	201	0	3,918
Proj Work Orders	0	0	955	0	42,161
Water Res Co CPF	0	7,582	488	0	64,277
Medical Care Fac	8,500	0	0	0	8,500
Fire Record Mgmt	0	5,475	31	0	89,264
Airport	3,435	25,040	2,508	0	415,379
Drain Prop Funds	13,274	265,206	49,462	0	1,145,401
Delq Tax Revolv	5,353	2,393	84,579	0	95,068
Fac & Operations	1,885	173,081	8,083	0	1,152,579
Info Tech Clemis	321	28,166	744	0	332,741
Info Technology	2,346	196,895	2,728	0	1,598,769
Drain Equipment	0	0	1,156	0	106,276
Radio Communicat	9	11,975	1,554	0	211,085
Motor Pool	140,119	18,044	5,817	0	563,125
Communication	0	4,907	592	0	167,778
Bldg & Liab Ins	14,034	10,685	560	0	182,622
Fringe Benefits	13,187	26,094	1,245	0	230,129
Delq Per Prop Tx	0	3,877	124,082	0	133,086
Public Transport	0	0	24	0	235
Retirement	15,624	0	42,115	0	122,361
Retiree Hlt Care	0	0	452	0	57,046
Superseding Trust	0	0	15	0	11,658
Road Comm Retire	0	0	8,465	0	8,465
Economic Develop	0	0	0	0	(30)
Others	302	0	174,367	0	637,040
Total Allocated					30,664,322
Direct Bills	0	0	0	0	0
Unallocated	220,997	0	7,408,600	0	28,175,023
Cost Adjustments	315,678	(662)	0	0	(6,849,380)
Disallowed	0	0	0	0	0
Total Expenditures	2,281,172	4,307,127	8,286,497	1,055,481	51,989,965

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule E - Summary of Allocation Basis

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
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, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
Building Depr./Int	5,836,697			
Total Departmental Cost Adjustments:	5,836,697		5,836,697	
Total To Be Allocated:	5,836,697		5,836,697	

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	N. Office Bldg	NO Health Ctr	Court House
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	5,836,697	0	35,538	105,913	684,926
Functional Cost	5,836,697	0	35,538	105,913	684,926
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,836,697	0	35,538	105,913	684,926
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	5,836,697	0	35,538	105,913	684,926

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	307,313	81,392	20,100	263,382	57,164
Functional Cost	307,313	81,392	20,100	263,382	57,164
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	307,313	81,392	20,100	263,382	57,164
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	307,313	81,392	20,100	263,382	57,164

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	44,701	885,931	250,912
Functional Cost	44,519	3,326	44,701	885,931	250,912
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	44,519	3,326	44,701	885,931	250,912
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	44,519	3,326	44,701	885,931	250,912

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	415,286	709,865	25,038	74,428	11,324
Functional Cost	415,286	709,865	25,038	74,428	11,324
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	415,286	709,865	25,038	74,428	11,324
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	415,286	709,865	25,038	74,428	11,324

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	270,012	215,493	21,474	27,161	13,858
Functional Cost	270,012	215,493	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	270,012	215,493	21,474	27,161	13,858
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	270,012	215,493	21,474	27,161	13,858

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	24,360	96,498	1,146,783
Functional Cost	24,360	96,498	1,146,783
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	24,360	96,498	1,146,783
Allocation Step 2			
2nd Allocation	0	0	0
Total For Building Depreciation			
Schedule .3 Total	24,360	96,498	1,146,783

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	5,388	14.340466	5,096		5,096		5,096
Pub Svc MSU Ext	13,824	36.793357	13,076		13,076		13,076
Pub Svc CC Prob	17,128	45.587139	16,200		16,200		16,200
Water Res. Comm.	984	2.618972	931		931		931
Others	248	0.660066	235		235		235
Schedule .4 Total for N. Office Bldg	37,572	100.000000	35,538		35,538	0	35,538

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Admin	814	0.968437	1,026		1,026		1,026
C&ED Admin	481	0.572258	606		606		606
Health	62,352	74.181766	78,568		78,568		78,568
Hum Svcs Grants	20,041	23.843289	25,253		25,253		25,253
Child Care Fund	365	0.434250	460		460		460
Schedule .4 Total for NO Health Ctr	84,053	100.000000	105,913		105,913	0	105,913

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Court House

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Corp Counsel	6,512	1.568775	10,745		10,745		10,745
Central Services Support Svcs	23,912	5.760526	39,455		39,455		39,455
Treasurer	13,822	3.329792	22,807		22,807		22,807
Clerk Adm/Micrographics	5,079	1.223558	8,380		8,380		8,380
M&B Reimb.	6,649	1.601779	10,971		10,971		10,971
Pub Svc CC Prob	3,785	0.911826	6,245		6,245		6,245
Clerk / ROD	41,381	9.968899	68,280		68,280		68,280
Probate Court	20,384	4.910612	33,634		33,634		33,634
Family Court	158,790	38.253341	262,008		262,008		262,008
Prosecuting Atty	55,646	13.405412	91,817		91,817		91,817
Sheriff Office	12,976	3.125986	21,411		21,411		21,411
BOC Bd of Comm	8,257	1.989154	13,624		13,624		13,624
BOC Library	21,356	5.144772	35,238		35,238		35,238
LE Grants PA-CRP	8,477	2.042154	13,987		13,987		13,987
Fac & Operations	7,354	1.771617	12,134		12,134		12,134
Info Technology	442	0.106480	729		729		729
Delq Per Prop Tx	386	0.092989	637		637		637
Others	19,893	4.792328	32,824		32,824		32,824
Schedule .4 Total for Court House	415,101	100.000000	684,926		684,926	0	684,926

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, 2016
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	1,106	1.356390	4,168		4,168		4,168
Road Commission	11,583	14.205298	43,655		43,655		43,655
Info Tech Clemis	6,593	8.085602	24,848		24,848		24,848
Info Technology	61,273	75.144714	230,930		230,930		230,930
Communication	985	1.207996	3,712		3,712		3,712
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	307,313		307,313	0	307,313

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, 2016
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	9,369	31.440652	25,590		25,590		25,590
Sheriff Office	13,223	44.373972	36,117		36,117		36,117
Info Tech Clemis	3,500	11.745361	9,560		9,560		9,560
Others	3,707	12.440015	10,125		10,125		10,125
Schedule .4 Total for Annex I	29,799	100.000000	81,392		81,392	0	81,392

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, 2016
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	28,198	82.554088	16,593		16,593		16,593
Water Res. Comm.	4,557	13.341336	2,682		2,682		2,682
Others	1,402	4.104576	825		825		825
Schedule .4 Total for Annex II	34,157	100.000000	20,100		20,100	0	20,100

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, 2016
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	54,940		54,940		54,940
Pub Svc Comm Cor	13,202	17.349366	45,695		45,695		45,695
Sheriff Office	1,590	2.089493	5,503		5,503		5,503
Friend of Court	39,698	52.169000	137,404		137,404		137,404
House Comm Dev	5,732	7.532689	19,840		19,840		19,840
Schedule .4 Total for Oak Pointe	76,095	100.000000	263,382		263,382	0	263,382

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, 2016
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	2,393		2,393		2,393
Water Res. Comm.	40,142	59.179431	33,829		33,829		33,829
Fac & Operations	24,850	36.635167	20,942		20,942		20,942
Schedule .4 Total for Public Works	67,831	100.000000	57,164		57,164	0	57,164

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, 2016
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, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Health Svc Ctr

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	2,542		2,542		2,542
Health	32,799	86.324517	38,588		38,588		38,588
Hum Svcs Grants	3,035	7.987893	3,571		3,571		3,571
Schedule .4 Total for S. Health Svc	37,995	100.000000	44,701		44,701	0	44,701

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Law Enf Complex

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	250,912		250,912		250,912
Schedule .4 Total for Medical Exam	38,680	100.000000	250,912		250,912	0	250,912

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, 2016
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	415,286		415,286		415,286
Schedule .4 Total for Child Welfare	172,476	100.000000	415,286		415,286	0	415,286

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, 2016
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	709,865		709,865		709,865
Schedule .4 Total for Work Release	61,138	100.000000	709,865		709,865	0	709,865

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	19,323	83.465077	20,898		20,898		20,898
Others	3,828	16.534923	4,140		4,140		4,140
Schedule .4 Total for Animal Shelter	23,151	100.000000	25,038		25,038	0	25,038

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, 2016
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
Sheriff Office	8,708	15.103372	11,241		11,241		11,241
Others	48,948	84.896628	63,187		63,187		63,187
Schedule .4 Total for Trusty Camp	57,656	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, 2016
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	3,636		3,636		3,636
Central Services Support Svcs	11,443	54.922006	6,219		6,219		6,219
Health	2,702	12.968563	1,469		1,469		1,469
Schedule .4 Total for Materials Mgmt	20,835	100.000000	11,324		11,324	0	11,324

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, 2016
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	270,012		270,012		270,012
Schedule .4 Total for Sheriff Admin	61,891	100.000000	270,012		270,012	0	270,012

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, 2016
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	3,930	7.187929	15,489		15,489		15,489
Pub Svc Comm Cor	7,041	12.877915	27,751		27,751		27,751
Pub Svc CC Prob	20,648	37.764976	81,382		81,382		81,382
Family Court	5,102	9.331504	20,109		20,109		20,109
Sheriff Office	351	0.641975	1,383		1,383		1,383
BOC Bd of Comm	583	1.066301	2,298		2,298		2,298
Health	4,066	7.436671	16,026		16,026		16,026
Fac & Operations	2,261	4.135345	8,911		8,911		8,911
Info Technology	8,450	15.454961	33,304		33,304		33,304
Others	2,243	4.102423	8,840		8,840		8,840
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	215,493		215,493	0	215,493

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, 2016
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, 2016
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	5,102	100.000000	27,161		27,161		27,161
Schedule .4 Total for Mens Facility	5,102	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, 2016
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, 2016
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	4,359		4,359		4,359
Motor Pool	26,962	82.106097	20,001		20,001		20,001
Schedule .4 Total for Central Garage	32,838	100.000000	24,360		24,360	0	24,360

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, 2016
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	96,498		96,498		96,498
Schedule .4 Total for Service Center	100	100.000000	96,498		96,498	0	96,498

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, 2016
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	193,434		193,434		193,434
Co Exec Compliance	443	0.420431	4,821		4,821		4,821
Mgmt & Budget Admin	969	0.919634	10,546		10,546		10,546
Co Exec Purchasing	6,978	6.622504	75,946		75,946		75,946
Mgmt & Budget Fiscal Services	23,467	22.271468	255,405		255,405		255,405
Central Services Admin	411	0.390061	4,473		4,473		4,473
Human Resources	20,313	19.278149	221,079		221,079		221,079
Pub Svc Admin	430	0.408094	4,680		4,680		4,680
C&ED Admin	749	0.710842	8,152		8,152		8,152
C&ED Dev & Plan	21,299	20.213917	231,810		231,810		231,810
Workforce Develop	2,500	2.372637	27,209		27,209		27,209
Info Technology	120	0.113887	1,306		1,306		1,306
Bldg & Liab Ins	2,055	1.950307	22,366		22,366		22,366
Fringe Benefits	1,027	0.974679	11,177		11,177		11,177
Others	6,834	6.485840	74,379		74,379		74,379
Schedule .4 Total for EOB 41 West	105,368	100.000000	1,146,783		1,146,783	0	1,146,783

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, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Co Exec Admin	193,434	0	0	0	0
Co Exec Compliance	4,821	0	0	0	0
Co Exec Corp Counsel	10,745	0	0	10,745	0
Mgmt & Budget Admin	10,546	0	0	0	0
Co Exec Purchasing	75,946	0	0	0	0
Mgmt & Budget Fiscal Services	255,405	0	0	0	0
Facilities Management	102,527	0	0	0	0
Central Services Admin	4,473	0	0	0	0
Central Services Support Svcs	62,267	0	0	39,455	0
Human Resources	221,079	0	0	0	0
Treasurer	22,807	0	0	22,807	0
Clerk Adm/Micrographics	12,548	0	0	8,380	4,168
M&B Equalization	54,940	0	0	0	0
M&B Reimb.	10,971	0	0	10,971	0
Hum Svc Admin	1,026	0	1,026	0	0
Hum Svc Homeland	25,590	0	0	0	0
Pub Svc Admin	4,680	0	0	0	0
Pub Svc Vets Svc	20,585	5,096	0	0	0
Pub Svc Comm Cor	75,463	0	0	0	0
Pub Svc MSU Ext	13,076	13,076	0	0	0
Pub Svc Animal	20,898	0	0	0	0
Pub Svc CC Prob	103,827	16,200	0	6,245	0
Pub Svc Med Exam	250,912	0	0	0	0
C&ED Admin	8,758	0	606	0	0
C&ED Dev & Plan	231,810	0	0	0	0
Clerk / ROD	68,280	0	0	68,280	0
Probate Court	33,634	0	0	33,634	0
Family Court	282,117	0	0	262,008	0
Prosecuting Atty	91,817	0	0	91,817	0
Sheriff Office	1,960,920	0	0	21,411	0
BOC Bd of Comm	15,922	0	0	13,624	0
BOC Library	35,238	0	0	35,238	0
Water Res. Comm.	37,442	931	0	0	0
Parks & Rec	2,542	0	0	0	0
Road Commission	43,655	0	0	0	43,655
Friend of Court	137,404	0	0	0	0
Health	135,373	0	78,568	0	0
Workforce Develop	27,209	0	0	0	0
LE Grants PA-CRP	13,987	0	0	13,987	0
House Comm Dev	19,840	0	0	0	0
Hum Svcs Grants	28,824	0	25,253	0	0
Child Care Fund	415,746	0	460	0	0
Fac & Operations	41,987	0	0	12,134	0
Info Tech Clemis	34,408	0	0	0	24,848
Info Technology	266,269	0	0	729	230,930
Radio Communicat	4,359	0	0	0	0
Motor Pool	20,001	0	0	0	0
Communication	3,712	0	0	0	3,712
Bldg & Liab Ins	22,366	0	0	0	0
Fringe Benefits	55,696	0	0	0	0
Delq Per Prop Tx	637	0	0	637	0
Others	238,178	235	0	32,824	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Direct Bill	0	0	0	0	0
Total	5,836,697	35,538	105,913	684,926	307,313

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	2,393	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	16,593	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	54,940	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	25,590	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	45,695	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	36,117	0	5,503	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	2,682	0	33,829	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	137,404	0	0
Health	0	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	19,840	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	20,942	0
Info Tech Clemis	9,560	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	44,519
Delq Per Prop Tx	0	0	0	0	0
Others	10,125	825	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Direct Bill	0	0	0	0	0
Total	81,392	20,100	263,382	57,164	44,519

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	2,017	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	250,912	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	0	883,914	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	2,542	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	722	38,588	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	3,571	0	0	0
Child Care Fund	0	0	0	0	415,286
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	2,604	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Direct Bill	0	0	0	0	0
Total	3,326	44,701	885,931	250,912	415,286

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	3,636	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	6,219	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	20,898	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	709,865	0	11,241	0	270,012
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	1,469	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	4,140	63,187	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Direct Bill	0	0	0	0	0
Total	709,865	25,038	74,428	11,324	270,012

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	15,489	0	0	0	0
Pub Svc Comm Cor	27,751	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	81,382	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	20,109	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	1,383	21,474	0	0	0
BOC Bd of Comm	2,298	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	16,026	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	8,911	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	33,304	0	0	0	0
Radio Communicat	0	0	0	0	4,359
Motor Pool	0	0	0	0	20,001
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	8,840	0	27,161	13,858	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Direct Bill	0	0	0	0	0
Total	215,493	21,474	27,161	13,858	24,360

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Service Center	EOB 41 West
Co Exec Admin	0	193,434
Co Exec Compliance	0	4,821
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	10,546
Co Exec Purchasing	0	75,946
Mgmt & Budget Fiscal Services	0	255,405
Facilities Management	96,498	0
Central Services Admin	0	4,473
Central Services Support Svcs	0	0
Human Resources	0	221,079
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	4,680
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	8,152
C&ED Dev & Plan	0	231,810
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	27,209
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	1,306
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	0	22,366
Fringe Benefits	0	11,177
Delq Per Prop Tx	0	0
Others	0	74,379

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Service Center	EOB 41 West
Direct Bill	0	0
Total	96,498	1,146,783

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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 distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .1 - Nature and Extent of Services
For Department Non-Departmental

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, 2016
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,079,507			21,079,507
Inbound Costs:				
Co Exec Compliance		1,751	1,751	
Co Exec Purchasing		1,600	1,600	
Mgmt & Budget Fiscal Services		18,898	18,898	
Treasurer		142	142	
Total Allocated Additions:		<u>22,391</u>	<u>22,391</u>	22,391
Total To Be Allocated:	<u>21,079,507</u>	<u>22,391</u>		<u>21,101,898</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	Total	G&A	Property Insur	Specific Serv	Grounds Care
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Buildings	2,123,215	0	0	0	500,000
Insurance	350,815	0	290,561	27,864	0
Other Expenses	18,605,477	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	21,079,507				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	21,079,507	0	290,561	27,864	500,000
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(19,737,008)	0	0	0	0
1st Allocation	1,342,499	0	290,561	27,864	500,000
Allocation Step 2					
Inbound - All Others	22,391	22,391	0	0	0
Reallocate Admin Costs		(22,391)	308	28	533
Unallocated Costs	(20,965)	0	0	0	0
2nd Allocation	1,426	0	308	28	533
Total For Non-Departmental					
Schedule .3 Total	1,343,925	0	290,869	27,892	500,533

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	FM&O	General Gov't**
<hr/>		
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Buildings	524,074	1,099,141
Insurance	0	32,390
Other Expenses	0	18,605,477
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	524,074	19,737,008
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	(19,737,008)
1st Allocation	524,074	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	557	20,965
Unallocated Costs	0	(20,965)
2nd Allocation	557	0
Total For Non-Departmental		
Schedule .3 Total	524,631	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	3,098,759.05	97.385200	282,963		282,963	302	283,265
District Court	12,952.02	0.407045	1,183		1,183	1	1,184
Sheriff Office	31,703.10	0.996338	2,895		2,895	2	2,897
Health	1,340.00	0.042112	122		122		122
Others	37,206.82	1.169305	3,398		3,398	3	3,401
Schedule .4 Total for Property Insur	3,181,960.99	100.000000	290,561		290,561	308	290,869

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, 2016
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	27,699	99.407838	27,699		27,699	28	27,727
Sheriff Office	165	0.592162	165		165		165
Schedule .4 Total for Specific Serv	27,864	100.000000	27,864		27,864	28	27,892

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Grounds Care

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	500,000		500,000	533	500,533
Schedule .4 Total for Grounds Care	100	100.000000	500,000		500,000	533	500,533

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, 2016
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	524,074		524,074	557	524,631
Schedule .4 Total for FM&O	100	100.000000	524,074		524,074	557	524,631

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, 2016
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Facilities Management	1,308,429	283,265	0	500,533	524,631
Human Resources	27,727	0	27,727	0	0
District Court	1,184	1,184	0	0	0
Sheriff Office	3,062	2,897	165	0	0
Health	122	122	0	0	0
Others	3,401	3,401	0	0	0
Direct Bill	0	0	0	0	0
Total	1,343,925	290,869	27,892	500,533	524,631

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Co Exec Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,838,988			2,838,988
Inbound Costs:				
Building Depreciation	193,434		193,434	
Co Exec Compliance		1,222	1,222	
Co Exec Corp Counsel		59,684	59,684	
Co Exec Purchasing		598	598	
Mgmt & Budget Fiscal Services		16,603	16,603	
Facilities Management		43,183	43,183	
Central Services Support Svcs		6,982	6,982	
Human Resources		28,693	28,693	
Treasurer		97	97	
Total Allocated Additions:	<u>193,434</u>	<u>157,062</u>	<u>350,496</u>	<u>350,496</u>
Total To Be Allocated:	<u>3,032,422</u>	<u>157,062</u>		<u>3,189,484</u>

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Admin**

	Total	G&A	Administration	General Govt**
Wages & Benefits				
SALARIES & WAGES	1,401,691	0	1,130,003	271,688
FRINGE BENEFITS	725,160	0	584,624	140,536
Other Expense & Cost				
Supplies	18,554	0	14,958	3,596
Travel	10,294	0	8,299	1,995
Operating Expenses	34,430	0	27,757	6,673
Professional Serv	210,000	0	0	210,000
Internal Charges	438,859	0	353,808	85,051
Departmental Total				
Expenditures Per Financial Statement	2,838,988			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	2,838,988	0	2,119,449	719,539
Allocation Step 1				
Inbound - All Others	193,434	0	155,946	37,488
Reallocate Admin Costs		0	0	0
Unallocated Costs	(757,027)	0	0	(757,027)
1st Allocation	2,275,395	0	2,275,395	0
Allocation Step 2				
Inbound - All Others	157,062	0	126,636	30,426
Unallocated Costs	(30,426)	0	0	(30,426)
2nd Allocation	126,636	0	126,636	0
Total For Co Exec Admin				
Schedule .3 Total	2,402,031	0	2,402,031	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	490,064	0.401237	9,130		9,130	507	9,637
Co Exec Corp Counsel	2,061,036	1.687460	38,397		38,397	2,136	40,533
Mgmt & Budget Admin	216,933	0.177613	4,041		4,041	222	4,263
Co Exec Purchasing	1,035,644	0.847927	19,293		19,293	1,072	20,365
Mgmt & Budget Fiscal Services	4,864,311	3.982624	90,621		90,621	5,045	95,666
Facilities Management	999,108	0.818013	18,613		18,613	1,034	19,647
Central Services Admin	217,118	0.177764	4,045		4,045	222	4,267
Central Services Support Svcs	1,150,595	0.942042	21,435		21,435	1,191	22,626
Human Resources	2,595,810	2.125303	48,359		48,359	2,687	51,046
M&B Equalization	7,067,536	5.786500	131,666		131,666	7,324	138,990
M&B Reimb.	2,158,002	1.766850	40,202		40,202	2,236	42,438
Hum Svc Admin	200,700	0.164322	3,739		3,739	206	3,945
Hum Svc Homeland	800,224	0.655178	14,908		14,908	829	15,737
Pub Svc Admin	216,950	0.177626	4,042		4,042	222	4,264
Pub Svc Vets Svc	1,465,391	1.199780	27,300		27,300	1,520	28,820
Pub Svc Comm Cor	3,698,198	3.027876	68,896		68,896	3,831	72,727
Pub Svc MSU Ext	579,747	0.474664	10,800		10,800	599	11,399
Pub Svc Animal	2,190,998	1.793866	40,817		40,817	2,270	43,087
Pub Svc Med Exam	2,953,695	2.418319	55,026		55,026	3,062	58,088
C&ED Admin	433,395	0.354839	8,074		8,074	446	8,520
C&ED Dev & Plan	4,465,371	3.655994	83,188		83,188	4,632	87,820
Health	21,762,485	17.817896	405,429		405,429	22,627	428,056
Oakland Enhance	422,175	0.345653	7,865		7,865	434	8,299
Workforce Develop	588,174	0.481564	10,958		10,958	609	11,567
House Comm Dev	2,045,565	1.674793	38,108		38,108	2,121	40,229
Hum Svcs Grants	4,453,438	3.646224	82,966		82,966	4,621	87,587
Child Care Fund	16,370,288	13.403069	304,973		304,973	16,969	321,942
Fire Record Mgmt	401,495	0.328721	7,480		7,480	411	7,891
Airport	1,833,729	1.501354	34,161		34,161	1,896	36,057
Fac & Operations	12,671,196	10.374461	236,060		236,060	13,137	249,197
Info Tech Clemis	2,062,337	1.688525	38,420		38,420	2,138	40,558
Info Technology	14,414,319	11.801632	268,534		268,534	14,946	283,480
Radio Communicat	877,222	0.718220	16,342		16,342	907	17,249
Motor Pool	1,321,754	1.082178	24,624		24,624	1,371	25,995
Communication	359,905	0.294670	6,705		6,705	372	7,077
Bldg & Liab Ins	782,566	0.640721	14,579		14,579	808	15,387
Fringe Benefits	1,910,882	1.564522	35,599		35,599	1,976	37,575
Schedule .4 Total for Administration	122,138,356	100.000000	2,275,395		2,275,395	126,636	2,402,031

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, 2016
Schedule .5 - Allocation Summary
For Department Co Exec Admin**

Receiving Department	Total	Administration
Co Exec Compliance	9,637	9,637
Co Exec Corp Counsel	40,533	40,533
Mgmt & Budget Admin	4,263	4,263
Co Exec Purchasing	20,365	20,365
Mgmt & Budget Fiscal Services	95,666	95,666
Facilities Management	19,647	19,647
Central Services Admin	4,267	4,267
Central Services Support Svcs	22,626	22,626
Human Resources	51,046	51,046
M&B Equalization	138,990	138,990
M&B Reimb.	42,438	42,438
Hum Svc Admin	3,945	3,945
Hum Svc Homeland	15,737	15,737
Pub Svc Admin	4,264	4,264
Pub Svc Vets Svc	28,820	28,820
Pub Svc Comm Cor	72,727	72,727
Pub Svc MSU Ext	11,399	11,399
Pub Svc Animal	43,087	43,087
Pub Svc Med Exam	58,088	58,088
C&ED Admin	8,520	8,520
C&ED Dev & Plan	87,820	87,820
Health	428,056	428,056
Oakland Enhance	8,299	8,299
Workforce Develp	11,567	11,567
House Comm Dev	40,229	40,229
Hum Svcs Grants	87,587	87,587
Child Care Fund	321,942	321,942
Fire Record Mgmt	7,891	7,891
Airport	36,057	36,057
Fac & Operations	249,197	249,197
Info Tech Clemis	40,558	40,558
Info Technology	283,480	283,480
Radio Communicat	17,249	17,249
Motor Pool	25,995	25,995
Communication	7,077	7,077
Bldg & Liab Ins	15,387	15,387
Fringe Benefits	37,575	37,575
Direct Bill	0	0
Total	2,402,031	2,402,031

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Co Exec Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	539,938			539,938
Cost Adjustments:				
Annual County Audit	255,500			
Total Departmental Cost Adjustments:	255,500			255,500
Inbound Costs:				
Building Depreciation	4,821		4,821	
Co Exec Admin	9,130	507	9,637	
Co Exec Compliance		232	232	
Co Exec Purchasing		683	683	
Mgmt & Budget Fiscal Services		3,471	3,471	
Facilities Management		1,075	1,075	
Central Services Support Svcs		605	605	
Human Resources		6,610	6,610	
Treasurer		33	33	
Total Allocated Additions:	13,951	13,216	27,167	27,167
Total To Be Allocated:	809,389	13,216		822,605

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	331,540	0	0	291,981	39,559
FRINGE BENEFITS	158,525	0	0	139,613	18,912
Other Expense & Cost					
Supplies	440	0	0	388	52
Operating Expenses	3,923	0	0	3,455	468
Contract Services	1,003	0	0	883	120
Travel	2,952	0	0	2,600	352
Internal Charges	41,555	0	0	36,597	4,958
Departmental Total					
Expenditures Per Financial Statement	539,938				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Annual County Audit	255,500	0	255,500	0	0
Functional Cost					
	795,438	0	255,500	475,517	64,421
Allocation Step 1					
Inbound - All Others	13,951	0	0	12,286	1,665
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	809,389	0	255,500	487,803	66,086
Allocation Step 2					
Inbound - All Others	13,216	0	0	11,652	1,564
2nd Allocation	13,216	0	0	11,652	1,564
Total For Co Exec Compliance					
Schedule .3 Total	822,605	0	255,500	499,455	67,650

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	4,069	0.685469	1,751		1,751		1,751
Co Exec Admin	2,839	0.478262	1,222		1,222		1,222
Co Exec Compliance	540	0.090969	232		232		232
Co Exec Corp Counsel	2,349	0.395716	1,011		1,011		1,011
Mgmt & Budget Admin	233	0.039251	100		100		100
Co Exec Purchasing	1,211	0.204007	521		521		521
Mgmt & Budget Fiscal Services	6,177	1.040586	2,659		2,659		2,659
Facilities Management	1,399	0.235677	602		602		602
Central Services Admin	231	0.038915	99		99		99
Central Services Support Svcs	2,281	0.384260	982		982		982
Human Resources	4,307	0.725563	1,854		1,854		1,854
Treasurer	8,286	1.395871	3,566		3,566		3,566
Clerk Adm/Micrographics	1,056	0.177895	455		455		455
M&B Equalization	8,673	1.461065	3,733		3,733		3,733
M&B Reimb.	2,764	0.465627	1,190		1,190		1,190
Hum Svc Admin	1,299	0.218831	559		559		559
Hum Svc Homeland	1,622	0.273244	698		698		698
Pub Svc Admin	226	0.038072	97		97		97
Pub Svc Vets Svc	1,820	0.306600	783		783		783
Pub Svc Comm Cor	4,784	0.805919	2,059		2,059		2,059
Pub Svc MSU Ext	1,067	0.179748	459		459		459
Pub Svc Animal	3,714	0.625665	1,599		1,599		1,599
Pub Svc CC Prob	591	0.099561	254		254		254
Pub Svc Med Exam	4,383	0.738366	1,887		1,887		1,887
C&ED Admin	612	0.103098	263		263		263
C&ED Dev & Plan	6,665	1.122795	2,869		2,869		2,869
Clerk / ROD	7,757	1.306755	3,339		3,339		3,339
District Court	15,944	2.685948	6,863		6,863		6,863
Probate Court	6,056	1.020202	2,607		2,607		2,607
Family Court	29,997	5.053335	12,911		12,911		12,911
Prosecuting Atty	17,837	3.004845	7,677		7,677		7,677
Sheriff Office	140,825	23.723566	60,616		60,616		60,616
BOC Bd of Comm	2,635	0.443896	1,134		1,134		1,134
BOC Library	1,318	0.222032	567		567		567
Water Res. Comm.	5,772	0.972359	2,484		2,484		2,484
Parks & Rec	23,461	3.952272	10,098		10,098		10,098
Friend of Court	16,330	2.750974	7,029		7,029		7,029
Health	28,257	4.760212	12,162		12,162		12,162
ROD Automation	1,478	0.248986	636		636		636
Oakland Enhance	646	0.108826	278		278		278
Water Res Co SRF	8,357	1.407831	3,597		3,597		3,597
Multi Org Grants	1,708	0.287732	735		735		735
Workforce Develop	15,629	2.632882	6,727		6,727		6,727
LE Grants Misc	1,994	0.335912	858		858		858
LE Grants PA-CRP	2,442	0.411383	1,051		1,051		1,051
LE Grants Rd Pat	782	0.131737	337		337		337
House Comm Dev	10,527	1.773393	4,531		4,531		4,531
Hum Svcs Grants	6,995	1.178387	3,011		3,011		3,011
Other Grants	1,096	0.184634	472		472		472
Judicial Grants	525	0.088442	226		226		226
Brownfield Init.	129	0.021732	56		56		56
Concealed Pistol	210	0.035377	90		90		90

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	35,449	5.971786	15,258		15,258		15,258
Co Vets Trust	107	0.018025	46		46		46
Waste Res Mgmt	3	0.000505	1		1		1
Water Res Co CPF	1,523	0.256567	656		656		656
Fire Record Mgmt	620	0.104446	267		267		267
Airport	6,310	1.062991	2,716		2,716		2,716
Drain Prop Funds	42,249	7.117323	18,185		18,185		18,185
Delq Tax Revolv	442	0.074460	190		190		190
Fac & Operations	24,874	4.190307	10,706		10,706		10,706
Info Tech Clemis	7,926	1.335225	3,411		3,411		3,411
Info Technology	30,198	5.087196	12,998		12,998		12,998
Radio Communicat	4,174	0.703158	1,797		1,797		1,797
Motor Pool	8,390	1.413391	3,611		3,611		3,611
Communication	2,700	0.454846	1,162		1,162		1,162
Bldg & Liab Ins	4,140	0.697430	1,782		1,782		1,782
Fringe Benefits	2,177	0.366740	937		937		937
Delq Per Prop Tx	421	0.070922	181		181		181
Schedule .4 Total for General Audits	593,608	100.000000	255,500		255,500	0	255,500

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance**

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	51.75	1.084849	5,292		5,292	120	5,412
Human Resources	819.75	17.184634	83,828		83,828	2,002	85,830
Treasurer	2,026.25	42.476810	207,203		207,203	4,985	212,188
M&B Reimb.	30.50	0.639379	3,119		3,119	70	3,189
Pub Svc Vets Svc	10.50	0.220114	1,073		1,073	22	1,095
Pub Svc MSU Ext	8.50	0.178188	869		869	18	887
Family Court	20.75	0.434988	2,121		2,121	46	2,167
Prosecuting Atty	13.75	0.288245	1,407		1,407	30	1,437
Sheriff Office	1,429.25	29.961742	146,154		146,154	3,487	149,641
Water Res. Comm.	117.25	2.457942	11,990		11,990	283	12,273
Parks & Rec	136.50	2.861485	13,958		13,958	332	14,290
Friend of Court	105.50	2.211624	10,789		10,789	257	11,046
Schedule .4 Total for Audits/Bank Rec	4,770.25	100.000000	487,803		487,803	11,652	499,455

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, 2016
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	66,086		66,086	1,564	67,650
Schedule .4 Total for Purchasing Adm	100	100.000000	66,086		66,086	1,564	67,650

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, 2016
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Non-Departmental	1,751	1,751	0	0
Co Exec Admin	1,222	1,222	0	0
Co Exec Compliance	232	232	0	0
Co Exec Corp Counsel	1,011	1,011	0	0
Mgmt & Budget Admin	100	100	0	0
Co Exec Purchasing	73,583	521	5,412	67,650
Mgmt & Budget Fiscal Services	2,659	2,659	0	0
Facilities Management	602	602	0	0
Central Services Admin	99	99	0	0
Central Services Support Svcs	982	982	0	0
Human Resources	87,684	1,854	85,830	0
Treasurer	215,754	3,566	212,188	0
Clerk Adm/Micrographics	455	455	0	0
M&B Equalization	3,733	3,733	0	0
M&B Reimb.	4,379	1,190	3,189	0
Hum Svc Admin	559	559	0	0
Hum Svc Homeland	698	698	0	0
Pub Svc Admin	97	97	0	0
Pub Svc Vets Svc	1,878	783	1,095	0
Pub Svc Comm Cor	2,059	2,059	0	0
Pub Svc MSU Ext	1,346	459	887	0
Pub Svc Animal	1,599	1,599	0	0
Pub Svc CC Prob	254	254	0	0
Pub Svc Med Exam	1,887	1,887	0	0
C&ED Admin	263	263	0	0
C&ED Dev & Plan	2,869	2,869	0	0
Clerk / ROD	3,339	3,339	0	0
District Court	6,863	6,863	0	0
Probate Court	2,607	2,607	0	0
Family Court	15,078	12,911	2,167	0
Prosecuting Atty	9,114	7,677	1,437	0
Sheriff Office	210,257	60,616	149,641	0
BOC Bd of Comm	1,134	1,134	0	0
BOC Library	567	567	0	0
Water Res. Comm.	14,757	2,484	12,273	0
Parks & Rec	24,388	10,098	14,290	0
Friend of Court	18,075	7,029	11,046	0
Health	12,162	12,162	0	0
ROD Automation	636	636	0	0
Oakland Enhance	278	278	0	0
Water Res Co SRF	3,597	3,597	0	0
Multi Org Grants	735	735	0	0
Workforce Develp	6,727	6,727	0	0
LE Grants Misc	858	858	0	0
LE Grants PA-CRP	1,051	1,051	0	0
LE Grants Rd Pat	337	337	0	0
House Comm Dev	4,531	4,531	0	0
Hum Svcs Grants	3,011	3,011	0	0
Other Grants	472	472	0	0
Judicial Grants	226	226	0	0
Brownfield Init.	56	56	0	0
Concealed Pistol	90	90	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Child Care Fund	15,258	15,258	0	0
Co Vets Trust	46	46	0	0
Waste Res Mgmt	1	1	0	0
Water Res Co CPF	656	656	0	0
Fire Record Mgmt	267	267	0	0
Airport	2,716	2,716	0	0
Drain Prop Funds	18,185	18,185	0	0
Delq Tax Revolv	190	190	0	0
Fac & Operations	10,706	10,706	0	0
Info Tech Clemis	3,411	3,411	0	0
Info Technology	12,998	12,998	0	0
Radio Communicat	1,797	1,797	0	0
Motor Pool	3,611	3,611	0	0
Communication	1,162	1,162	0	0
Bldg & Liab Ins	1,782	1,782	0	0
Fringe Benefits	937	937	0	0
Delq Per Prop Tx	181	181	0	0
Direct Bill	0	0	0	0
Total	822,605	255,500	499,455	67,650

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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 costs of providing administrative support and building costs to counsel staff included 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, 2016
Schedule .2 - Costs To Be Allocated
For Department Co Exec Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,349,182			2,349,182
Inbound Costs:				
Building Depreciation	10,745		10,745	
Co Exec Admin	38,397	2,136	40,533	
Co Exec Compliance	1,011		1,011	
Co Exec Corp Counsel		53,564	53,564	
Co Exec Purchasing		259	259	
Mgmt & Budget Fiscal Services		13,994	13,994	
Facilities Management		28,267	28,267	
Central Services Support Svcs		16,270	16,270	
Human Resources		27,802	27,802	
Treasurer		54	54	
Total Allocated Additions:	50,153	142,346	192,499	192,499
Total To Be Allocated:	2,399,335	142,346		2,541,681

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Corp Counsel**

	Total	G&A	Civil Counsel	Bldg Liab
Wages & Benefits				
SALARIES & WAGES	1,392,060	124,075	1,267,985	0
FRINGE BENEFITS	668,975	59,606	609,369	0
Other Expense & Cost				
Supplies	6,082	542	5,540	0
Operating Exp	54,778	4,881	49,897	0
Professional Serv	702	63	639	0
Travel	6,312	562	5,750	0
Building Space	106,181	5,107	95,192	5,882
Internal Charges	114,092	10,166	103,926	0
Departmental Total				
Expenditures Per Financial Statement	2,349,182			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,349,182	205,002	2,138,298	5,882
Allocation Step 1				
Inbound - All Others	50,153	4,469	45,684	0
Reallocate Admin Costs		(209,471)	207,962	1,509
Unallocated Costs	0	0	0	0
1st Allocation	2,399,335	0	2,391,944	7,391
Allocation Step 2				
Inbound - All Others	142,346	12,675	129,671	0
Reallocate Admin Costs		(12,675)	12,588	87
Unallocated Costs	0	0	0	0
2nd Allocation	142,346	0	142,259	87
Total For Co Exec Corp Counsel				
Schedule .3 Total	2,541,681	0	2,534,203	7,478

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	39	2.495202	59,684		59,684		59,684
Co Exec Corp Counsel	35	2.239283	53,564		53,564		53,564
Mgmt & Budget Admin	2	0.127959	3,060		3,060	187	3,247
Co Exec Purchasing	22	1.407550	33,669		33,669	2,099	35,768
Mgmt & Budget Fiscal Services	13	0.831734	19,895		19,895	1,233	21,128
Facilities Management	29	1.855406	44,380		44,380	2,766	47,146
Central Services Support Svcs	6	0.383877	9,182		9,182	571	9,753
Human Resources	41	2.623161	62,745		62,745	3,912	66,657
Treasurer	66	4.222649	101,004		101,004	6,301	107,305
M&B Equalization	43	2.751120	65,803		65,803	4,101	69,904
M&B Reimb.	53	3.390915	81,108		81,108	5,059	86,167
Hum Svc Admin	1	0.063980	1,531		1,531	88	1,619
Hum Svc Homeland	7	0.447857	10,713		10,713	663	11,376
Pub Svc Vets Svc	1	0.063980	1,531		1,531	88	1,619
Pub Svc Comm Cor	3	0.191939	4,592		4,592	279	4,871
Pub Svc MSU Ext	1	0.063980	1,531		1,531	88	1,619
Pub Svc Animal	27	1.727447	41,320		41,320	2,576	43,896
Pub Svc Med Exam	7	0.447857	10,713		10,713	663	11,376
C&ED Dev & Plan	75	4.798464	114,776		114,776	7,163	121,939
Clerk / ROD	61	3.902751	93,350		93,350	5,828	99,178
District Court	15	0.959693	22,955		22,955	1,422	24,377
Probate Court	42	2.687140	64,274		64,274	4,009	68,283
Family Court	35	2.239283	53,564		53,564	3,338	56,902
Prosecuting Atty	20	1.279591	30,606		30,606	1,907	32,513
Sheriff Office	361	23.096606	552,452		552,452	34,672	587,124
BOC Bd of Comm	19	1.215611	29,076		29,076	1,809	30,885
BOC Library	10	0.639795	15,303		15,303	947	16,250
Water Res. Comm.	33	2.111324	50,502		50,502	3,148	53,650
Parks & Rec	117	7.485605	179,052		179,052	11,177	190,229
Friend of Court	5	0.319898	7,651		7,651	469	8,120
Health	105	6.717850	160,690		160,690	10,026	170,716
Child Care Fund	14	0.895713	21,425		21,425	1,331	22,756
Airport	22	1.407550	33,669		33,669	2,099	35,768
Info Technology	212	13.563660	324,436		324,436	20,250	344,686
Bldg & Liab Ins	14	0.895713	21,425		21,425	1,331	22,756
Fringe Benefits	1	0.063980	1,531		1,531	88	1,619
Retirement	6	0.383877	9,182		9,182	571	9,753
Schedule .4 Total for Civil Counsel	1,563	100.000000	2,391,944		2,391,944	142,259	2,534,203

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, 2016
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	7,391		7,391	87	7,478
Schedule .4 Total for Bldg Liab	100	100.000000	7,391		7,391	87	7,478

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, 2016
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	59,684	59,684	0
Co Exec Corp Counsel	53,564	53,564	0
Mgmt & Budget Admin	3,247	3,247	0
Co Exec Purchasing	35,768	35,768	0
Mgmt & Budget Fiscal Services	21,128	21,128	0
Facilities Management	47,146	47,146	0
Central Services Support Svcs	9,753	9,753	0
Human Resources	66,657	66,657	0
Treasurer	107,305	107,305	0
M&B Equalization	69,904	69,904	0
M&B Reimb.	86,167	86,167	0
Hum Svc Admin	1,619	1,619	0
Hum Svc Homeland	11,376	11,376	0
Pub Svc Vets Svc	1,619	1,619	0
Pub Svc Comm Cor	4,871	4,871	0
Pub Svc MSU Ext	1,619	1,619	0
Pub Svc Animal	43,896	43,896	0
Pub Svc Med Exam	11,376	11,376	0
C&ED Dev & Plan	121,939	121,939	0
Clerk / ROD	99,178	99,178	0
District Court	24,377	24,377	0
Probate Court	68,283	68,283	0
Family Court	56,902	56,902	0
Prosecuting Atty	32,513	32,513	0
Sheriff Office	587,124	587,124	0
BOC Bd of Comm	30,885	30,885	0
BOC Library	16,250	16,250	0
Water Res. Comm.	53,650	53,650	0
Parks & Rec	190,229	190,229	0
Friend of Court	8,120	8,120	0
Health	170,716	170,716	0
Child Care Fund	22,756	22,756	0
Airport	35,768	35,768	0
Info Technology	344,686	344,686	0
Bldg & Liab Ins	30,234	22,756	7,478
Fringe Benefits	1,619	1,619	0
Retirement	9,753	9,753	0
Direct Bill	0	0	0
Total	2,541,681	2,534,203	7,478

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	233,337			233,337
Inbound Costs:				
Building Depreciation	10,546		10,546	
Co Exec Admin	4,041	222	4,263	
Co Exec Compliance	100		100	
Co Exec Corp Counsel	3,060	187	3,247	
Co Exec Purchasing		-2	-2	
Mgmt & Budget Fiscal Services		1,397	1,397	
Facilities Management		2,354	2,354	
Central Services Support Svcs		562	562	
Human Resources		2,924	2,924	
Treasurer		3	3	
Total Allocated Additions:	17,747	7,647	25,394	25,394
Total To Be Allocated:	251,084	7,647		258,731

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin**

	Total	G&A	Budget Admin
Wages & Benefits			
SALARIES & WAGES	147,441	0	147,441
FRINGE BENEFITS	69,492	0	69,492
Other Expense & Cost			
Operating Exp	1,108	0	1,108
Travel	1,182	0	1,182
Internal Charges	14,114	0	14,114
Departmental Total			
Expenditures Per Financial Statement	233,337		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	233,337	0	233,337
Allocation Step 1			
Inbound - All Others	17,747	0	17,747
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	251,084	0	251,084
Allocation Step 2			
Inbound - All Others	7,647	0	7,647
2nd Allocation	7,647	0	7,647
Total For Mgmt & Budget Admin			
Schedule .3 Total	258,731	0	258,731

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	655,984	6.509967	16,346		16,346	495	16,841
Mgmt & Budget Fiscal Services	3,628,077	36.004936	90,403		90,403	2,751	93,154
M&B Equalization	4,415,460	43.818904	110,023		110,023	3,356	113,379
M&B Reimb.	1,377,089	13.666193	34,312		34,312	1,045	35,357
Schedule .4 Total for Budget Admin	10,076,610	100.000000	251,084		251,084	7,647	258,731

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, 2016
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Co Exec Purchasing	16,841	16,841
Mgmt & Budget Fiscal Services	93,154	93,154
M&B Equalization	113,379	113,379
M&B Reimb.	35,357	35,357
Direct Bill	0	0
Total	258,731	258,731

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Co Exec Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,211,058			1,211,058
Cost Adjustments:				
Reimbursements	-300,028			
Total Departmental Cost Adjustments:	-300,028			-300,028
Inbound Costs:				
Building Depreciation	75,946		75,946	
Co Exec Admin	19,293	1,072	20,365	
Co Exec Compliance	71,899	1,684	73,583	
Co Exec Corp Counsel	33,669	2,099	35,768	
Mgmt & Budget Admin	16,346	495	16,841	
Co Exec Purchasing		-40	-40	
Mgmt & Budget Fiscal Services		7,118	7,118	
Facilities Management		16,952	16,952	
Central Services Support Svcs		5,063	5,063	
Human Resources		13,971	13,971	
Treasurer		1,428	1,428	
Total Allocated Additions:	217,153	49,842	266,995	266,995
Total To Be Allocated:	1,128,183	49,842		1,178,025

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing

	Total	G&A	Purch General	Purch I.T.	PCARD
Wages & Benefits					
SALARIES & WAGES	655,984	93,049	504,677	58,258	0
FRINGE BENEFITS	379,661	53,836	292,111	33,714	0
Other Expense & Cost					
Supplies	1,028	146	791	91	0
Operating Exp	2,870	407	2,208	255	0
Travel	4,537	643	3,491	403	0
Bldg Space Costs	100,346	15,624	84,722	0	0
Internal Charges	66,632	9,448	51,267	5,917	0
Departmental Total					
Expenditures Per Financial Statement	1,211,058				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursements	(300,028)	(175,665)	0	0	(71,317)
Functional Cost	911,030	(2,512)	939,267	98,638	(71,317)
Allocation Step 1					
Inbound - All Others	217,153	30,793	167,077	19,283	0
Reallocate Admin Costs		(28,281)	25,354	2,927	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,128,183	0	1,131,698	120,848	(71,317)
Allocation Step 2					
Inbound - All Others	49,842	7,040	38,402	4,400	0
Reallocate Admin Costs		(7,040)	6,315	725	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	49,842	0	44,717	5,125	0
Total For Co Exec Purchasing					
Schedule .3 Total	1,178,025	0	1,176,415	125,973	(71,317)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing

	OfficeMax	ATM Reimb	Home Depot
<hr/>			
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	(46,875)	(4,561)	(1,610)
Functional Cost	(46,875)	(4,561)	(1,610)
Allocation Step 1			

Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	(46,875)	(4,561)	(1,610)
Allocation Step 2			

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	(46,875)	(4,561)	(1,610)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	35	0.177440	2,007		2,007		2,007
Co Exec Admin	27	0.136882	1,549		1,549		1,549
Co Exec Compliance	13	0.065906	747		747		747
Co Exec Corp Counsel	15	0.076046	858		858		858
Co Exec Purchasing	1	0.005070	57		57		57
Mgmt & Budget Fiscal Services	12	0.060837	687		687	23	710
Facilities Management	124	0.628644	7,111		7,111	271	7,382
Central Services Support Svcs	84	0.425856	4,820		4,820	183	5,003
Human Resources	74	0.375158	4,246		4,246	159	4,405
Treasurer	98	0.496831	5,623		5,623	216	5,839
Clerk Adm/Micrographics	15	0.076046	858		858	28	886
M&B Equalization	2	0.010139	113		113	3	116
M&B Reimb.	62	0.314322	3,556		3,556	130	3,686
Hum Svc Admin	21	0.106464	1,202		1,202	43	1,245
Hum Svc Homeland	63	0.319392	3,612		3,612	133	3,745
Pub Svc Admin	1	0.005070	57		57		57
Pub Svc Vets Svc	9	0.045627	515		515	16	531
Pub Svc Comm Cor	27	0.136882	1,549		1,549	53	1,602
Pub Svc MSU Ext	5	0.025349	285		285	7	292
Pub Svc Animal	310	1.571610	17,784		17,784	692	18,476
Pub Svc CC Prob	2	0.010139	113		113	3	116
Pub Svc Med Exam	382	1.936629	21,917		21,917	860	22,777
C&ED Admin	12	0.060837	687		687	23	710
C&ED Dev & Plan	191	0.968314	10,957		10,957	426	11,383
Clerk / ROD	99	0.501901	5,679		5,679	217	5,896
District Court	281	1.424588	16,122		16,122	629	16,751
Probate Court	60	0.304183	3,442		3,442	127	3,569
Family Court	324	1.642586	18,588		18,588	725	19,313
Prosecuting Atty	89	0.451204	5,106		5,106	190	5,296
Sheriff Office	1,294	6.560203	74,243		74,243	2,943	77,186
BOC Bd of Comm	35	0.177440	2,007		2,007	71	2,078
BOC Library	6	0.030418	344		344	9	353
Water Res. Comm.	77	0.390368	4,420		4,420	163	4,583
Parks & Rec	2,523	12.790875	144,754		144,754	5,738	150,492
Friend of Court	54	0.273764	3,093		3,093	112	3,205
Health	602	3.051965	34,540		34,540	1,363	35,903
Water Res Co SRF	689	3.493029	39,529		39,529	1,562	41,091
Multi Org Grants	47	0.238276	2,693		2,693	95	2,788
LE Grants Misc	17	0.086185	974		974	33	1,007
LE Grants PA-CRP	58	0.294043	3,326		3,326	122	3,448
House Comm Dev	412	2.088720	23,641		23,641	928	24,569
Hum Svcs Grants	303	1.536122	17,382		17,382	676	18,058
Other Grants	76	0.385298	4,359		4,359	162	4,521
Judicial Grants	85	0.430925	4,876		4,876	183	5,059
Brownfield Init.	29	0.147022	1,661		1,661	57	1,718
Concealed Pistol	10	0.050697	573		573	18	591
Child Care Fund	653	3.310520	37,468		37,468	1,478	38,946
Waste Res Mgmt	3	0.015209	171		171	5	176
Misc DSF	2	0.010139	113		113	3	116
Water Res Co DSF	1	0.005070	57		57		57
Proj Work Orders	570	2.889734	32,706		32,706	1,289	33,995
Water Res Co CPF	292	1.480355	16,750		16,750	653	17,403

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Airport	374	1.896071	21,457		21,457	844	22,301
Drain Prop Funds	3,973	20.141948	227,999		227,999	9,479	237,478
Delq Tax Revolv	3	0.015209	171		171	5	176
Fac & Operations	2,434	12.339670	139,647		139,647	5,530	145,177
Drain Equipment	732	3.711027	41,994		41,994	1,659	43,653
Motor Pool	1,645	8.339670	94,379		94,379	3,742	98,121
Bldg & Liab Ins	93	0.471483	5,337		5,337	202	5,539
Fringe Benefits	195	0.988593	11,187		11,187	436	11,623
Schedule .4 Total for Purch General	19,725	100.000000	1,131,698		1,131,698	44,717	1,176,415

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, 2016
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	60	2.635046	3,184		3,184	128	3,312
Fire Record Mgmt	25	1.097936	1,324		1,324	48	1,372
Info Tech Clemis	327	14.361001	17,353		17,353	726	18,079
Info Technology	1,512	66.403162	80,252		80,252	3,442	83,694
Radio Communicat Communication	169	7.422047	8,970		8,970	374	9,344
	184	8.080808	9,765		9,765	407	10,172
Schedule .4 Total for Purch I.T.	2,277	100.000000	120,848		120,848	5,125	125,973

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, 2016
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	37,592	0.570369	(407)		(407)		(407)
Co Exec Admin	40,849	0.619786	(442)		(442)		(442)
Co Exec Compliance	3,515	0.053332	(38)		(38)		(38)
Co Exec Corp Counsel	21,631	0.328199	(234)		(234)		(234)
Mgmt & Budget Admin	223	0.003383	(2)		(2)		(2)
Co Exec Purchasing	4,713	0.071509	(51)		(51)		(51)
Mgmt & Budget Fiscal Services	25,517	0.387159	(276)		(276)		(276)
Facilities Management	14,495	0.219927	(157)		(157)		(157)
Central Services Admin	234	0.003550	(3)		(3)		(3)
Central Services Support Svcs	14,062	0.213357	(152)		(152)		(152)
Human Resources	81,128	1.230923	(878)		(878)		(878)
Treasurer	97,766	1.483365	(1,058)		(1,058)		(1,058)
Clerk Adm/Micrographics	1,564	0.023730	(17)		(17)		(17)
M&B Equalization	89,704	1.361044	(971)		(971)		(971)
M&B Reimb.	6,763	0.102612	(73)		(73)		(73)
Hum Svc Admin	3,728	0.056563	(40)		(40)		(40)
Hum Svc Homeland	14,003	0.212462	(152)		(152)		(152)
Pub Svc Admin	747	0.011334	(8)		(8)		(8)
Pub Svc Vets Svc	7,436	0.112824	(80)		(80)		(80)
Pub Svc Comm Cor	24,347	0.369408	(263)		(263)		(263)
Pub Svc MSU Ext	7,752	0.117618	(84)		(84)		(84)
Pub Svc Animal	110,212	1.672204	(1,193)		(1,193)		(1,193)
Pub Svc CC Prob	29,207	0.443146	(316)		(316)		(316)
Pub Svc Med Exam	49,074	0.744581	(531)		(531)		(531)
C&ED Admin	7,836	0.118893	(85)		(85)		(85)
C&ED Dev & Plan	200,309	3.039210	(2,167)		(2,167)		(2,167)
Clerk / ROD	43,288	0.656792	(468)		(468)		(468)
District Court	118,133	1.792386	(1,278)		(1,278)		(1,278)
Probate Court	35,330	0.536048	(382)		(382)		(382)
Family Court	265,178	4.023442	(2,869)		(2,869)		(2,869)
Prosecuting Atty	251,892	3.821859	(2,726)		(2,726)		(2,726)
Sheriff Office	723,706	10.980509	(7,831)		(7,831)		(7,831)
BOC Bd of Comm	20,417	0.309779	(221)		(221)		(221)
BOC Library	220,051	3.338748	(2,381)		(2,381)		(2,381)
Water Res. Comm.	69,285	1.051234	(750)		(750)		(750)
Parks & Rec	920,710	13.969573	(9,963)		(9,963)		(9,963)
Friend of Court	31,574	0.479060	(342)		(342)		(342)
Health	150,542	2.284115	(1,629)		(1,629)		(1,629)
Water Res Co SRF	57,411	0.871075	(621)		(621)		(621)
Multi Org Grants	17,655	0.267872	(191)		(191)		(191)
Workforce Develp	8,828	0.133944	(96)		(96)		(96)
LE Grants Misc	45,907	0.696529	(497)		(497)		(497)
LE Grants PA-CRP	43,877	0.665729	(475)		(475)		(475)
House Comm Dev	29,149	0.442266	(315)		(315)		(315)
Hum Svcs Grants	138,848	2.106687	(1,502)		(1,502)		(1,502)
Other Grants	21,835	0.331294	(236)		(236)		(236)
Judicial Grants	25,216	0.382593	(273)		(273)		(273)
Concealed Pistol	9,522	0.144474	(103)		(103)		(103)
Child Care Fund	142,517	2.162355	(1,542)		(1,542)		(1,542)
Water Res Co DSF	96	0.001457	(1)		(1)		(1)
Proj Work Orders	64,342	0.976236	(696)		(696)		(696)
Water Res Co CPF	5,379	0.081613	(58)		(58)		(58)

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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
Airport	117,866	1.788335	(1,275)		(1,275)		(1,275)
Drain Prop Funds	606,310	9.199305	(6,561)		(6,561)		(6,561)
Fac & Operations	777,606	11.798312	(8,414)		(8,414)		(8,414)
Info Tech Clemis	24,185	0.366950	(262)		(262)		(262)
Info Technology	136,565	2.072047	(1,478)		(1,478)		(1,478)
Drain Equipment	168,542	2.557222	(1,824)		(1,824)		(1,824)
Radio Communicat	64,011	0.971214	(693)		(693)		(693)
Motor Pool	24,235	0.367708	(262)		(262)		(262)
Communication	45,085	0.684057	(488)		(488)		(488)
Bldg & Liab Ins	4,323	0.065591	(47)		(47)		(47)
Fringe Benefits	255,649	3.878862	(2,766)		(2,766)		(2,766)
Retirement	8,572	0.130060	(93)		(93)		(93)
Economic Develop	2,780	0.042180	(30)		(30)		(30)
Schedule .4 Total for PCARD	6,590,824	100.000000	(71,317)		(71,317)	0	(71,317)

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, 2016
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	8,608	1.086450	(509)		(509)		(509)
Co Exec Compliance	439	0.055408	(26)		(26)		(26)
Co Exec Corp Counsel	6,163	0.777857	(365)		(365)		(365)
Co Exec Purchasing	777	0.098068	(46)		(46)		(46)
Mgmt & Budget Fiscal Services	7,617	0.961372	(451)		(451)		(451)
Facilities Management	1,611	0.203331	(95)		(95)		(95)
Central Services Support Svcs	1,563	0.197273	(92)		(92)		(92)
Human Resources	8,231	1.038868	(487)		(487)		(487)
Treasurer	13,195	1.665394	(781)		(781)		(781)
Clerk Adm/Micrographics	720	0.090874	(43)		(43)		(43)
M&B Equalization	20,780	2.622727	(1,229)		(1,229)		(1,229)
M&B Reimb.	4,732	0.597245	(280)		(280)		(280)
Hum Svc Admin	1,053	0.132903	(62)		(62)		(62)
Hum Svc Homeland	4,601	0.580711	(272)		(272)		(272)
Pub Svc Vets Svc	3,932	0.496274	(233)		(233)		(233)
Pub Svc Comm Cor	10,748	1.356548	(636)		(636)		(636)
Pub Svc MSU Ext	4,085	0.515584	(242)		(242)		(242)
Pub Svc Animal	5,486	0.692410	(325)		(325)		(325)
Pub Svc CC Prob	28,703	3.622721	(1,698)		(1,698)		(1,698)
Pub Svc Med Exam	6,510	0.821653	(385)		(385)		(385)
C&ED Dev & Plan	10,403	1.313004	(615)		(615)		(615)
Clerk / ROD	30,289	3.822896	(1,792)		(1,792)		(1,792)
District Court	47,103	5.945059	(2,787)		(2,787)		(2,787)
Probate Court	16,066	2.027754	(951)		(951)		(951)
Family Court	84,867	10.711405	(5,021)		(5,021)		(5,021)
Prosecuting Atty	64,820	8.181193	(3,835)		(3,835)		(3,835)
Sheriff Office	122,297	15.435599	(7,235)		(7,235)		(7,235)
BOC Bd of Comm	1,916	0.241826	(113)		(113)		(113)
BOC Library	2,169	0.273758	(128)		(128)		(128)
Water Res. Comm.	32,223	4.066994	(1,906)		(1,906)		(1,906)
Parks & Rec	26,436	3.336594	(1,564)		(1,564)		(1,564)
Friend of Court	14,616	1.844744	(865)		(865)		(865)
Health	46,706	5.894952	(2,763)		(2,763)		(2,763)
Workforce Develop	1,672	0.211030	(99)		(99)		(99)
LE Grants PA-CRP	10,070	1.270975	(596)		(596)		(596)
House Comm Dev	7,522	0.949382	(445)		(445)		(445)
Hum Svcs Grants	24,046	3.034942	(1,423)		(1,423)		(1,423)
Judicial Grants	140	0.017670	(8)		(8)		(8)
Concealed Pistol	3,918	0.494507	(232)		(232)		(232)
Child Care Fund	19,927	2.515067	(1,179)		(1,179)		(1,179)
Proj Work Orders	28	0.003534	(2)		(2)		(2)
Airport	2,570	0.324370	(152)		(152)		(152)
Drain Prop Funds	28,971	3.656546	(1,714)		(1,714)		(1,714)
Fac & Operations	11,618	1.466354	(687)		(687)		(687)
Info Tech Clemis	878	0.110816	(52)		(52)		(52)
Info Technology	25,295	3.192584	(1,497)		(1,497)		(1,497)
Radio Communicat	4,501	0.568089	(266)		(266)		(266)
Motor Pool	2,255	0.284613	(133)		(133)		(133)
Bldg & Liab Ins	1,547	0.195253	(92)		(92)		(92)
Fringe Benefits	7,621	0.961877	(451)		(451)		(451)
Retirement	261	0.032942	(15)		(15)		(15)
Schedule .4 Total for OfficeMax	792,305	100.000000	(46,875)		(46,875)	0	(46,875)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - OfficeMax

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, 2016
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	7,319	59.373732	(2,708)		(2,708)		(2,708)
District Court	3,752	30.437252	(1,388)		(1,388)		(1,388)
Parks & Rec	1,256	10.189016	(465)		(465)		(465)
Schedule .4 Total for ATM Reimb	12,327	100.000000	(4,561)		(4,561)	0	(4,561)

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, 2016
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	85	0.039038	(1)		(1)		(1)
Central Services Support Svcs	348	0.159826	(3)		(3)		(3)
Hum Svc Homeland	92	0.042253	(1)		(1)		(1)
Pub Svc MSU Ext	119	0.054653	(1)		(1)		(1)
Pub Svc Animal	1,083	0.497389	(8)		(8)		(8)
District Court	716	0.328837	(5)		(5)		(5)
Sheriff Office	13,139	6.034344	(97)		(97)		(97)
Water Res. Comm.	1,069	0.490959	(8)		(8)		(8)
Parks & Rec	94,691	43.488704	(701)		(701)		(701)
Health	2,157	0.990645	(16)		(16)		(16)
Water Res Co SRF	3,966	1.821464	(29)		(29)		(29)
Child Care Fund	856	0.393135	(6)		(6)		(6)
Proj Work Orders	533	0.244791	(4)		(4)		(4)
Airport	1,491	0.684771	(11)		(11)		(11)
Drain Prop Funds	48,966	22.488599	(362)		(362)		(362)
Fac & Operations	26,636	12.233107	(197)		(197)		(197)
Drain Equipment	21,257	9.762695	(157)		(157)		(157)
Radio Communicat	465	0.213560	(3)		(3)		(3)
Schedule .4 Total for Home Depot	217,669	99.968770	(1,610)		(1,610)	0	(1,610)

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, 2016
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing**

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Non-Departmental	1,600	2,007	0	(407)	0
Co Exec Admin	598	1,549	0	(442)	(509)
Co Exec Compliance	683	747	0	(38)	(26)
Co Exec Corp Counsel	259	858	0	(234)	(365)
Mgmt & Budget Admin	(2)	0	0	(2)	0
Co Exec Purchasing	(40)	57	0	(51)	(46)
Mgmt & Budget Fiscal Services	(17)	710	0	(276)	(451)
Facilities Management	4,421	7,382	0	(157)	(95)
Central Services Admin	(3)	0	0	(3)	0
Central Services Support Svcs	4,756	5,003	0	(152)	(92)
Human Resources	3,040	4,405	0	(878)	(487)
Treasurer	4,000	5,839	0	(1,058)	(781)
Clerk Adm/Micrographics	826	886	0	(17)	(43)
M&B Equalization	(2,084)	116	0	(971)	(1,229)
M&B Reimb.	3,333	3,686	0	(73)	(280)
Hum Svc Admin	1,143	1,245	0	(40)	(62)
Hum Svc Homeland	3,320	3,745	0	(152)	(272)
Pub Svc Admin	49	57	0	(8)	0
Pub Svc Vets Svc	218	531	0	(80)	(233)
Pub Svc Comm Cor	703	1,602	0	(263)	(636)
Pub Svc MSU Ext	(35)	292	0	(84)	(242)
Pub Svc Animal	16,950	18,476	0	(1,193)	(325)
Pub Svc CC Prob	(1,898)	116	0	(316)	(1,698)
Pub Svc Med Exam	21,861	22,777	0	(531)	(385)
C&ED Admin	625	710	0	(85)	0
C&ED Dev & Plan	8,601	11,383	0	(2,167)	(615)
Clerk / ROD	3,636	5,896	0	(468)	(1,792)
District Court	11,293	16,751	0	(1,278)	(2,787)
Probate Court	2,236	3,569	0	(382)	(951)
Family Court	11,423	19,313	0	(2,869)	(5,021)
Prosecuting Atty	(1,265)	5,296	0	(2,726)	(3,835)
Sheriff Office	62,023	77,186	0	(7,831)	(7,235)
BOC Bd of Comm	1,744	2,078	0	(221)	(113)
BOC Library	(2,156)	353	0	(2,381)	(128)
Water Res. Comm.	1,919	4,583	0	(750)	(1,906)
Parks & Rec	137,799	150,492	0	(9,963)	(1,564)
Friend of Court	1,998	3,205	0	(342)	(865)
Health	31,495	35,903	0	(1,629)	(2,763)
ROD Automation	3,312	0	3,312	0	0
Water Res Co SRF	40,441	41,091	0	(621)	0
Multi Org Grants	2,597	2,788	0	(191)	0
Workforce Develp	(195)	0	0	(96)	(99)
LE Grants Misc	510	1,007	0	(497)	0
LE Grants PA-CRP	2,377	3,448	0	(475)	(596)
House Comm Dev	23,809	24,569	0	(315)	(445)
Hum Svcs Grants	15,133	18,058	0	(1,502)	(1,423)
Other Grants	4,285	4,521	0	(236)	0
Judicial Grants	4,778	5,059	0	(273)	(8)
Brownfield Init.	1,718	1,718	0	0	0
Concealed Pistol	256	591	0	(103)	(232)
Child Care Fund	36,219	38,946	0	(1,542)	(1,179)
Waste Res Mgmt	176	176	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Misc DSF	116	116	0	0	0
Water Res Co DSF	56	57	0	(1)	0
Proj Work Orders	33,293	33,995	0	(696)	(2)
Water Res Co CPF	17,345	17,403	0	(58)	0
Fire Record Mgmt	1,372	0	1,372	0	0
Airport	20,863	22,301	0	(1,275)	(152)
Drain Prop Funds	228,841	237,478	0	(6,561)	(1,714)
Delq Tax Revolv	176	176	0	0	0
Fac & Operations	135,879	145,177	0	(8,414)	(687)
Info Tech Clemis	17,765	0	18,079	(262)	(52)
Info Technology	80,719	0	83,694	(1,478)	(1,497)
Drain Equipment	41,672	43,653	0	(1,824)	0
Radio Communicat	8,382	0	9,344	(693)	(266)
Motor Pool	97,726	98,121	0	(262)	(133)
Communication	9,684	0	10,172	(488)	0
Bldg & Liab Ins	5,400	5,539	0	(47)	(92)
Fringe Benefits	8,406	11,623	0	(2,766)	(451)
Retirement	(108)	0	0	(93)	(15)
Economic Develop	(30)	0	0	(30)	0
Direct Bill	0	0	0	0	0
Total	1,178,025	1,176,415	125,973	(71,317)	(46,875)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	(2,708)	(1)
Central Services Admin	0	0
Central Services Support Svcs	0	(3)
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	(1)
Pub Svc Admin	0	0
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	0
Pub Svc MSU Ext	0	(1)
Pub Svc Animal	0	(8)
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	0
C&ED Dev & Plan	0	0
Clerk / ROD	0	0
District Court	(1,388)	(5)
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	(97)
BOC Bd of Comm	0	0
BOC Library	0	0
Water Res. Comm.	0	(8)
Parks & Rec	(465)	(701)
Friend of Court	0	0
Health	0	(16)
ROD Automation	0	0
Water Res Co SRF	0	(29)
Multi Org Grants	0	0
Workforce Develop	0	0
LE Grants Misc	0	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Other Grants	0	0
Judicial Grants	0	0
Brownfield Init.	0	0
Concealed Pistol	0	0
Child Care Fund	0	(6)
Waste Res Mgmt	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	ATM Reimb	Home Depot
Misc DSF	0	0
Water Res Co DSF	0	0
Proj Work Orders	0	(4)
Water Res Co CPF	0	0
Fire Record Mgmt	0	0
Airport	0	(11)
Drain Prop Funds	0	(362)
Delq Tax Revolv	0	0
Fac & Operations	0	(197)
Info Tech Clemis	0	0
Info Technology	0	0
Drain Equipment	0	(157)
Radio Communicat	0	(3)
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Retirement	0	0
Economic Develop	0	0
Direct Bill	0	0
Total	(4,561)	(1,610)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget Fiscal Services

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

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

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

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

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,177,476			6,177,476
Cost Adjustments:				
Prior Year Adj	-931			
Total Departmental Cost Adjustments:	-931			-931
Inbound Costs:				
Building Depreciation	255,405		255,405	
Co Exec Admin	90,621	5,045	95,666	
Co Exec Compliance	2,659		2,659	
Co Exec Corp Counsel	19,895	1,233	21,128	
Mgmt & Budget Admin	90,403	2,751	93,154	
Co Exec Purchasing	-40	23	-17	
Mgmt & Budget Fiscal Services		34,766	34,766	
Facilities Management		57,024	57,024	
Central Services Support Svcs		52,741	52,741	
Human Resources		65,621	65,621	
Treasurer		534,675	534,675	
Total Allocated Additions:	458,943	753,879	1,212,822	1,212,822
Total To Be Allocated:	6,635,488	753,879		7,389,367

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services**

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	3,099,162	114,088	372,191	318,711	503,625
FRINGE BENEFITS	1,765,149	64,957	211,994	181,457	286,837
Other Expense & Cost					
Supplies	7,428	273	892	764	1,207
Postage	21,664	0	0	0	0
Operating Expenses	29,188	1,074	3,505	3,001	4,743
Professional Serv	65,968	0	26,005	0	0
Internal Charges	1,188,917	43,752	142,789	122,221	193,199
Departmental Total					
Expenditures Per Financial Statement	6,177,476				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Prior Year Adj	(931)	(931)	0	0	0
Functional Cost	6,176,545	223,213	757,376	626,154	989,611
Allocation Step 1					
Inbound - Mgmt & Budget Admin	90,403	90,403	0	0	0
Inbound - All Others	368,540	13,560	44,262	37,887	59,884
Reallocate Admin Costs		(327,176)	33,765	28,888	45,676
Unallocated Costs	0	0	0	0	0
1st Allocation	6,635,488	0	835,403	692,929	1,095,171
Allocation Step 2					
Inbound - Central Services Support Svcs: Records Retent	21,847	15,568	0	6,279	0
Inbound - Treasurer: Cash Accounting	305,060	0	37,599	123,419	0
Inbound - Treasurer: Disb Specific	229,560	0	0	229,560	0
Inbound - Mgmt & Budget Admin	2,751	2,751	0	0	0
Inbound - All Others	194,661	7,148	23,359	20,002	31,614
Reallocate Admin Costs		(25,467)	2,624	2,251	3,555
Unallocated Costs	0	0	0	0	0
2nd Allocation	753,879	0	63,582	381,511	35,169
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	7,389,367	0	898,985	1,074,440	1,130,340

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting
Wages & Benefits					
SALARIES & WAGES	342,164	923,831	203,650	317,506	3,396
FRINGE BENEFITS	194,872	526,369	115,970	180,751	1,942
Other Expense & Cost					
Supplies	820	2,215	488	761	8
Postage	0	0	21,664	0	0
Operating Expenses	3,222	8,704	1,918	2,989	32
Professional Serv	0	0	0	0	0
Internal Charges	131,256	354,535	78,112	121,745	1,308
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Prior Year Adj	0	0	0	0	0
Functional Cost	672,334	1,815,654	421,802	623,752	6,686
Allocation Step 1					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	40,689	109,900	24,212	37,739	407
Reallocate Admin Costs	31,014	83,823	18,487	28,790	295
Unallocated Costs	0	0	0	0	0
1st Allocation	744,037	2,009,377	464,501	690,281	7,388
Allocation Step 2					
Inbound - Central Services Support Svcs: Records Retent	0	0	0	0	0
Inbound - Treasurer: Cash Accounting	19,295	60,759	0	63,988	0
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	21,474	58,157	12,771	19,927	209
Reallocate Admin Costs	2,414	6,538	1,434	2,238	21
Unallocated Costs	0	0	0	0	0
2nd Allocation	43,183	125,454	14,205	86,153	230
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	787,220	2,134,831	478,706	776,434	7,618

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	39,963
Internal Charges	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Prior Year Adj	0	0
Functional Cost	0	39,963
Allocation Step 1		

Inbound - Mgmt & Budget Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	56,438	0
Unallocated Costs	0	0
1st Allocation	56,438	39,963
Allocation Step 2		

Inbound - Central Services Support Svcs: Records Retent	0	0
Inbound - Treasurer: Cash Accounting	0	0
Inbound - Treasurer: Disb Specific	0	0
Inbound - Mgmt & Budget Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	4,392	0
Unallocated Costs	0	0
2nd Allocation	4,392	0
Total For Mgmt & Budget Fiscal Services		

Schedule .3 Total	60,830	39,963

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	4,069	0.685469	5,726		5,726		5,726
Co Exec Admin	2,839	0.478262	3,996		3,996		3,996
Co Exec Compliance	540	0.090969	759		759		759
Co Exec Corp Counsel	2,349	0.395716	3,304		3,304		3,304
Mgmt & Budget Admin	233	0.039251	326		326		326
Co Exec Purchasing	1,211	0.204007	1,706		1,706		1,706
Mgmt & Budget Fiscal Services	6,177	1.040586	8,690		8,690		8,690
Facilities Management	1,399	0.235677	1,968		1,968	148	2,116
Central Services Admin	231	0.038915	324		324	24	348
Central Services Support Svcs	2,281	0.384260	3,210		3,210	242	3,452
Human Resources	4,307	0.725563	6,061		6,061	469	6,530
Treasurer	8,286	1.395871	11,662		11,662	908	12,570
Clerk Adm/Micrographics	1,056	0.177895	1,486		1,486	111	1,597
M&B Equalization	8,673	1.461065	12,207		12,207	953	13,160
M&B Reimb.	2,764	0.465627	3,889		3,889	297	4,186
Hum Svc Admin	1,299	0.218831	1,827		1,827	138	1,965
Hum Svc Homeland	1,622	0.273244	2,282		2,282	173	2,455
Pub Svc Admin	226	0.038072	317		317	24	341
Pub Svc Vets Svc	1,820	0.306600	2,560		2,560	193	2,753
Pub Svc Comm Cor	4,784	0.805919	6,734		6,734	521	7,255
Pub Svc MSU Ext	1,067	0.179748	1,501		1,501	111	1,612
Pub Svc Animal	3,714	0.625665	5,227		5,227	403	5,630
Pub Svc CC Prob	591	0.099561	831		831	60	891
Pub Svc Med Exam	4,383	0.738366	6,167		6,167	476	6,643
C&ED Admin	612	0.103098	860		860	62	922
C&ED Dev & Plan	6,665	1.122795	9,380		9,380	733	10,113
Clerk / ROD	7,757	1.306755	10,915		10,915	852	11,767
District Court	15,944	2.685948	22,440		22,440	1,755	24,195
Probate Court	6,056	1.020202	8,521		8,521	664	9,185
Family Court	29,997	5.053335	42,215		42,215	3,303	45,518
Prosecuting Atty	17,837	3.004845	25,101		25,101	1,962	27,063
Sheriff Office	140,825	23.723566	198,225		198,225	15,863	214,088
BOC Bd of Comm	2,635	0.443896	3,705		3,705	283	3,988
BOC Library	1,318	0.222032	1,855		1,855	140	1,995
Water Res. Comm.	5,772	0.972359	8,121		8,121	634	8,755
Parks & Rec	23,461	3.952272	33,016		33,016	2,586	35,602
Friend of Court	16,330	2.750974	22,983		22,983	1,797	24,780
Health	28,257	4.760212	39,767		39,767	3,116	42,883
ROD Automation	1,478	0.248986	2,079		2,079	158	2,237
Oakland Enhance	646	0.108826	907		907	66	973
Water Res Co SRF	8,357	1.407831	11,763		11,763	915	12,678
Multi Org Grants	1,708	0.287732	2,402		2,402	182	2,584
Workforce Develop	15,629	2.632882	21,997		21,997	1,723	23,720
LE Grants Misc	1,994	0.335912	2,804		2,804	210	3,014
LE Grants PA-CRP	2,442	0.411383	3,437		3,437	264	3,701
LE Grants Rd Pat	782	0.131737	1,098		1,098	80	1,178
House Comm Dev	10,527	1.773393	14,815		14,815	1,152	15,967
Hum Svcs Grants	6,995	1.178387	9,843		9,843	770	10,613
Other Grants	1,096	0.184634	1,543		1,543	114	1,657
Judicial Grants	525	0.088442	738		738	54	792
Brownfield Init.	129	0.021732	182		182	13	195
Concealed Pistol	210	0.035377	295		295	21	316

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	35,449	5.971786	49,888		49,888	3,905	53,793
Co Vets Trust	107	0.018025	151		151	10	161
Waste Res Mgmt	3	0.000505	4		4		4
Water Res Co CPF	1,523	0.256567	2,142		2,142	161	2,303
Fire Record Mgmt	620	0.104446	871		871	63	934
Airport	6,310	1.062991	8,879		8,879	691	9,570
Drain Prop Funds	42,249	7.117323	59,459		59,459	4,659	64,118
Delq Tax Revolv	442	0.074460	622		622	44	666
Fac & Operations	24,874	4.190307	35,004		35,004	2,739	37,743
Info Tech Clemis	7,926	1.335225	11,153		11,153	871	12,024
Info Technology	30,198	5.087196	42,498		42,498	3,326	45,824
Radio Communicat	4,174	0.703158	5,874		5,874	456	6,330
Motor Pool	8,390	1.413391	11,811		11,811	918	12,729
Communication	2,700	0.454846	3,799		3,799	289	4,088
Bldg & Liab Ins	4,140	0.697430	5,826		5,826	453	6,279
Fringe Benefits	2,177	0.366740	3,063		3,063	231	3,294
Delq Per Prop Tx	421	0.070922	592		592	43	635
Schedule .4 Total for General Acctng	593,608	100.000000	835,403		835,403	63,582	898,985

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, 2016
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	2,126,851	0.591213	4,098		4,098		4,098
Co Exec Compliance	490,064	0.136226	943		943		943
Co Exec Corp Counsel	2,061,036	0.572918	3,970		3,970		3,970
Mgmt & Budget Admin	216,933	0.060302	417		417		417
Co Exec Purchasing	1,035,644	0.287884	1,995		1,995		1,995
Mgmt & Budget Fiscal Services	4,864,311	1.352160	9,370		9,370		9,370
Facilities Management	999,108	0.277728	1,925		1,925	1,090	3,015
Central Services Admin	217,118	0.060354	417		417	236	653
Central Services Support Svcs	1,150,595	0.319837	2,216		2,216	1,252	3,468
Human Resources	2,595,810	0.721572	4,999		4,999	2,829	7,828
Treasurer	3,025,134	0.840914	5,826		5,826	3,303	9,129
Clerk Adm/Micrographics	777,106	0.216017	1,498		1,498	844	2,342
M&B Equalization	7,067,536	1.964603	13,611		13,611	7,719	21,330
M&B Reimb.	2,158,002	0.599872	4,157		4,157	2,355	6,512
Hum Svc Admin	200,700	0.055790	385		385	217	602
Hum Svc Homeland	800,224	0.222443	1,541		1,541	868	2,409
Pub Svc Admin	216,950	0.060307	417		417	235	652
Pub Svc Vets Svc	1,465,391	0.407343	2,820		2,820	1,594	4,414
Pub Svc Comm Cor	3,698,198	1.028009	7,125		7,125	4,037	11,162
Pub Svc MSU Ext	579,747	0.161156	1,115		1,115	626	1,741
Pub Svc Animal	2,190,998	0.609044	4,221		4,221	2,389	6,610
Pub Svc Med Exam	2,953,695	0.821055	5,689		5,689	3,222	8,911
C&ED Admin	433,395	0.120473	833		833	468	1,301
C&ED Dev & Plan	4,465,371	1.241265	8,600		8,600	4,878	13,478
Clerk / ROD	5,296,511	1.472301	10,200		10,200	5,790	15,990
District Court	11,828,847	3.288132	22,783		22,783	12,929	35,712
Probate Court	4,219,722	1.172980	8,126		8,126	4,609	12,735
Family Court	19,646,541	5.461261	37,841		37,841	21,478	59,319
Prosecuting Atty	15,374,253	4.273669	29,612		29,612	16,809	46,421
Sheriff Office	111,551,776	31.008683	214,917		214,917	122,256	337,173
BOC Bd of Comm	2,025,593	0.563066	3,904		3,904	2,207	6,111
BOC Library	477,774	0.132810	920		920	517	1,437
Water Res. Comm.	2,917,014	0.810859	5,618		5,618	3,184	8,802
Parks & Rec	11,787,775	3.276715	22,704		22,704	12,886	35,590
Friend of Court	13,596,486	3.779493	26,186		26,186	14,861	41,047
Health	21,762,485	6.049442	41,919		41,919	23,787	65,706
ROD Automation	430,071	0.119549	827		827	464	1,291
Oakland Enhance	422,175	0.117354	812		812	456	1,268
Water Res Co SRF	3,493,160	0.971014	6,727		6,727	3,813	10,540
Multi Org Grants	1,494,388	0.415404	2,877		2,877	1,625	4,502
Workforce Develp	588,174	0.163498	1,131		1,131	636	1,767
LE Grants Misc	1,356,404	0.377047	2,611		2,611	1,477	4,088
LE Grants PA-CRP	2,038,093	0.566540	3,927		3,927	2,221	6,148
LE Grants Rd Pat	719,737	0.200069	1,387		1,387	781	2,168
House Comm Dev	2,045,565	0.568617	3,940		3,940	2,229	6,169
Hum Svcs Grants	4,453,438	1.237948	8,575		8,575	4,866	13,441
Other Grants	247,678	0.068848	476		476	267	743
Judicial Grants	306,317	0.085149	589		589	331	920
Concealed Pistol	134,970	0.037518	259		259	143	402
Child Care Fund	18,672,875	5.190606	35,965		35,965	20,409	56,374
Water Res Co CPF	555,617	0.154448	1,068		1,068	603	1,671
Fire Record Mgmt	401,495	0.111606	772		772	433	1,205

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	1,833,729	0.509732	3,530		3,530	1,995	5,525
Drain Prop Funds	19,414,894	5.396869	37,396		37,396	21,223	58,619
Delq Tax Revolv	175,713	0.048844	338		338	191	529
Fac & Operations	12,671,196	3.522285	24,405		24,405	13,846	38,251
Info Tech Cleemis	2,062,337	0.573280	3,975		3,975	2,248	6,223
Info Technology	14,414,319	4.006831	27,764		27,764	15,756	43,520
Radio Communicat	877,222	0.243846	1,690		1,690	954	2,644
Motor Pool	1,321,754	0.367416	2,543		2,543	1,439	3,982
Communication	359,905	0.100045	692		692	389	1,081
Bldg & Liab Ins	782,566	0.217534	1,507		1,507	850	2,357
Fringe Benefits	1,910,882	0.531179	3,679		3,679	2,083	5,762
Delq Per Prop Tx	284,299	0.079028	549		549	308	857
Schedule .4 Total for Payroll Svcs	359,743,667	100.000000	692,929		692,929	381,511	1,074,440

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, 2016
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	4,069	0.967112	10,590		10,590		10,590
Co Exec Admin	2,839	0.674768	7,390		7,390		7,390
Co Exec Compliance	540	0.128346	1,406		1,406		1,406
Co Exec Corp Counsel	2,349	0.558306	6,114		6,114		6,114
Mgmt & Budget Admin	233	0.055379	606		606		606
Co Exec Purchasing	1,211	0.287828	3,151		3,151		3,151
Mgmt & Budget Fiscal Services	6,177	1.468138	16,075		16,075		16,075
Facilities Management	1,399	0.332512	3,642		3,642	114	3,756
Central Services Admin	231	0.054904	601		601	16	617
Central Services Support Svcs	2,281	0.542144	5,936		5,936	193	6,129
Human Resources	4,307	1.023680	11,208		11,208	370	11,578
Treasurer	8,286	1.969401	21,569		21,569	715	22,284
Clerk Adm/Micrographics	1,056	0.250988	2,746		2,746	84	2,830
M&B Equalization	8,673	2.061383	22,575		22,575	751	23,326
M&B Reimb.	2,764	0.656942	7,196		7,196	237	7,433
Hum Svc Admin	1,299	0.308744	3,379		3,379	106	3,485
Hum Svc Homeland	1,622	0.385514	4,222		4,222	136	4,358
Pub Svc Admin	226	0.053715	588		588	16	604
Pub Svc Vets Svc	1,820	0.432574	4,738		4,738	152	4,890
Pub Svc Comm Cor	4,784	1.137052	12,451		12,451	416	12,867
Pub Svc MSU Ext	1,067	0.253603	2,776		2,776	84	2,860
Pub Svc Animal	3,714	0.882737	9,668		9,668	321	9,989
Pub Svc CC Prob	591	0.140468	1,537		1,537	45	1,582
Pub Svc Med Exam	4,383	1.041743	11,411		11,411	376	11,787
C&ED Admin	612	0.145459	1,592		1,592	46	1,638
C&ED Dev & Plan	6,665	1.584125	17,350		17,350	573	17,923
Clerk / ROD	7,757	1.843670	20,192		20,192	672	20,864
District Court	15,944	3.789541	41,502		41,502	1,380	42,882
Probate Court	6,056	1.439379	15,763		15,763	523	16,286
Family Court	29,997	7.129632	78,081		78,081	2,612	80,693
Prosecuting Atty	17,837	4.239466	46,428		46,428	1,550	47,978
Sheriff Office	140,825	33.471030	366,587		366,587	12,543	379,130
BOC Bd of Comm	2,635	0.626282	6,858		6,858	225	7,083
BOC Library	1,318	0.313260	3,430		3,430	107	3,537
Friend of Court	16,330	3.881285	42,506		42,506	1,414	43,920
Health	28,257	6.716072	73,551		73,551	2,461	76,012
ROD Automation	1,478	0.351288	3,848		3,848	120	3,968
Oakland Enhance	646	0.153540	1,682		1,682	49	1,731
Multi Org Grants	1,708	0.405954	4,445		4,445	141	4,586
Workforce Develop	15,629	3.714672	40,684		40,684	1,355	42,039
LE Grants Misc	1,994	0.473930	5,191		5,191	168	5,359
LE Grants PA-CRP	2,442	0.580410	6,358		6,358	209	6,567
LE Grants Rd Pat	782	0.185864	2,034		2,034	61	2,095
House Comm Dev	10,527	2.502038	27,400		27,400	916	28,316
Hum Svcs Grants	6,995	1.662559	18,209		18,209	599	18,808
Other Grants	1,096	0.260495	2,852		2,852	87	2,939
Judicial Grants	525	0.124781	1,368		1,368	40	1,408
Brownfield Init.	129	0.030660	335		335	10	345
Concealed Pistol	210	0.049912	548		548	16	564
Child Care Fund	35,449	8.425453	92,273		92,273	3,086	95,359
Co Vets Trust	107	0.025432	278		278	9	287
Waste Res Mgmt	3	0.000713	7		7		7

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Delq Tax Revolv	442	0.105054	1,149		1,149	33	1,182
Delq Per Prop Tx	421	0.100063	1,095		1,095	32	1,127
Schedule .4 Total for Budgeting	420,737	100.000000	1,095,171		1,095,171	35,169	1,130,340

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, 2016
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	28,408	8.302451	61,773		61,773	3,578	65,351
ROD Automation	9,985	2.918191	21,714		21,714	1,255	22,969
Multi Org Grants	20,906	6.109936	45,459		45,459	2,636	48,095
Workforce Develop	11,438	3.342841	24,870		24,870	1,437	26,307
LE Grants Misc	38,797	11.338715	84,364		84,364	4,893	89,257
LE Grants PA-CRP	15,335	4.481769	33,345		33,345	1,930	35,275
LE Grants Rd Pat	11,474	3.353363	24,948		24,948	1,442	26,390
House Comm Dev	7,845	2.292760	17,059		17,059	986	18,045
Hum Svcs Grants	142,796	41.733204	310,517		310,517	18,074	328,591
Other Grants	19,178	5.604915	41,701		41,701	2,417	44,118
Judicial Grants	35,616	10.409044	77,449		77,449	4,493	81,942
Brownfield Init.	386	0.112811	838		838	42	880
Schedule .4 Total for Grant Acctng	342,164	100.000000	744,037		744,037	43,183	787,220

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, 2016
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	32,588	3.527485	70,877		70,877	4,418	75,295
Human Resources	1,291	0.139744	2,805		2,805	169	2,974
M&B Equalization	876	0.094823	1,905		1,905	110	2,015
C&ED Dev & Plan	10,846	1.174024	23,588		23,588	1,466	25,054
District Court	10,860	1.175540	23,618		23,618	1,469	25,087
Probate Court	3,641	0.394120	7,917		7,917	490	8,407
Family Court	3,642	0.394228	7,919		7,919	490	8,409
Sheriff Office	43,144	4.670118	93,840		93,840	5,854	99,694
Parks & Rec	31,672	3.428333	68,884		68,884	4,293	73,177
Health	39,320	4.256190	85,524		85,524	5,331	90,855
Child Care Fund	39,320	4.256190	85,524		85,524	5,331	90,855
Fire Record Mgmt	31,200	3.377241	67,859		67,859	4,230	72,089
Airport	73,260	7.930022	159,345		159,345	9,945	169,290
Fac & Operations	154,846	16.761289	336,829		336,829	21,177	358,006
Info Tech Clemis	75,190	8.138935	163,542		163,542	10,208	173,750
Info Technology	94,079	10.183573	204,625		204,625	12,774	217,399
Radio Communicat	64,408	6.971838	140,089		140,089	8,736	148,825
Motor Pool	54,923	5.945135	119,457		119,457	7,449	126,906
Communication	58,017	6.280045	126,189		126,189	7,869	134,058
Bldg & Liab Ins	29,530	3.196472	64,227		64,227	4,004	68,231
Fringe Benefits	20,106	2.176372	43,730		43,730	2,720	46,450
Retirement	23,217	2.513122	50,499		50,499	3,150	53,649
Retiree Hlt Care	22,872	2.475777	49,750		49,750	3,099	52,849
Superseding Trust	4,983	0.539384	10,835		10,835	672	11,507
Schedule .4 Total for Fund Accounting	923,831	100.000000	2,009,377		2,009,377	125,454	2,134,831

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, 2016
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	131	0.342314	1,589		1,589		1,589
Co Exec Admin	87	0.227338	1,056		1,056		1,056
Co Exec Compliance	30	0.078392	363		363		363
Co Exec Corp Counsel	50	0.130654	606		606		606
Mgmt & Budget Admin	4	0.010452	48		48		48
Co Exec Purchasing	22	0.057488	266		266		266
Mgmt & Budget Fiscal Services	52	0.135880	631		631		631
Facilities Management	173	0.452063	2,099		2,099	60	2,159
Central Services Admin	2	0.005226	24		24		24
Central Services Support Svcs	91	0.237790	1,103		1,103	29	1,132
Human Resources	251	0.655883	3,045		3,045	84	3,129
Treasurer	165	0.431158	2,002		2,002	55	2,057
Clerk Adm/Micrographics	54	0.141106	656		656	16	672
M&B Equalization	142	0.371058	1,725		1,725	46	1,771
M&B Reimb.	168	0.438998	2,039		2,039	57	2,096
Hum Svc Admin	94	0.245630	1,140		1,140	30	1,170
Hum Svc Homeland	181	0.472968	2,196		2,196	61	2,257
Pub Svc Admin	11	0.028744	133		133	3	136
Pub Svc Vets Svc	439	1.147143	5,329		5,329	155	5,484
Pub Svc Comm Cor	102	0.266534	1,237		1,237	32	1,269
Pub Svc MSU Ext	51	0.133267	618		618	16	634
Pub Svc Animal	409	1.068750	4,964		4,964	146	5,110
Pub Svc CC Prob	15	0.039196	182		182	5	187
Pub Svc Med Exam	406	1.060911	4,928		4,928	146	5,074
C&ED Admin	41	0.107136	497		497	13	510
C&ED Dev & Plan	451	1.178500	5,474		5,474	161	5,635
Clerk / ROD	981	2.563433	11,907		11,907	362	12,269
District Court	5,980	15.626225	72,583		72,583	2,235	74,818
Probate Court	3,307	8.641459	40,139		40,139	1,237	41,376
Family Court	15,393	40.223157	186,871		186,871	5,983	192,854
Prosecuting Atty	730	1.907549	8,859		8,859	270	9,129
Sheriff Office	3,577	9.346991	43,417		43,417	1,336	44,753
BOC Bd of Comm	64	0.167237	775		775	20	795
BOC Library	59	0.154172	715		715	19	734
Road Commission	2	0.005226	24		24		24
Friend of Court	180	0.470355	2,183		2,183	61	2,244
Health	1,341	3.504142	16,276		16,276	494	16,770
ROD Automation	89	0.232564	1,079		1,079	28	1,107
Oakland Enhance	26	0.067940	315		315	9	324
Multi Org Grants	67	0.175076	811		811	21	832
LE Grants Misc	171	0.446837	2,075		2,075	60	2,135
LE Grants PA-CRP	178	0.465128	2,160		2,160	61	2,221
Hum Svcs Grants	847	2.213280	10,280		10,280	317	10,597
Other Grants	142	0.371058	1,725		1,725	46	1,771
Judicial Grants	142	0.371058	1,725		1,725	46	1,771
Brownfield Init.	29	0.075779	352		352	10	362
Concealed Pistol	26	0.067940	315		315	9	324
Co Vets Trust	217	0.567039	2,632		2,632	75	2,707
Waste Res Mgmt	3	0.007839	35		35		35
Misc DSF	32	0.083619	388		388	10	398
Proj Work Orders	631	1.648854	7,659		7,659	233	7,892
Public Transport	17	0.044422	205		205	6	211

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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
Retirement	105	0.274374	1,273		1,273	34	1,307
Retiree Hlt Care	300	0.783924	3,640		3,640	105	3,745
Superseding Trust	11	0.028744	133		133	3	136
Schedule .4 Total for Accts Payable	38,269	100.000000	464,501		464,501	14,205	478,706

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Drain Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	2.42	2.420000	16,704		16,704	2,081	18,785
Water Res Co SRF	28.20	28.200000	194,659		194,659	24,291	218,950
Water Res Co DSF	0.47	0.470000	3,244		3,244	396	3,640
Water Res Co CPF	4.39	4.390000	30,301		30,301	3,780	34,081
Drain Prop Funds	56.35	56.350000	388,976		388,976	48,575	437,551
Drain Equipment	8.17	8.170000	56,397		56,397	7,030	63,427
Schedule .4 Total for Drain Acctng	100.00	100.000000	690,281		690,281	86,153	776,434

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	47	13.314449	993		993		993
Co Exec Admin	3	0.849858	63		63		63
Central Services Support Svcs	23	6.515581	480		480	16	496
Human Resources	1	0.283286	21		21		21
Pub Svc Vets Svc	1	0.283286	21		21		21
C&ED Dev & Plan	7	1.983003	147		147	4	151
Clerk / ROD	23	6.515581	480		480	16	496
District Court	4	1.133144	83		83	2	85
Probate Court	1	0.283286	21		21		21
Family Court	6	1.699717	125		125	4	129
Prosecuting Atty	2	0.566572	42		42		42
Sheriff Office	6	1.699717	125		125	4	129
Water Res. Comm.	1	0.283286	21		21		21
Parks & Rec	10	2.832861	209		209	6	215
Friend of Court	2	0.566572	42		42		42
Health	3	0.849858	63		63	1	64
Water Res Co SRF	11	3.116147	229		229	6	235
LE Grants Misc	4	1.133144	83		83	2	85
House Comm Dev	2	0.566572	42		42		42
Hum Svcs Grants	1	0.283286	21		21		21
Brownfield Init.	1	0.283286	21		21		21
Waste Res Mgmt	6	1.699717	125		125	4	129
Water Res Co DSF	1	0.283286	21		21		21
Proj Work Orders	1	0.283286	21		21		21
Water Res Co CPF	7	1.983003	147		147	4	151
Airport	1	0.283286	21		21		21
Drain Prop Funds	7	1.983003	147		147	4	151
Fac & Operations	7	1.983003	147		147	4	151
Info Tech Clemis	4	1.133144	83		83	2	85
Info Technology	47	13.314448	982		982	78	1,060
Drain Equipment	1	0.283286	21		21		21
Radio Communicat	47	13.314448	982		982	31	1,013
Motor Pool	42	11.898017	878		878	28	906
Bldg & Liab Ins	7	1.983003	147		147	4	151
Fringe Benefits	15	4.249292	313		313	10	323
Retirement	1	0.283286	21		21		21
Schedule .4 Total for Cash Receipting	353	100.000000	7,388		7,388	230	7,618

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, 2016
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.	93,494	15.021312	8,479		8,479	657	9,136
Parks & Rec	274,528	44.107332	24,894		24,894	1,957	26,851
Workforce Develop	49,969	8.028322	4,529		4,529	348	4,877
House Comm Dev	34,272	5.506347	3,107		3,107	238	3,345
Drain Prop Funds	102,300	16.436138	9,277		9,277	717	9,994
Fringe Benefits	67,846	10.900549	6,152		6,152	475	6,627
Schedule .4 Total for Billed Acctng	622,409	100.000000	56,438		56,438	4,392	60,830

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, 2016
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	29,763	74.476391	29,763		29,763		29,763
LE Grants PA-CRP	10,200	25.523609	10,200		10,200		10,200
Schedule .4 Total for Prof Services	39,963	100.000000	39,963		39,963	0	39,963

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, 2016
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	18,898	5,726	0	10,590	0
Co Exec Admin	16,603	3,996	4,098	7,390	0
Co Exec Compliance	3,471	759	943	1,406	0
Co Exec Corp Counsel	13,994	3,304	3,970	6,114	0
Mgmt & Budget Admin	1,397	326	417	606	0
Co Exec Purchasing	7,118	1,706	1,995	3,151	0
Mgmt & Budget Fiscal Services	34,766	8,690	9,370	16,075	0
Facilities Management	11,046	2,116	3,015	3,756	0
Central Services Admin	1,642	348	653	617	0
Central Services Support Svcs	89,972	3,452	3,468	6,129	0
Human Resources	32,060	6,530	7,828	11,578	0
Treasurer	46,040	12,570	9,129	22,284	0
Clerk Adm/Micrographics	7,441	1,597	2,342	2,830	0
M&B Equalization	61,602	13,160	21,330	23,326	0
M&B Reimb.	29,363	4,186	6,512	7,433	0
Hum Svc Admin	7,222	1,965	602	3,485	0
Hum Svc Homeland	11,479	2,455	2,409	4,358	0
Pub Svc Admin	1,733	341	652	604	0
Pub Svc Vets Svc	17,562	2,753	4,414	4,890	0
Pub Svc Comm Cor	32,553	7,255	11,162	12,867	0
Pub Svc MSU Ext	6,847	1,612	1,741	2,860	0
Pub Svc Animal	27,339	5,630	6,610	9,989	0
Pub Svc CC Prob	2,660	891	0	1,582	0
Pub Svc Med Exam	32,415	6,643	8,911	11,787	0
C&ED Admin	4,371	922	1,301	1,638	0
C&ED Dev & Plan	72,354	10,113	13,478	17,923	0
Clerk / ROD	61,386	11,767	15,990	20,864	0
District Court	202,779	24,195	35,712	42,882	0
Probate Court	88,010	9,185	12,735	16,286	0
Family Court	386,922	45,518	59,319	80,693	0
Prosecuting Atty	130,633	27,063	46,421	47,978	0
Sheriff Office	1,074,967	214,088	337,173	379,130	0
BOC Bd of Comm	17,977	3,988	6,111	7,083	0
BOC Library	7,703	1,995	1,437	3,537	0
Water Res. Comm.	36,363	8,755	8,802	0	0
Parks & Rec	171,435	35,602	35,590	0	0
Road Commission	24	0	0	0	0
Friend of Court	207,147	24,780	41,047	43,920	65,351
Health	292,290	42,883	65,706	76,012	0
ROD Automation	31,572	2,237	1,291	3,968	22,969
Oakland Enhance	4,296	973	1,268	1,731	0
Water Res Co SRF	242,403	12,678	10,540	0	0
Multi Org Grants	60,599	2,584	4,502	4,586	48,095
Workforce Develp	98,710	23,720	1,767	42,039	26,307
LE Grants Misc	103,938	3,014	4,088	5,359	89,257
LE Grants PA-CRP	64,112	3,701	6,148	6,567	35,275
LE Grants Rd Pat	31,831	1,178	2,168	2,095	26,390
House Comm Dev	71,884	15,967	6,169	28,316	18,045
Hum Svcs Grants	382,071	10,613	13,441	18,808	328,591
Other Grants	51,228	1,657	743	2,939	44,118
Judicial Grants	86,833	792	920	1,408	81,942
Brownfield Init.	1,803	195	0	345	880

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Concealed Pistol	1,606	316	402	564	0
Child Care Fund	296,381	53,793	56,374	95,359	0
Co Vets Trust	3,155	161	0	287	0
Waste Res Mgmt	175	4	0	7	0
Misc DSF	398	0	0	0	0
Water Res Co DSF	3,661	0	0	0	0
Proj Work Orders	7,913	0	0	0	0
Water Res Co CPF	38,206	2,303	1,671	0	0
Fire Record Mgmt	74,228	934	1,205	0	0
Airport	184,406	9,570	5,525	0	0
Drain Prop Funds	570,433	64,118	58,619	0	0
Delq Tax Revolv	2,377	666	529	1,182	0
Fac & Operations	434,151	37,743	38,251	0	0
Info Tech Clemis	192,082	12,024	6,223	0	0
Info Technology	307,803	45,824	43,520	0	0
Drain Equipment	63,448	0	0	0	0
Radio Communicat	158,812	6,330	2,644	0	0
Motor Pool	144,523	12,729	3,982	0	0
Communication	139,227	4,088	1,081	0	0
Bldg & Liab Ins	77,018	6,279	2,357	0	0
Fringe Benefits	62,456	3,294	5,762	0	0
Delq Per Prop Tx	2,619	635	857	1,127	0
Public Transport	211	0	0	0	0
Retirement	54,977	0	0	0	0
Retiree Hlt Care	56,594	0	0	0	0
Superseding Trust	11,643	0	0	0	0
Direct Bill	0	0	0	0	0
Total	7,389,367	898,985	1,074,440	1,130,340	787,220

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services**

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Non-Departmental	0	1,589	0	993	0
Co Exec Admin	0	1,056	0	63	0
Co Exec Compliance	0	363	0	0	0
Co Exec Corp Counsel	0	606	0	0	0
Mgmt & Budget Admin	0	48	0	0	0
Co Exec Purchasing	0	266	0	0	0
Mgmt & Budget Fiscal Services	0	631	0	0	0
Facilities Management	0	2,159	0	0	0
Central Services Admin	0	24	0	0	0
Central Services Support Svcs	75,295	1,132	0	496	0
Human Resources	2,974	3,129	0	21	0
Treasurer	0	2,057	0	0	0
Clerk Adm/Micrographics	0	672	0	0	0
M&B Equalization	2,015	1,771	0	0	0
M&B Reimb.	0	2,096	0	0	9,136
Hum Svc Admin	0	1,170	0	0	0
Hum Svc Homeland	0	2,257	0	0	0
Pub Svc Admin	0	136	0	0	0
Pub Svc Vets Svc	0	5,484	0	21	0
Pub Svc Comm Cor	0	1,269	0	0	0
Pub Svc MSU Ext	0	634	0	0	0
Pub Svc Animal	0	5,110	0	0	0
Pub Svc CC Prob	0	187	0	0	0
Pub Svc Med Exam	0	5,074	0	0	0
C&ED Admin	0	510	0	0	0
C&ED Dev & Plan	25,054	5,635	0	151	0
Clerk / ROD	0	12,269	0	496	0
District Court	25,087	74,818	0	85	0
Probate Court	8,407	41,376	0	21	0
Family Court	8,409	192,854	0	129	0
Prosecuting Atty	0	9,129	0	42	0
Sheriff Office	99,694	44,753	0	129	0
BOC Bd of Comm	0	795	0	0	0
BOC Library	0	734	0	0	0
Water Res. Comm.	0	0	18,785	21	0
Parks & Rec	73,177	0	0	215	26,851
Road Commission	0	24	0	0	0
Friend of Court	0	2,244	0	42	0
Health	90,855	16,770	0	64	0
ROD Automation	0	1,107	0	0	0
Oakland Enhance	0	324	0	0	0
Water Res Co SRF	0	0	218,950	235	0
Multi Org Grants	0	832	0	0	0
Workforce Develp	0	0	0	0	4,877
LE Grants Misc	0	2,135	0	85	0
LE Grants PA-CRP	0	2,221	0	0	0
LE Grants Rd Pat	0	0	0	0	0
House Comm Dev	0	0	0	42	3,345
Hum Svcs Grants	0	10,597	0	21	0
Other Grants	0	1,771	0	0	0
Judicial Grants	0	1,771	0	0	0
Brownfield Init.	0	362	0	21	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Concealed Pistol	0	324	0	0	0
Child Care Fund	90,855	0	0	0	0
Co Vets Trust	0	2,707	0	0	0
Waste Res Mgmt	0	35	0	129	0
Misc DSF	0	398	0	0	0
Water Res Co DSF	0	0	3,640	21	0
Proj Work Orders	0	7,892	0	21	0
Water Res Co CPF	0	0	34,081	151	0
Fire Record Mgmt	72,089	0	0	0	0
Airport	169,290	0	0	21	0
Drain Prop Funds	0	0	437,551	151	9,994
Delq Tax Revolv	0	0	0	0	0
Fac & Operations	358,006	0	0	151	0
Info Tech Clemis	173,750	0	0	85	0
Info Technology	217,399	0	0	1,060	0
Drain Equipment	0	0	63,427	21	0
Radio Communicat	148,825	0	0	1,013	0
Motor Pool	126,906	0	0	906	0
Communication	134,058	0	0	0	0
Bldg & Liab Ins	68,231	0	0	151	0
Fringe Benefits	46,450	0	0	323	6,627
Delq Per Prop Tx	0	0	0	0	0
Public Transport	0	211	0	0	0
Retirement	53,649	1,307	0	21	0
Retiree Hlt Care	52,849	3,745	0	0	0
Superseding Trust	11,507	136	0	0	0
Direct Bill	0	0	0	0	0
Total	2,134,831	478,706	776,434	7,618	60,830

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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
Road Commission	0
Friend of Court	29,763
Health	0
ROD Automation	0
Oakland Enhance	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develp	0
LE Grants Misc	0
LE Grants PA-CRP	10,200
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, 2016
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
Concealed Pistol	0
Child Care Fund	0
Co Vets Trust	0
Waste Res Mgmt	0
Misc DSF	0
Water Res Co DSF	0
Proj Work Orders	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	0
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Direct Bill	0
Total	39,963

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .1 - Nature and Extent of Services
For Department Facilities Management

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

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .2 - Costs To Be Allocated
For Department Facilities Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,399,336			1,399,336
Cost Adjustments:				
Refund of Expenses	-55,244			
Building Security	1,428,402			
Total Departmental Cost Adjustments:	1,373,158			1,373,158
Inbound Costs:				
Building Depreciation	102,527		102,527	
Non-Departmental	1,307,037	1,392	1,308,429	
Co Exec Admin	18,613	1,034	19,647	
Co Exec Compliance	602		602	
Co Exec Corp Counsel	44,380	2,766	47,146	
Co Exec Purchasing	4,150	271	4,421	
Mgmt & Budget Fiscal Services	9,634	1,412	11,046	
Facilities Management		13,421	13,421	
Central Services Support Svcs		48,353	48,353	
Human Resources		13,477	13,477	
Treasurer		193	193	
Total Allocated Additions:	1,486,943	82,319	1,569,262	1,569,262
Total To Be Allocated:	4,259,437	82,319		4,341,756

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management**

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	661,567	0	13,297	29,704	146,605
FRINGE BENEFITS	337,541	0	6,785	15,156	74,796
Other Expense & Cost					
Supplies	2,267	0	46	102	501
Travel	5,509	0	111	247	1,221
Operating Expenses	13,898	0	279	624	3,081
Professional Serv	305,737	0	6,145	13,728	67,752
Internal Charges	72,817	0	1,464	3,269	16,136
Departmental Total					
Expenditures Per Financial Statement	1,399,336				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(55,244)	0	(1,110)	(2,480)	(12,242)
Building Security	1,428,402	0	0	0	1,126,343
Functional Cost	2,772,494	0	27,017	60,350	1,424,193
Allocation Step 1					
Inbound - Building Depreciation: Service Center	96,498	0	2,316	5,181	25,584
Inbound - Non-Departmental: Property Insur	282,963	0	8,099	12,923	91,862
Inbound - Non-Departmental: Grounds Care	500,000	0	11,443	25,599	126,416
Inbound - Non-Departmental: FM&O	524,074	0	10,515	23,524	116,174
Inbound - Co Exec Purchasing: ATM Reimb	(2,708)	0	0	0	(1,421)
Inbound - All Others	86,116	0	1,725	3,861	19,160
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,259,437	0	61,115	131,438	1,801,968
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	302	0	8	13	111
Inbound - Non-Departmental: Grounds Care	533	0	12	26	150
Inbound - Non-Departmental: FM&O	557	0	11	24	142
Inbound - All Others	80,927	0	1,608	3,609	18,369
2nd Allocation	82,319	0	1,639	3,672	18,772
Total For Facilities Management					
Schedule .3 Total	4,341,756	0	62,754	135,110	1,820,740

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	6,748	26,727	10,519	12,041	26,860
FRINGE BENEFITS	3,443	13,637	5,367	6,143	13,704
Other Expense & Cost					
Supplies	23	92	36	41	92
Travel	56	223	88	100	224
Operating Expenses	142	561	221	253	564
Professional Serv	3,119	12,352	4,861	5,564	12,413
Internal Charges	743	2,942	1,158	1,325	2,956
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(563)	(2,232)	(878)	(1,005)	(2,243)
Building Security	0	0	0	0	0
Functional Cost	13,711	54,302	21,372	24,462	54,570
Allocation Step 1					
Inbound - Building Depreciation: Service Center	1,172	4,659	1,837	2,105	0
Inbound - Non-Departmental: Property Insur	0	7,712	6,008	4,496	7,229
Inbound - Non-Departmental: Grounds Care	5,793	23,021	9,075	10,403	23,175
Inbound - Non-Departmental: FM&O	5,323	21,155	8,340	9,559	21,297
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	(598)
Inbound - All Others	877	3,476	1,366	1,562	3,493
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	26,876	114,325	47,998	52,587	109,166
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	7	6	4	7
Inbound - Non-Departmental: Grounds Care	5	23	10	11	23
Inbound - Non-Departmental: FM&O	4	22	8	10	22
Inbound - All Others	813	3,253	1,272	1,453	3,267
2nd Allocation	822	3,305	1,296	1,478	3,319
Total For Facilities Management					
Schedule .3 Total	27,698	117,630	49,294	54,065	112,485

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	23,949	4,432	8,336	13,430	94,670
FRINGE BENEFITS	12,219	2,262	4,253	6,852	48,302
Other Expense & Cost					
Supplies	82	15	29	46	324
Travel	199	37	69	112	788
Operating Expenses	503	93	175	282	1,989
Professional Serv	11,068	2,048	3,852	6,206	43,751
Internal Charges	2,636	488	917	1,478	10,420
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(2,000)	(370)	(696)	(1,121)	(7,905)
Building Security	0	0	0	0	0
Functional Cost	48,656	9,005	16,935	27,285	192,339
Allocation Step 1					
Inbound - Building Depreciation: Service Center	4,181	774	1,459	0	16,517
Inbound - Non-Departmental: Property Insur	0	2,112	3,406	5,006	58,132
Inbound - Non-Departmental: Grounds Care	20,658	3,823	7,210	0	81,613
Inbound - Non-Departmental: FM&O	18,983	3,513	6,626	10,634	74,998
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	3,119	571	1,083	1,743	12,318
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	95,597	19,798	36,719	44,668	435,917
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	2	3	4	61
Inbound - Non-Departmental: Grounds Care	21	3	7	0	85
Inbound - Non-Departmental: FM&O	20	3	7	11	78
Inbound - All Others	2,911	533	1,007	1,624	11,549
2nd Allocation	2,952	541	1,024	1,639	11,773
Total For Facilities Management					
Schedule .3 Total	98,549	20,339	37,743	46,307	447,690

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	13,694	60,930	21,567	8,203	20,376
FRINGE BENEFITS	6,987	31,088	11,004	4,186	10,396
Other Expense & Cost					
Supplies	47	209	74	28	70
Travel	114	507	180	68	170
Operating Expenses	288	1,280	453	172	428
Professional Serv	6,329	28,158	9,967	3,791	9,417
Internal Charges	1,507	6,706	2,374	903	2,243
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(1,144)	(5,088)	(1,801)	(685)	(1,702)
Building Security	0	0	0	0	0
Functional Cost	27,822	123,790	43,818	16,666	41,398
Allocation Step 1					
Inbound - Building Depreciation: Service Center	2,384	10,630	3,768	0	0
Inbound - Non-Departmental: Property Insur	6,491	0	11,560	2,350	4,337
Inbound - Non-Departmental: Grounds Care	11,780	52,528	18,620	0	0
Inbound - Non-Departmental: FM&O	10,825	48,271	17,111	6,479	16,136
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	1,778	7,930	2,805	1,067	2,652
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	61,080	243,149	97,682	26,562	64,523
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	6	0	12	2	4
Inbound - Non-Departmental: Grounds Care	12	55	20	0	0
Inbound - Non-Departmental: FM&O	11	50	17	6	16
Inbound - All Others	1,656	7,433	2,618	990	2,475
2nd Allocation	1,685	7,538	2,667	998	2,495
Total For Facilities Management					
Schedule .3 Total	62,765	250,687	100,349	27,560	67,018

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	7,343	21,898	1,323	19,318	1,786
FRINGE BENEFITS	3,747	11,173	675	9,856	911
Other Expense & Cost					
Supplies	25	75	5	66	6
Travel	61	182	11	161	15
Operating Expenses	154	460	28	406	38
Professional Serv	3,394	10,120	611	8,928	825
Internal Charges	808	2,410	146	2,126	197
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(613)	(1,829)	(110)	(1,613)	(149)
Building Security	0	0	0	0	0
Functional Cost	14,919	44,489	2,689	39,248	3,629
Allocation Step 1					
Inbound - Building Depreciation: Service Center	1,284	3,815	0	0	314
Inbound - Non-Departmental: Property Insur	0	7,146	0	6,583	0
Inbound - Non-Departmental: Grounds Care	6,346	18,849	0	0	1,554
Inbound - Non-Departmental: FM&O	5,831	17,321	1,043	15,302	1,428
Inbound - Co Exec Purchasing: ATM Reimb	0	0	(689)	0	0
Inbound - All Others	956	2,848	171	2,514	229
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	29,336	94,468	3,214	63,647	7,154
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	7	0	7	0
Inbound - Non-Departmental: Grounds Care	6	20	0	0	1
Inbound - Non-Departmental: FM&O	5	17	1	16	1
Inbound - All Others	887	2,660	155	2,344	210
2nd Allocation	898	2,704	156	2,367	212
Total For Facilities Management					
Schedule .3 Total	30,234	97,172	3,370	66,014	7,366

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	1,125	9,460	1,059	37,246	18,921
FRINGE BENEFITS	574	4,827	540	19,004	9,654
Other Expense & Cost					
Supplies	4	32	4	128	65
Travel	9	79	9	310	158
Operating Expenses	24	199	22	782	397
Professional Serv	520	4,372	489	17,213	8,744
Internal Charges	124	1,041	117	4,100	2,083
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Refund of Expenses	(94)	(790)	(88)	(3,110)	(1,580)
Building Security	0	0	0	83,956	0
Functional Cost	2,286	19,220	2,152	159,629	38,442
Allocation Step 1					
Inbound - Building Depreciation: Service Center	195	1,645	184	6,494	0
Inbound - Non-Departmental: Property Insur	0	0	0	23,464	14,047
Inbound - Non-Departmental: Grounds Care	964	8,131	909	32,090	0
Inbound - Non-Departmental: FM&O	886	7,472	835	29,489	15,004
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	143	1,229	136	4,841	2,463
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,474	37,697	4,216	256,007	69,956
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	0	0	24	14
Inbound - Non-Departmental: Grounds Care	1	8	1	33	0
Inbound - Non-Departmental: FM&O	1	7	1	30	16
Inbound - All Others	131	1,140	123	4,539	2,298
2nd Allocation	133	1,155	125	4,626	2,328
Total For Facilities Management					
Schedule .3 Total	4,607	38,852	4,341	260,633	72,284

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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
Travel	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	(3)
Building Security	218,103
Functional Cost	218,100
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	218,100
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	218,100

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	5,388	14.340466	8,763		8,763	231	8,994
Pub Svc MSU Ext	13,824	36.793357	22,486		22,486	600	23,086
Pub Svc CC Prob	17,128	45.587139	27,864		27,864	758	28,622
Water Res. Comm.	984	2.618972	1,600		1,600	40	1,640
Others	248	0.660066	402		402	10	412
Schedule .4 Total for N. Office Bldg	37,572	100.000000	61,115		61,115	1,639	62,754

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Facilities Management**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Admin	814	0.968437	1,272		1,272	32	1,304
C&ED Admin	481	0.572258	749		749	18	767
Health	62,352	74.181766	97,509		97,509	2,739	100,248
Hum Svcs Grants	20,041	23.843289	31,339		31,339	870	32,209
Child Care Fund	365	0.434250	569		569	13	582
Schedule .4 Total for NO Health Ctr	84,053	100.000000	131,438		131,438	3,672	135,110

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Corp Counsel	6,512	1.568775	28,267		28,267		28,267
Central Services Support Svcs	23,912	5.760526	103,801		103,801	1,090	104,891
Treasurer	13,822	3.329792	60,002		60,002	625	60,627
Clerk Adm/Micrographics	5,079	1.223558	22,046		22,046	222	22,268
M&B Reimb.	6,649	1.601779	28,863		28,863	298	29,161
Pub Svc CC Prob	3,785	0.911826	16,429		16,429	163	16,592
Clerk / ROD	41,381	9.968899	179,637		179,637	1,897	181,534
Probate Court	20,384	4.910612	88,488		88,488	932	89,420
Family Court	158,790	38.253341	689,321		689,321	7,396	696,717
Prosecuting Atty	55,646	13.405412	241,562		241,562	2,550	244,112
Sheriff Office	12,976	3.125986	56,329		56,329	591	56,920
BOC Bd of Comm	8,257	1.989154	35,845		35,845	374	36,219
BOC Library	21,356	5.144772	92,707		92,707	977	93,684
LE Grants PA-CRP	8,477	2.042154	36,800		36,800	382	37,182
Fac & Operations	7,354	1.771617	31,924		31,924	334	32,258
Info Technology	442	0.106480	1,917		1,917	18	1,935
Delq Per Prop Tx	386	0.092989	1,675		1,675	15	1,690
Others	19,893	4.792328	86,355		86,355	908	87,263
Schedule .4 Total for Courthouse	415,101	100.000000	1,801,968		1,801,968	18,772	1,820,740

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, 2016
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	25,005		25,005	767	25,772
Others	1,326	6.971609	1,871		1,871	55	1,926
Schedule .4 Total for Central Svc Bld	19,020	100.000000	26,876		26,876	822	27,698

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, 2016
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	1,106	1.356390	1,550		1,550	43	1,593
Road Commission	11,583	14.205298	16,237		16,237	468	16,705
Info Tech Clemis	6,593	8.085602	9,241		9,241	263	9,504
Info Technology	61,273	75.144714	85,918		85,918	2,493	88,411
Communication	985	1.207996	1,379		1,379	38	1,417
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	114,325		114,325	3,305	117,630

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, 2016
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	9,369	31.440652	15,088		15,088	405	15,493
Sheriff Office	13,223	44.373972	21,305		21,305	590	21,895
Info Tech Clemis	3,500	11.745361	5,636		5,636	146	5,782
Others	3,707	12.440015	5,969		5,969	155	6,124
Schedule .4 Total for Annex I	29,799	100.000000	47,998		47,998	1,296	49,294

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, 2016
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	28,198	82.554088	43,414		43,414	1,228	44,642
Water Res. Comm.	4,557	13.341336	7,017		7,017	193	7,210
Others	1,402	4.104576	2,156		2,156	57	2,213
Schedule .4 Total for Annex II	34,157	100.000000	52,587		52,587	1,478	54,065

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	22,772		22,772	686	23,458
Pub Svc Comm Cor	13,202	17.349366	18,942		18,942	573	19,515
Sheriff Office	1,590	2.089493	2,280		2,280	67	2,347
Friend of Court	39,698	52.169000	56,951		56,951	1,745	58,696
House Comm Dev	5,732	7.532689	8,221		8,221	248	8,469
Schedule .4 Total for Oak Pointe	76,095	100.000000	109,166		109,166	3,319	112,485

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, 2016
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	4,001		4,001		4,001
Water Res. Comm.	40,142	59.179431	56,575		56,575	1,827	58,402
Fac & Operations	24,850	36.635167	35,021		35,021	1,125	36,146
Schedule .4 Total for Public Works	67,831	100.000000	95,597		95,597	2,952	98,549

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, 2016
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	19,798		19,798	541	20,339
Schedule .4 Total for Child Care Ctr	12,552	100.000000	19,798		19,798	541	20,339

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	5,136	21.692854	7,964		7,964	220	8,184
Others	18,540	78.307146	28,755		28,755	804	29,559
Schedule .4 Total for Health Svc Ctr	23,676	100.000000	36,719		36,719	1,024	37,743

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, 2016
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	2,539		2,539	91	2,630
Health	32,799	86.324517	38,562		38,562	1,421	39,983
Hum Svcs Grants	3,035	7.987893	3,567		3,567	127	3,694
Schedule .4 Total for S. Health Svc	37,995	100.000000	44,668		44,668	1,639	46,307

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, 2016
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	434,925		434,925	11,749	446,674
Schedule .4 Total for Law Enf Complex	267,978	100.000000	435,917		435,917	11,773	447,690

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, 2016
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	61,080		61,080	1,685	62,765
Schedule .4 Total for Medical Exam	38,680	100.000000	61,080		61,080	1,685	62,765

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, 2016
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	243,149		243,149	7,538	250,687
Schedule .4 Total for Child Welfare	172,476	100.000000	243,149		243,149	7,538	250,687

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, 2016
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	97,682		97,682	2,667	100,349
Schedule .4 Total for Work Release	61,138	100.000000	97,682		97,682	2,667	100,349

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	19,323	83.465077	22,170		22,170	840	23,010
Others	3,828	16.534923	4,392		4,392	158	4,550
Schedule .4 Total for Animal Shelter	23,151	100.000000	26,562		26,562	998	27,560

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, 2016
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
Sheriff Office	8,708	15.103372	9,745		9,745	373	10,118
Others	48,948	84.896628	54,778		54,778	2,122	56,900
Schedule .4 Total for Trusty Camp	57,656	100.000000	64,523		64,523	2,495	67,018

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, 2016
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	9,420		9,420		9,420
Central Services Support Svcs	11,443	54.922006	16,111		16,111	729	16,840
Health	2,702	12.968563	3,805		3,805	169	3,974
Schedule .4 Total for Materials Mgmt	20,835	100.000000	29,336		29,336	898	30,234

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, 2016
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	94,468		94,468	2,704	97,172
Schedule .4 Total for Sheriff Admin	61,891	100.000000	94,468		94,468	2,704	97,172

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, 2016
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	3,214		3,214	156	3,370
Schedule .4 Total for P&R (Market)	7,453	100.000000	3,214		3,214	156	3,370

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, 2016
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	3,930	7.187929	4,574		4,574	166	4,740
Pub Svc Comm Cor	7,041	12.877915	8,197		8,197	300	8,497
Pub Svc CC Prob	20,648	37.764976	24,042		24,042	927	24,969
Family Court	5,102	9.331504	5,937		5,937	217	6,154
Sheriff Office	351	0.641975	407		407	13	420
BOC Bd of Comm	583	1.066301	678		678	23	701
Health	4,066	7.436671	4,733		4,733	172	4,905
Fac & Operations	2,261	4.135345	2,631		2,631	94	2,725
Info Technology	8,450	15.454961	9,837		9,837	361	10,198
Others	2,243	4.102423	2,611		2,611	94	2,705
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	63,647		63,647	2,367	66,014

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	5,102	100.000000	7,154		7,154	212	7,366
Schedule .4 Total for Mens Facility	5,102	100.000000	7,154		7,154	212	7,366

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, 2016
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	4,474		4,474	133	4,607
Schedule .4 Total for D Building	3,164	100.000000	4,474		4,474	133	4,607

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, 2016
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	6,744		6,744	204	6,948
Motor Pool	26,962	82.106097	30,953		30,953	951	31,904
Schedule .4 Total for Central Garage	32,838	100.000000	37,697		37,697	1,155	38,852

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, 2016
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	4,216		4,216	125	4,341
Schedule .4 Total for Med Care Fac.	2,985	100.000000	4,216		4,216	125	4,341

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, 2016
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	43,183		43,183		43,183
Co Exec Compliance	443	0.420431	1,075		1,075		1,075
Mgmt & Budget Admin	969	0.919634	2,354		2,354		2,354
Co Exec Purchasing	6,978	6.622504	16,952		16,952		16,952
Mgmt & Budget Fiscal Services	23,467	22.271468	57,024		57,024		57,024
Central Services Admin	411	0.390061	999		999	31	1,030
Human Resources	20,313	19.278149	49,354		49,354	1,683	51,037
Pub Svc Admin	430	0.408094	1,043		1,043	32	1,075
C&ED Admin	749	0.710842	1,820		1,820	58	1,878
C&ED Dev & Plan	21,299	20.213917	51,748		51,748	1,802	53,550
Workforce Develop	2,500	2.372637	6,074		6,074	202	6,276
Info Technology	120	0.113887	292		292	9	301
Bldg & Liab Ins	2,055	1.950307	4,991		4,991	165	5,156
Fringe Benefits	1,027	0.974679	2,495		2,495	80	2,575
Others	6,834	6.485840	16,603		16,603	564	17,167
Schedule .4 Total for EOB 41 West	105,368	100.000000	256,007		256,007	4,626	260,633

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, 2016
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	61,806		61,806	2,062	63,868
Sheriff Office	5,719	10.667388	7,462		7,462	245	7,707
Fac & Operations	527	0.982989	688		688	21	709
Schedule .4 Total for District Court	53,612	100.000000	69,956		69,956	2,328	72,284

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, 2016
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	100	100.000000	218,100		218,100		218,100
Schedule .4 Total for Building Secur	100	100.000000	218,100		218,100	0	218,100

Allocation Basis: Direct allocation to benefiting department

Allocation Source: Court security summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Co Exec Admin	43,183	0	0	0	0
Co Exec Compliance	1,075	0	0	0	0
Co Exec Corp Counsel	28,267	0	0	28,267	0
Mgmt & Budget Admin	2,354	0	0	0	0
Co Exec Purchasing	16,952	0	0	0	0
Mgmt & Budget Fiscal Services	57,024	0	0	0	0
Facilities Management	13,421	0	0	0	0
Central Services Admin	1,030	0	0	0	0
Central Services Support Svcs	166,373	0	0	104,891	0
Human Resources	51,037	0	0	0	0
Treasurer	60,627	0	0	60,627	0
Clerk Adm/Micrographics	23,861	0	0	22,268	0
M&B Equalization	23,458	0	0	0	0
M&B Reimb.	29,161	0	0	29,161	0
Hum Svc Admin	1,304	0	1,304	0	0
Hum Svc Homeland	15,493	0	0	0	0
Pub Svc Admin	1,075	0	0	0	0
Pub Svc Vets Svc	13,734	8,994	0	0	0
Pub Svc Comm Cor	29,028	0	0	0	0
Pub Svc MSU Ext	23,086	23,086	0	0	0
Pub Svc Animal	23,010	0	0	0	0
Pub Svc CC Prob	70,183	28,622	0	16,592	0
Pub Svc Med Exam	62,765	0	0	0	0
C&ED Admin	2,645	0	767	0	0
C&ED Dev & Plan	53,550	0	0	0	0
Clerk / ROD	181,534	0	0	181,534	0
District Court	63,868	0	0	0	0
Probate Court	89,420	0	0	89,420	0
Family Court	702,871	0	0	696,717	0
Prosecuting Atty	244,112	0	0	244,112	0
Sheriff Office	743,602	0	0	56,920	0
BOC Bd of Comm	36,920	0	0	36,219	0
BOC Library	93,684	0	0	93,684	0
Water Res. Comm.	67,252	1,640	0	0	0
Parks & Rec	6,000	0	0	0	0
Road Commission	16,705	0	0	0	0
Friend of Court	276,796	0	0	0	0
Health	161,635	0	100,248	0	0
Workforce Develp	6,276	0	0	0	0
LE Grants PA-CRP	37,182	0	0	37,182	0
House Comm Dev	8,469	0	0	0	0
Hum Svcs Grants	35,903	0	32,209	0	0
Child Care Fund	251,269	0	582	0	0
Fac & Operations	97,610	0	0	32,258	25,772
Info Tech Clemis	15,286	0	0	0	0
Info Technology	100,845	0	0	1,935	0
Radio Communicat	6,948	0	0	0	0
Motor Pool	31,904	0	0	0	0
Communication	1,417	0	0	0	0
Bldg & Liab Ins	5,156	0	0	0	0
Fringe Benefits	22,914	0	0	0	0
Delq Per Prop Tx	1,690	0	0	1,690	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Others	220,792	412	0	87,263	1,926
Direct Bill	0	0	0	0	0
Total	4,341,756	62,754	135,110	1,820,740	27,698

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	4,001
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	44,642	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	1,593	0	0	0	0
M&B Equalization	0	0	0	23,458	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	15,493	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	19,515	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	21,895	0	2,347	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	7,210	0	58,402
Parks & Rec	0	0	0	0	0
Road Commission	16,705	0	0	0	0
Friend of Court	0	0	0	58,696	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	8,469	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	36,146
Info Tech Clemis	9,504	5,782	0	0	0
Info Technology	88,411	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,417	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, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Others	0	6,124	2,213	0	0
Direct Bill	0	0	0	0	0
Total	117,630	49,294	54,065	112,485	98,549

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management**

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	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	62,765
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	0	0	446,674	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	2,630	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	8,184	39,983	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	3,694	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	20,339	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, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Others	0	29,559	0	0	0
Direct Bill	0	0	0	0	0
Total	20,339	37,743	46,307	447,690	62,765

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	9,420
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	16,840
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	23,010	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	100,349	0	10,118	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	0	0	3,974
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	250,687	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, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Others	0	0	4,550	56,900	0
Direct Bill	0	0	0	0	0
Total	250,687	100,349	27,560	67,018	30,234

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	4,740	0	0
Pub Svc Comm Cor	0	0	8,497	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	24,969	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	6,154	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	97,172	0	420	0	0
BOC Bd of Comm	0	0	701	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	3,370	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	4,905	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	2,725	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	10,198	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, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Others	0	0	2,705	7,366	4,607
Direct Bill	0	0	0	0	0
Total	97,172	3,370	66,014	7,366	4,607

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	Building Secur
Co Exec Admin	0	0	43,183	0	0
Co Exec Compliance	0	0	1,075	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	2,354	0	0
Co Exec Purchasing	0	0	16,952	0	0
Mgmt & Budget Fiscal Services	0	0	57,024	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	1,030	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	51,037	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	1,075	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	1,878	0	0
C&ED Dev & Plan	0	0	53,550	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	63,868	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	7,707	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	218,100
Health	0	4,341	0	0	0
Workforce Develop	0	0	6,276	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	709	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	301	0	0
Radio Communicat	6,948	0	0	0	0
Motor Pool	31,904	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	5,156	0	0
Fringe Benefits	0	0	2,575	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, 2016
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	Building Secur
Others	0	0	17,167	0	0
Direct Bill	0	0	0	0	0
Total	38,852	4,341	260,633	72,284	218,100

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Central Services Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	230,866			230,866
Inbound Costs:				
Building Depreciation	4,473		4,473	
Co Exec Admin	4,045	222	4,267	
Co Exec Compliance	99		99	
Co Exec Purchasing	-3		-3	
Mgmt & Budget Fiscal Services	1,366	276	1,642	
Facilities Management	999	31	1,030	
Central Services Support Svcs		292	292	
Human Resources		2,926	2,926	
Treasurer		2	2	
Total Allocated Additions:	<u>10,979</u>	<u>3,749</u>	<u>14,728</u>	14,728
Total To Be Allocated:	<u>241,845</u>	<u>3,749</u>		<u>245,594</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Central Services Admin

	Total	G&A	Cent Svcs Admin
Wages & Benefits			
SALARIES & WAGES	147,896	0	147,896
FRINGE BENEFITS	69,222	0	69,222
Other Expense & Cost			
Supplies	207	0	207
Travel	76	0	76
Operating Expenses	234	0	234
Internal Charges	13,231	0	13,231
Departmental Total			
Expenditures Per Financial Statement	230,866		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	230,866	0	230,866
Allocation Step 1			
Inbound - All Others	10,979	0	10,979
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	241,845	0	241,845
Allocation Step 2			
Inbound - All Others	3,749	0	3,749
2nd Allocation	3,749	0	3,749
Total For Central Services Admin			
Schedule .3 Total	245,594	0	245,594

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	1,150,595	26.720254	64,621		64,621	1,002	65,623
Airport	1,833,729	42.584668	102,991		102,991	1,595	104,586
Motor Pool	1,321,754	30.695078	74,233		74,233	1,152	75,385
Schedule .4 Total for Cent Svcs Admin	4,306,078	100.000000	241,845		241,845	3,749	245,594

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, 2016
Schedule .5 - Allocation Summary
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	65,623	65,623
Airport	104,586	104,586
Motor Pool	75,385	75,385
Direct Bill	0	0
Total	245,594	245,594

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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.

Supplies – this function identifies the costs of supplies that were provided to an outside agency. For purposes of this cost plan these costs have not been allocated.

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, 2016
Schedule .2 - Costs To Be Allocated
For Department Central Services Support Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,281,172			2,281,172
Cost Adjustments:				
Misc Revenue	-315,678			
Total Departmental Cost Adjustments:	-315,678			-315,678
Inbound Costs:				
Building Depreciation	62,267		62,267	
Co Exec Admin	21,435	1,191	22,626	
Co Exec Compliance	982		982	
Co Exec Corp Counsel	9,182	571	9,753	
Co Exec Purchasing	4,573	183	4,756	
Mgmt & Budget Fiscal Services	83,822	6,150	89,972	
Facilities Management	163,326	3,047	166,373	
Central Services Admin	64,621	1,002	65,623	
Central Services Support Svcs		1,387	1,387	
Human Resources		15,522	15,522	
Treasurer		594	594	
Clerk Adm/Micrographics		283,478	283,478	
Total Allocated Additions:	410,208	313,125	723,333	723,333
Total To Be Allocated:	2,375,702	313,125		2,688,827

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	716,358	151,025	325,862	239,471	0
FRINGE BENEFITS	434,237	54,097	219,115	161,025	0
Other Expense & Cost					
Supplies	10,077	66	5,770	4,241	0
Professional Serv.	79,581	0	76,439	3,142	0
Contracted Serv	247,669	0	247,669	0	0
Internal Charges	773,184	0	294,702	241,507	49,121
Software	20,066	0	11,566	8,500	0
Departmental Total					
Expenditures Per Financial Statement	2,281,172				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Revenue	(315,678)	0	(282,895)	0	(1,136)
Functional Cost	1,965,494	205,188	898,228	657,886	47,985
Allocation Step 1					
Inbound - Building Depreciation: Court House	39,455	0	10,873	10,873	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	70,877	0	70,877	0	0
Inbound - Facilities Management: Courthouse	103,801	0	28,604	28,604	0
Inbound - Facilities Management: Annex II	43,414	0	21,701	21,713	0
Inbound - Facilities Management: Materials Mgmt	16,111	0	9,017	7,094	0
Inbound - All Others	136,550	28,779	62,129	45,642	0
Reallocate Admin Costs		(233,967)	56,245	41,319	0
Unallocated Costs	(220,509)	0	0	0	0
1st Allocation	2,155,193	0	1,157,674	813,131	47,985
Allocation Step 2					
Inbound - Clerk Adm/Micrographics: Micrographics	283,478	0	0	283,478	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	4,418	0	4,418	0	0
Inbound - Facilities Management: Courthouse	1,090	0	301	301	0
Inbound - Facilities Management: Annex II	1,228	0	603	625	0
Inbound - Facilities Management: Materials Mgmt	729	0	410	319	0
Inbound - All Others	22,182	4,643	10,159	7,380	0
Reallocate Admin Costs		(4,643)	1,112	819	0
Unallocated Costs	(488)	0	0	0	0
2nd Allocation	312,637	0	17,003	292,922	0
Total For Central Services Support Svcs					
Schedule .3 Total	2,467,830	0	1,174,677	1,106,053	47,985

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Copier Supplies**	Food Services**
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	0	0
Professional Serv.	0	0	0
Contracted Serv	0	0	0
Internal Charges	0	0	187,854
Software	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Revenue	0	0	(31,647)
Functional Cost	0	0	156,207
Allocation Step 1			
Inbound - Building Depreciation: Court House	0	0	17,709
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0	0
Inbound - Facilities Management: Courthouse	0	0	46,593
Inbound - Facilities Management: Annex II	0	0	0
Inbound - Facilities Management: Materials Mgmt	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	136,403	0	0
Unallocated Costs	0	0	(220,509)
1st Allocation	136,403	0	0
Allocation Step 2			
Inbound - Clerk Adm/Micrographics: Micrographics	0	0	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0	0
Inbound - Facilities Management: Courthouse	0	0	488
Inbound - Facilities Management: Annex II	0	0	0
Inbound - Facilities Management: Materials Mgmt	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,712	0	0
Unallocated Costs	0	0	(488)
2nd Allocation	2,712	0	0
Total For Central Services Support Svcs			
Schedule .3 Total	139,115	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	4,786.27	0.589653	6,823		6,823		6,823
Co Exec Compliance	2.66	0.000328	3		3		3
Co Exec Corp Counsel	527.75	0.065017	750		750		750
Co Exec Purchasing	94.05	0.011587	130		130		130
Mgmt & Budget Fiscal Services	21,664.01	2.668935	30,894		30,894		30,894
Facilities Management	259.77	0.032003	368		368		368
Central Services Admin	207.32	0.025541	292		292		292
Human Resources	4,536.80	0.558919	6,467		6,467	93	6,560
Treasurer	36,570.30	4.505341	52,155		52,155	782	52,937
M&B Equalization	103,104.56	12.702143	147,051		147,051	2,232	149,283
M&B Reimb.	72,251.87	8.901193	103,046		103,046	1,554	104,600
Hum Svc Homeland	3,094.24	0.381200	4,411		4,411	58	4,469
Pub Svc Vets Svc	4,090.79	0.503972	5,831		5,831	83	5,914
Pub Svc Comm Cor	3,556.07	0.438096	5,071		5,071	68	5,139
Pub Svc MSU Ext	1,797.20	0.221409	2,559		2,559	33	2,592
Pub Svc Animal	37,171.35	4.579388	53,013		53,013	793	53,806
Pub Svc CC Prob	4,889.08	0.602319	6,971		6,971	99	7,070
Pub Svc Med Exam	811.69	0.099998	1,155		1,155	14	1,169
C&ED Dev & Plan	4,657.97	0.573847	6,642		6,642	96	6,738
Clerk / ROD	120,848.51	14.888137	172,459		172,459	2,910	175,369
Probate Court	42,894.08	5.284410	61,172		61,172	917	62,089
Family Court	29,479.02	3.631719	42,043		42,043	630	42,673
Prosecuting Atty	28,522.30	3.513854	40,677		40,677	611	41,288
Sheriff Office	24,861.87	3.062901	35,456		35,456	531	35,987
BOC Bd of Comm	570.75	0.070315	810		810	10	820
BOC Library	302.44	0.037260	428		428	3	431
Water Res. Comm.	28,611.12	3.524796	40,804		40,804	613	41,417
Parks & Rec	8,814.72	1.085945	12,571		12,571	181	12,752
Friend of Court	48,479.08	5.972464	69,138		69,138	1,037	70,175
Health	41,697.53	5.136999	59,469		59,469	893	60,362
ROD Automation	158.10	0.019477	224		224	1	225
Workforce Develop	1,223.07	0.150678	1,744		1,744	23	1,767
LE Grants PA-CRP	28,554.08	3.517769	40,723		40,723	611	41,334
House Comm Dev	17,684.74	2.178702	25,221		25,221	376	25,597
Hum Svcs Grants	31,352.44	3.862518	44,715		44,715	670	45,385
Concealed Pistol	12,059.76	1.485723	17,198		17,198	251	17,449
Child Care Fund	4,377.26	0.539264	6,236		6,236	88	6,324
Airport	2,382.49	0.293515	3,392		3,392	43	3,435
Drain Prop Funds	9,178.03	1.130703	13,086		13,086	188	13,274
Delq Tax Revolv	3,704.51	0.456383	5,281		5,281	72	5,353
Info Tech Clemis	225.15	0.027738	318		318	3	321
Info Technology	304.75	0.037544	432		432	3	435
Radio Communicat	7.15	0.000881	9		9		9
Motor Pool	696.48	0.085804	993		993	11	1,004
Bldg & Liab Ins	731.32	0.090096	1,042		1,042	12	1,054
Fringe Benefits	9,116.15	1.123080	13,001		13,001	186	13,187
Retirement	10,799.28	1.330436	15,400		15,400	224	15,624
Schedule .4 Total for Mail Services	811,709.93	100.000000	1,157,674		1,157,674	17,003	1,174,677

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, 2016
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	0.019812	159		159		159
Co Exec Compliance	30	0.074296	602		602		602
Co Exec Corp Counsel	771	1.909408	15,520		15,520		15,520
Mgmt & Budget Admin	28	0.069343	562		562		562
Co Exec Purchasing	245	0.606751	4,933		4,933		4,933
Mgmt & Budget Fiscal Services	1,085	2.687040	21,847		21,847		21,847
Central Services Support Svcs	69	0.170881	1,387		1,387		1,387
Human Resources	641	1.587459	12,906		12,906	4,914	17,820
Treasurer	2,315	5.733178	46,619		46,619	17,765	64,384
M&B Equalization	2,602	6.443944	52,397		52,397	19,966	72,363
M&B Reimb.	203	0.502737	4,086		4,086	1,551	5,637
Hum Svc Admin	77	0.190693	1,548		1,548	583	2,131
Hum Svc Homeland	7	0.017336	139		139	52	191
Pub Svc Comm Cor	349	0.864311	7,022		7,022	2,670	9,692
Pub Svc MSU Ext	49	0.121350	985		985	372	1,357
C&ED Admin	545	1.349711	10,976		10,976	4,175	15,151
Clerk / ROD	1,045	2.587979	21,040		21,040	8,010	29,050
District Court	1,030	2.550831	20,737		20,737	7,898	28,635
Probate Court	415	1.027762	8,354		8,354	3,177	11,531
Family Court	3,394	8.405359	68,346		68,346	26,058	94,404
Prosecuting Atty	14,581	36.110355	293,699		293,699	112,164	405,863
Sheriff Office	3,203	7.932341	64,497		64,497	24,591	89,088
BOC Bd of Comm	20	0.049531	399		399	152	551
Friend of Court	399	0.988137	8,030		8,030	3,053	11,083
Health	5,464	13.531786	110,027		110,027	41,957	151,984
Child Care Fund	883	2.186780	17,776		17,776	6,774	24,550
Medical Care Fac	306	0.757820	6,158		6,158	2,342	8,500
Fac & Operations	68	0.168404	1,368		1,368	517	1,885
Info Technology	69	0.170881	1,387		1,387	524	1,911
Bldg & Liab Ins	467	1.156542	9,405		9,405	3,575	12,980
Others	11	0.027242	220		220	82	302
Schedule .4 Total for Records Retent	40,379	100.000000	813,131		813,131	292,922	1,106,053

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, 2016
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	47,985		47,985		47,985
Schedule .4 Total for Materials Mgmt	100	100.000000	47,985		47,985	0	47,985

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, 2016
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	136,403		136,403	2,712	139,115
Schedule .4 Total for Admin Supt MP	100	100.000000	136,403		136,403	2,712	139,115

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, 2016
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	6,982	6,823	159	0	0
Co Exec Compliance	605	3	602	0	0
Co Exec Corp Counsel	16,270	750	15,520	0	0
Mgmt & Budget Admin	562	0	562	0	0
Co Exec Purchasing	5,063	130	4,933	0	0
Mgmt & Budget Fiscal Services	52,741	30,894	21,847	0	0
Facilities Management	48,353	368	0	47,985	0
Central Services Admin	292	292	0	0	0
Central Services Support Svcs	1,387	0	1,387	0	0
Human Resources	24,380	6,560	17,820	0	0
Treasurer	117,321	52,937	64,384	0	0
M&B Equalization	221,646	149,283	72,363	0	0
M&B Reimb.	110,237	104,600	5,637	0	0
Hum Svc Admin	2,131	0	2,131	0	0
Hum Svc Homeland	4,660	4,469	191	0	0
Pub Svc Vets Svc	5,914	5,914	0	0	0
Pub Svc Comm Cor	14,831	5,139	9,692	0	0
Pub Svc MSU Ext	3,949	2,592	1,357	0	0
Pub Svc Animal	53,806	53,806	0	0	0
Pub Svc CC Prob	7,070	7,070	0	0	0
Pub Svc Med Exam	1,169	1,169	0	0	0
C&ED Admin	15,151	0	15,151	0	0
C&ED Dev & Plan	6,738	6,738	0	0	0
Clerk / ROD	204,419	175,369	29,050	0	0
District Court	28,635	0	28,635	0	0
Probate Court	73,620	62,089	11,531	0	0
Family Court	137,077	42,673	94,404	0	0
Prosecuting Atty	447,151	41,288	405,863	0	0
Sheriff Office	125,075	35,987	89,088	0	0
BOC Bd of Comm	1,371	820	551	0	0
BOC Library	431	431	0	0	0
Water Res. Comm.	41,417	41,417	0	0	0
Parks & Rec	12,752	12,752	0	0	0
Friend of Court	81,258	70,175	11,083	0	0
Health	212,346	60,362	151,984	0	0
ROD Automation	225	225	0	0	0
Workforce Develop	1,767	1,767	0	0	0
LE Grants PA-CRP	41,334	41,334	0	0	0
House Comm Dev	25,597	25,597	0	0	0
Hum Svcs Grants	45,385	45,385	0	0	0
Concealed Pistol	17,449	17,449	0	0	0
Child Care Fund	30,874	6,324	24,550	0	0
Medical Care Fac	8,500	0	8,500	0	0
Airport	3,435	3,435	0	0	0
Drain Prop Funds	13,274	13,274	0	0	0
Delq Tax Revolv	5,353	5,353	0	0	0
Fac & Operations	1,885	0	1,885	0	0
Info Tech Clemis	321	321	0	0	0
Info Technology	2,346	435	1,911	0	0
Radio Communicat	9	9	0	0	0
Motor Pool	140,119	1,004	0	0	139,115
Bldg & Liab Ins	14,034	1,054	12,980	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Fringe Benefits	13,187	13,187	0	0	0
Retirement	15,624	15,624	0	0	0
Others	302	0	302	0	0
Direct Bill	0	0	0	0	0
Total	2,467,830	1,174,677	1,106,053	47,985	139,115

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,307,127			4,307,127
Cost Adjustments:				
Misc Revenue	-611			
Union Steward	1,273			
Total Departmental Cost Adjustments:	662			662
Inbound Costs:				
Building Depreciation	221,079		221,079	
Non-Departmental	27,699	28	27,727	
Co Exec Admin	48,359	2,687	51,046	
Co Exec Compliance	85,682	2,002	87,684	
Co Exec Corp Counsel	62,745	3,912	66,657	
Co Exec Purchasing	2,881	159	3,040	
Mgmt & Budget Fiscal Services	28,139	3,921	32,060	
Facilities Management	49,354	1,683	51,037	
Central Services Support Svcs	19,373	5,007	24,380	
Human Resources		35,018	35,018	
Treasurer		3,878	3,878	
Total Allocated Additions:	545,311	58,295	603,606	603,606
Total To Be Allocated:	4,853,100	58,295		4,911,395

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	1,747,956	0	1,747,956
FRINGE BENEFITS	847,854	0	847,854
Other Expense & Cost			
Supplies	13,791	0	13,791
Professional Serv	125,927	0	125,927
Travel	21,662	0	21,662
Operating Expenses	269,066	0	269,066
Internal Charges	1,280,871	0	1,280,871
Departmental Total			
Expenditures Per Financial Statement	4,307,127		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Revenue	(611)	0	(611)
Union Steward	1,273	0	1,273
Functional Cost	4,307,789	0	4,307,789
Allocation Step 1			
Inbound - All Others	545,311	0	545,311
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,853,100	0	4,853,100
Allocation Step 2			
Inbound - All Others	58,295	0	58,295
2nd Allocation	58,295	0	58,295
Total For Human Resources			
Schedule .3 Total	4,911,395	0	4,911,395

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	2,126,851	0.591213	28,693		28,693		28,693
Co Exec Compliance	490,064	0.136226	6,610		6,610		6,610
Co Exec Corp Counsel	2,061,036	0.572918	27,802		27,802		27,802
Mgmt & Budget Admin	216,933	0.060302	2,924		2,924		2,924
Co Exec Purchasing	1,035,644	0.287884	13,971		13,971		13,971
Mgmt & Budget Fiscal Services	4,864,311	1.352160	65,621		65,621		65,621
Facilities Management	999,108	0.277728	13,477		13,477		13,477
Central Services Admin	217,118	0.060354	2,926		2,926		2,926
Central Services Support Svcs	1,150,595	0.319837	15,522		15,522		15,522
Human Resources	2,595,810	0.721572	35,018		35,018		35,018
Treasurer	3,025,134	0.840914	40,813		40,813	506	41,319
Clerk Adm/Micrographics	777,106	0.216017	10,484		10,484	127	10,611
M&B Equalization	7,067,536	1.964603	95,343		95,343	1,195	96,538
M&B Reimb.	2,158,002	0.599872	29,113		29,113	360	29,473
Hum Svc Admin	200,700	0.055790	2,704		2,704	29	2,733
Hum Svc Homeland	800,224	0.222443	10,794		10,794	130	10,924
Pub Svc Admin	216,950	0.060307	2,924		2,924	32	2,956
Pub Svc Vets Svc	1,465,391	0.407343	19,763		19,763	242	20,005
Pub Svc Comm Cor	3,698,198	1.028009	49,892		49,892	621	50,513
Pub Svc MSU Ext	579,747	0.161156	7,819		7,819	92	7,911
Pub Svc Animal	2,190,998	0.609044	29,555		29,555	365	29,920
Pub Svc Med Exam	2,953,695	0.821055	39,847		39,847	496	40,343
C&ED Admin	433,395	0.120473	5,846		5,846	67	5,913
C&ED Dev & Plan	4,465,371	1.241265	60,240		60,240	751	60,991
Clerk / ROD	5,296,511	1.472301	71,452		71,452	892	72,344
District Court	11,828,847	3.288132	159,576		159,576	2,000	161,576
Probate Court	4,219,722	1.172980	56,924		56,924	704	57,628
Family Court	19,646,541	5.461261	265,040		265,040	3,326	268,366
Prosecuting Atty	15,374,253	4.273669	207,404		207,404	2,597	210,001
Sheriff Office	111,551,776	31.008683	1,504,953		1,504,953	19,194	1,524,147
BOC Bd of Comm	2,025,593	0.563066	27,326		27,326	339	27,665
BOC Library	477,774	0.132810	6,445		6,445	73	6,518
Water Res. Comm.	2,917,014	0.810859	39,352		39,352	491	39,843
Parks & Rec	11,787,775	3.276715	159,023		159,023	1,993	161,016
Friend of Court	13,596,486	3.779493	183,422		183,422	2,302	185,724
Health	21,762,485	6.049442	293,586		293,586	3,682	297,268
ROD Automation	430,071	0.119549	5,801		5,801	67	5,868
Oakland Enhance	422,175	0.117354	5,694		5,694	65	5,759
Water Res Co SRF	3,493,160	0.971014	47,123		47,123	588	47,711
Multi Org Grants	1,494,388	0.415404	20,157		20,157	247	20,404
Workforce Develp	588,174	0.163498	7,933		7,933	94	8,027
LE Grants Misc	1,356,404	0.377047	18,297		18,297	227	18,524
LE Grants PA-CRP	2,038,093	0.566540	27,493		27,493	341	27,834
LE Grants Rd Pat	719,737	0.200069	9,711		9,711	115	9,826
House Comm Dev	2,045,565	0.568617	27,594		27,594	343	27,937
Hum Svcs Grants	4,453,438	1.237948	60,078		60,078	748	60,826
Other Grants	247,678	0.068848	3,338		3,338	34	3,372
Judicial Grants	306,317	0.085149	4,128		4,128	46	4,174
Concealed Pistol	134,970	0.037518	1,817		1,817	18	1,835
Child Care Fund	18,672,875	5.190606	251,907		251,907	3,161	255,068
Water Res Co CPF	555,617	0.154448	7,494		7,494	88	7,582
Fire Record Mgmt	401,495	0.111606	5,413		5,413	62	5,475

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	1,833,729	0.509732	24,737		24,737	303	25,040
Drain Prop Funds	19,414,894	5.396869	261,917		261,917	3,289	265,206
Delq Tax Revolv	175,713	0.048844	2,369		2,369	24	2,393
Fac & Operations	12,671,196	3.522285	170,939		170,939	2,142	173,081
Info Tech Cleemis	2,062,337	0.573280	27,821		27,821	345	28,166
Info Technology	14,414,319	4.006831	194,455		194,455	2,440	196,895
Radio Communicat	877,222	0.243846	11,832		11,832	143	11,975
Motor Pool	1,321,754	0.367416	17,829		17,829	215	18,044
Communication	359,905	0.100045	4,851		4,851	56	4,907
Bldg & Liab Ins	782,566	0.217534	10,557		10,557	128	10,685
Fringe Benefits	1,910,882	0.531179	25,777		25,777	317	26,094
Delq Per Prop Tx	284,299	0.079028	3,834		3,834	43	3,877
Schedule .4 Total for Personnel Svcs	359,743,667	100.000000	4,853,100		4,853,100	58,295	4,911,395

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, 2016
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Co Exec Admin	28,693	28,693
Co Exec Compliance	6,610	6,610
Co Exec Corp Counsel	27,802	27,802
Mgmt & Budget Admin	2,924	2,924
Co Exec Purchasing	13,971	13,971
Mgmt & Budget Fiscal Services	65,621	65,621
Facilities Management	13,477	13,477
Central Services Admin	2,926	2,926
Central Services Support Svcs	15,522	15,522
Human Resources	35,018	35,018
Treasurer	41,319	41,319
Clerk Adm/Micrographics	10,611	10,611
M&B Equalization	96,538	96,538
M&B Reimb.	29,473	29,473
Hum Svc Admin	2,733	2,733
Hum Svc Homeland	10,924	10,924
Pub Svc Admin	2,956	2,956
Pub Svc Vets Svc	20,005	20,005
Pub Svc Comm Cor	50,513	50,513
Pub Svc MSU Ext	7,911	7,911
Pub Svc Animal	29,920	29,920
Pub Svc Med Exam	40,343	40,343
C&ED Admin	5,913	5,913
C&ED Dev & Plan	60,991	60,991
Clerk / ROD	72,344	72,344
District Court	161,576	161,576
Probate Court	57,628	57,628
Family Court	268,366	268,366
Prosecuting Atty	210,001	210,001
Sheriff Office	1,524,147	1,524,147
BOC Bd of Comm	27,665	27,665
BOC Library	6,518	6,518
Water Res. Comm.	39,843	39,843
Parks & Rec	161,016	161,016
Friend of Court	185,724	185,724
Health	297,268	297,268
ROD Automation	5,868	5,868
Oakland Enhance	5,759	5,759
Water Res Co SRF	47,711	47,711
Multi Org Grants	20,404	20,404
Workforce Develp	8,027	8,027
LE Grants Misc	18,524	18,524
LE Grants PA-CRP	27,834	27,834
LE Grants Rd Pat	9,826	9,826
House Comm Dev	27,937	27,937
Hum Svcs Grants	60,826	60,826
Other Grants	3,372	3,372
Judicial Grants	4,174	4,174
Concealed Pistol	1,835	1,835
Child Care Fund	255,068	255,068
Water Res Co CPF	7,582	7,582
Fire Record Mgmt	5,475	5,475

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Airport	25,040	25,040
Drain Prop Funds	265,206	265,206
Delq Tax Revolv	2,393	2,393
Fac & Operations	173,081	173,081
Info Tech Clemis	28,166	28,166
Info Technology	196,895	196,895
Radio Communicat	11,975	11,975
Motor Pool	18,044	18,044
Communication	4,907	4,907
Bldg & Liab Ins	10,685	10,685
Fringe Benefits	26,094	26,094
Delq Per Prop Tx	3,877	3,877
Direct Bill	0	0
Total	4,911,395	4,911,395

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,286,497			8,286,497
Inbound Costs:				
Building Depreciation	22,807		22,807	
Co Exec Compliance	210,769	4,985	215,754	
Co Exec Corp Counsel	101,004	6,301	107,305	
Co Exec Purchasing	3,784	216	4,000	
Mgmt & Budget Fiscal Services	41,059	4,981	46,040	
Facilities Management	60,002	625	60,627	
Central Services Support Svcs	98,774	18,547	117,321	
Human Resources	40,813	506	41,319	
Treasurer		54,250	54,250	
Total Allocated Additions:	<u>579,012</u>	<u>90,411</u>	<u>669,423</u>	669,423
Total To Be Allocated:	<u>8,865,509</u>	<u>90,411</u>		<u>8,955,920</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	1,619,040	265,822	286,246	29,634	119,651
FRINGE BENEFITS	934,404	136,004	188,745	18,107	73,108
Other Expense & Cost					
Supplies	21,046	6,613	1,474	45	180
Postage	33,743	3,033	0	1,585	6,397
Advertising	195	0	0	0	0
Bonds	39,979	0	0	0	0
Travel	12,126	5,148	0	0	0
Professional Serv	15,260	0	12,729	386	1,561
Operating Expenses	63,162	23,632	62	2,767	11,173
ISF IT Development	573,125	94,279	0	0	0
ISF IT Oper/Print	445,136	54,129	58,268	6,054	24,349
ISF Specific	40,194	3,036	3,348	1,926	7,774
ISF Others	235,132	31,296	33,694	3,480	14,084
Treasurer Tax Adm	4,253,955	0	0	0	0
Departmental Total	8,286,497				
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	8,286,497	622,992	584,566	63,984	258,277
Allocation Step 1					
Inbound - Co Exec Compliance	210,769	42,492	158,031	10,246	0
Inbound - All Others	368,243	51,688	55,655	5,752	23,260
Reallocate Admin Costs		(717,172)	106,861	11,043	44,678
Unallocated Costs	(7,361,700)	0	0	0	0
1st Allocation	1,503,809	0	905,113	91,025	326,215
Allocation Step 2					
Inbound - Treasurer: Cash Accounting	54,066	0	0	30,436	0
Inbound - Co Exec Compliance	4,985	1,005	3,739	241	0
Inbound - All Others	31,360	4,349	4,679	471	1,936
Reallocate Admin Costs		(5,354)	795	81	325
Unallocated Costs	(46,900)	0	0	0	0
2nd Allocation	43,511	0	9,213	31,229	2,261
Total For Treasurer	1,547,320	0	914,326	122,254	328,476
Schedule .3 Total					

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	151,532	766,155
FRINGE BENEFITS	0	0	69,758	448,682
Other Expense & Cost				
Supplies	0	0	0	12,734
Postage	0	0	0	22,728
Advertising	0	0	0	195
Bonds	0	0	0	39,979
Travel	0	0	2,331	4,647
Professional Serv	0	0	0	584
Operating Expenses	0	0	809	24,719
ISF IT Development	0	0	0	478,846
ISF IT Oper/Print	21,233	38,415	30,848	211,840
ISF Specific	0	0	0	24,110
ISF Others	12,297	0	17,847	122,434
Treasurer Tax Adm	0	0	0	4,253,955
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	33,530	38,415	273,125	6,411,608
Allocation Step 1				
Inbound - Co Exec Compliance	0	0	0	0
Inbound - All Others	0	0	29,460	202,428
Reallocate Admin Costs	39,012	70,499	56,582	388,497
Unallocated Costs	0	0	(359,167)	(7,002,533)
1st Allocation	72,542	108,914	0	0
Allocation Step 2				
Inbound - Treasurer: Cash Accounting	0	0	23,630	0
Inbound - Co Exec Compliance	0	0	0	0
Inbound - All Others	0	0	2,459	17,466
Reallocate Admin Costs	284	524	417	2,928
Unallocated Costs	0	0	(26,506)	(20,394)
2nd Allocation	284	524	0	0
Total For Treasurer				
Schedule .3 Total	72,826	109,438	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	34	0.155528	1,404		1,404		1,404
Mgmt & Budget Fiscal Services	7,366	33.694707	305,060		305,060		305,060
Central Services Support Svcs	12	0.054892	493		493		493
Human Resources	87	0.397969	3,596		3,596		3,596
Treasurer	1,306	5.974109	54,066		54,066		54,066
M&B Equalization	8	0.036595	329		329	3	332
M&B Reimb.	532	2.433557	22,019		22,019	371	22,390
Pub Svc MSU Ext	17	0.077764	702		702	7	709
Pub Svc Med Exam	10	0.045744	411		411	4	415
C&ED Dev & Plan	58	0.265313	2,396		2,396	37	2,433
Clerk / ROD	1,515	6.930150	62,723		62,723	1,067	63,790
District Court	48	0.219569	1,987		1,987	29	2,016
Family Court	15	0.068615	618		618	7	625
Prosecuting Atty	10	0.045744	411		411	4	415
Sheriff Office	338	1.546132	13,990		13,990	229	14,219
BOC Library	44	0.201272	1,818		1,818	27	1,845
Parks & Rec	2,591	11.852157	107,273		107,273	1,825	109,098
Friend of Court	18	0.082338	740		740	7	747
Health	2,164	9.898907	89,595		89,595	1,512	91,107
House Comm Dev	132	0.603815	5,455		5,455	89	5,544
Drain Prop Funds	793	3.627464	32,824		32,824	547	33,371
Delq Tax Revolv	277	1.267097	11,466		11,466	183	11,649
Delq Per Prop Tx	348	1.591876	14,408		14,408	236	14,644
Others	4,138	18.928686	171,329		171,329	3,029	174,358
Schedule .4 Total for Cash Accounting	21,861	100.000000	905,113		905,113	9,213	914,326

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, 2016
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	128	0.159271	142		142		142
Co Exec Admin	87	0.108255	97		97		97
Co Exec Compliance	30	0.037329	33		33		33
Co Exec Corp Counsel	50	0.062215	54		54		54
Mgmt & Budget Admin	4	0.004977	3		3		3
Co Exec Purchasing	22	0.027375	24		24		24
Mgmt & Budget Fiscal Services	52	0.064704	55		55		55
Facilities Management	173	0.215265	193		193		193
Central Services Admin	2	0.002489	2		2		2
Central Services Support Svcs	91	0.113232	101		101		101
Human Resources	251	0.312321	282		282		282
Treasurer	165	0.205311	184		184		184
Clerk Adm/Micrographics	54	0.067193	58		58	20	78
M&B Equalization	142	0.176692	158		158	54	212
M&B Reimb.	168	0.209044	187		187	64	251
Hum Svc Admin	94	0.116965	106		106	35	141
Hum Svc Homeland	181	0.225220	201		201	70	271
Pub Svc Admin	11	0.013687	11		11	4	15
Pub Svc Vets Svc	439	0.546251	493		493	170	663
Pub Svc Comm Cor	102	0.126919	114		114	38	152
Pub Svc MSU Ext	51	0.063460	55		55	18	73
Pub Svc Animal	409	0.508922	462		462	158	620
Pub Svc CC Prob	15	0.018665	16		16	5	21
Pub Svc Med Exam	406	0.505189	457		457	158	615
C&ED Admin	41	0.051017	45		45	15	60
C&ED Dev & Plan	449	0.558694	505		505	174	679
Clerk / ROD	981	1.220665	1,108		1,108	383	1,491
District Court	5,980	7.440958	6,769		6,769	2,349	9,118
Probate Court	3,307	4.114924	3,738		3,738	1,297	5,035
Family Court	15,393	19.153620	17,649		17,649	6,234	23,883
Prosecuting Atty	730	0.908344	823		823	284	1,107
Sheriff Office	3,577	4.450887	4,044		4,044	1,401	5,445
BOC Bd of Comm	64	0.079636	71		71	22	93
BOC Library	59	0.073414	64		64	21	85
Water Res. Comm.	265	0.329741	298		298	103	401
Parks & Rec	7,188	8.944081	8,140		8,140	2,825	10,965
Road Commission	2	0.002489	2		2	1	3
Friend of Court	180	0.223975	198		198	70	268
Health	1,341	1.668616	1,517		1,517	524	2,041
ROD Automation	89	0.110743	100		100	34	134
Oakland Enhance	26	0.032352	28		28	9	37
Water Res Co SRF	1,378	1.714655	1,558		1,558	538	2,096
Multi Org Grants	67	0.083369	73		73	24	97
Workforce Develop	1,569	1.952318	1,771		1,771	614	2,385
LE Grants Misc	171	0.212777	189		189	67	256
LE Grants PA-CRP	178	0.221487	197		197	69	266
House Comm Dev	867	1.078814	979		979	338	1,317
Hum Svcs Grants	847	1.053928	956		956	330	1,286
Other Grants	142	0.176692	158		158	54	212
Judicial Grants	142	0.176692	158		158	54	212
Brownfield Init.	29	0.036085	31		31	10	41
Concealed Pistol	26	0.032352	28		28	9	37

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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
Child Care Fund	3,304	4.111191	3,735		3,735	1,296	5,031
Co Vets Trust	217	0.270015	243		243	85	328
Waste Res Mgmt	3	0.003733	2		2	1	3
Misc DSF	32	0.039818	35		35	11	46
Water Res Co DSF	135	0.167981	150		150	51	201
Proj Work Orders	631	0.785158	709		709	246	955
Water Res Co CPF	325	0.404400	364		364	124	488
Fire Record Mgmt	22	0.027375	24		24	7	31
Airport	1,650	2.053107	1,865		1,865	643	2,508
Drain Prop Funds	10,547	13.123709	11,943		11,943	4,148	16,091
Delq Tax Revolv	70	0.087102	78		78	26	104
Fac & Operations	5,304	6.599806	6,003		6,003	2,080	8,083
Info Tech Clemis	491	0.610955	553		553	191	744
Info Technology	1,792	2.229799	2,028		2,028	700	2,728
Drain Equipment	761	0.946918	859		859	297	1,156
Radio Communicat	1,024	1.274171	1,155		1,155	399	1,554
Motor Pool	3,822	4.755742	4,319		4,319	1,498	5,817
Communication	391	0.486524	441		441	151	592
Bldg & Liab Ins	372	0.462882	417		417	143	560
Fringe Benefits	819	1.019088	926		926	319	1,245
Public Transport	17	0.021153	18		18	6	24
Retirement	105	0.130652	118		118	39	157
Retiree Hlt Care	300	0.373292	337		337	115	452
Superseding Trust	11	0.013687	11		11	4	15
Others	6	0.007466	7		7	2	9
Schedule .4 Total for Disb General	80,366	100.000000	91,025		91,025	31,229	122,254

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, 2016
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	196,622	70.369920	229,560		229,560		229,560
Family Court	17,641	6.313616	20,597		20,597	478	21,075
Road Commission	22,953	8.214751	26,793		26,793	625	27,418
Retirement	35,102	12.562810	40,984		40,984	974	41,958
Road Comm Retire	7,094	2.538903	8,281		8,281	184	8,465
Schedule .4 Total for Disb Specific	279,412	100.000000	326,215		326,215	2,261	328,476

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, 2016
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	72,542		72,542	284	72,826
Schedule .4 Total for Delq Tax Fund	100	100.000000	72,542		72,542	284	72,826

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, 2016
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	108,914		108,914	524	109,438
Schedule .4 Total for Delq Per Prop	100	100.000000	108,914		108,914	524	109,438

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, 2016
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	142	0	142	0	0
Co Exec Admin	97	0	97	0	0
Co Exec Compliance	33	0	33	0	0
Co Exec Corp Counsel	54	0	54	0	0
Mgmt & Budget Admin	3	0	3	0	0
Co Exec Purchasing	1,428	1,404	24	0	0
Mgmt & Budget Fiscal Services	534,675	305,060	55	229,560	0
Facilities Management	193	0	193	0	0
Central Services Admin	2	0	2	0	0
Central Services Support Svcs	594	493	101	0	0
Human Resources	3,878	3,596	282	0	0
Treasurer	54,250	54,066	184	0	0
Clerk Adm/Micrographics	78	0	78	0	0
M&B Equalization	544	332	212	0	0
M&B Reimb.	22,641	22,390	251	0	0
Hum Svc Admin	141	0	141	0	0
Hum Svc Homeland	271	0	271	0	0
Pub Svc Admin	15	0	15	0	0
Pub Svc Vets Svc	663	0	663	0	0
Pub Svc Comm Cor	152	0	152	0	0
Pub Svc MSU Ext	782	709	73	0	0
Pub Svc Animal	620	0	620	0	0
Pub Svc CC Prob	21	0	21	0	0
Pub Svc Med Exam	1,030	415	615	0	0
C&ED Admin	60	0	60	0	0
C&ED Dev & Plan	3,112	2,433	679	0	0
Clerk / ROD	65,281	63,790	1,491	0	0
District Court	11,134	2,016	9,118	0	0
Probate Court	5,035	0	5,035	0	0
Family Court	45,583	625	23,883	21,075	0
Prosecuting Atty	1,522	415	1,107	0	0
Sheriff Office	19,664	14,219	5,445	0	0
BOC Bd of Comm	93	0	93	0	0
BOC Library	1,930	1,845	85	0	0
Water Res. Comm.	401	0	401	0	0
Parks & Rec	120,063	109,098	10,965	0	0
Road Commission	27,421	0	3	27,418	0
Friend of Court	1,015	747	268	0	0
Health	93,148	91,107	2,041	0	0
ROD Automation	134	0	134	0	0
Oakland Enhance	37	0	37	0	0
Water Res Co SRF	2,096	0	2,096	0	0
Multi Org Grants	97	0	97	0	0
Workforce Develp	2,385	0	2,385	0	0
LE Grants Misc	256	0	256	0	0
LE Grants PA-CRP	266	0	266	0	0
House Comm Dev	6,861	5,544	1,317	0	0
Hum Svcs Grants	1,286	0	1,286	0	0
Other Grants	212	0	212	0	0
Judicial Grants	212	0	212	0	0
Brownfield Init.	41	0	41	0	0
Concealed Pistol	37	0	37	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Child Care Fund	5,031	0	5,031	0	0
Co Vets Trust	328	0	328	0	0
Waste Res Mgmt	3	0	3	0	0
Misc DSF	46	0	46	0	0
Water Res Co DSF	201	0	201	0	0
Proj Work Orders	955	0	955	0	0
Water Res Co CPF	488	0	488	0	0
Fire Record Mgmt	31	0	31	0	0
Airport	2,508	0	2,508	0	0
Drain Prop Funds	49,462	33,371	16,091	0	0
Delq Tax Revolv	84,579	11,649	104	0	72,826
Fac & Operations	8,083	0	8,083	0	0
Info Tech Clemis	744	0	744	0	0
Info Technology	2,728	0	2,728	0	0
Drain Equipment	1,156	0	1,156	0	0
Radio Communicat	1,554	0	1,554	0	0
Motor Pool	5,817	0	5,817	0	0
Communication	592	0	592	0	0
Bldg & Liab Ins	560	0	560	0	0
Fringe Benefits	1,245	0	1,245	0	0
Delq Per Prop Tx	124,082	14,644	0	0	0
Public Transport	24	0	24	0	0
Retirement	42,115	0	157	41,958	0
Retiree Hlt Care	452	0	452	0	0
Superseding Trust	15	0	15	0	0
Road Comm Retire	8,465	0	0	8,465	0
Others	174,367	174,358	9	0	0
Direct Bill	0	0	0	0	0
Total	1,547,320	914,326	122,254	328,476	72,826

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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 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
Road Commission	0
Friend of Court	0
Health	0
ROD Automation	0
Oakland Enhance	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develp	0
LE Grants Misc	0
LE Grants PA-CRP	0
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
Child Care Fund	0
Co Vets Trust	0
Waste Res Mgmt	0
Misc DSF	0
Water Res Co DSF	0
Proj Work Orders	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	109,438
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Road Comm Retire	0
Others	0
Direct Bill	0
Total	<u>109,438</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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, 2016
Schedule .2 - Costs To Be Allocated
For Department Clerk Adm/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,055,481			1,055,481
Inbound Costs:				
Building Depreciation	12,548		12,548	
Co Exec Compliance	455		455	
Co Exec Purchasing	798	28	826	
Mgmt & Budget Fiscal Services	6,386	1,055	7,441	
Facilities Management	23,596	265	23,861	
Human Resources	10,484	127	10,611	
Treasurer	58	20	78	
Total Allocated Additions:	54,325	1,495	55,820	55,820
Total To Be Allocated:	1,109,806	1,495		1,111,301

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Clerk Adm/Micrographics

	Total	G&A	Clerk Admin	Micrographics
Wages & Benefits				
SALARIES & WAGES	371,111	0	357,384	13,727
FRINGE BENEFITS	185,526	0	178,662	6,864
Other Expense & Cost				
Supplies	1,076	0	1,036	40
Internal Charges	63,315	0	60,972	2,343
Operating Expenses	12,580	0	12,115	465
Micrographics	421,873	0	0	421,873
Departmental Total				
Expenditures Per Financial Statement	1,055,481			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,055,481	0	610,169	445,312
Allocation Step 1				
Inbound - Building Depreciation	12,548	0	4,407	8,141
Inbound - Facilities Management	23,596	0	8,286	15,310
Inbound - All Others	18,181	0	12,802	5,379
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,109,806	0	635,664	474,142
Allocation Step 2				
Inbound - Facilities Management	265	0	89	176
Inbound - All Others	1,230	0	877	353
2nd Allocation	1,495	0	966	529
Total For Clerk Adm/Micrographics				
Schedule .3 Total	1,111,301	0	636,630	474,671

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2016
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	635,664		635,664	966	636,630
Schedule .4 Total for Clerk Admin	100	100.000000	635,664		635,664	966	636,630

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, 2016
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	305,070.34	59.787429	283,478		283,478		283,478
Clerk / ROD	153,505.32	30.083844	142,641		142,641	394	143,035
Probate Court	51,574.67	10.107561	47,925		47,925	135	48,060
Road Commission	48.50	0.009505	44		44		44
House Comm Dev	59.50	0.011661	54		54		54
Schedule .4 Total for Micrographics	510,258.33	100.000000	474,142		474,142	529	474,671

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, 2016
Schedule .5 - Allocation Summary
For Department Clerk Adm/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Central Services Support Svcs	283,478	0	283,478
Clerk / ROD	779,665	636,630	143,035
Probate Court	48,060	0	48,060
Road Commission	44	0	44
House Comm Dev	54	0	54
Direct Bill	0	0	0
Total	1,111,301	636,630	474,671

Section D: Supplemental Data

Oakland County, Michigan
CAP to CAFR Reconciliation
Based on The Fiscal Year Ended September 30, 2016

Fund	Object	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	C-79	21,079,507	
		Total Per CAFR page 129		<u>21,079,507</u>	
10100	101010X	Co Exec. - Admin	C-88	2,838,988	
10100	101020X	Co Exec. - Auditing/Compliance	C-93	539,938	
10100	1010501	Co Exec. - Corp Counsel	C-102	2,349,182	
10100	1010210	Co Exec - Purchasing	C-113	1,211,058	
		Total Per CAFR page 127		<u>6,939,166</u>	
10100	1020101	Mgmt & Budget - Admin	C-108	233,337	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-131	6,177,476	
		Sub Total Mgmt & Budget		6,410,813	
10100	1020501	Mgmt & Budget - Equalization		8,673,257	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,764,326	Non Central Service
		Total Per CAFR page 127		<u>17,848,396</u>	
10100	1040XXX	Facilities Management	C-156	1,399,336	
		Total Per CAFR page 127		<u>1,399,336</u>	
10100	1030101	Central Services - Admin	C-206	230,866	
10100	10308XX	Central Servcies - Support Svcs	C-211	2,281,172	
		Total Per CAFR page 127		<u>2,512,038</u>	
10100	1050XXX	Human Resources	C-221	4,307,127	
		Total Per CAFR page 127		<u>4,307,127</u>	
10100	70101XX	Treasurer	C-228	8,286,497	
		Total Per CAFR page 128		<u>8,286,497</u>	
10100	2010101	Clerk/ROD - Admin	C-242	633,608	
10100	2010601	Clerk/ROD - Micrographics	C-242	421,873	
		Sub Total Clerk		1,055,481	
10100	2010201	Clerk/ROD - Clerk Admin		323,760	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		864,316	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,741,448	Non Central Service
10100	2010301	Clerk/ROD - Elections		1,725,045	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,033,530	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		69,146	Non Central Service
		Total Per CAFR page 128		<u>8,812,726</u>	

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2016
For Use in Fiscal Year Beginning October 1, 2017

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 2016. 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 2015 and FY 2016 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, 2016
For Use in Fiscal Year Beginning October 1, 2017

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less		Actual Indirect Costs	Carry Forward FY 2017/18	Proposed Costs FY 2017/18	Proposed Rate FY 2017/18
				FY 2015/16 Carry- Forward	Net Recoveries				
Friend of the Court	8,579,426	N/A	748,710	(45,351)	794,061	917,537	123,476	1,041,013	N/A
Health Division	13,692,132	13.85%	1,896,360	(22,126)	1,918,486	1,834,611	(83,875)	1,750,736	12.79%
Workforce Development	406,334	27.77%	112,839	(37,131)	149,970	162,473	12,503	174,976	43.06%
Prosecuting Attorney - CRP	1,278,187	N/A	142,461	(1,672)	144,133	188,143	44,010	232,153	N/A
Road Patrol Grant	454,793	6.38%	29,016	(6,372)	35,388	41,994	6,606	48,600	10.69%
Human Services	2,805,399	20.81%	583,804	(6,866)	590,670	660,026	69,356	729,382	26.00%
Water Res. Comm. (CPF)	345,599	18.32%	63,314	(12,173)	75,487	64,277	(11,210)	53,067	15.36%
Child Care Fund	11,733,797	13.01%	1,526,567	(91,597)	1,618,164	1,650,544	32,380	1,682,924	14.34%

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2016
For Use in Fiscal Year Beginning October 1, 2017

Proprietary Funds	Actual Indirect Costs	Fixed Costs FY 2015/16	Roll Forward FY 2017/18	Proposed Costs FY 2017/18
Parks & Recreation	826,224	704,655	121,569	947,793
Fire Records	89,264	81,863	7,401	96,665
Airport	415,379	430,610	(15,231)	400,148
Drain Proprietary Funds	1,145,401	985,965	159,436	1,304,837
Delq Tax Revolving	95,068	101,700	(6,632)	88,436
Facilities & Operations	1,152,579	1,154,152	(1,573)	1,151,006
Information Tech - Clemis	332,741	309,503	23,238	355,979
Information Technology	1,598,769	1,470,038	128,731	1,727,500
Drain Equipment	106,276	99,888	6,388	112,664
Radio Communication	211,085	204,283	6,802	217,887
Motor Pool	563,125	546,694	16,431	579,556
Telephone Communication	167,778	153,152	14,626	182,404
Building & Liability Insurance	182,622	154,549	28,073	210,695
Fringe Benefits	230,129	189,773	40,356	270,485
Delq Pers. Prop. Tax	133,086	162,171	(29,085)	104,001
Totals	7,249,526	6,748,996	500,530	7,750,056

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2016
For Use in Fiscal Year Beginning October 1, 2017

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2015/16	Proposed Costs FY 2017/18	Proposed Rate FY 2017/18
M & B - Equalization	4,415,460	0.00%	782,650	-	782,650	17.73%
M & B - Reimbursement	1,377,089	0.00%	403,520	-	403,520	29.30%
Human Svc - Admin	147,441	0.00%	21,823	-	21,823	14.80%
Human Svc - Homeland	534,397	0.00%	99,548	-	99,548	18.63%
Public Svc - Admin	147,441	0.00%	14,869	-	14,869	10.08%
Public Svc - Vets Svcs	867,563	0.00%	110,998	-	110,998	12.79%
Public Svc - Community Correct	2,377,957	0.00%	282,900	-	282,900	11.90%
Public Svc - MSU Ext.	370,343	0.00%	69,980	-	69,980	18.90%
Public Svc - Animal Control	1,473,830	0.00%	261,125	-	261,125	17.72%
Public Svc - CC Probation	-	0.00%	182,117	-	182,117	N/A
Public Svc - Medical Exam	2,016,277	0.00%	481,846	-	481,846	23.90%
C&ED - Admin	304,098	0.00%	46,306	-	46,306	15.23%
C&ED - Dev & Planning	2,894,198	0.00%	649,784	-	649,784	22.45%
Clerk	3,189,332	0.00%	1,539,062	-	1,539,062	48.26%
District Court	7,633,262	0.00%	511,709	-	511,709	6.70%
Probate Court	2,720,710	0.00%	468,533	-	468,533	17.22%
Family Court	12,573,310	0.00%	1,906,339	-	1,906,339	15.16%
Prosecuting Attorney	10,007,277	0.00%	1,165,598	-	1,165,598	11.65%
Sheriff	71,246,818	0.00%	6,310,841	-	6,310,841	8.86%
Board of Commissioners	1,263,379	0.00%	133,711	-	133,711	10.58%
Library	327,532	0.00%	160,165	-	160,165	48.90%
Water Resources Commissione	1,814,408	0.00%	293,044	-	293,044	16.15%
Road Commissioner	-	0.00%	87,849	-	87,849	N/A
Register of Deeds Automation	266,179	0.00%	41,747	-	41,747	15.68%
Oakland Enhance	273,152	0.00%	18,669	-	18,669	6.83%
Water Res. Comm. (SRF)	2,172,777	0.00%	336,248	-	336,248	15.48%
Multi Organization Grants	964,427	0.00%	84,432	-	84,432	8.75%
LE Grants Misc	862,350	0.00%	124,086	-	124,086	14.39%
Housing & Community Dev.	1,315,965	0.00%	229,211	-	229,211	17.42%
Other Grants	157,584	0.00%	59,569	-	59,569	37.80%
Judicial Grants	204,191	0.00%	96,223	-	96,223	47.12%
Brownfield Initiative	-	0.00%	3,618	-	3,618	N/A
Concealed Pistol	80,233	0.00%	21,273	-	21,273	N/A
County Veterans Trust	-	0.00%	3,529	-	3,529	N/A
Waste Resource Mgmt	-	0.00%	355	-	355	N/A
Misc Debt Service Funds	-	0.00%	560	-	560	N/A
Water Res. Comm. (DSF)	-	0.00%	3,918	-	3,918	N/A
Project Work Orders	-	0.00%	42,161	-	42,161	N/A
Medical Care Facility	-	0.00%	8,500	-	8,500	N/A
Retirement	-	0.00%	122,361	-	122,361	N/A
Retiree Health Care	-	0.00%	57,046	-	57,046	N/A
Superseding Trust	-	0.00%	11,658	-	11,658	N/A
Road Comm Retire	-	0.00%	8,465	-	8,465	N/A
Misc Trust Funds	-	0.00%	205	-	205	N/A

All Monetary Values are US Dollars



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Prepared by MAXIMUS Consulting Services, Inc.

Oakland County, Michigan Indirect Cost Comparison

Grant Departments	Based on FY 2015		Based on FY 2016	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Friend of the Court	821,469	N/A	917,537	N/A
Health Division	1,718,817	11.91%	1,834,611	12.79%
Workforce Development	156,693	38.68%	162,473	43.06%
Prosecuting Attorney - CRP	155,659	N/A	188,143	N/A
Road Patrol Grant	35,741	6.54%	41,994	10.69%
Human Services	592,014	17.42%	660,026	26.00%
Water Res. Comm. (CPF)	72,388	22.32%	64,277	15.36%
Child Care Fund	1,519,423	13.63%	1,650,544	14.34%

Proprietary Funds	Based on FY 2015		Based on FY 2016	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Parks & Recreation	759,812	N/A	826,224	N/A
Fire Records	81,665	N/A	89,264	N/A
Airport	429,368	N/A	415,379	N/A
Drain Proprietary Funds	1,036,253	N/A	1,145,401	N/A
Delq Tax Revolving	99,285	N/A	95,068	N/A
Facilities & Operations	1,120,052	N/A	1,152,579	N/A
Information Tech - Clemis	322,602	N/A	332,741	N/A
Information Technology	1,459,475	N/A	1,598,769	N/A
Drain Equipment	99,419	N/A	106,276	N/A
Radio Communication	220,551	N/A	211,085	N/A
Motor Pool	541,384	N/A	563,125	N/A
Telephone Communication	157,379	N/A	167,778	N/A
Building & Liability Insurance	183,729	N/A	182,622	N/A
Fringe Benefits	223,085	N/A	230,129	N/A
Delq. Pers. Prop. Tax	156,024	N/A	133,086	N/A
Totals	6,890,083		7,249,526	

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2015		Based on FY 2016	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
M & B - Equalization	656,350	15.81%	782,650	17.73%
M & B - Reimbursement	390,399	27.07%	403,520	29.30%
Human Svc - Admin	20,875	14.63%	21,823	14.80%
Human Svc - Homeland Sec.	101,888	20.27%	99,548	18.63%
Public Svc - Admin	13,881	9.73%	14,869	10.08%
Public Svc - Vets Svcs	103,287	12.58%	110,998	12.79%
Public Svc - Community Corr.	249,456	11.04%	282,900	11.90%
Public Svc - MSU Ext.	65,128	16.63%	69,980	18.90%
Public Svc - Animal Control	235,359	16.33%	261,125	17.72%
Public Svc - CC Probation	146,467	N/A	182,117	N/A
Public Svc - Medical Exam	428,535	21.19%	481,846	23.90%
C&ED - Admin	41,824	15.96%	46,306	15.23%
C&ED - Dev & Planning	596,902	21.22%	649,784	22.45%
Clerk	1,680,638	52.33%	1,539,062	48.26%
District Court	513,885	7.03%	511,709	6.70%
Probate Court	411,167	15.55%	468,533	17.22%
Family Court	1,629,230	13.51%	1,906,339	15.16%
Prosecuting Attorney	1,075,495	11.19%	1,165,598	11.65%
Sheriff	5,935,991	8.79%	6,310,841	8.86%
Board of Commissioners	124,748	10.32%	133,711	10.58%
Library	118,830	36.59%	160,165	48.90%
Water Resources Comm.	362,292	20.66%	293,044	16.15%
Road Commissioner	70,491	N/A	87,849	N/A
Register of Deeds Automation	34,798	13.78%	41,747	15.68%
Oakland Enhance	19,739	6.68%	18,669	6.83%
Water Res. Comm. (SRF)	311,513	23.77%	336,248	15.48%
Restricted Funds	198	N/A	0	N/A
Multi Organization Grants	81,910	8.96%	84,432	8.75%
LE Grants Misc	83,444	11.25%	124,086	14.39%
Housing & Community Dev.	201,058	16.07%	229,211	17.42%
Other Grants	99,908	67.15%	59,569	37.80%
Judicial Grants	86,103	37.03%	96,223	47.12%
Brownfield Initiative	4,479	N/A	3,618	N/A
Concealed Pistol	3,966	N/A	21,273	N/A
County Veterans Trust	5,730	N/A	3,529	N/A
Waste Resource Mgmt	0	N/A	355	N/A
Misc Debt Service Funds	478	N/A	560	N/A
Water Res. Comm. (DSF)	3,357	N/A	3,918	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2015		Based on FY 2016	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Project Work Orders	32,702	N/A	42,161	N/A
Medical Care Facility	9,990	N/A	8,500	N/A
Retirement	125,207	N/A	122,361	N/A
Retiree Health Care	59,284	N/A	57,046	N/A
Superseding Trust	6,573	N/A	11,658	N/A
Road Comm Retire	8,954	N/A	8,465	N/A
Misc Trust Funds	96	N/A	205	N/A

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2016

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 2016 annual financial statements.

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

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

The following information is provided 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, 2016

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

County of Oakland

Internal Service Funds

Internal Service Funds

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

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

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

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

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

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

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

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

County of Oakland
Combining Statement of Net Position
Internal Service Funds
September 30, 2016

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Assets				
Current assets				
Pooled cash and investments	\$ 9,604,714	\$ 12,174,277	\$ 7,124,256	\$ 2,821,204
Due from other governmental units	-	23,366	770,972	17,698
Due from component units	5,047	29,136	6,848	-
Accrued interest receivable	18,910	45,382	3,524	7,850
Accounts receivable (net of allowance for uncollectibles where applicable)	372,424	73,493	240,393	-
Due from other funds	1,273	-	14,252	-
Inventories and supplies	204,643	25,503	650,522	196,246
Prepayments and other assets	1,232	3,699,949	-	3,000
Total current assets	<u>10,208,243</u>	<u>16,071,106</u>	<u>8,810,767</u>	<u>3,045,998</u>
Noncurrent assets				
Capital assets, at cost				
Land	-	-	130,000	-
Buildings and improvements	525,283	-	1,867,642	424,860
Equipment and vehicles	2,121,769	59,710,825	6,643,108	17,736,043
Infrastructure	3,169,683	-	-	-
Construction in progress	-	7,236,694	4,344,885	-
	<u>5,816,735</u>	<u>66,947,519</u>	<u>12,985,635</u>	<u>18,160,903</u>
Less: Accumulated depreciation	5,570,824	55,299,856	5,652,831	11,934,990
Capital assets, net	<u>245,911</u>	<u>11,647,663</u>	<u>7,332,804</u>	<u>6,225,913</u>
Total assets	<u>10,454,154</u>	<u>27,718,769</u>	<u>16,143,571</u>	<u>9,271,911</u>
Deferred Outflows of Resources				
Deferred outflows related to pension				
	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2016

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2016
Assets				
Current assets				
Pooled cash and investments	\$ 4,439,931	\$ 10,052,260	\$ 76,495,950	\$ 122,712,592
Due from other governmental units	344	-	1,825	814,205
Due from component units	-	-	-	41,031
Accrued interest receivable	6,057	133,634	491,303	706,660
Accounts receivable (net of allowance for uncollectibles where applicable)	397	-	971,690	1,658,397
Due from other funds	504	-	63	16,092
Inventories and supplies	-	-	-	1,076,914
Prepayments and other assets	11,898	1,101,889	1,661,412	6,479,380
Total current assets	<u>4,459,131</u>	<u>11,287,783</u>	<u>79,622,243</u>	<u>133,505,271</u>
Noncurrent assets				
Capital assets, at cost				
Land	-	-	-	130,000
Buildings and improvements	-	-	-	2,817,785
Equipment and vehicles	4,838,959	-	-	91,050,704
Infrastructure	-	-	-	3,169,683
Construction in progress	-	-	-	11,581,579
	<u>4,838,959</u>	<u>-</u>	<u>-</u>	<u>108,749,751</u>
Less: Accumulated depreciation	<u>4,827,540</u>	<u>-</u>	<u>-</u>	<u>83,286,041</u>
Capital assets, net	<u>11,419</u>	<u>-</u>	<u>-</u>	<u>25,463,710</u>
Total assets	<u>\$ 4,470,550</u>	<u>\$ 11,287,783</u>	<u>\$ 79,622,243</u>	<u>\$ 158,968,981</u>
Deferred Outflows of Resources				
Deferred outflows related to pension	<u>-</u>	<u>-</u>	<u>19,305,794</u>	<u>19,305,794</u>
Total deferred outflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,305,794</u>	<u>\$ 19,305,794</u>

(continued)

County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2016

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Liabilities				
Current liabilities				
Vouchers payable	\$ 198,802	\$ 578,955	\$ 385,417	\$ 18,353
Due to other governmental units	-	-	-	-
Due to other funds	-	504	-	-
Unearned revenue	72,541	1,875	-	-
Current portion of compensated absences	-	-	-	-
Current portion of claims and judgments	-	-	-	-
Current portion of advances payable	-	-	12,883	-
Other accrued liabilities	374,461	730,850	586,125	4,589
Total current liabilities	<u>645,804</u>	<u>1,312,184</u>	<u>984,425</u>	<u>22,942</u>
Noncurrent liabilities				
Net pension liability	-	-	-	-
Accrued compensated absences	-	-	-	-
Claims and judgments	-	-	-	-
Advances payable	-	-	51,532	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>51,532</u>	<u>-</u>
Total liabilities	<u>645,804</u>	<u>1,312,184</u>	<u>1,035,957</u>	<u>22,942</u>
Net Position				
Net investment in capital assets	245,911	11,647,663	7,332,804	6,225,913
Restricted for programs	-	-	-	-
Unrestricted	9,562,439	14,758,922	7,774,810	3,023,056
Total net position	<u>\$ 9,808,350</u>	<u>\$ 26,406,585</u>	<u>\$ 15,107,614</u>	<u>\$ 9,248,969</u>

(continued)

County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2016

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2016
Liabilities				
Current liabilities				
Vouchers payable	\$ 47,898	\$ 200,153	\$ 1,026,295	\$ 2,455,873
Due to other governmental units	-	-	241,114	241,114
Due to other funds	-	-	980	1,484
Unearned revenue	-	-	-	74,416
Current portion of compensated absences	-	-	1,274,937	1,274,937
Current portion of claims and judgments	-	1,253,279	3,130,881	4,384,160
Current portion of advances payable	-	-	-	12,883
Other accrued liabilities	2,125	7,078	4,180,313	5,885,541
Total current liabilities	<u>50,023</u>	<u>1,460,510</u>	<u>9,854,520</u>	<u>14,330,408</u>
Noncurrent liabilities				
Net pension liability	-	-	5,444,786	5,444,786
Accrued compensated absences	-	-	11,474,428	11,474,428
Claims and judgments	-	3,395,542	8,192,925	11,588,467
Advances payable	-	-	-	51,532
Total noncurrent liabilities	<u>-</u>	<u>3,395,542</u>	<u>25,112,139</u>	<u>28,559,213</u>
Total liabilities	<u>50,023</u>	<u>4,856,052</u>	<u>34,966,659</u>	<u>42,889,621</u>
Net Position				
Net investment in capital assets	11,419	-	-	25,463,710
Restricted for programs	-	-	-	-
Unrestricted	4,409,108	6,431,731	63,961,378	109,921,444
Total net position	<u>\$ 4,420,527</u>	<u>\$ 6,431,731</u>	<u>\$ 63,961,378</u>	<u>\$ 135,385,154</u>

County of Oakland
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended September 30, 2016

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating revenues				
Charges for services	\$ 25,703,634	\$ 26,202,032	\$ 35,959,643	\$ 8,084,718
Other	1,434	28,458	11,651	5,126
Total operating revenues	<u>25,705,068</u>	<u>26,230,490</u>	<u>35,971,294</u>	<u>8,089,844</u>
Operating expenses				
Salaries	7,799,280	9,522,377	16,161,698	810,293
Fringe benefits	4,871,916	4,891,942	9,840,149	511,461
Fringe benefits - pension	-	-	-	-
Contractual services	9,262,568	14,010,684	1,912,823	1,438,356
Commodities	1,649,931	706,314	1,441,519	2,493,705
Depreciation	77,825	1,984,400	566,782	2,735,938
Internal services	1,289,965	1,066,606	3,866,499	400,664
Total operating expenses	<u>24,951,485</u>	<u>32,182,323</u>	<u>33,789,470</u>	<u>8,390,417</u>
Operating income (loss)	<u>753,583</u>	<u>(5,951,833)</u>	<u>2,181,824</u>	<u>(300,573)</u>
Nonoperating revenues (expenses)				
Contributions	-	-	957,015	-
Interest revenue	88,706	92,219	42,728	18,325
Interest expense	-	-	(330)	-
Bonds maturing	-	-	-	-
Gain on sale of property and equipment	-	871	4,100	430,207
Net nonoperating revenues (expenses)	<u>88,706</u>	<u>93,090</u>	<u>1,003,513</u>	<u>448,532</u>
Income (loss) before transfers and contributions	<u>842,289</u>	<u>(5,858,743)</u>	<u>3,185,337</u>	<u>147,959</u>
Capital contributions	-	1,140,302	67,172	-
Transfers in	12,907	4,536,630	-	373,280
Transfers out	(27,908)	-	(194,238)	-
Change in net position	<u>827,288</u>	<u>(181,811)</u>	<u>3,058,271</u>	<u>521,239</u>
Net position				
October 1, 2015	<u>8,981,062</u>	<u>26,588,396</u>	<u>12,049,343</u>	<u>8,727,730</u>
September 30, 2016	<u>\$ 9,808,350</u>	<u>\$ 26,406,585</u>	<u>\$ 15,107,614</u>	<u>\$ 9,248,969</u>

(continued)

County of Oakland
Combining Statement of Revenues, Expenses, and Changes in Net Position (Continued)
Internal Service Funds
Year Ended September 30, 2016

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2016
Operating revenues				
Charges for services	\$ 2,800,642	\$ 2,670,661	\$ 137,022,161	\$ 238,443,491
Other	123	13,479	2,775,398	2,835,669
Total operating revenues	<u>2,800,765</u>	<u>2,684,140</u>	<u>139,797,559</u>	<u>241,279,160</u>
Operating expenses				
Salaries	227,021	540,051	1,256,755	36,317,475
Fringe benefits	132,884	242,515	654,127	21,144,994
Fringe benefits - pension	-	-	13,666,033	13,666,033
Contractual services	1,681,049	3,208,162	96,168,014	127,681,656
Commodities	139,334	51,383	15,337	6,497,523
Depreciation	63,261	-	-	5,428,206
Internal services	519,884	97,510	250,537	7,491,665
Total operating expenses	<u>2,763,433</u>	<u>4,139,621</u>	<u>112,010,803</u>	<u>218,227,552</u>
Operating income (loss)	<u>37,332</u>	<u>(1,455,481)</u>	<u>27,786,756</u>	<u>23,051,608</u>
Nonoperating revenues (expenses)				
Contributions	-	-	-	957,015
Interest revenue	39,418	100,493	740,452	1,122,341
Interest expense	-	-	(11,799,138)	(11,799,468)
Bonds maturing	-	-	(22,200,000)	(22,200,000)
Gain on sale of property and equipment	-	-	-	435,178
Net nonoperating revenues (expenses)	<u>39,418</u>	<u>100,493</u>	<u>(33,258,686)</u>	<u>(31,484,934)</u>
Income (loss) before transfers and contributions	<u>76,750</u>	<u>(1,354,988)</u>	<u>(5,471,930)</u>	<u>(8,433,326)</u>
Capital contributions	-	-	-	1,207,474
Transfers in	-	-	-	4,922,817
Transfers out	-	-	-	(222,146)
Change in net position	<u>76,750</u>	<u>(1,354,988)</u>	<u>(5,471,930)</u>	<u>(2,525,181)</u>
Net position				
October 1, 2015	<u>4,343,777</u>	<u>7,786,719</u>	<u>69,433,308</u>	<u>137,910,335</u>
September 30, 2016	<u>\$ 4,420,527</u>	<u>\$ 6,431,731</u>	<u>\$ 63,961,378</u>	<u>\$ 135,385,154</u>

County of Oakland
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2016

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Cash flows from operating activities				
Cash received from users	\$ 25,687,646	\$26,180,387	\$ 35,547,987	\$ 8,092,024
Cash paid to suppliers	(17,001,735)	(20,887,704)	(17,125,302)	(4,944,099)
Cash paid to employees	(7,799,280)	(9,522,377)	(16,161,698)	(810,293)
Net cash provided by (used in) operating activities	<u>886,631</u>	<u>(4,229,694)</u>	<u>2,260,987</u>	<u>2,337,632</u>
Cash flows from noncapital financing activities				
Transfers from other funds	-	1,144,728	-	-
Transfers to other funds	(27,908)	-	(194,238)	-
Contributions	-	-	957,015	-
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(27,908)</u>	<u>1,144,728</u>	<u>762,777</u>	<u>-</u>
Cash flows from capital and related financing activities				
Transfers from other funds	11,634	3,391,902	-	373,280
Contributions for capital acquisitions	-	-	67,172	-
Proceeds from sale of capital assets	-	871	4,100	652,962
Acquisition of capital assets	(12,067)	(846,663)	(564,001)	(3,778,804)
Amount paid on advances	-	-	(12,883)	-
Interest paid on advances	-	-	(330)	-
Net cash provided by (used in) capital and related financing activities	<u>(433)</u>	<u>2,546,110</u>	<u>(505,942)</u>	<u>(2,752,562)</u>
Cash flows from investing activities				
Interest on investments	84,216	84,575	40,253	16,348
Net cash provided by investing activities	<u>84,216</u>	<u>84,575</u>	<u>40,253</u>	<u>16,348</u>
Net increase (decrease) in cash and cash equivalents	942,506	(454,281)	2,558,075	(398,582)
Pooled cash and investments				
October 1, 2015	8,662,208	12,628,558	4,566,181	3,219,786
September 30, 2016	<u>\$ 9,604,714</u>	<u>\$12,174,277</u>	<u>\$ 7,124,256</u>	<u>\$ 2,821,204</u>

(continued)

County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2016

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2016
Cash flows from operating activities				
Cash received from users	\$ 2,801,107	\$ 2,684,140	\$139,223,753	\$ 240,217,044
Cash paid to suppliers	(2,518,280)	(3,874,691)	(98,680,006)	(165,031,817)
Cash paid to employees	(227,021)	(540,051)	(1,256,755)	(36,317,475)
Net cash provided by (used in) operating activities	<u>55,806</u>	<u>(1,730,602)</u>	<u>39,286,992</u>	<u>38,867,752</u>
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	-	1,144,728
Transfers to other funds	-	-	-	(222,146)
Contributions	-	-	-	957,015
Principal paid on debt	-	-	(22,200,000)	(22,200,000)
Interest paid on debt	-	-	(11,799,138)	(11,799,138)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(33,999,138)</u>	<u>(32,119,541)</u>
Cash flows from capital and related financing activities				
Transfers from other funds	-	-	-	3,776,816
Contributions for capital acquisitions	-	-	-	67,172
Proceeds from sale of capital assets	-	-	-	657,933
Acquisition of capital assets	-	-	-	(5,201,535)
Amount paid on advances	-	-	-	(12,883)
Interest paid on advances	-	-	-	(330)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(712,827)</u>
Cash flows from investing activities				
Interest on investments	36,326	84,169	681,503	1,027,390
Net cash provided by investing activities	<u>36,326</u>	<u>84,169</u>	<u>681,503</u>	<u>1,027,390</u>
Net increase (decrease) in cash and cash equivalents	92,132	(1,646,433)	5,969,357	7,062,774
Pooled cash and investments				
October 1, 2015	4,347,799	11,698,693	70,526,593	115,649,818
September 30, 2016	<u>\$ 4,439,931</u>	<u>\$ 10,052,260</u>	<u>\$ 76,495,950</u>	<u>\$ 122,712,592</u>

County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2016

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating income (loss)	\$ 753,583	\$(5,951,833)	\$ 2,181,824	\$ (300,573)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	77,825	1,984,400	566,782	2,735,938
(Increase) decrease in due from other governmental units	5,586	(9,054)	(275,512)	1,809
(Increase) decrease in due from component units	-	(7,659)	(6,773)	-
(Increase) decrease in accounts receivable	(2,664)	(34,573)	(126,770)	371
(Increase) decrease in due from other funds	-	308	(14,252)	-
(Increase) decrease in inventories and supplies	324,864	-	(85,001)	34,236
(Increase) decrease in prepayments and other assets	(1,232)	250,597	-	1,208
(Increase) decrease in deferred outflows related to pension	-	-	-	-
Increase (decrease) in vouchers payable	(3,259)	(96,029)	189,432	(135,518)
Increase (decrease) in due to other governmental units	-	(42,156)	-	-
Increase (decrease) in due to component units	-	(495)	-	-
Increase (decrease) in due to other funds	(3,493)	(76,464)	-	-
Increase (decrease) in unearned revenue	(20,344)	875	-	-
Increase (decrease) in current portion of compensated absences	-	-	-	-
Increase (decrease) in current portion of claims and judgments	-	-	-	-
Increase (decrease) increase in other accrued liabilities	(244,235)	(247,611)	(168,743)	161
Increase (decrease) increase in net pension liability	-	-	-	-
Increase (decrease) in accrued compensated absences	-	-	-	-
Increase (decrease) in claims and judgments	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 886,631</u>	<u>\$(4,229,694)</u>	<u>\$ 2,260,987</u>	<u>\$ 2,337,632</u>

(continued)

County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2016

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2016
Operating (loss) income	\$ 37,332	\$ (1,455,481)	\$ 27,786,756	\$ 23,051,608
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	63,261	-	-	5,428,206
(Increase) decrease in due from other governmental units	790	-	(1,505)	(277,886)
(Increase) decrease in due from component units	-	-	-	(14,432)
(Increase) decrease in accounts receivable	56	-	(572,238)	(735,818)
(Increase) decrease in due from other funds	(504)	-	(63)	(14,511)
(Increase) decrease in inventories and supplies	-	-	-	274,099
(Increase) decrease in prepayments and other assets	389	(541,327)	472,329	181,964
(Increase) decrease in deferred outflows related to pension	-	-	20,939,875	20,939,875
Increase (decrease) in vouchers payable	(22,703)	168,139	(217,347)	(117,285)
Increase (decrease) in due to other governmental units	-	-	3,044	(39,112)
Increase (decrease) in due to component units	-	-	-	(495)
Increase (decrease) in due to other funds	-	-	980	(78,977)
Increase (decrease) in unearned revenue	-	-	-	(19,469)
Increase (decrease) in current portion of compensated absences	-	-	24,385	24,385
Increase (decrease) in current portion of claims and judgments	-	74,384	(95,989)	(21,605)
Increase (decrease) in other accrued liabilities	(22,815)	2,848	1,101,349	420,954
Increase (decrease) increase in net pension liability	-	-	(7,273,842)	(7,273,842)
Increase (decrease) in accrued compensated absences	-	-	219,463	219,463
Increase (decrease) in claims and judgments	-	20,835	(3,100,205)	(3,079,370)
Net cash provided by (used in) operating activities	<u>\$ 55,806</u>	<u>\$ (1,730,602)</u>	<u>\$ 39,286,992</u>	<u>\$ 38,867,752</u>

Noncash transactions:

Noncash and capital related financing activities included contribution of capital assets in the amount of \$1,140,302 in the Information Technology fund.

Noncash and noncapital related financing activities included transfers from other funds in the amount of \$1,273 included in the Due from Other Funds asset account in the Facilities Maintenance and Operations fund.

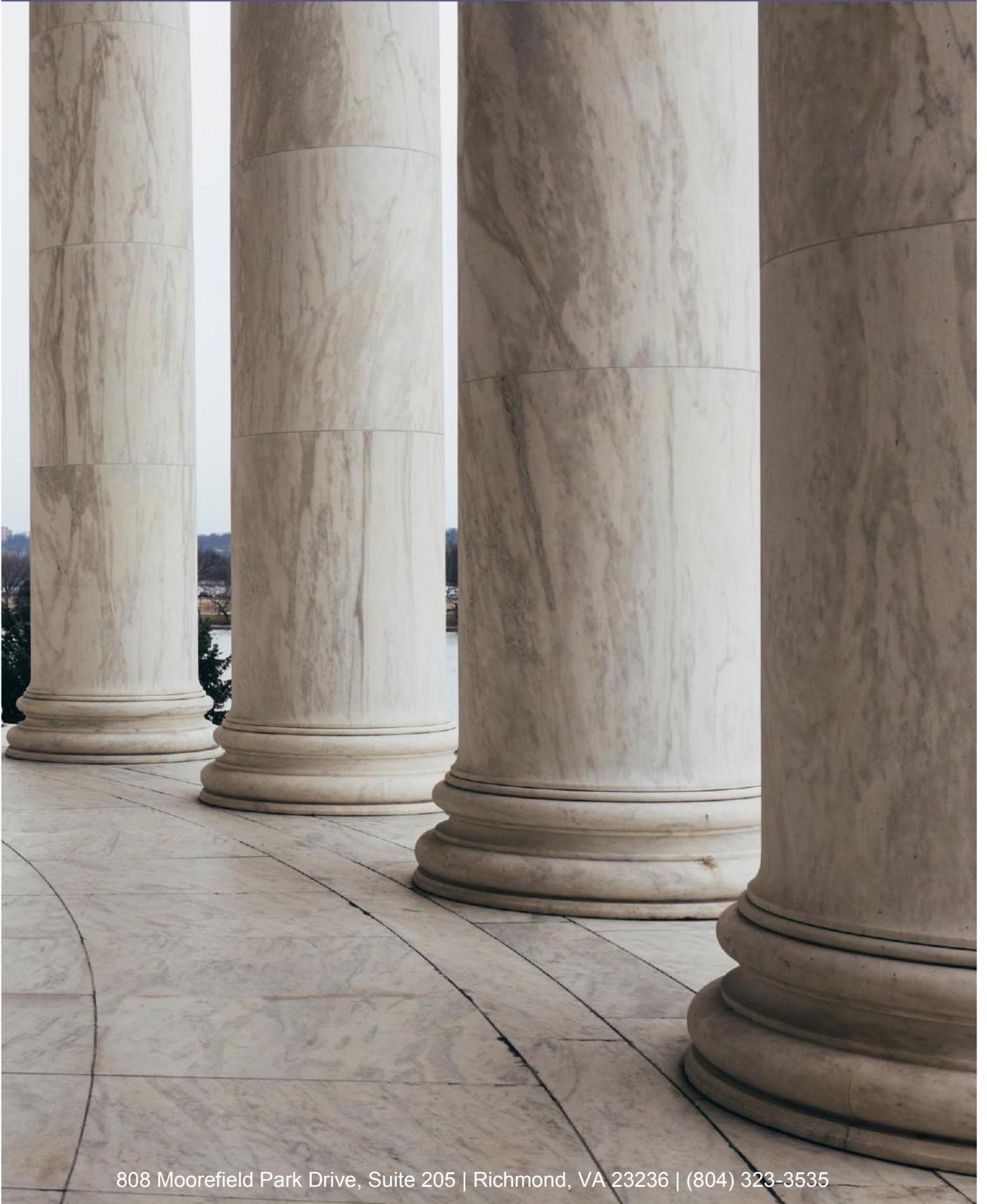
Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2016

Income Statement:	Total	Facilities Maintenance & Operations	Information Technology	Drain Equipment
Operating Revenues	241,279,160	25,705,068	26,230,490	35,971,294
Operating Expenses	(212,799,346)	(24,873,660)	(30,197,923)	(33,222,688)
Depreciation	(5,428,206)	(77,825)	(1,984,400)	(566,782)
Total Expenses	<u>(218,227,552)</u>	<u>(24,951,485)</u>	<u>(32,182,323)</u>	<u>(33,789,470)</u>
Net Profit/(Loss)	23,051,608	753,583	(5,951,833)	2,181,824
Non Operating Revenue/(Exp)	(31,484,934)	88,706	93,090	1,003,513
Net Operating Transfers In/(Out)	<u>5,908,145</u>	<u>(15,001)</u>	<u>5,676,932</u>	<u>(127,066)</u>
Net Increase/(Decrease)	(2,525,181)	827,288	(181,811)	3,058,271
Beginning R.E. per CAFR	<u>137,910,335</u>	<u>8,981,062</u>	<u>26,588,396</u>	<u>12,049,343</u>
Ending R.E. per CAFR	<u>135,385,154</u>	<u>9,808,350</u>	<u>26,406,585</u>	<u>15,107,614</u>
<i>A-87 R.E. Adjustments:</i>				
Prior Years Adjustments	(188,336,613)	(5,253,370)	(71,722,209)	(3,000,459)
Current Year Adjustments	<u>(5,167,089)</u>	<u>20,800</u>	<u>(4,760,978)</u>	<u>194,238</u>
Total Adjustments	<u>(193,503,702)</u>	<u>(5,232,570)</u>	<u>(76,483,187)</u>	<u>(2,806,221)</u>
A-87 Adjusted R.E.	(58,118,548)	4,575,780	(50,076,602)	12,301,393
Sixty Day Operating Expense	<u>(35,466,558)</u>	<u>(4,145,610)</u>	<u>(5,032,987)</u>	<u>(5,537,115)</u>
Excess Reserves	<u>(93,585,106)</u>	<u>430,170</u>	<u>(55,109,589)</u>	<u>6,764,278</u>
Excess months of WCR		0.2	(21.9)	2.4

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2016

Income Statement:	Motor Pool	Telephone	Liability Insurance	Fringe Benefits
Operating Revenues	8,089,844	2,800,765	2,684,140	139,797,559
Operating Expenses	(5,654,479)	(2,700,172)	(4,139,621)	(112,010,803)
Depreciation	(2,735,938)	(63,261)	-	-
Total Expenses	<u>(8,390,417)</u>	<u>(2,763,433)</u>	<u>(4,139,621)</u>	<u>(112,010,803)</u>
Net Profit/(Loss)	(300,573)	37,332	(1,455,481)	27,786,756
Non Operating Revenue/(Exp)	448,532	39,418	100,493	(33,258,686)
Net Operating Transfers In/(Out)	<u>373,280</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase/(Decrease)	521,239	76,750	(1,354,988)	(5,471,930)
Beginning R.E. per CAFR	<u>8,727,730</u>	<u>4,343,777</u>	<u>7,786,719</u>	<u>69,433,308</u>
Ending R.E. per CAFR	<u>9,248,969</u>	<u>4,420,527</u>	<u>6,431,731</u>	<u>63,961,378</u>
<i>A-87 R.E. Adjustments:</i>				
Prior Years Adjustments	(10,725,157)	(3,177,090)	(14,731,905)	(79,726,423)
Current Year Adjustments	(621,149)	-	-	-
Total Adjustments	<u>(11,346,306)</u>	<u>(3,177,090)</u>	<u>(14,731,905)</u>	<u>(79,726,423)</u>
A-87 Adjusted R.E.	(2,097,337)	1,243,437	(8,300,174)	(15,765,045)
Sixty Day Operating Expense	<u>(942,413)</u>	<u>(450,029)</u>	<u>(689,937)</u>	<u>(18,668,467)</u>
Excess Reserves	<u>(3,039,750)</u>	<u>793,408</u>	<u>(8,990,111)</u>	<u>(34,433,512)</u>
Excess months of WCR	(6.5)	3.5	(26.1)	(3.7)

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