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

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FY 2019  
Cost Allocation Plan

Based on actual expenditures for  
Fiscal Year Ended September 30, 2019

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

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FY 2019  
Cost Allocation Plan

Based on actual expenditures for  
Fiscal Year Ended September 30, 2019

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

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

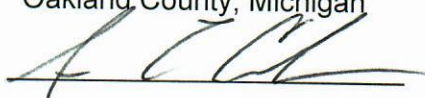
1.) All costs included in this proposal for the fiscal year ended September 30, 2019 to establish cost allocations or billings for the year beginning October 1, 2020, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements 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:



Name of Official:

Sean L. Carlson

Title:

Deputy County Executive

Date:

8/24/2020

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## Section A: Cost Allocation Methodology and Process

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**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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) 2019.

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

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

**A.1 Cost Allocation Methodology**

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

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

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

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

**A.1.1 First Step-Down**

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

**Process**

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

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

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

**A.1.2 Second Step-Down**

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

**Process**

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

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

**Results**

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



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**Cost Allocation Methodology and Process**

### **A.1.3 Supplemental Comments**

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

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

## **A.2 Cost Allocation Process**

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

### **A.2.1 Initiating the Process**

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

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

### **A.2.2 Establishing the Cost Pools to be Allocated**

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

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

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

### **A.2.3 Establishing the Statistical Measurements or Bases for Allocation**

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

### **A.2.4 Accommodating Exceptions and Adjustments**

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

### **A.2.5 Developing the CAP**

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

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**Summary Schedules**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Detail Schedules**

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

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

**Schedule \_\_1 – Nature and Extent of Services:** Schedule \_\_1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

**Schedule \_\_2 – Costs to be Allocated:** Schedule \_\_2 provides an overview of the total costs allocated by each Central Service Department including:

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

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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.

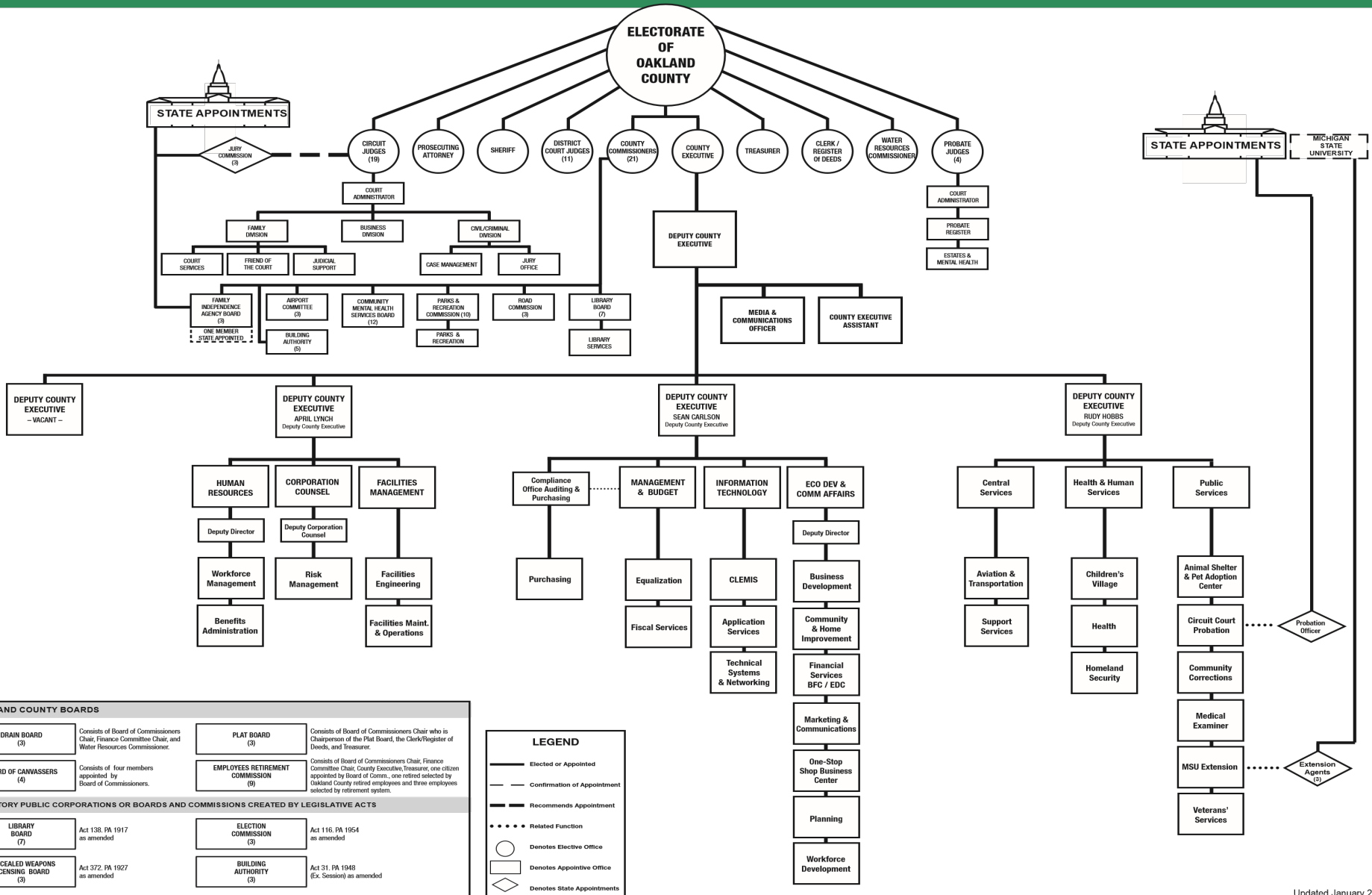
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

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# OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



OAKLAND COUNTY BOARDS		
<b>DRAIN BOARD (3)</b>	Consists of Board of Commissioners Chair, Finance Committee Chair, and Water Resources Commissioner.	
<b>BOARD OF CANVASSERS (4)</b>	Consists of four members appointed by Board of Commissioners.	
<b>LIBRARY BOARD (7)</b>	Act 138, PA 1917 as amended	
<b>CONCEALED WEAPONS LICENSING BOARD (3)</b>	Act 372, PA 1927 as amended	
<b>PLAT BOARD (3)</b>	Consists of Board of Commissioners Chair who is Chairperson of the Plat Board, the Clerk/Register of Deeds, and Treasurer.	
<b>EMPLOYEES RETIREMENT COMMISSION (8)</b>	Consists of Board of Commissioners Chair, Finance Committee Chair, County Executive, Treasurer, one citizen appointed by Board of Comm., one retired selected by Oakland County related employees and three employees selected by retirement system.	
<b>ELECTION COMMISSION (3)</b>	Act 116, PA 1954 as amended	
<b>BUILDING AUTHORITY (3)</b>	Act 31, PA 1948 (Ex. Session) as amended	

LEGEND	
	Elected or Appointed
	Confirmation of Appointment
	Recommends Appointment
	Related Function
	Denotes Elective Office
	Denotes Appointive Office
	Denotes State Appointments

## Section C: Cost Allocation Plan

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**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>M&amp;B Equalization</b>	<b>M&amp;B Reimb.</b>	<b>Hum Svc Admin</b>	<b>Hum Svc Homeland</b>	<b>Pub Svc Admin</b>
Building Depreciation	67,813	12,314	1,147	29,370	4,183
Non-Departmental	1,689	664	24	1,363	23
Co Exec Admin	139,258	41,121	3,802	15,485	4,087
Co Exec Compliance	3,999	11,689	579	747	103
Co Exec Corp Counsel	69,430	105,092	0	20,633	0
Mgmt & Budget Admin	101,602	30,912	0	0	0
Co Exec Purchasing	(1,466)	1,994	1,108	3,480	46
Mgmt & Budget Fiscal Services	59,182	34,863	5,918	11,150	1,649
Facilities Management	22,703	34,654	1,192	14,261	1,251
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	243,190	93,467	3,119	5,450	0
Human Resources	85,214	25,153	2,319	9,476	2,494
Treasurer	209	27,478	83	272	7
Clerk Adm/Micrographics	0	0	0	0	0
<b>Allocated Costs for Fiscal 2019</b>	<b>792,823</b>	<b>419,401</b>	<b>19,291</b>	<b>111,687</b>	<b>13,843</b>
Roll Forwards	0	0	0	0	0
<b>Fixed Costs</b>	<b>792,823</b>	<b>419,401</b>	<b>19,291</b>	<b>111,687</b>	<b>13,843</b>

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

<b>Central Service Departments</b>	<b>Pub Svc Vets Svc</b>	<b>Pub Svc Comm Cor</b>	<b>Pub Svc MSU Ext</b>	<b>Pub Svc Animal</b>	<b>Pub Svc CC Prob</b>
Building Depreciation	16,463	85,131	13,873	400,271	99,632
Non-Departmental	323	1,044	174	2,201	0
Co Exec Admin	26,514	69,294	8,942	42,883	0
Co Exec Compliance	2,505	2,127	463	1,881	274
Co Exec Corp Counsel	7,502	20,633	1,871	39,404	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	50	3,256	184	20,188	(800)
Mgmt & Budget Fiscal Services	15,801	31,752	6,146	24,506	2,714
Facilities Management	28,243	38,748	52,305	63,533	138,182
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	4,915	15,832	3,995	39,151	6,468
Human Resources	16,221	42,398	5,463	26,231	0
Treasurer	402	2,403	52	27,016	22
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	118,939	312,618	93,468	687,265	246,492
Roll Forwards	0	0	0	0	0
Fixed Costs	118,939	312,618	93,468	687,265	246,492



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

<b>Central Service Departments</b>	<b>Pub Svc Med Exam</b>	<b>C&amp;ED Admin</b>	<b>C&amp;ED Dev &amp; Plan</b>	<b>Clerk / ROD</b>	<b>District Court</b>
Building Depreciation	255,192	7,287	207,211	73,375	0
Non-Departmental	1,525	63	1,601	3,824	5,568
Co Exec Admin	58,178	6,552	85,791	0	0
Co Exec Compliance	2,047	226	3,168	3,122	11,184
Co Exec Corp Counsel	150,136	0	182,038	91,957	48,788
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	19,187	503	9,622	3,065	10,986
Mgmt & Budget Fiscal Services	33,509	3,656	50,470	58,362	158,904
Facilities Management	59,399	2,181	62,189	206,559	61,752
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	55,775	19,846	3,270	165,003	34,610
Human Resources	35,600	4,003	52,499	58,032	139,741
Treasurer	1,087	53	5,279	84,602	7,857
Clerk Adm/Micrographics	0	0	0	794,519	0
Allocated Costs for Fiscal 2019	671,635	44,370	663,138	1,542,420	479,390
Roll Forwards	0	0	0	0	0
Fixed Costs	671,635	44,370	663,138	1,542,420	479,390

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**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Probate Court</b>	<b>Family Court</b>	<b>Prosecuting Atty</b>	<b>Sheriff Office</b>	<b>BOC Bd of Comm</b>
Building Depreciation	37,818	317,842	103,099	1,891,467	17,497
Non-Departmental	1,101	6,496	19,994	99,479	938
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	2,752	17,867	10,629	132,429	1,478
Co Exec Corp Counsel	84,447	69,430	37,527	940,436	80,691
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	2,769	4,127	(71)	67,412	1,285
Mgmt & Budget Fiscal Services	84,558	392,958	129,463	1,259,013	21,564
Facilities Management	106,451	854,285	290,234	755,667	44,606
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	68,458	151,604	506,986	147,561	7,025
Human Resources	48,025	236,700	177,792	1,388,343	26,265
Treasurer	17,508	43,907	7,317	28,535	132
Clerk Adm/Micrographics	0	0	0	28,525	0
Allocated Costs for Fiscal 2019	453,887	2,095,216	1,282,970	6,738,867	201,481
Roll Forwards	0	0	0	0	0
Fixed Costs	453,887	2,095,216	1,282,970	6,738,867	201,481

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>BOC Library</b>	<b>Water Res. Comm.</b>	<b>Parks &amp; Rec</b>	<b>Road Commission</b>	<b>Road Comm SA</b>
Building Depreciation	39,569	30,211	1,438	48,303	0
Non-Departmental	120	206	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	492	2,058	37,693	0	0
Co Exec Corp Counsel	1,871	63,801	170,779	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(1,823)	1,621	162,546	0	0
Mgmt & Budget Fiscal Services	5,962	34,634	185,385	0	0
Facilities Management	111,388	160,668	5,524	16,767	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	390	45,475	9,728	0	0
Human Resources	4,340	33,095	145,058	0	0
Treasurer	1,593	348	160,605	24,958	8
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	163,902	372,117	878,756	90,028	8
Roll Forwards	0	0	(2,898)	0	0
Fixed Costs	163,902	372,117	875,858	90,028	8

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Friend of Court</b>	<b>Health</b>	<b>Indigent Defense</b>	<b>ROD Automation</b>	<b>Oakland Enhance</b>
Building Depreciation	169,597	133,080	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	446,585	0	0	7,565
Co Exec Compliance	18,930	13,781	1,580	596	281
Co Exec Corp Counsel	22,509	227,082	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	2,755	34,816	851	2,082	0
Mgmt & Budget Fiscal Services	203,624	302,534	70,225	25,257	3,725
Facilities Management	378,660	162,288	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	71,960	180,715	0	414	0
Human Resources	159,945	273,246	1,525	3,816	4,621
Treasurer	1,969	45,291	1,656	65	7
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	1,029,949	1,819,418	75,837	32,230	16,199
Roll Forwards	107,647	0	0	0	0
Fixed Costs	1,137,596	1,819,418	75,837	32,230	16,199

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Water Res Co SRF</b>	<b>Restricted Funds</b>	<b>Multi Org Grants</b>	<b>Workforce Develp</b>	<b>LE Grants Misc</b>
Building Depreciation	0	0	0	24,322	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	15,784	0
Co Exec Compliance	6,430	95	780	6,552	973
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	68,521	0	3,594	(152)	(443)
Mgmt & Budget Fiscal Services	378,909	329	53,125	91,893	88,616
Facilities Management	0	0	0	7,290	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	245	0	0	653	0
Human Resources	64,533	0	15,723	9,656	16,103
Treasurer	3,158	0	74	2,070	284
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	521,796	424	73,296	158,068	105,533
Roll Forwards	0	0	0	0	0
Fixed Costs	521,796	424	73,296	158,068	105,533

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>LE Grants PA-CRP</b>	<b>LE Grants Rd Pat</b>	<b>House Comm Dev</b>	<b>Hum Svcs Grants</b>	<b>Other Grants</b>
Building Depreciation	15,707	0	24,488	28,953	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	40,204	84,416	0
Co Exec Compliance	1,118	348	5,899	3,335	461
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	4,472	0	27,579	15,670	3,354
Mgmt & Budget Fiscal Services	59,345	26,157	90,889	362,323	47,508
Facilities Management	44,210	0	8,193	31,835	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	28,528	0	53,829	47,772	0
Human Resources	23,030	6,589	24,589	51,656	2,342
Treasurer	262	8	4,777	1,089	161
Clerk Adm/Micrographics	0	0	70	0	0
Allocated Costs for Fiscal 2019	176,672	33,102	280,517	627,049	53,826
Roll Forwards	(3,600)	0	0	0	0
Fixed Costs	173,072	33,102	280,517	627,049	53,826

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Judicial Grants</b>	<b>Brownfield Init.</b>	<b>Concealed Pistol</b>	<b>Child Care Fund</b>	<b>Waste Res Mgmt</b>
Building Depreciation	0	0	0	391,468	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	319,243	0
Co Exec Compliance	279	27	106	16,259	4
Co Exec Corp Counsel	0	0	0	13,134	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	8,071	952	974	30,724	47
Mgmt & Budget Fiscal Services	84,706	1,275	1,833	306,987	655
Facilities Management	0	0	0	236,389	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	21,323	33,637	0
Human Resources	4,961	0	1,735	216,722	0
Treasurer	455	25	39	5,379	1
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	98,472	2,279	26,010	1,569,942	707
Roll Forwards	0	0	0	0	0
Fixed Costs	98,472	2,279	26,010	1,569,942	707

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Misc DSF</b>	<b>Water Res Co DSF</b>	<b>Proj Work Orders</b>	<b>Water Res Co CPF</b>	<b>Resource &amp; Crisis Ctr</b>
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	746	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	47,208	7,456	0
Mgmt & Budget Fiscal Services	0	10,187	1,024	19,611	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	10,287
Human Resources	0	0	0	4,125	0
Treasurer	45	145	1,234	201	0
Clerk Adm/Micrographics	0	0	0	0	0
<b>Allocated Costs for Fiscal 2019</b>	<b>45</b>	<b>10,332</b>	<b>49,466</b>	<b>32,139</b>	<b>10,287</b>
Roll Forwards	0	0	0	0	0
<b>Fixed Costs</b>	<b>45</b>	<b>10,332</b>	<b>49,466</b>	<b>32,139</b>	<b>10,287</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Fire Record Mgmt</b>	<b>Airport</b>	<b>Drain Prop Funds</b>	<b>Delq Tax Revolv</b>	<b>Fac &amp; Operations</b>
Building Depreciation	0	0	0	0	39,784
Non-Departmental	0	0	0	0	0
Co Exec Admin	7,927	37,378	0	0	253,088
Co Exec Compliance	452	1,778	17,529	165	11,579
Co Exec Corp Counsel	0	60,052	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	1,770	22,033	245,894	150	185,672
Mgmt & Budget Fiscal Services	49,096	136,114	435,808	2,066	440,862
Facilities Management	0	0	0	0	103,211
Central Services Admin	0	115,312	0	0	0
Central Services Support Svcs	0	3,021	43,513	2,984	2,513
Human Resources	4,842	22,861	249,696	2,100	154,874
Treasurer	50	2,436	70,813	78,368	8,103
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	64,137	400,985	1,063,253	85,833	1,199,686
Roll Forwards	(26,652)	39,822	(75,578)	(2,472)	60,594
Fixed Costs	37,485	440,807	987,675	83,361	1,260,280

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Info Tech Clemis</b>	<b>Info Technology</b>	<b>Drain Equipment</b>	<b>Radio Communicat</b>	<b>Motor Pool</b>
Building Depreciation	27,491	292,774	0	9,258	42,482
Non-Departmental	0	0	0	0	0
Co Exec Admin	53,614	288,958	0	19,787	23,920
Co Exec Compliance	3,721	16,285	0	2,069	2,628
Co Exec Corp Counsel	73,188	328,427	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	10,610	65,758	53,430	10,245	80,997
Mgmt & Budget Fiscal Services	206,676	279,142	74,769	128,541	157,567
Facilities Management	9,534	115,063	0	8,034	36,880
Central Services Admin	0	0	0	0	73,789
Central Services Support Svcs	2,179	1,740	0	231	144,929
Human Resources	32,806	176,824	3,856	12,107	14,635
Treasurer	670	2,392	1,181	1,364	5,120
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	420,489	1,567,363	133,236	191,636	582,947
Roll Forwards	119,816	(55,324)	(5,685)	(14,672)	(65,598)
Fixed Costs	540,305	1,512,039	127,551	176,964	517,349

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Communication</b>	<b>Bldg &amp; Liab Ins</b>	<b>Fringe Benefits</b>	<b>Delq Per Prop Tx</b>	<b>Public Transport</b>
Building Depreciation	4,119	19,992	54,795	722	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	6,780	11,725	44,001	0	0
Co Exec Compliance	1,306	2,980	1,313	156	0
Co Exec Corp Counsel	0	12,672	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	8,723	3,924	13,045	0	0
Mgmt & Budget Fiscal Services	165,667	65,486	164,182	2,039	0
Facilities Management	1,427	5,987	24,497	2,030	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	16,569	5,834	0	0
Human Resources	4,142	7,167	26,917	2,476	0
Treasurer	680	450	1,475	83,734	21
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	192,844	146,952	336,059	91,157	21
Roll Forwards	26,358	(47,612)	93,921	(14,060)	0
Fixed Costs	219,202	99,340	429,980	77,097	21

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Retirement</b>	<b>Retiree Hlt Care</b>	<b>Superseding Trust</b>	<b>Road Comm Retire</b>	<b>Economic Develop</b>
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	5,623	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(75)	47	0	0	(108)
Mgmt & Budget Fiscal Services	34,645	36,326	9,218	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	21,400	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	44,544	524	8	15,136	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2019	106,137	36,897	9,226	15,136	(108)
Roll Forwards	0	0	0	0	0
Fixed Costs	106,137	36,897	9,226	15,136	(108)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Others</b>	<b>Total Allocated</b>	<b>Direct Billed</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>
Building Depreciation	203,834	5,243,372	0	0	(6,077,148)
Non-Departmental	2,578	150,998	0	21,688,042	0
Co Exec Admin	0	2,162,882	0	773,223	0
Co Exec Compliance	0	390,053	0	0	(254,390)
Co Exec Corp Counsel	0	2,929,153	0	0	1,509
Mgmt & Budget Admin	0	132,514	0	0	0
Co Exec Purchasing	0	1,269,915	0	0	291,750
Mgmt & Budget Fiscal Services	0	7,231,060	0	0	0
Facilities Management	193,007	4,501,277	0	0	(2,217,255)
Central Services Admin	0	189,101	0	0	0
Central Services Support Svcs	366	2,325,960	0	216,899	293,683
Human Resources	0	4,164,682	0	0	9
Treasurer	173,479	1,000,676	0	6,718,292	0
Clerk Adm/Micrographics	0	823,114	0	0	0
Allocated Costs for Fiscal 2019	573,264	32,514,757	0	29,396,456	(7,961,842)
Roll Forwards	0	134,007			
Fixed Costs	573,264	32,648,764			

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule A - Allocated Costs By Department

<u>Central Service Departments</u>	<u>Disallowed</u>	<u>Total Expenditures</u>
Building Depreciation		
Non-Departmental		
Co Exec Admin		
Co Exec Compliance		
Co Exec Corp Counsel		
Mgmt & Budget Admin		
Co Exec Purchasing		
Mgmt & Budget Fiscal Services		
Facilities Management		
Central Services Admin		
Central Services Support Svcs		
Human Resources		
Treasurer		
Clerk Adm/Micrographics	10,833	
Allocated Costs for Fiscal 2019	10,833	53,960,204

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2019	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
M&B Equalization	792,823	NA	NA	792,823	0	792,823
M&B Reimb.	419,401	NA	NA	419,401	0	419,401
Hum Svc Admin	19,291	NA	NA	19,291	0	19,291
Hum Svc Homeland	111,687	NA	NA	111,687	0	111,687
Pub Svc Admin	13,843	NA	NA	13,843	0	13,843
Pub Svc Vets Svc	118,939	NA	NA	118,939	0	118,939
Pub Svc Comm Cor	312,618	NA	NA	312,618	0	312,618
Pub Svc MSU Ext	93,468	NA	NA	93,468	0	93,468
Pub Svc Animal	687,265	NA	NA	687,265	0	687,265
Pub Svc CC Prob	246,492	NA	NA	246,492	0	246,492
Pub Svc Med Exam	671,635	NA	NA	671,635	0	671,635
C&ED Admin	44,370	NA	NA	44,370	0	44,370
C&ED Dev & Plan	663,138	NA	NA	663,138	0	663,138
Clerk / ROD	1,542,420	NA	NA	1,542,420	0	1,542,420
District Court	479,390	NA	NA	479,390	0	479,390
Probate Court	453,887	NA	NA	453,887	0	453,887
Family Court	2,095,216	NA	NA	2,095,216	0	2,095,216
Prosecuting Atty	1,282,970	NA	NA	1,282,970	0	1,282,970
Sheriff Office	6,738,867	NA	NA	6,738,867	0	6,738,867
BOC Bd of Comm	201,481	NA	NA	201,481	0	201,481
BOC Library	163,902	NA	NA	163,902	0	163,902
Water Res. Comm.	372,117	NA	NA	372,117	0	372,117
Parks & Rec	878,756	881,654	(2,898)	875,858	0	875,858
Road Commission	90,028	NA	NA	90,028	0	90,028
Road Comm SA	8	NA	NA	8	0	8
Friend of Court	1,029,949	922,302	107,647	1,137,596	0	1,137,596
Health	1,819,418	NA	NA	1,819,418	0	1,819,418
Indigent Defense	75,837	NA	NA	75,837	0	75,837
ROD Automation	32,230	NA	NA	32,230	0	32,230
Oakland Enhance	16,199	NA	NA	16,199	0	16,199
Water Res Co SRF	521,796	NA	NA	521,796	0	521,796
Restricted Funds	424	NA	NA	424	0	424
Multi Org Grants	73,296	NA	NA	73,296	0	73,296
Workforce Develp	158,068	NA	NA	158,068	0	158,068
LE Grants Misc	105,533	NA	NA	105,533	0	105,533
LE Grants PA-CRP	176,672	180,272	(3,600)	173,072	0	173,072
LE Grants Rd Pat	33,102	NA	NA	33,102	0	33,102
House Comm Dev	280,517	NA	NA	280,517	0	280,517
Hum Svcs Grants	627,049	NA	NA	627,049	0	627,049
Other Grants	53,826	NA	NA	53,826	0	53,826
Judicial Grants	98,472	NA	NA	98,472	0	98,472
Brownfield Init.	2,279	NA	NA	2,279	0	2,279
Concealed Pistol	26,010	NA	NA	26,010	0	26,010
Child Care Fund	1,569,942	NA	NA	1,569,942	0	1,569,942
Waste Res Mgmt	707	NA	NA	707	0	707
Misc DSF	45	NA	NA	45	0	45
Water Res Co DSF	10,332	NA	NA	10,332	0	10,332
Proj Work Orders	49,466	NA	NA	49,466	0	49,466
Water Res Co CPF	32,139	NA	NA	32,139	0	32,139
Resource & Crisis Ctr	10,287	NA	NA	10,287	0	10,287
Fire Record Mgmt	64,137	90,789	(26,652)	37,485	0	37,485
Airport	400,985	361,163	39,822	440,807	0	440,807
Drain Prop Funds	1,063,253	1,138,831	(75,578)	987,675	0	987,675

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule B - Fixed Costs Proposed**

Delq Tax Revolv	85,833	88,305	(2,472)	83,361	0	83,361
Fac & Operations	1,199,686	1,139,092	60,594	1,260,280	0	1,260,280
Info Tech Clemis	420,489	300,673	119,816	540,305	0	540,305
Info Technology	1,567,363	1,622,687	(55,324)	1,512,039	0	1,512,039
Drain Equipment	133,236	138,921	(5,685)	127,551	0	127,551
Radio Communicat	191,636	206,308	(14,672)	176,964	0	176,964
Motor Pool	582,947	648,545	(65,598)	517,349	0	517,349
Communication	192,844	166,486	26,358	219,202	0	219,202
Bldg & Liab Ins	146,952	194,564	(47,612)	99,340	0	99,340
Fringe Benefits	336,059	242,138	93,921	429,980	0	429,980
Delq Per Prop Tx	91,157	105,217	(14,060)	77,097	0	77,097
Public Transport	21	NA	NA	21	0	21
Retirement	106,137	NA	NA	106,137	0	106,137
Retiree Hlt Care	36,897	NA	NA	36,897	0	36,897
Superseding Trust	9,226	NA	NA	9,226	0	9,226
Road Comm Retire	15,136	NA	NA	15,136	0	15,136
Economic Develop	(108)	NA	NA	(108)	0	(108)
Others	573,264	NA	NA	573,264	0	573,264
<b>Total Allocated</b>	<b>32,514,757</b>	<b>8,427,947</b>	<b>134,007</b>	<b>32,648,764</b>	<b>0</b>	<b>32,648,764</b>
Direct Billed	0					
Unallocated Total	29,396,456					
Cost Adjustments	(7,961,842)					
Disallowed Total	10,833					
<b>Total Expenditures</b>	<b>53,960,204</b>					



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		6,077,148		0	
Non-Departmental	23,101,615		0	(21,688,042)	0	
Co Exec Admin	2,868,546		0	(773,223)	0	
Co Exec Compliance	480,089		254,390		0	
Co Exec Corp Counsel	3,178,520		(1,509)		0	
Mgmt & Budget Admin	210,478		0		0	
Co Exec Purchasing	1,320,093		(291,750)		0	
Mgmt & Budget Fiscal Services	6,331,114		0		0	
Facilities Management	1,370,825		2,217,255		0	
Central Services Admin	241,552		0		0	
Central Services Support Svcs	2,264,084		(293,683)	(216,899)	0	
Human Resources	3,848,277		(9)		0	
Treasurer	7,566,638		0	(6,718,292)	0	
Clerk Adm/Micrographics	1,178,373	(10,833)	0		0	
M&B Equalization						792,823
M&B Reimb.						419,401
Hum Svc Admin						19,291
Hum Svc Homeland						111,687
Pub Svc Admin						13,843
Pub Svc Vets Svc						118,939
Pub Svc Comm Cor						312,618
Pub Svc MSU Ext						93,468
Pub Svc Animal						687,265
Pub Svc CC Prob						246,492
Pub Svc Med Exam						671,635
C&ED Admin						44,370
C&ED Dev & Plan						663,138
Clerk / ROD						1,542,420
District Court						479,390
Probate Court						453,887
Family Court						2,095,216
Prosecuting Atty						1,282,970
Sheriff Office						6,738,867
BOC Bd of Comm						201,481
BOC Library						163,902
Water Res. Comm.						372,117
Parks & Rec						878,756
Road Commission						90,028
Road Comm SA						8
Friend of Court						1,029,949
Health						1,819,418
Indigent Defense						75,837
ROD Automation						32,230
Oakland Enhance						16,199
Water Res Co SRF						521,796
Restricted Funds						424
Multi Org Grants						73,296
Workforce Develop						158,068
LE Grants Misc						105,533
LE Grants PA-CRP						176,672
LE Grants Rd Pat						33,102
House Comm Dev						280,517

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Hum Svcs Grants						627,049
Other Grants						53,826
Judicial Grants						98,472
Brownfield Init.						2,279
Concealed Pistol						26,010
Child Care Fund						1,569,942
Waste Res Mgmt						707
Misc DSF						45
Water Res Co DSF						10,332
Proj Work Orders						49,466
Water Res Co CPF						32,139
Resource & Crisis Ctr						10,287
Fire Record Mgmt						64,137
Airport						400,985
Drain Prop Funds						1,063,253
Delq Tax Revolv						85,833
Fac & Operations						1,199,686
Info Tech Clemis						420,489
Info Technology						1,567,363
Drain Equipment						133,236
Radio Communicat						191,636
Motor Pool						582,947
Communication						192,844
Bldg & Liab Ins						146,952
Fringe Benefits						336,059
Delq Per Prop Tx						91,157
Public Transport						21
Retirement						106,137
Retiree Hlt Care						36,897
Superseding Trust						9,226
Road Comm Retire						15,136
Economic Develop						(108)
Others						573,264
<b>Totals</b>	<b>53,960,204</b>	<b>(10,833)</b>	<b>7,961,842</b>	<b>(29,396,456)</b>	<b>0</b>	<b>32,514,757</b>

Deviation: 0

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>Building Depreciation</b>		
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
<b>Non-Departmental</b>		
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 inquiry
2.4.5 Excess Coverage	Dollar amount of insurance premiums by department	General ledger
<b>Co Exec Admin</b>		
3.4.1 Administration	Dollar amount of personnel expenses by department	Annual Financial Statement
<b>Co Exec Compliance</b>		
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
<b>Co Exec Corp Counsel</b>		
5.4.1 Civil Counsel	Number of case files by department	Annual file summary
5.4.2 Bldg Liab	Direct allocation to the liability fund	Corporation Counsel
<b>Mgmt &amp; Budget Admin</b>		
6.4.1 Budget Admin	Personnel expenses by benefiting division	Employee Earnings Distribution Report
<b>Co Exec Purchasing</b>		
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 P-card purchases by department	P-card purchase summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
7.4.4 OfficeMax	Dollar amount of OfficeMax purchases by department	P-card purchase summary
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
<b>Mgmt &amp; Budget Fiscal Services</b>		
8.4.1 General Acctng	Dollar amount of expense by benefiting dept. (1,000)	General ledger
8.4.2 Payroll Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
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	Allocated wages by fund type	Fiscal WRC accounting distribution summary
8.4.8 Cash Receipting	Number of cash receipts processed by department	Detail transaction summary
8.4.9 Billed Acctng	Personnel expenses by benefiting department	Labor Distribution Report
8.4.10 Prof Services	Dollar amount of services by benefiting department	Paid Invoices
<b>Facilities Management</b>		
9.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
9.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
9.4.3 Courthouse	Assigned square footage by department	Building square footage summary
9.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
9.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
9.4.6 Annex I	Assigned square footage by department	Building square footage summary
9.4.7 Annex II	Assigned square footage by department	Building square footage summary
9.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
9.4.9 Public Works	Assigned square footage by department	Building square footage summary
9.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
9.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
9.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
9.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
9.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
9.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
9.4.16 Work Release	Assigned square footage by department	Building square footage summary
9.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
9.4.18 Trusty Camp	Assigned square footage by department	Building square footage summary
9.4.19 Materials Mgmt	Assigned square footage by department	Building square footage summary
9.4.20 Sheriff Admin	Assigned square footage by department	Building square footage summary
9.4.21 P&R (Market)	Assigned square footage by department	Building square footage summary
9.4.22 South Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.23 Mens Facility	Assigned square footage by department	Building square footage summary
9.4.24 D Building	Assigned square footage by department	Building square footage summary
9.4.25 Central Garage	Assigned square footage by department	Building square footage summary
9.4.26 Med Care Fac.	Assigned square footage by department	Building square footage summary
9.4.27 EOB 41 West	Assigned square footage by department	Building square footage summary
9.4.28 District Court	Assigned square footage by department	Building square footage summary
9.4.29 Building Secur	Dollar amount of security costs by location	Building security summary
<b>Central Services Admin</b>		
10.4.1 Cent Svcs Admin	Dollar amount of personnel expenses by supervised dept	Annual financial statement
<b>Central Services Support Svcs</b>		
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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
11.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers
11.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
<b>Human Resources</b>		
12.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
<b>Treasurer</b>		
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
<b>Clerk Adm/Micrographics</b>		
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, 2019**  
**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, 2019  
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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr./Int	<u>6,077,148</u>			
Total Departmental Cost Adjustments:	<u>6,077,148</u>			6,077,148
Total To Be Allocated:	<u>6,077,148</u>			<u>6,077,148</u>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Total	G&A	N. Office Bldg	NO Health Ctr	Court House
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	0				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	6,077,148	0	37,714	122,640	768,776
Functional Cost	6,077,148	0	37,714	122,640	768,776
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,077,148	0	37,714	122,640	768,776
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	6,077,148	0	37,714	122,640	768,776

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	343,808	96,398	5,212	325,093	48,231
<b>Functional Cost</b>					
	343,808	96,398	5,212	325,093	48,231
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	343,808	96,398	5,212	325,093	48,231
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	343,808	96,398	5,212	325,093	48,231

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	44,804	3,326	25,291	929,385	255,192
Functional Cost	44,804	3,326	25,291	929,385	255,192
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	44,804	3,326	25,291	929,385	255,192
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	44,804	3,326	25,291	929,385	255,192

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	391,468	558,465	400,271	74,428	10,458
<b>Functional Cost</b>					
	391,468	558,465	400,271	74,428	10,458
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	391,468	558,465	400,271	74,428	10,458
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	391,468	558,465	400,271	74,428	10,458

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Sheriff Admin	South Ofc Bldg	Boot Camp	Mens Facility	D Building
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	260,972	198,913	21,474	27,161	13,858
Functional Cost	260,972	198,913	21,474	27,161	13,858
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	260,972	198,913	21,474	27,161	13,858
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	260,972	198,913	21,474	27,161	13,858

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Central Garage	Service Center	EOB 41 West
<hr/>			
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Building Depr./Int	51,740	37,076	1,024,994
Functional Cost	51,740	37,076	1,024,994
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	51,740	37,076	1,024,994
Allocation Step 2			
2nd Allocation	0	0	0
Total For Building Depreciation			
Schedule .3 Total	51,740	37,076	1,024,994

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	5,389	14.343510	5,410		5,410		5,410
Pub Svc MSU Ext	13,820	36.783690	13,873		13,873		13,873
Pub Svc CC Prob	17,123	45.575044	17,187		17,187		17,187
Water Res. Comm.	992	2.640334	996		996		996
Others	247	0.657422	248		248		248
<b>Schedule .4 Total for N. Office Bldg</b>	<b>37,571</b>	<b>100.000000</b>	<b>37,714</b>		<b>37,714</b>	<b>0</b>	<b>37,714</b>

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	465	0.553216	678		678		678
Hum Svc Admin	786	0.935113	1,147		1,147		1,147
Health	64,517	76.756609	94,135		94,135		94,135
Hum Svcs Grants	18,286	21.755062	26,680		26,680		26,680
Schedule .4 Total for NO Health Ctr	84,054	100.000000	122,640		122,640	0	122,640

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, 2019  
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	6,493	1.564201	12,025		12,025		12,025
Central Services Support Svcs	23,932	5.765358	44,323		44,323		44,323
Treasurer	13,819	3.329077	25,593		25,593		25,593
Clerk Adm/Micrographics	5,087	1.225488	9,421		9,421		9,421
M&B Reimb.	6,649	1.601783	12,314		12,314		12,314
Pub Svc CC Prob	3,785	0.911828	7,010		7,010		7,010
Clerk / ROD	39,619	9.544447	73,375		73,375		73,375
Probate Court	20,420	4.919297	37,818		37,818		37,818
Family Court	161,207	38.835703	298,560		298,560		298,560
Prosecuting Atty	55,668	13.410744	103,099		103,099		103,099
Sheriff Office	18,072	4.353650	33,470		33,470		33,470
BOC Bd of Comm	8,257	1.989159	15,292		15,292		15,292
BOC Library	21,365	5.146953	39,569		39,569		39,569
LE Grants PA-CRP	8,481	2.043122	15,707		15,707		15,707
Fac & Operations	7,332	1.766321	13,579		13,579		13,579
Info Technology	442	0.106480	819		819		819
Delq Per Prop Tx	390	0.093953	722		722		722
Others	14,082	3.392436	26,080		26,080		26,080
<b>Schedule .4 Total for Court House</b>	<b>415,100</b>	<b>100.000000</b>	<b>768,776</b>		<b>768,776</b>	<b>0</b>	<b>768,776</b>

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk Adm/Micrographics	1,094	1.341673	4,613		4,613		4,613
Road Commission	11,456	14.049546	48,303		48,303		48,303
Info Tech Clemis	6,520	7.996076	27,491		27,491		27,491
Info Technology	61,493	75.414520	259,282		259,282		259,282
Communication	977	1.198185	4,119		4,119		4,119
<b>Schedule .4 Total for Info Tech Bldg</b>	<b>81,540</b>	<b>100.000000</b>	<b>343,808</b>		<b>343,808</b>	<b>0</b>	<b>343,808</b>

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	29,370		29,370		29,370
Sheriff Office	17,013	57.092520	55,036		55,036		55,036
Others	3,707	12.440015	11,992		11,992		11,992
Schedule .4 Total for Annex I	29,799	100.000000	96,398		96,398	0	96,398

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	29,062	85.083584	4,435		4,435		4,435
Water Res. Comm.	4,361	12.767515	665		665		665
Others	734	2.148901	112		112		112
Schedule .4 Total for Annex II	34,157	100.000000	5,212		5,212	0	5,212

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	67,813		67,813		67,813
Pub Svc Comm Cor	13,202	17.349366	56,402		56,402		56,402
Sheriff Office	1,590	2.089493	6,793		6,793		6,793
Friend of Court	39,698	52.169000	169,597		169,597		169,597
House Comm Dev	5,732	7.532689	24,488		24,488		24,488
<b>Schedule .4 Total for Oak Pointe</b>	<b>76,095</b>	<b>100.000000</b>	<b>325,093</b>		<b>325,093</b>	<b>0</b>	<b>325,093</b>

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, 2019**  
**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	2,838	4.183928	2,018		2,018		2,018
Water Res. Comm.	40,152	59.194173	28,550		28,550		28,550
Fac & Operations	24,841	36.621899	17,663		17,663		17,663
Schedule .4 Total for Public Works	67,831	100.000000	48,231		48,231	0	48,231

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	14,193	100.000000	44,804		44,804		44,804
Schedule .4 Total for Child Care Ctr	14,193	100.000000	44,804		44,804	0	44,804

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
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Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	2,807	11.856389	394		394		394
Health	4,848	20.477297	681		681		681
Others	16,020	67.666314	2,251		2,251		2,251
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	3,326		3,326	0	3,326

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan  
Cost Allocation Plan  
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Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	2,161	5.687590	1,438		1,438		1,438
Health	32,419	85.324385	21,580		21,580		21,580
Hum Svcs Grants	3,415	8.988025	2,273		2,273		2,273
Schedule .4 Total for S. Health Svc	37,995	100.000000	25,291		25,291	0	25,291

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan  
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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	2,116		2,116		2,116
Sheriff Office	267,368	99.772369	927,269		927,269		927,269
Schedule .4 Total for Law Enf Complex	267,978	100.000000	929,385		929,385	0	929,385

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan  
Cost Allocation Plan  
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Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Med Exam	38,680	100.000000	255,192		255,192		255,192
Schedule .4 Total for Medical Exam	38,680	100.000000	255,192		255,192	0	255,192

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**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	391,468		391,468		391,468
Schedule .4 Total for Child Welfare	172,476	100.000000	391,468		391,468	0	391,468

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
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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	558,465		558,465		558,465
Schedule .4 Total for Work Release	61,138	100.000000	558,465		558,465	0	558,465

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	58,582	100.000000	400,271		400,271		400,271
Schedule .4 Total for Animal Shelter	58,582	100.000000	400,271		400,271	0	400,271

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, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Trusty Camp

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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	6,497	31.183105	3,261		3,261		3,261
Central Services Support Svcs	11,715	56.227502	5,880		5,880		5,880
Health	2,623	12.589393	1,317		1,317		1,317
<b>Schedule .4 Total for Materials Mgmt</b>	<b>20,835</b>	<b>100.000000</b>	<b>10,458</b>		<b>10,458</b>	<b>0</b>	<b>10,458</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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**Cost Allocation Plan**  
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**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	260,972		260,972		260,972
Schedule .4 Total for Sheriff Admin	61,891	100.000000	260,972		260,972	0	260,972

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

**Oakland County, Michigan  
Cost Allocation Plan  
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Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - South Ofc Bldg

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**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, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Mens Facility

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

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

**Oakland County, Michigan**  
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**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**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	9,258		9,258		9,258
Motor Pool	26,962	82.106097	42,482		42,482		42,482
Schedule .4 Total for Central Garage	32,838	100.000000	51,740		51,740	0	51,740

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**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	37,076		37,076		37,076
Schedule .4 Total for Service Center	100	100.000000	37,076		37,076	0	37,076

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

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Cost Allocation Plan  
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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	16.869151	172,908		172,908		172,908
Co Exec Compliance	443	0.420471	4,310		4,310		4,310
Mgmt & Budget Admin	969	0.919721	9,427		9,427		9,427
Co Exec Purchasing	6,978	6.623133	67,887		67,887		67,887
Mgmt & Budget Fiscal Services	23,467	22.273581	228,304		228,304		228,304
Central Services Admin	411	0.390099	3,998		3,998		3,998
Human Resources	20,313	19.279979	197,619		197,619		197,619
Pub Svc Admin	430	0.408132	4,183		4,183		4,183
C&ED Admin	749	0.710909	7,287		7,287		7,287
C&ED Dev & Plan	21,299	20.215836	207,211		207,211		207,211
Workforce Develop	2,500	2.372862	24,322		24,322		24,322
Info Technology	120	0.113897	1,167		1,167		1,167
Bldg & Liab Ins	2,055	1.950493	19,992		19,992		19,992
Fringe Benefits	1,027	0.974772	9,991		9,991		9,991
Others	6,824	6.476964	66,388		66,388		66,388
<b>Schedule .4 Total for EOB 41 West</b>	<b>105,358</b>	<b>100.000000</b>	<b>1,024,994</b>		<b>1,024,994</b>	<b>0</b>	<b>1,024,994</b>

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



**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Non-Departmental	678	0	678	0	0
Co Exec Admin	172,908	0	0	0	0
Co Exec Compliance	4,310	0	0	0	0
Co Exec Corp Counsel	12,025	0	0	12,025	0
Mgmt & Budget Admin	9,427	0	0	0	0
Co Exec Purchasing	67,887	0	0	0	0
Mgmt & Budget Fiscal Services	228,304	0	0	0	0
Facilities Management	42,355	0	0	0	0
Central Services Admin	3,998	0	0	0	0
Central Services Support Svcs	54,638	0	0	44,323	0
Human Resources	197,619	0	0	0	0
Treasurer	25,593	0	0	25,593	0
Clerk Adm/Micrographics	14,034	0	0	9,421	4,613
M&B Equalization	67,813	0	0	0	0
M&B Reimb.	12,314	0	0	12,314	0
Hum Svc Admin	1,147	0	1,147	0	0
Hum Svc Homeland	29,370	0	0	0	0
Pub Svc Admin	4,183	0	0	0	0
Pub Svc Vets Svc	16,463	5,410	0	0	0
Pub Svc Comm Cor	85,131	0	0	0	0
Pub Svc MSU Ext	13,873	13,873	0	0	0
Pub Svc Animal	400,271	0	0	0	0
Pub Svc CC Prob	99,632	17,187	0	7,010	0
Pub Svc Med Exam	255,192	0	0	0	0
C&ED Admin	7,287	0	0	0	0
C&ED Dev & Plan	207,211	0	0	0	0
Clerk / ROD	73,375	0	0	73,375	0
Probate Court	37,818	0	0	37,818	0
Family Court	317,842	0	0	298,560	0
Prosecuting Atty	103,099	0	0	103,099	0
Sheriff Office	1,891,467	0	0	33,470	0
BOC Bd of Comm	17,497	0	0	15,292	0
BOC Library	39,569	0	0	39,569	0
Water Res. Comm.	30,211	996	0	0	0
Parks & Rec	1,438	0	0	0	0
Road Commission	48,303	0	0	0	48,303
Friend of Court	169,597	0	0	0	0
Health	133,080	0	94,135	0	0
Workforce Develp	24,322	0	0	0	0
LE Grants PA-CRP	15,707	0	0	15,707	0
House Comm Dev	24,488	0	0	0	0
Hum Svcs Grants	28,953	0	26,680	0	0
Child Care Fund	391,468	0	0	0	0
Fac & Operations	39,784	0	0	13,579	0
Info Tech Clemis	27,491	0	0	0	27,491
Info Technology	292,774	0	0	819	259,282
Radio Communicat	9,258	0	0	0	0
Motor Pool	42,482	0	0	0	0
Communication	4,119	0	0	0	4,119
Bldg & Liab Ins	19,992	0	0	0	0
Fringe Benefits	54,795	0	0	0	0
Delq Per Prop Tx	722	0	0	722	0

**Oakland County, Michigan**  
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**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Others	203,834	248	0	26,080	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>6,077,148</b>	<b>37,714</b>	<b>122,640</b>	<b>768,776</b>	<b>343,808</b>

**Oakland County, Michigan**  
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**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	2,018	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	4,435	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	67,813	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	29,370	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	56,402	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	55,036	0	6,793	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	665	0	28,550	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	169,597	0	0
Health	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	24,488	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	17,663	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	44,804
Delq Per Prop Tx	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Others	11,992	112	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>96,398</b>	<b>5,212</b>	<b>325,093</b>	<b>48,231</b>	<b>44,804</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	2,116	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	255,192	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	394	0	927,269	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	1,438	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	681	21,580	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	2,273	0	0	0
Child Care Fund	0	0	0	0	391,468
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, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Others	2,251	0	0	0	0
Direct Bill	0	0	0	0	0
Total	3,326	25,291	929,385	255,192	391,468

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	3,261	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	5,880	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	400,271	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	558,465	0	0	0	260,972
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	1,317	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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Others	0	0	74,428	0	0
Direct Bill	0	0	0	0	0
Total	558,465	400,271	74,428	10,458	260,972



**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .5 - Allocation Summary  
For Department Building Depreciation**

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	11,053	0	0	0	0
Pub Svc Comm Cor	26,613	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	75,435	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	19,282	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	433	21,474	27,161	0	0
BOC Bd of Comm	2,205	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	15,367	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	8,542	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	31,506	0	0	0	0
Radio Communicat	0	0	0	0	9,258
Motor Pool	0	0	0	0	42,482
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, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Others	8,477	0	0	13,858	0
Direct Bill	0	0	0	0	0
Total	198,913	21,474	27,161	13,858	51,740

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Service Center	EOB 41 West
Non-Departmental	0	0
Co Exec Admin	0	172,908
Co Exec Compliance	0	4,310
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	9,427
Co Exec Purchasing	0	67,887
Mgmt & Budget Fiscal Services	0	228,304
Facilities Management	37,076	0
Central Services Admin	0	3,998
Central Services Support Svcs	0	0
Human Resources	0	197,619
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	4,183
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	0
Pub Svc MSU Ext	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	7,287
C&ED Dev & Plan	0	207,211
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	24,322
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	1,167
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	0	19,992
Fringe Benefits	0	9,991
Delq Per Prop Tx	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Service Center	EOB 41 West
Others	0	66,388
Direct Bill	0	0
Total	37,076	1,024,994

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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.

**Excess Liability Insurance** – this activity includes the costs of excess liability coverage for General Fund Departments. The basis of allocation is the dollar amount of insurance premiums by benefiting department.

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Non-Departmental**

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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Non-Departmental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,101,615			23,101,615
Inbound Costs:				
Building Depreciation	678		678	
Co Exec Compliance		1,331	1,331	
Co Exec Purchasing		2,429	2,429	
Mgmt & Budget Fiscal Services		14,504	14,504	
Facilities Management		690	690	
Treasurer		171	171	
Total Allocated Additions:	678	19,125	19,803	19,803
Total To Be Allocated:	23,102,293	19,125		23,121,418

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .3 - Costs Allocated By Activity  
For Department Non-Departmental**

	Total	G&A	Property Insur	Specific Serv	Grounds Care
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Buildings	2,214,327	0	0	0	500,000
Insurance	466,528	0	285,267	21,540	0
Other Expenses	20,420,760	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	23,101,615				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	23,101,615	0	285,267	21,540	500,000
<b>Allocation Step 1</b>					
Inbound - All Others	678	678	0	0	0
Reallocate Admin Costs		(678)	8	1	15
Unallocated Costs	(21,670,096)	0	0	0	0
1st Allocation	1,432,197	0	285,275	21,541	500,015
<b>Allocation Step 2</b>					
Inbound - All Others	19,125	19,125	0	0	0
Reallocate Admin Costs		(19,125)	235	16	413
Unallocated Costs	(17,946)	0	0	0	0
2nd Allocation	1,179	0	235	16	413
<b>Total For Non-Departmental</b>					
Schedule .3 Total	1,433,376	0	285,510	21,557	500,428



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	FM&O	Excess Coverage	General Gov't**
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Buildings	471,580	0	1,242,747
Insurance	0	153,767	5,954
Other Expenses	0	0	20,420,760
<b>Departmental Total</b>			
Expenditures Per Financial Statement			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	<b>471,580</b>	<b>153,767</b>	<b>21,669,461</b>
<b>Allocation Step 1</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	14	5	635
Unallocated Costs	0	0	(21,670,096)
1st Allocation	471,594	153,772	0
<b>Allocation Step 2</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	390	125	17,946
Unallocated Costs	0	0	(17,946)
2nd Allocation	390	125	0
<b>Total For Non-Departmental</b>			
Schedule .3 Total	471,984	153,897	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	3,192,775.49	97.943546	279,409		279,409	231	279,640
District Court	13,340.58	0.409244	1,167		1,167	1	1,168
Sheriff Office	24,259.69	0.744205	2,123		2,123	1	2,124
Others	29,436.28	0.903005	2,576		2,576	2	2,578
Schedule .4 Total for Property Insur	3,259,812.04	100.000000	285,275		285,275	235	285,510

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, 2019  
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
Facilities Management	228	1.058496	228		228		228
Human Resources	21,312	98.941504	21,313		21,313	16	21,329
Schedule .4 Total for Specific Serv	21,540	100.000000	21,541		21,541	16	21,557

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, 2019**  
**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	500,015		500,015	413	500,428
Schedule .4 Total for Grounds Care	100	100.000000	500,015		500,015	413	500,428

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, 2019**  
**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	471,594		471,594	390	471,984
Schedule .4 Total for FM&O	100	100.000000	471,594		471,594	390	471,984

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Non-Departmental**

Activity - Excess Coverage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	10,293	0.603191	928		928	1	929
Co Exec Compliance	1,011	0.059247	91		91		91
Co Exec Corp Counsel	4,921	0.288381	443		443		443
Mgmt & Budget Admin	372	0.021800	34		34		34
Co Exec Purchasing	2,488	0.145802	224		224		224
Mgmt & Budget Fiscal Services	10,764	0.630792	970		970	1	971
Facilities Management	4,276	0.250582	385		385		385
Central Services Admin	260	0.015237	23		23		23
Central Services Support Svcs	4,519	0.264823	407		407		407
Human Resources	7,402	0.433772	667		667		667
Treasurer	40,783	2.389967	3,675		3,675	2	3,677
Clerk Adm/Micrographics	10,175	0.596276	917		917	1	918
M&B Equalization	18,732	1.097734	1,688		1,688	1	1,689
M&B Reimb.	7,366	0.431663	664		664		664
Hum Svc Admin	264	0.015471	24		24		24
Hum Svc Homeland	15,113	0.885653	1,362		1,362	1	1,363
Pub Svc Admin	260	0.015237	23		23		23
Pub Svc Vets Svc	3,585	0.210088	323		323		323
Pub Svc Comm Cor	11,575	0.678319	1,043		1,043	1	1,044
Pub Svc MSU Ext	1,927	0.112926	174		174		174
Pub Svc Animal	24,415	1.430769	2,200		2,200	1	2,201
Pub Svc Med Exam	16,908	0.990843	1,524		1,524	1	1,525
C&ED Admin	694	0.040670	63		63		63
C&ED Dev & Plan	17,753	1.040362	1,600		1,600	1	1,601
Clerk / ROD	42,415	2.485606	3,822		3,822	2	3,824
District Court	48,799	2.859721	4,397		4,397	3	4,400
Probate Court	12,206	0.715297	1,100		1,100	1	1,101
Family Court	72,031	4.221164	6,491		6,491	5	6,496
Prosecuting Atty	221,709	12.992601	19,979		19,979	15	19,994
Sheriff Office	1,079,392	63.254581	97,268		97,268	87	97,355
BOC Bd of Comm	10,394	0.609110	937		937	1	938
BOC Library	1,335	0.078234	120		120		120
Water Res. Comm.	2,288	0.134081	206		206		206
<b>Schedule .4 Total for Excess Coverage</b>	<b>1,706,425</b>	<b>100.000000</b>	<b>153,772</b>		<b>153,772</b>	<b>125</b>	<b>153,897</b>

Allocation Basis: Dollar amount of insurance premiums by department  
Allocation Source: General ledger

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .5 - Allocation Summary  
For Department Non-Departmental**

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Co Exec Admin	929	0	0	0	0
Co Exec Compliance	91	0	0	0	0
Co Exec Corp Counsel	443	0	0	0	0
Mgmt & Budget Admin	34	0	0	0	0
Co Exec Purchasing	224	0	0	0	0
Mgmt & Budget Fiscal Services	971	0	0	0	0
Facilities Management	1,252,665	279,640	228	500,428	471,984
Central Services Admin	23	0	0	0	0
Central Services Support Svcs	407	0	0	0	0
Human Resources	21,996	0	21,329	0	0
Treasurer	3,677	0	0	0	0
Clerk Adm/Micrographics	918	0	0	0	0
M&B Equalization	1,689	0	0	0	0
M&B Reimb.	664	0	0	0	0
Hum Svc Admin	24	0	0	0	0
Hum Svc Homeland	1,363	0	0	0	0
Pub Svc Admin	23	0	0	0	0
Pub Svc Vets Svc	323	0	0	0	0
Pub Svc Comm Cor	1,044	0	0	0	0
Pub Svc MSU Ext	174	0	0	0	0
Pub Svc Animal	2,201	0	0	0	0
Pub Svc Med Exam	1,525	0	0	0	0
C&ED Admin	63	0	0	0	0
C&ED Dev & Plan	1,601	0	0	0	0
Clerk / ROD	3,824	0	0	0	0
District Court	5,568	1,168	0	0	0
Probate Court	1,101	0	0	0	0
Family Court	6,496	0	0	0	0
Prosecuting Atty	19,994	0	0	0	0
Sheriff Office	99,479	2,124	0	0	0
BOC Bd of Comm	938	0	0	0	0
BOC Library	120	0	0	0	0
Water Res. Comm.	206	0	0	0	0
Others	2,578	2,578	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,433,376</b>	<b>285,510</b>	<b>21,557</b>	<b>500,428</b>	<b>471,984</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Non-Departmental**

Receiving Department	Excess Coverage
Co Exec Admin	929
Co Exec Compliance	91
Co Exec Corp Counsel	443
Mgmt & Budget Admin	34
Co Exec Purchasing	224
Mgmt & Budget Fiscal Services	971
Facilities Management	385
Central Services Admin	23
Central Services Support Svcs	407
Human Resources	667
Treasurer	3,677
Clerk Adm/Micrographics	918
M&B Equalization	1,689
M&B Reimb.	664
Hum Svc Admin	24
Hum Svc Homeland	1,363
Pub Svc Admin	23
Pub Svc Vets Svc	323
Pub Svc Comm Cor	1,044
Pub Svc MSU Ext	174
Pub Svc Animal	2,201
Pub Svc Med Exam	1,525
C&ED Admin	63
C&ED Dev & Plan	1,601
Clerk / ROD	3,824
District Court	4,400
Probate Court	1,101
Family Court	6,496
Prosecuting Atty	19,994
Sheriff Office	97,355
BOC Bd of Comm	938
BOC Library	120
Water Res. Comm.	206
Others	0
Direct Bill	0
Total	153,897



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,868,546			2,868,546
Inbound Costs:				
Building Depreciation	172,908		172,908	
Non-Departmental	928	1	929	
Co Exec Compliance		1,245	1,245	
Co Exec Corp Counsel		54,328	54,328	
Co Exec Purchasing		723	723	
Mgmt & Budget Fiscal Services		15,645	15,645	
Facilities Management		50,570	50,570	
Central Services Support Svcs		13,988	13,988	
Human Resources		23,003	23,003	
Treasurer		74	74	
Total Allocated Additions:	173,836	159,577	333,413	333,413
<b>Total To Be Allocated:</b>	<b>3,042,382</b>	<b>159,577</b>		<b>3,201,959</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Admin**

	Total	G&A	Administration	General Govt**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,438,872	0	1,156,524	282,348
FRINGE BENEFITS	695,296	0	558,879	136,417
<b>Other Expense &amp; Cost</b>				
Supplies	20,163	0	16,207	3,956
Travel	5,572	0	4,479	1,093
Operating Expenses	48,937	0	39,336	9,601
Professional Serv	180,357	0	0	180,357
Internal Charges	479,349	0	385,301	94,048
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,868,546			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	2,868,546	0	2,160,726	707,820
<b>Allocation Step 1</b>				
Inbound - All Others	173,836	0	139,729	34,107
Reallocate Admin Costs		0	0	0
Unallocated Costs	(741,927)	0	0	(741,927)
1st Allocation	2,300,455	0	2,300,455	0
<b>Allocation Step 2</b>				
Inbound - All Others	159,577	0	128,281	31,296
Unallocated Costs	(31,296)	0	0	(31,296)
2nd Allocation	128,281	0	128,281	0
<b>Total For Co Exec Admin</b>				
Schedule .3 Total	2,428,736	0	2,428,736	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	424,996	0.312308	7,184		7,184	399	7,583
Co Exec Corp Counsel	2,612,506	1.919801	44,164		44,164	2,461	46,625
Mgmt & Budget Admin	192,946	0.141786	3,262		3,262	179	3,441
Co Exec Purchasing	1,116,805	0.820684	18,880		18,880	1,052	19,932
Mgmt & Budget Fiscal Services	5,283,876	3.882858	89,324		89,324	4,980	94,304
Facilities Management	1,023,388	0.752037	17,300		17,300	961	18,261
Central Services Admin	228,729	0.168082	3,867		3,867	212	4,079
Central Services Support Svcs	1,202,210	0.883444	20,324		20,324	1,130	21,454
Human Resources	2,811,516	2.066043	47,528		47,528	2,647	50,175
M&B Equalization	7,802,904	5.733966	131,907		131,907	7,351	139,258
M&B Reimb.	2,303,986	1.693085	38,949		38,949	2,172	41,121
Hum Svc Admin	213,256	0.156711	3,605		3,605	197	3,802
Hum Svc Homeland	867,685	0.637619	14,668		14,668	817	15,485
Pub Svc Admin	229,192	0.168422	3,874		3,874	213	4,087
Pub Svc Vets Svc	1,485,760	1.091811	25,116		25,116	1,398	26,514
Pub Svc Comm Cor	3,882,557	2.853098	65,634		65,634	3,660	69,294
Pub Svc MSU Ext	501,122	0.368250	8,472		8,472	470	8,942
Pub Svc Animal	2,402,669	1.765602	40,617		40,617	2,266	42,883
Pub Svc Med Exam	3,259,746	2.395425	55,106		55,106	3,072	58,178
C&ED Admin	367,266	0.269886	6,208		6,208	344	6,552
C&ED Dev & Plan	4,807,050	3.532462	81,263		81,263	4,528	85,791
Health	25,018,644	18.384959	422,939		422,939	23,646	446,585
Oakland Enhance	423,989	0.311568	7,167		7,167	398	7,565
Workforce Develop	884,308	0.649834	14,949		14,949	835	15,784
House Comm Dev	2,252,588	1.655315	38,080		38,080	2,124	40,204
Hum Svcs Grants	4,729,965	3.475816	79,960		79,960	4,456	84,416
Child Care Fund	17,887,339	13.144516	302,384		302,384	16,859	319,243
Fire Record Mgmt	444,233	0.326445	7,510		7,510	417	7,927
Airport	2,094,280	1.538982	35,403		35,403	1,975	37,378
Fac & Operations	14,180,656	10.420659	239,723		239,723	13,365	253,088
Info Tech Clemis	3,004,308	2.207717	50,787		50,787	2,827	53,614
Info Technology	16,190,226	11.897392	273,694		273,694	15,264	288,958
Radio Communicat	1,108,849	0.814838	18,744		18,744	1,043	19,787
Motor Pool	1,340,294	0.984915	22,657		22,657	1,263	23,920
Communication	379,977	0.279226	6,423		6,423	357	6,780
Bldg & Liab Ins	656,900	0.482723	11,105		11,105	620	11,725
Fringe Benefits	2,465,421	1.811715	41,678		41,678	2,323	44,001
<b>Schedule .4 Total for Administration</b>	<b>136,082,142</b>	<b>100.000000</b>	<b>2,300,455</b>		<b>2,300,455</b>	<b>128,281</b>	<b>2,428,736</b>

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, 2019  
Schedule .5 - Allocation Summary  
For Department Co Exec Admin**

Receiving Department	Total	Administration
Co Exec Compliance	7,583	7,583
Co Exec Corp Counsel	46,625	46,625
Mgmt & Budget Admin	3,441	3,441
Co Exec Purchasing	19,932	19,932
Mgmt & Budget Fiscal Services	94,304	94,304
Facilities Management	18,261	18,261
Central Services Admin	4,079	4,079
Central Services Support Svcs	21,454	21,454
Human Resources	50,175	50,175
M&B Equalization	139,258	139,258
M&B Reimb.	41,121	41,121
Hum Svc Admin	3,802	3,802
Hum Svc Homeland	15,485	15,485
Pub Svc Admin	4,087	4,087
Pub Svc Vets Svc	26,514	26,514
Pub Svc Comm Cor	69,294	69,294
Pub Svc MSU Ext	8,942	8,942
Pub Svc Animal	42,883	42,883
Pub Svc Med Exam	58,178	58,178
C&ED Admin	6,552	6,552
C&ED Dev & Plan	85,791	85,791
Health	446,585	446,585
Oakland Enhance	7,565	7,565
Workforce Develp	15,784	15,784
House Comm Dev	40,204	40,204
Hum Svcs Grants	84,416	84,416
Child Care Fund	319,243	319,243
Fire Record Mgmt	7,927	7,927
Airport	37,378	37,378
Fac & Operations	253,088	253,088
Info Tech Clemis	53,614	53,614
Info Technology	288,958	288,958
Radio Communicat	19,787	19,787
Motor Pool	23,920	23,920
Communication	6,780	6,780
Bldg & Liab Ins	11,725	11,725
Fringe Benefits	44,001	44,001
Direct Bill	0	0
<b>Total</b>	<b>2,428,736</b>	<b>2,428,736</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Compliance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	480,089			480,089
Cost Adjustments:				
Annual County Audit	254,390			
Total Departmental Cost Adjustments:	254,390			254,390
Inbound Costs:				
Building Depreciation	4,310		4,310	
Non-Departmental	91		91	
Co Exec Admin	7,184	399	7,583	
Co Exec Compliance		208	208	
Co Exec Purchasing		499	499	
Mgmt & Budget Fiscal Services		2,993	2,993	
Facilities Management		1,260	1,260	
Central Services Support Svcs		177	177	
Human Resources		4,577	4,577	
Treasurer		33	33	
Total Allocated Additions:	11,585	10,146	21,731	21,731
Total To Be Allocated:	746,064	10,146		756,210

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Compliance**

	Total	G&A	General Audits	Audits/Bank Rec	Purchasing Adm
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	288,318	0	14,052	237,745	36,521
FRINGE BENEFITS	136,679	0	6,656	112,706	17,317
<b>Other Expense &amp; Cost</b>					
Supplies	290	0	14	239	37
Operating Expenses	3,017	0	147	2,488	382
Contract Services	1,171	0	57	966	148
Travel	4,818	0	235	3,973	610
Internal Charges	45,796	0	2,230	37,764	5,802
<b>Departmental Total</b>					
Expenditures Per Financial Statement	480,089				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Annual County Audit	254,390	0	254,390	0	0
<b>Functional Cost</b>					
Functional Cost	734,479	0	277,781	395,881	60,817
<b>Allocation Step 1</b>					
Inbound - All Others	11,585	0	564	9,553	1,468
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	746,064	0	278,345	405,434	62,285
<b>Allocation Step 2</b>					
Inbound - All Others	10,146	0	486	8,381	1,279
2nd Allocation	10,146	0	486	8,381	1,279
<b>Total For Co Exec Compliance</b>					
Schedule .3 Total	756,210	0	278,831	413,815	63,564



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Compliance**

Activity - General Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,065	0.478234	1,331		1,331		1,331
Co Exec Admin	2,869	0.447652	1,245		1,245		1,245
Co Exec Compliance	480	0.074895	208		208		208
Co Exec Corp Counsel	3,179	0.496021	1,381		1,381	2	1,383
Mgmt & Budget Admin	210	0.032766	91		91		91
Co Exec Purchasing	1,320	0.205960	573		573		573
Mgmt & Budget Fiscal Services	6,331	0.987830	2,749		2,749	3	2,752
Facilities Management	1,371	0.213918	595		595		595
Central Services Admin	242	0.037759	105		105		105
Central Services Support Svcs	2,264	0.353253	983		983	1	984
Human Resources	3,848	0.600406	1,671		1,671	2	1,673
Treasurer	7,567	1.180683	3,286		3,286	5	3,291
Clerk Adm/Micrographics	1,178	0.183804	512		512		512
M&B Equalization	9,194	1.434545	3,993		3,993	6	3,999
M&B Reimb.	2,931	0.457326	1,273		1,273	2	1,275
Hum Svc Admin	1,334	0.208145	579		579		579
Hum Svc Homeland	1,716	0.267748	746		746	1	747
Pub Svc Admin	237	0.036979	103		103		103
Pub Svc Vets Svc	1,820	0.283976	791		791	1	792
Pub Svc Comm Cor	4,889	0.762834	2,124		2,124	3	2,127
Pub Svc MSU Ext	1,066	0.166329	463		463		463
Pub Svc Animal	4,328	0.675300	1,879		1,879	2	1,881
Pub Svc CC Prob	633	0.098767	274		274		274
Pub Svc Med Exam	4,709	0.734748	2,045		2,045	2	2,047
C&ED Admin	522	0.081448	226		226		226
C&ED Dev & Plan	7,286	1.136839	3,164		3,164	4	3,168
Clerk / ROD	7,179	1.120144	3,118		3,118	4	3,122
District Court	16,667	2.600562	7,239		7,239	10	7,249
Probate Court	6,331	0.987830	2,749		2,749	3	2,752
Family Court	30,587	4.772507	13,284		13,284	21	13,305
Prosecuting Atty	18,944	2.955843	8,228		8,228	13	8,241
Sheriff Office	157,006	24.497736	68,196		68,196	189	68,385
BOC Bd of Comm	3,399	0.530348	1,476		1,476	2	1,478
BOC Library	1,133	0.176783	492		492		492
Water Res. Comm.	4,735	0.738805	2,056		2,056	2	2,058
Parks & Rec	23,090	3.602746	10,029		10,029	16	10,045
Friend of Court	17,629	2.750663	7,657		7,657	12	7,669
Health	31,686	4.943985	13,760		13,760	21	13,781
Indigent Defense	3,635	0.567171	1,578		1,578	2	1,580
ROD Automation	1,372	0.214074	596		596		596
Oakland Enhance	648	0.101108	281		281		281
Water Res Co SRF	14,784	2.306756	6,421		6,421	9	6,430
Restricted Funds	220	0.034327	95		95		95
Multi Org Grants	1,792	0.279607	779		779	1	780
Workforce Develop	15,065	2.350601	6,543		6,543	9	6,552
LE Grants Misc	2,238	0.349196	972		972	1	973
LE Grants PA-CRP	2,570	0.400999	1,116		1,116	2	1,118
LE Grants Rd Pat	803	0.125293	348		348		348
House Comm Dev	13,566	2.116711	5,891		5,891	8	5,899
Hum Svcs Grants	7,666	1.196130	3,330		3,330	5	3,335
Other Grants	1,061	0.165548	461		461		461
Judicial Grants	643	0.100328	279		279		279

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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
Brownfield Init.	63	0.009830	27		27		27
Concealed Pistol	245	0.038227	106		106		106
Child Care Fund	37,377	5.831955	16,232		16,232	27	16,259
Waste Res Mgmt	10	0.001560	4		4		4
Water Res Co CPF	1,714	0.267436	745		745	1	746
Fire Record Mgmt	1,040	0.162272	452		452		452
Airport	4,090	0.638165	1,776		1,776	2	1,778
Drain Prop Funds	40,295	6.287252	17,500		17,500	29	17,529
Delq Tax Revolv	381	0.059448	165		165		165
Fac & Operations	26,619	4.153378	11,561		11,561	18	11,579
Info Tech Clemis	8,554	1.334686	3,715		3,715	6	3,721
Info Technology	37,437	5.841317	16,258		16,258	27	16,285
Radio Communicat	4,760	0.742706	2,067		2,067	2	2,069
Motor Pool	6,044	0.943049	2,625		2,625	3	2,628
Communication	3,001	0.468248	1,304		1,304	2	1,306
Bldg & Liab Ins	6,855	1.069590	2,977		2,977	3	2,980
Fringe Benefits	3,017	0.470744	1,311		1,311	2	1,313
Delq Per Prop Tx	360	0.056171	156		156		156
<b>Schedule .4 Total for General Audits</b>	<b>640,900</b>	<b>100.000000</b>	<b>278,345</b>		<b>278,345</b>	<b>486</b>	<b>278,831</b>

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, 2019**  
**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
Mgmt & Budget Fiscal Services	177.75	4.152552	16,836		16,836	343	17,179
Human Resources	357.25	8.345988	33,837		33,837	701	34,538
Treasurer	2,442.25	57.055251	231,324		231,324	4,809	236,133
M&B Reimb.	107.75	2.517229	10,205		10,205	209	10,414
Pub Svc Vets Svc	17.75	0.414671	1,681		1,681	32	1,713
District Court	40.75	0.951992	3,860		3,860	75	3,935
Family Court	47.25	1.103843	4,475		4,475	87	4,562
Prosecuting Atty	24.75	0.578203	2,344		2,344	44	2,388
Sheriff Office	662.50	15.477164	62,749		62,749	1,295	64,044
Parks & Rec	286.00	6.681462	27,089		27,089	559	27,648
Friend of Court	116.50	2.721645	11,034		11,034	227	11,261
<b>Schedule .4 Total for Audits/Bank Rec</b>	<b>4,280.50</b>	<b>100.000000</b>	<b>405,434</b>		<b>405,434</b>	<b>8,381</b>	<b>413,815</b>

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, 2019**  
**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	62,285		62,285	1,279	63,564
Schedule .4 Total for Purchasing Adm	100	100.000000	62,285		62,285	1,279	63,564

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, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Non-Departmental	1,331	1,331	0	0
Co Exec Admin	1,245	1,245	0	0
Co Exec Compliance	208	208	0	0
Co Exec Corp Counsel	1,383	1,383	0	0
Mgmt & Budget Admin	91	91	0	0
Co Exec Purchasing	64,137	573	0	63,564
Mgmt & Budget Fiscal Services	19,931	2,752	17,179	0
Facilities Management	595	595	0	0
Central Services Admin	105	105	0	0
Central Services Support Svcs	984	984	0	0
Human Resources	36,211	1,673	34,538	0
Treasurer	239,424	3,291	236,133	0
Clerk Adm/Micrographics	512	512	0	0
M&B Equalization	3,999	3,999	0	0
M&B Reimb.	11,689	1,275	10,414	0
Hum Svc Admin	579	579	0	0
Hum Svc Homeland	747	747	0	0
Pub Svc Admin	103	103	0	0
Pub Svc Vets Svc	2,505	792	1,713	0
Pub Svc Comm Cor	2,127	2,127	0	0
Pub Svc MSU Ext	463	463	0	0
Pub Svc Animal	1,881	1,881	0	0
Pub Svc CC Prob	274	274	0	0
Pub Svc Med Exam	2,047	2,047	0	0
C&ED Admin	226	226	0	0
C&ED Dev & Plan	3,168	3,168	0	0
Clerk / ROD	3,122	3,122	0	0
District Court	11,184	7,249	3,935	0
Probate Court	2,752	2,752	0	0
Family Court	17,867	13,305	4,562	0
Prosecuting Atty	10,629	8,241	2,388	0
Sheriff Office	132,429	68,385	64,044	0
BOC Bd of Comm	1,478	1,478	0	0
BOC Library	492	492	0	0
Water Res. Comm.	2,058	2,058	0	0
Parks & Rec	37,693	10,045	27,648	0
Friend of Court	18,930	7,669	11,261	0
Health	13,781	13,781	0	0
Indigent Defense	1,580	1,580	0	0
ROD Automation	596	596	0	0
Oakland Enhance	281	281	0	0
Water Res Co SRF	6,430	6,430	0	0
Restricted Funds	95	95	0	0
Multi Org Grants	780	780	0	0
Workforce Develp	6,552	6,552	0	0
LE Grants Misc	973	973	0	0
LE Grants PA-CRP	1,118	1,118	0	0
LE Grants Rd Pat	348	348	0	0
House Comm Dev	5,899	5,899	0	0
Hum Svcs Grants	3,335	3,335	0	0
Other Grants	461	461	0	0
Judicial Grants	279	279	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Brownfield Init.	27	27	0	0
Concealed Pistol	106	106	0	0
Child Care Fund	16,259	16,259	0	0
Waste Res Mgmt	4	4	0	0
Water Res Co CPF	746	746	0	0
Fire Record Mgmt	452	452	0	0
Airport	1,778	1,778	0	0
Drain Prop Funds	17,529	17,529	0	0
Delq Tax Revolv	165	165	0	0
Fac & Operations	11,579	11,579	0	0
Info Tech Clemis	3,721	3,721	0	0
Info Technology	16,285	16,285	0	0
Radio Communicat	2,069	2,069	0	0
Motor Pool	2,628	2,628	0	0
Communication	1,306	1,306	0	0
Bldg & Liab Ins	2,980	2,980	0	0
Fringe Benefits	1,313	1,313	0	0
Delq Per Prop Tx	156	156	0	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>756,210</b>	<b>278,831</b>	<b>413,815</b>	<b>63,564</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Co Exec Corp Counsel**

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Corp Counsel**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,178,520			3,178,520
Cost Adjustments:				
Misc Reimb	-1,509			
Total Departmental Cost Adjustments:	-1,509			-1,509
Inbound Costs:				
Building Depreciation	12,025		12,025	
Non-Departmental	443		443	
Co Exec Admin	44,164	2,461	46,625	
Co Exec Compliance	1,381	2	1,383	
Co Exec Corp Counsel		213,913	213,913	
Co Exec Purchasing		1,058	1,058	
Mgmt & Budget Fiscal Services		17,514	17,514	
Facilities Management		33,585	33,585	
Central Services Support Svcs		16,519	16,519	
Human Resources		28,162	28,162	
Treasurer		61	61	
Total Allocated Additions:	58,013	313,275	371,288	371,288
Total To Be Allocated:	3,235,024	313,275		3,548,299



**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .3 - Costs Allocated By Activity  
For Department Co Exec Corp Counsel**

	Total	G&A	Civil Counsel	Bldg Liab
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,735,936	121,706	1,614,230	0
FRINGE BENEFITS	876,571	61,448	815,123	0
<b>Other Expense &amp; Cost</b>				
Supplies	3,749	263	3,486	0
Operating Exp	54,973	3,854	51,119	0
Travel	5,245	368	4,877	0
Building Space	101,381	4,106	95,004	2,271
Internal Charges	400,665	28,087	372,578	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	3,178,520			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
Misc Reimb	(1,509)	0	(1,509)	0
<b>Functional Cost</b>	<b>3,177,011</b>	<b>219,832</b>	<b>2,954,908</b>	<b>2,271</b>
<b>Allocation Step 1</b>				
Inbound - Building Depreciation: Court House	12,025	487	11,268	270
Inbound - All Others	45,988	3,224	42,764	0
Reallocate Admin Costs		(223,543)	223,543	0
Unallocated Costs	0	0	0	0
1st Allocation	3,235,024	0	3,232,483	2,541
<b>Allocation Step 2</b>				
Inbound - Facilities Management: Courthouse	33,585	1,361	31,471	753
Inbound - All Others	279,690	19,593	260,097	0
Reallocate Admin Costs		(20,954)	20,954	0
Unallocated Costs	0	0	0	0
2nd Allocation	313,275	0	312,522	753
<b>Total For Co Exec Corp Counsel</b>				
Schedule .3 Total	3,548,299	0	3,545,005	3,294

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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	32	1.680672	54,328		54,328		54,328
Co Exec Corp Counsel	126	6.617647	213,913		213,913		213,913
Co Exec Purchasing	29	1.523109	49,233		49,233	5,184	54,417
Mgmt & Budget Fiscal Services	13	0.682773	22,070		22,070	2,322	24,392
Facilities Management	26	1.365546	44,142		44,142	4,646	48,788
Central Services Support Svcs	12	0.630252	20,372		20,372	2,137	22,509
Human Resources	34	1.785714	57,723		57,723	6,078	63,801
Treasurer	73	3.834034	123,933		123,933	13,065	136,998
M&B Equalization	37	1.943277	62,817		62,817	6,613	69,430
M&B Reimb.	56	2.941176	95,073		95,073	10,019	105,092
Hum Svc Homeland	11	0.577731	18,674		18,674	1,959	20,633
Pub Svc Vets Svc	4	0.210084	6,791		6,791	711	7,502
Pub Svc Comm Cor	11	0.577731	18,674		18,674	1,959	20,633
Pub Svc MSU Ext	1	0.052521	1,697		1,697	174	1,871
Pub Svc Animal	21	1.102941	35,651		35,651	3,753	39,404
Pub Svc Med Exam	80	4.201681	135,818		135,818	14,318	150,136
C&ED Dev & Plan	97	5.094538	164,680		164,680	17,358	182,038
Clerk / ROD	49	2.573529	83,189		83,189	8,768	91,957
District Court	26	1.365546	44,142		44,142	4,646	48,788
Probate Court	45	2.363445	76,399		76,399	8,048	84,447
Family Court	37	1.943277	62,817		62,817	6,613	69,430
Prosecuting Atty	20	1.050420	33,953		33,953	3,574	37,527
Sheriff Office	501	26.313030	850,570		850,570	89,866	940,436
BOC Bd of Comm	43	2.258403	73,002		73,002	7,689	80,691
BOC Library	1	0.052521	1,697		1,697	174	1,871
Water Res. Comm.	34	1.785714	57,723		57,723	6,078	63,801
Parks & Rec	91	4.779412	154,495		154,495	16,284	170,779
Friend of Court	12	0.630252	20,372		20,372	2,137	22,509
Health	121	6.355042	205,425		205,425	21,657	227,082
Child Care Fund	7	0.367647	11,885		11,885	1,249	13,134
Airport	32	1.680672	54,328		54,328	5,724	60,052
Info Tech Clemis	39	2.048319	66,212		66,212	6,976	73,188
Info Technology	175	9.191176	297,103		297,103	31,324	328,427
Bldg & Liab Ins	5	0.262605	8,488		8,488	890	9,378
Retirement	3	0.157563	5,094		5,094	529	5,623
<b>Schedule .4 Total for Civil Counsel</b>	<b>1,904</b>	<b>100.000000</b>	<b>3,232,483</b>		<b>3,232,483</b>	<b>312,522</b>	<b>3,545,005</b>

Allocation Basis: Number of case files by department  
Allocation Source: Annual file summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Corp Counsel**

Activity - Bldg Liab

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Bldg & Liab Ins	100	100.000000	2,541		2,541	753	3,294
Schedule .4 Total for Bldg Liab	100	100.000000	2,541		2,541	753	3,294

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, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Corp Counsel**

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	54,328	54,328	0
Co Exec Corp Counsel	213,913	213,913	0
Co Exec Purchasing	54,417	54,417	0
Mgmt & Budget Fiscal Services	24,392	24,392	0
Facilities Management	48,788	48,788	0
Central Services Support Svcs	22,509	22,509	0
Human Resources	63,801	63,801	0
Treasurer	136,998	136,998	0
M&B Equalization	69,430	69,430	0
M&B Reimb.	105,092	105,092	0
Hum Svc Homeland	20,633	20,633	0
Pub Svc Vets Svc	7,502	7,502	0
Pub Svc Comm Cor	20,633	20,633	0
Pub Svc MSU Ext	1,871	1,871	0
Pub Svc Animal	39,404	39,404	0
Pub Svc Med Exam	150,136	150,136	0
C&ED Dev & Plan	182,038	182,038	0
Clerk / ROD	91,957	91,957	0
District Court	48,788	48,788	0
Probate Court	84,447	84,447	0
Family Court	69,430	69,430	0
Prosecuting Atty	37,527	37,527	0
Sheriff Office	940,436	940,436	0
BOC Bd of Comm	80,691	80,691	0
BOC Library	1,871	1,871	0
Water Res. Comm.	63,801	63,801	0
Parks & Rec	170,779	170,779	0
Friend of Court	22,509	22,509	0
Health	227,082	227,082	0
Child Care Fund	13,134	13,134	0
Airport	60,052	60,052	0
Info Tech Clemis	73,188	73,188	0
Info Technology	328,427	328,427	0
Bldg & Liab Ins	12,672	9,378	3,294
Retirement	5,623	5,623	0
Direct Bill	0	0	0
<b>Total</b>	<b>3,548,299</b>	<b>3,545,005</b>	<b>3,294</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	210,478			210,478
Inbound Costs:				
Building Depreciation	9,427		9,427	
Non-Departmental	34		34	
Co Exec Admin	3,262	179	3,441	
Co Exec Compliance	91		91	
Co Exec Purchasing		-16	-16	
Mgmt & Budget Fiscal Services		1,211	1,211	
Facilities Management		2,756	2,756	
Central Services Support Svcs		621	621	
Human Resources		2,076	2,076	
Treasurer		5	5	
Total Allocated Additions:	12,814	6,832	19,646	19,646
Total To Be Allocated:	223,292	6,832		230,124

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Admin**

	Total	G&A	Budget Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	132,671	0	132,671
FRINGE BENEFITS	60,275	0	60,275
<b>Other Expense &amp; Cost</b>			
Operating Exp	3,866	0	3,866
Internal Charges	13,666	0	13,666
<b>Departmental Total</b>			
Expenditures Per Financial Statement	210,478		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	210,478	0	210,478
<b>Allocation Step 1</b>			
Inbound - All Others	12,814	0	12,814
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	223,292	0	223,292
<b>Allocation Step 2</b>			
Inbound - All Others	6,832	0	6,832
2nd Allocation	6,832	0	6,832
<b>Total For Mgmt &amp; Budget Admin</b>			
Schedule .3 Total	230,124	0	230,124

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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	714,988	6.424678	14,347		14,347	437	14,784
Mgmt & Budget Fiscal Services	4,005,571	35.992919	80,369		80,369	2,457	82,826
M&B Equalization	4,913,200	44.148615	98,580		98,580	3,022	101,602
M&B Reimb.	1,495,016	13.433788	29,996		29,996	916	30,912
Schedule .4 Total for Budget Admin	11,128,775	100.000000	223,292		223,292	6,832	230,124

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, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Admin**

Receiving Department	Total	Budget Admin
Co Exec Purchasing	14,784	14,784
Mgmt & Budget Fiscal Services	82,826	82,826
M&B Equalization	101,602	101,602
M&B Reimb.	30,912	30,912
Direct Bill	0	0
Total	230,124	230,124

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019  
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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,320,093			1,320,093
Cost Adjustments:				
Reimbursements	-291,750			
Total Departmental Cost Adjustments:	-291,750			-291,750
Inbound Costs:				
Building Depreciation	67,887		67,887	
Non-Departmental	224		224	
Co Exec Admin	18,880	1,052	19,932	
Co Exec Compliance	62,858	1,279	64,137	
Co Exec Corp Counsel	49,233	5,184	54,417	
Mgmt & Budget Admin	14,347	437	14,784	
Co Exec Purchasing		76	76	
Mgmt & Budget Fiscal Services		7,319	7,319	
Facilities Management		19,853	19,853	
Central Services Support Svcs		3,268	3,268	
Human Resources		12,033	12,033	
Treasurer		1,131	1,131	
Total Allocated Additions:	213,429	51,632	265,061	265,061
Total To Be Allocated:	1,241,772	51,632		1,293,404

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Purchasing**

	Total	G&A	Purch General	Purch I.T.	PCARD
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	714,988	99,741	564,483	50,764	0
FRINGE BENEFITS	401,817	56,053	317,235	28,529	0
<b>Other Expense &amp; Cost</b>					
Supplies	1,186	165	937	84	0
Operating Exp	1,960	273	1,548	139	0
Travel	6,002	837	4,739	426	0
Bldg Space Costs	95,758	14,373	81,385	0	0
Internal Charges	98,382	13,724	77,673	6,985	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,320,093				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Reimbursements	(291,750)	(165,933)	0	0	(81,710)
Functional Cost	1,028,343	19,233	1,048,000	86,927	(81,710)
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: EOB 41 West	67,887	10,192	57,695	0	0
Inbound - All Others	145,542	20,302	114,908	10,332	0
Reallocate Admin Costs		(49,727)	45,625	4,102	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,241,772	0	1,266,228	101,361	(81,710)
<b>Allocation Step 2</b>					
Inbound - Facilities Management: EOB 41 West	19,853	2,980	16,873	0	0
Inbound - All Others	31,779	4,419	25,137	2,223	0
Reallocate Admin Costs		(7,399)	6,792	607	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	51,632	0	48,802	2,830	0
<b>Total For Co Exec Purchasing</b>					
Schedule .3 Total	1,293,404	0	1,315,030	104,191	(81,710)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Purchasing**

	OfficeMax	ATM Reimb	Home Depot
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Supplies	0	0	0
Operating Exp	0	0	0
Travel	0	0	0
Bldg Space Costs	0	0	0
Internal Charges	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Reimbursements	(25,026)	(3,886)	(15,195)
Functional Cost	(25,026)	(3,886)	(15,195)
<b>Allocation Step 1</b>			
Inbound - Building Depreciation: EOB 41 West	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	(25,026)	(3,886)	(15,195)
<b>Allocation Step 2</b>			
Inbound - Facilities Management: EOB 41 West	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
2nd Allocation	0	0	0
<b>Total For Co Exec Purchasing</b>			
Schedule .3 Total	(25,026)	(3,886)	(15,195)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	56	0.214963	2,719		2,719		2,719
Co Exec Admin	30	0.115159	1,458		1,458		1,458
Co Exec Compliance	13	0.049902	630		630		630
Co Exec Corp Counsel	28	0.107481	1,360		1,360		1,360
Co Exec Purchasing	3	0.011516	146		146		146
Mgmt & Budget Fiscal Services	16	0.061418	777		777	24	801
Facilities Management	129	0.495183	6,268		6,268	232	6,500
Central Services Support Svcs	89	0.341638	4,325		4,325	159	4,484
Human Resources	88	0.337799	4,279		4,279	154	4,433
Treasurer	134	0.514376	6,513		6,513	240	6,753
Clerk Adm/Micrographics	20	0.076772	971		971	33	1,004
M&B Equalization	2	0.007677	96		96	2	98
M&B Reimb.	47	0.180415	2,282		2,282	82	2,364
Hum Svc Admin	24	0.092127	1,165		1,165	39	1,204
Hum Svc Homeland	78	0.299413	3,790		3,790	136	3,926
Pub Svc Admin	1	0.003839	47		47		47
Pub Svc Vets Svc	6	0.023032	289		289	9	298
Pub Svc Comm Cor	74	0.284058	3,594		3,594	129	3,723
Pub Svc MSU Ext	6	0.023032	289		289	9	298
Pub Svc Animal	443	1.700511	21,527		21,527	824	22,351
Pub Svc CC Prob	3	0.011516	146		146	4	150
Pub Svc Med Exam	398	1.527772	19,342		19,342	737	20,079
C&ED Admin	14	0.053741	678		678	21	699
C&ED Dev & Plan	248	0.951979	12,054		12,054	459	12,513
Clerk / ROD	85	0.326283	4,133		4,133	147	4,280
District Court	291	1.117040	14,141		14,141	539	14,680
Probate Court	73	0.280220	3,544		3,544	127	3,671
Family Court	183	0.702468	8,893		8,893	337	9,230
Prosecuting Atty	92	0.353153	4,472		4,472	161	4,633
Sheriff Office	1,585	6.084219	77,043		77,043	2,978	80,021
BOC Bd of Comm	45	0.172738	2,186		2,186	78	2,264
BOC Library	2	0.007677	96		96	2	98
Water Res. Comm.	62	0.237995	3,009		3,009	107	3,116
Parks & Rec	3,574	13.719243	173,715		173,715	6,723	180,438
Friend of Court	74	0.284058	3,594		3,594	129	3,723
Health	742	2.848259	36,063		36,063	1,383	37,446
Indigent Defense	17	0.065257	825		825	27	852
Water Res Co SRF	1,419	5.447008	68,971		68,971	2,661	71,632
Multi Org Grants	73	0.280220	3,544		3,544	127	3,671
Workforce Develp	3	0.011516	146		146	4	150
LE Grants Misc	10	0.038386	485		485	16	501
LE Grants PA-CRP	101	0.387701	4,908		4,908	178	5,086
House Comm Dev	558	2.141952	27,123		27,123	1,039	28,162
Hum Svcs Grants	364	1.397259	17,690		17,690	672	18,362
Other Grants	72	0.276381	3,496		3,496	125	3,621
Judicial Grants	166	0.637212	8,067		8,067	299	8,366
Brownfield Init.	19	0.072934	922		922	30	952
Concealed Pistol	23	0.088288	1,116		1,116	37	1,153
Child Care Fund	665	2.552685	32,323		32,323	1,240	33,563
Waste Res Mgmt	1	0.003839	47		47		47
Proj Work Orders	953	3.658209	46,320		46,320	1,785	48,105
Water Res Co CPF	148	0.568116	7,194		7,194	268	7,462

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	501	1.923151	24,350		24,350	931	25,281
Drain Prop Funds	5,067	19.450307	246,374		246,374	9,985	256,359
Delq Tax Revolv	3	0.011516	146		146	4	150
Fac & Operations	3,984	15.293079	193,643		193,643	7,489	201,132
Drain Equipment	1,107	4.249357	53,804		53,804	2,075	55,879
Motor Pool	1,617	6.207055	78,595		78,595	3,034	81,629
Bldg & Liab Ins	80	0.307090	3,886		3,886	141	4,027
Fringe Benefits	340	1.305132	16,525		16,525	631	17,156
Retirement	1	0.003839	47		47		47
Retiree Hlt Care	1	0.003839	47		47		47
<b>Schedule .4 Total for Purch General</b>	<b>26,051</b>	<b>100.000000</b>	<b>1,266,228</b>		<b>1,266,228</b>	<b>48,802</b>	<b>1,315,030</b>

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, 2019  
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	47	2.006832	2,031		2,031	51	2,082
Fire Record Mgmt	40	1.707942	1,729		1,729	41	1,770
Info Tech Clemis	248	10.589240	10,736		10,736	294	11,030
Info Technology	1,533	65.456874	66,350		66,350	1,885	68,235
Radio Communicat	260	11.101623	11,253		11,253	309	11,562
Communication	214	9.137489	9,262		9,262	250	9,512
<b>Schedule .4 Total for Purch I.T.</b>	<b>2,342</b>	<b>100.000000</b>	<b>101,361</b>		<b>101,361</b>	<b>2,830</b>	<b>104,191</b>

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, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Purchasing**

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	20,478	0.354983	(290)		(290)		(290)
Co Exec Admin	29,665	0.514239	(420)		(420)		(420)
Co Exec Compliance	8,620	0.149427	(122)		(122)		(122)
Co Exec Corp Counsel	13,839	0.239897	(196)		(196)		(196)
Mgmt & Budget Admin	1,118	0.019380	(16)		(16)		(16)
Co Exec Purchasing	3,208	0.055610	(45)		(45)		(45)
Mgmt & Budget Fiscal Services	28,875	0.500544	(409)		(409)		(409)
Facilities Management	13,029	0.225856	(185)		(185)		(185)
Central Services Admin	195	0.003380	(3)		(3)		(3)
Central Services Support Svcs	7,696	0.133409	(109)		(109)		(109)
Human Resources	52,280	0.906267	(741)		(741)		(741)
Treasurer	22,389	0.388110	(317)		(317)		(317)
Clerk Adm/Micrographics	4,975	0.086241	(70)		(70)		(70)
M&B Equalization	72,087	1.249618	(1,021)		(1,021)		(1,021)
M&B Reimb.	687	0.011909	(10)		(10)		(10)
Hum Svc Admin	5,132	0.088963	(73)		(73)		(73)
Hum Svc Homeland	20,113	0.348656	(285)		(285)		(285)
Pub Svc Admin	105	0.001820	(1)		(1)		(1)
Pub Svc Vets Svc	1,559	0.027025	(22)		(22)		(22)
Pub Svc Comm Cor	14,243	0.246900	(202)		(202)		(202)
Pub Svc MSU Ext	5,384	0.093331	(76)		(76)		(76)
Pub Svc Animal	135,693	2.352220	(1,922)		(1,922)		(1,922)
Pub Svc CC Prob	1,179	0.020438	(17)		(17)		(17)
Pub Svc Med Exam	41,111	0.712654	(582)		(582)		(582)
C&ED Admin	13,773	0.238753	(195)		(195)		(195)
C&ED Dev & Plan	180,594	3.130573	(2,558)		(2,558)		(2,558)
Clerk / ROD	33,777	0.585520	(478)		(478)		(478)
District Court	69,180	1.199226	(980)		(980)		(980)
Probate Court	23,410	0.405809	(332)		(332)		(332)
Family Court	174,061	3.017324	(2,465)		(2,465)		(2,465)
Prosecuting Atty	216,977	3.761267	(3,073)		(3,073)		(3,073)
Sheriff Office	596,027	10.332048	(8,442)		(8,442)		(8,442)
BOC Bd of Comm	58,980	1.022410	(835)		(835)		(835)
BOC Library	129,983	2.253238	(1,841)		(1,841)		(1,841)
Water Res. Comm.	44,171	0.765698	(626)		(626)		(626)
Parks & Rec	696,520	12.074080	(9,866)		(9,866)		(9,866)
Friend of Court	39,631	0.686998	(561)		(561)		(561)
Health	67,568	1.171282	(957)		(957)		(957)
Water Res Co SRF	172,411	2.988721	(2,442)		(2,442)		(2,442)
Multi Org Grants	5,459	0.094631	(77)		(77)		(77)
Workforce Develp	12,477	0.216287	(177)		(177)		(177)
LE Grants Misc	58,861	1.020347	(834)		(834)		(834)
LE Grants PA-CRP	20,115	0.348691	(285)		(285)		(285)
House Comm Dev	18,985	0.329102	(269)		(269)		(269)
Hum Svcs Grants	125,573	2.176791	(1,779)		(1,779)		(1,779)
Other Grants	15,661	0.271481	(222)		(222)		(222)
Judicial Grants	20,358	0.352903	(288)		(288)		(288)
Child Care Fund	147,372	2.554674	(2,087)		(2,087)		(2,087)
Proj Work Orders	42,782	0.741620	(606)		(606)		(606)
Water Res Co CPF	427	0.007402	(6)		(6)		(6)
Airport	173,357	3.005120	(2,455)		(2,455)		(2,455)
Drain Prop Funds	480,253	8.325121	(6,802)		(6,802)		(6,802)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Purchasing**

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	916,321	15.884304	(12,982)		(12,982)		(12,982)
Info Tech Clemis	28,423	0.492709	(403)		(403)		(403)
Info Technology	140,370	2.433295	(1,988)		(1,988)		(1,988)
Drain Equipment	108,474	1.880382	(1,536)		(1,536)		(1,536)
Radio Communicat	61,791	1.071139	(875)		(875)		(875)
Motor Pool	32,404	0.561719	(459)		(459)		(459)
Communication	55,711	0.965743	(789)		(789)		(789)
Bldg & Liab Ins	3,764	0.065248	(53)		(53)		(53)
Fringe Benefits	263,333	4.564842	(3,730)		(3,730)		(3,730)
Retirement	8,124	0.140828	(115)		(115)		(115)
Economic Develop	7,603	0.131797	(108)		(108)		(108)
<b>Schedule .4 Total for PCARD</b>	<b>5,768,721</b>	<b>100.000000</b>	<b>(81,710)</b>		<b>(81,710)</b>	<b>0</b>	<b>(81,710)</b>

Allocation Basis: Dollar amount of P-card purchases by department  
Allocation Source: P-card purchase summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	10,495	1.258119	(315)		(315)		(315)
Co Exec Compliance	290	0.034765	(9)		(9)		(9)
Co Exec Corp Counsel	3,537	0.424008	(106)		(106)		(106)
Co Exec Purchasing	849	0.101776	(25)		(25)		(25)
Mgmt & Budget Fiscal Services	6,873	0.823921	(206)		(206)		(206)
Facilities Management	1,939	0.232443	(58)		(58)		(58)
Central Services Support Svcs	2,922	0.350283	(88)		(88)		(88)
Human Resources	10,110	1.211966	(303)		(303)		(303)
Treasurer	8,172	0.979642	(245)		(245)		(245)
Clerk Adm/Micrographics	363	0.043516	(11)		(11)		(11)
M&B Equalization	18,085	2.167992	(543)		(543)		(543)
M&B Reimb.	11,990	1.437336	(360)		(360)		(360)
Hum Svc Admin	781	0.093625	(23)		(23)		(23)
Hum Svc Homeland	5,379	0.644823	(161)		(161)		(161)
Pub Svc Vets Svc	7,548	0.904839	(226)		(226)		(226)
Pub Svc Comm Cor	8,660	1.038143	(260)		(260)		(260)
Pub Svc MSU Ext	1,191	0.142775	(36)		(36)		(36)
Pub Svc Animal	7,340	0.879904	(220)		(220)		(220)
Pub Svc CC Prob	31,102	3.728443	(933)		(933)		(933)
Pub Svc Med Exam	10,343	1.239897	(310)		(310)		(310)
C&ED Admin	32	0.003836	(1)		(1)		(1)
C&ED Dev & Plan	10,581	1.268428	(317)		(317)		(317)
Clerk / ROD	24,560	2.944202	(737)		(737)		(737)
District Court	52,873	6.338305	(1,586)		(1,586)		(1,586)
Probate Court	19,016	2.279598	(570)		(570)		(570)
Family Court	87,721	10.515811	(2,632)		(2,632)		(2,632)
Prosecuting Atty	54,358	6.516324	(1,631)		(1,631)		(1,631)
Sheriff Office	108,441	12.999682	(3,256)		(3,256)		(3,256)
BOC Bd of Comm	4,796	0.574934	(144)		(144)		(144)
BOC Library	2,665	0.319475	(80)		(80)		(80)
Water Res. Comm.	28,845	3.457878	(865)		(865)		(865)
Parks & Rec	39,846	4.776655	(1,195)		(1,195)		(1,195)
Friend of Court	13,560	1.625545	(407)		(407)		(407)
Health	55,769	6.685472	(1,673)		(1,673)		(1,673)
Indigent Defense	35	0.004196	(1)		(1)		(1)
Water Res Co SRF	3,489	0.418254	(105)		(105)		(105)
Workforce Develop	4,176	0.500610	(125)		(125)		(125)
LE Grants Misc	3,679	0.441031	(110)		(110)		(110)
LE Grants PA-CRP	10,974	1.315540	(329)		(329)		(329)
House Comm Dev	10,469	1.255002	(314)		(314)		(314)
Hum Svcs Grants	30,433	3.648245	(913)		(913)		(913)
Other Grants	1,506	0.180536	(45)		(45)		(45)
Judicial Grants	228	0.027332	(7)		(7)		(7)
Concealed Pistol	5,951	0.713393	(179)		(179)		(179)
Child Care Fund	24,067	2.885102	(722)		(722)		(722)
Airport	5,412	0.648779	(162)		(162)		(162)
Drain Prop Funds	22,531	2.700969	(676)		(676)		(676)
Fac & Operations	13,652	1.636573	(410)		(410)		(410)
Info Tech Clemis	582	0.069769	(17)		(17)		(17)
Info Technology	16,289	1.952691	(489)		(489)		(489)
Drain Equipment	408	0.048910	(12)		(12)		(12)
Radio Communicat	12,658	1.517415	(380)		(380)		(380)

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Co Exec Purchasing**

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Motor Pool	1,996	0.239276	(60)		(60)		(60)
Bldg & Liab Ins	1,677	0.201035	(50)		(50)		(50)
Fringe Benefits	12,690	1.521251	(381)		(381)		(381)
Retirement	248	0.029730	(7)		(7)		(7)
Schedule .4 Total for OfficeMax	834,182	100.000000	(25,026)		(25,026)	0	(25,026)

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Co Exec Purchasing**

Activity - ATM Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	6,521	64.487737	(2,506)		(2,506)		(2,506)
District Court	2,823	27.917326	(1,085)		(1,085)		(1,085)
Parks & Rec	768	7.594937	(295)		(295)		(295)
Schedule .4 Total for ATM Reimb	10,112	100.000000	(3,886)		(3,886)	0	(3,886)

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, 2019  
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	37	0.012319	(2)		(2)		(2)
Central Services Support Svcs	42	0.013983	(2)		(2)		(2)
Pub Svc Comm Cor	105	0.034958	(5)		(5)		(5)
Pub Svc MSU Ext	32	0.010654	(2)		(2)		(2)
Pub Svc Animal	407	0.135505	(21)		(21)		(21)
C&ED Dev & Plan	324	0.107871	(16)		(16)		(16)
District Court	851	0.283328	(43)		(43)		(43)
Family Court	122	0.040618	(6)		(6)		(6)
Sheriff Office	18,005	5.994493	(911)		(911)		(911)
Water Res. Comm.	73	0.024304	(4)		(4)		(4)
Parks & Rec	129,210	43.018522	(6,536)		(6,536)		(6,536)
Water Res Co SRF	11,157	3.714555	(564)		(564)		(564)
Child Care Fund	585	0.194767	(30)		(30)		(30)
Proj Work Orders	5,747	1.913377	(291)		(291)		(291)
Airport	12,473	4.152697	(631)		(631)		(631)
Drain Prop Funds	59,045	19.658142	(2,987)		(2,987)		(2,987)
Fac & Operations	40,873	13.608049	(2,068)		(2,068)		(2,068)
Drain Equipment	17,802	5.926907	(901)		(901)		(901)
Radio Communicat	1,229	0.409177	(62)		(62)		(62)
Motor Pool	2,240	0.745774	(113)		(113)		(113)
<b>Schedule .4 Total for Home Depot</b>	<b>300,359</b>	<b>100.000000</b>	<b>(15,195)</b>		<b>(15,195)</b>	<b>0</b>	<b>(15,195)</b>

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, 2019  
Schedule .5 - Allocation Summary  
For Department Co Exec Purchasing**

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Non-Departmental	2,429	2,719	0	(290)	0
Co Exec Admin	723	1,458	0	(420)	(315)
Co Exec Compliance	499	630	0	(122)	(9)
Co Exec Corp Counsel	1,058	1,360	0	(196)	(106)
Mgmt & Budget Admin	(16)	0	0	(16)	0
Co Exec Purchasing	76	146	0	(45)	(25)
Mgmt & Budget Fiscal Services	186	801	0	(409)	(206)
Facilities Management	3,749	6,500	0	(185)	(58)
Central Services Admin	(3)	0	0	(3)	0
Central Services Support Svcs	4,285	4,484	0	(109)	(88)
Human Resources	3,389	4,433	0	(741)	(303)
Treasurer	6,191	6,753	0	(317)	(245)
Clerk Adm/Micrographics	923	1,004	0	(70)	(11)
M&B Equalization	(1,466)	98	0	(1,021)	(543)
M&B Reimb.	1,994	2,364	0	(10)	(360)
Hum Svc Admin	1,108	1,204	0	(73)	(23)
Hum Svc Homeland	3,480	3,926	0	(285)	(161)
Pub Svc Admin	46	47	0	(1)	0
Pub Svc Vets Svc	50	298	0	(22)	(226)
Pub Svc Comm Cor	3,256	3,723	0	(202)	(260)
Pub Svc MSU Ext	184	298	0	(76)	(36)
Pub Svc Animal	20,188	22,351	0	(1,922)	(220)
Pub Svc CC Prob	(800)	150	0	(17)	(933)
Pub Svc Med Exam	19,187	20,079	0	(582)	(310)
C&ED Admin	503	699	0	(195)	(1)
C&ED Dev & Plan	9,622	12,513	0	(2,558)	(317)
Clerk / ROD	3,065	4,280	0	(478)	(737)
District Court	10,986	14,680	0	(980)	(1,586)
Probate Court	2,769	3,671	0	(332)	(570)
Family Court	4,127	9,230	0	(2,465)	(2,632)
Prosecuting Atty	(71)	4,633	0	(3,073)	(1,631)
Sheriff Office	67,412	80,021	0	(8,442)	(3,256)
BOC Bd of Comm	1,285	2,264	0	(835)	(144)
BOC Library	(1,823)	98	0	(1,841)	(80)
Water Res. Comm.	1,621	3,116	0	(626)	(865)
Parks & Rec	162,546	180,438	0	(9,866)	(1,195)
Friend of Court	2,755	3,723	0	(561)	(407)
Health	34,816	37,446	0	(957)	(1,673)
Indigent Defense	851	852	0	0	(1)
ROD Automation	2,082	0	2,082	0	0
Water Res Co SRF	68,521	71,632	0	(2,442)	(105)
Multi Org Grants	3,594	3,671	0	(77)	0
Workforce Develop	(152)	150	0	(177)	(125)
LE Grants Misc	(443)	501	0	(834)	(110)
LE Grants PA-CRP	4,472	5,086	0	(285)	(329)
House Comm Dev	27,579	28,162	0	(269)	(314)
Hum Svcs Grants	15,670	18,362	0	(1,779)	(913)
Other Grants	3,354	3,621	0	(222)	(45)
Judicial Grants	8,071	8,366	0	(288)	(7)
Brownfield Init.	952	952	0	0	0
Concealed Pistol	974	1,153	0	0	(179)
Child Care Fund	30,724	33,563	0	(2,087)	(722)



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Purchasing**

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Waste Res Mgmt	47	47	0	0	0
Proj Work Orders	47,208	48,105	0	(606)	0
Water Res Co CPF	7,456	7,462	0	(6)	0
Fire Record Mgmt	1,770	0	1,770	0	0
Airport	22,033	25,281	0	(2,455)	(162)
Drain Prop Funds	245,894	256,359	0	(6,802)	(676)
Delq Tax Revolv	150	150	0	0	0
Fac & Operations	185,672	201,132	0	(12,982)	(410)
Info Tech Clemis	10,610	0	11,030	(403)	(17)
Info Technology	65,758	0	68,235	(1,988)	(489)
Drain Equipment	53,430	55,879	0	(1,536)	(12)
Radio Communicat	10,245	0	11,562	(875)	(380)
Motor Pool	80,997	81,629	0	(459)	(60)
Communication	8,723	0	9,512	(789)	0
Bldg & Liab Ins	3,924	4,027	0	(53)	(50)
Fringe Benefits	13,045	17,156	0	(3,730)	(381)
Retirement	(75)	47	0	(115)	(7)
Retiree Hlt Care	47	47	0	0	0
Economic Develop	(108)	0	0	(108)	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,293,404</b>	<b>1,315,030</b>	<b>104,191</b>	<b>(81,710)</b>	<b>(25,026)</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	(2,506)	(2)
Central Services Admin	0	0
Central Services Support Svcs	0	(2)
Human Resources	0	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Pub Svc Admin	0	0
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	(5)
Pub Svc MSU Ext	0	(2)
Pub Svc Animal	0	(21)
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	0
C&ED Dev & Plan	0	(16)
Clerk / ROD	0	0
District Court	(1,085)	(43)
Probate Court	0	0
Family Court	0	(6)
Prosecuting Atty	0	0
Sheriff Office	0	(911)
BOC Bd of Comm	0	0
BOC Library	0	0
Water Res. Comm.	0	(4)
Parks & Rec	(295)	(6,536)
Friend of Court	0	0
Health	0	0
Indigent Defense	0	0
ROD Automation	0	0
Water Res Co SRF	0	(564)
Multi Org Grants	0	0
Workforce Develp	0	0
LE Grants Misc	0	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Other Grants	0	0
Judicial Grants	0	0
Brownfield Init.	0	0
Concealed Pistol	0	0
Child Care Fund	0	(30)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Purchasing**

Receiving Department	ATM Reimb	Home Depot
Waste Res Mgmt	0	0
Proj Work Orders	0	(291)
Water Res Co CPF	0	0
Fire Record Mgmt	0	0
Airport	0	(631)
Drain Prop Funds	0	(2,987)
Delq Tax Revolv	0	0
Fac & Operations	0	(2,068)
Info Tech Clemis	0	0
Info Technology	0	0
Drain Equipment	0	(901)
Radio Communicat	0	(62)
Motor Pool	0	(113)
Communication	0	0
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Retirement	0	0
Retiree Hlt Care	0	0
Economic Develop	0	0
Direct Bill	0	0
<b>Total</b>	<b>(3,886)</b>	<b>(15,195)</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Mgmt & Budget Fiscal Services**

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

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Fiscal Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,331,114			6,331,114
Inbound Costs:				
Building Depreciation	228,304		228,304	
Non-Departmental	970	1	971	
Co Exec Admin	89,324	4,980	94,304	
Co Exec Compliance	19,585	346	19,931	
Co Exec Corp Counsel	22,070	2,322	24,392	
Mgmt & Budget Admin	80,369	2,457	82,826	
Co Exec Purchasing	162	24	186	
Mgmt & Budget Fiscal Services		34,172	34,172	
Facilities Management		66,783	66,783	
Central Services Support Svcs		53,561	53,561	
Human Resources		56,954	56,954	
Treasurer		522,264	522,264	
Total Allocated Additions:	<u>440,784</u>	<u>743,864</u>	1,184,648	1,184,648
Total To Be Allocated:	<u>6,771,898</u>	<u>743,864</u>		<u>7,515,762</u>

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .3 - Costs Allocated By Activity  
For Department Mgmt & Budget Fiscal Services**

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	3,433,668	128,792	444,358	382,471	512,065
FRINGE BENEFITS	1,850,208	69,383	239,417	206,113	275,866
<b>Other Expense &amp; Cost</b>					
Supplies	7,174	269	928	799	1,070
Postage	17,003	0	0	0	0
Operating Expenses	34,121	1,280	4,415	3,801	5,087
Professional Serv	69,646	0	29,400	0	0
Internal Charges	919,294	34,474	118,957	102,409	137,067
<b>Departmental Total</b>					
Expenditures Per Financial Statement	6,331,114				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	6,331,114	234,198	837,475	695,593	931,155
<b>Allocation Step 1</b>					
Inbound - Mgmt & Budget Admin	80,369	80,369	0	0	0
Inbound - All Others	360,415	13,513	46,636	40,147	53,733
Reallocate Admin Costs		(328,080)	36,811	31,693	42,421
Unallocated Costs	0	0	0	0	0
1st Allocation	6,771,898	0	920,922	767,433	1,027,309
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Admin	2,457	2,457	0	0	0
Inbound - Central Services Support Svcs: Records Retent	28,241	21,308	0	6,933	0
Inbound - Treasurer: Cash Accounting	329,343	180,921	0	132,056	0
Inbound - Treasurer: Disb Specific	192,863	0	0	192,863	0
Inbound - All Others	190,960	7,138	24,701	21,251	28,451
Reallocate Admin Costs		(211,824)	23,765	20,460	27,393
Unallocated Costs	0	0	0	0	0
2nd Allocation	743,864	0	48,466	373,563	55,844
<b>Total For Mgmt &amp; Budget Fiscal Services</b>					
Schedule .3 Total	7,515,762	0	969,388	1,140,996	1,083,153

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .3 - Costs Allocated By Activity  
For Department Mgmt & Budget Fiscal Services**

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	359,867	982,189	270,491	348,685	4,750
FRINGE BENEFITS	193,902	529,345	145,796	187,796	2,590
<b>Other Expense &amp; Cost</b>					
Supplies	752	2,053	565	728	10
Postage	0	0	17,003	0	0
Operating Expenses	3,576	9,762	2,689	3,463	48
Professional Serv	0	0	0	0	0
Internal Charges	96,342	263,010	72,440	93,308	1,287
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	<b>654,439</b>	<b>1,786,359</b>	<b>508,984</b>	<b>633,980</b>	<b>8,685</b>
<b>Allocation Step 1</b>					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	37,771	103,132	28,398	36,582	503
Reallocate Admin Costs	29,789	81,332	22,408	28,871	393
Unallocated Costs	0	0	0	0	0
1st Allocation	721,999	1,970,823	559,790	699,433	9,581
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - Central Services Support Svcs: Records Retent	0	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0	0	16,366
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - All Others	19,997	54,765	15,026	19,367	264
Reallocate Admin Costs	19,232	52,523	14,463	18,640	254
Unallocated Costs	0	0	0	0	0
2nd Allocation	39,229	107,288	29,489	38,007	16,884
<b>Total For Mgmt &amp; Budget Fiscal Services</b>					
Schedule .3 Total	761,228	2,078,111	589,279	737,440	26,465



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Billed Acctng	Prof Services
<hr/>		
Wages & Benefits		
-----		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
-----		
Supplies	0	0
Postage	0	0
Operating Expenses	0	0
Professional Serv	0	40,246
Internal Charges	0	0
Departmental Total		
-----		
Expenditures Per Financial Statement		
Deductions		
-----		
*Total Disallowed Costs	0	0
Functional Cost	0	40,246
Allocation Step 1		
-----		
Inbound - Mgmt & Budget Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	54,362	0
Unallocated Costs	0	0
1st Allocation	54,362	40,246
Allocation Step 2		
-----		
Inbound - Mgmt & Budget Admin	0	0
Inbound - Central Services Support	0	0
Svcs: Records Retent	0	0
Inbound - Treasurer: Cash Accounting	0	0
Inbound - Treasurer: Disb Specific	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	35,094	0
Unallocated Costs	0	0
2nd Allocation	35,094	0
Total For Mgmt & Budget Fiscal Services		
-----		
Schedule .3 Total	89,456	40,246

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - General Actng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,065	0.478234	4,404		4,404		4,404
Co Exec Admin	2,869	0.447652	4,123		4,123		4,123
Co Exec Compliance	480	0.074895	689		689		689
Co Exec Corp Counsel	3,179	0.496021	4,567		4,567		4,567
Mgmt & Budget Admin	210	0.032766	302		302		302
Co Exec Purchasing	1,320	0.205960	1,896		1,896		1,896
Mgmt & Budget Fiscal Services	6,331	0.987830	9,096		9,096		9,096
Facilities Management	1,371	0.213918	1,968		1,968	99	2,067
Central Services Admin	242	0.037759	346		346	18	364
Central Services Support Svcs	2,264	0.353253	3,249		3,249	169	3,418
Human Resources	3,848	0.600406	5,528		5,528	289	5,817
Treasurer	7,567	1.180683	10,869		10,869	588	11,457
Clerk Adm/Micrographics	1,178	0.183804	1,692		1,692	83	1,775
M&B Equalization	9,194	1.434545	13,211		13,211	705	13,916
M&B Reimb.	2,931	0.457326	4,211		4,211	219	4,430
Hum Svc Admin	1,334	0.208145	1,916		1,916	96	2,012
Hum Svc Homeland	1,716	0.267748	2,465		2,465	126	2,591
Pub Svc Admin	237	0.036979	340		340	16	356
Pub Svc Vets Svc	1,820	0.283976	2,614		2,614	133	2,747
Pub Svc Comm Cor	4,889	0.762834	7,024		7,024	377	7,401
Pub Svc MSU Ext	1,066	0.166329	1,532		1,532	75	1,607
Pub Svc Animal	4,328	0.675300	6,218		6,218	327	6,545
Pub Svc CC Prob	633	0.098767	908		908	43	951
Pub Svc Med Exam	4,709	0.734748	6,766		6,766	361	7,127
C&ED Admin	522	0.081448	749		749	34	783
C&ED Dev & Plan	7,286	1.136839	10,467		10,467	563	11,030
Clerk / ROD	7,179	1.120144	10,313		10,313	555	10,868
District Court	16,667	2.600562	23,947		23,947	1,291	25,238
Probate Court	6,331	0.987830	9,096		9,096	491	9,587
Family Court	30,587	4.772507	43,950		43,950	2,371	46,321
Prosecuting Atty	18,944	2.955843	27,219		27,219	1,468	28,687
Sheriff Office	157,006	24.497736	225,686		225,686	12,560	238,246
BOC Bd of Comm	3,399	0.530348	4,884		4,884	254	5,138
BOC Library	1,133	0.176783	1,627		1,627	81	1,708
Water Res. Comm.	4,735	0.738805	6,803		6,803	364	7,167
Parks & Rec	23,090	3.602746	33,176		33,176	1,792	34,968
Friend of Court	17,629	2.750663	25,331		25,331	1,368	26,699
Health	31,686	4.943985	45,529		45,529	2,458	47,987
Indigent Defense	3,635	0.567171	5,223		5,223	271	5,494
ROD Automation	1,372	0.214074	1,969		1,969	99	2,068
Oakland Enhance	648	0.101108	932		932	43	975
Water Res Co SRF	14,784	2.306756	21,242		21,242	1,145	22,387
Restricted Funds	220	0.034327	315		315	14	329
Multi Org Grants	1,792	0.279607	2,574		2,574	133	2,707
Workforce Develp	15,065	2.350601	21,646		21,646	1,165	22,811
LE Grants Misc	2,238	0.349196	3,213		3,213	166	3,379
LE Grants PA-CRP	2,570	0.400999	3,691		3,691	193	3,884
LE Grants Rd Pat	803	0.125293	1,153		1,153	55	1,208
House Comm Dev	13,566	2.116711	19,492		19,492	1,051	20,543
Hum Svcs Grants	7,666	1.196130	11,013		11,013	595	11,608
Other Grants	1,061	0.165548	1,525		1,525	74	1,599
Judicial Grants	643	0.100328	923		923	43	966

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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
Brownfield Init.	63	0.009830	90		90	3	93
Concealed Pistol	245	0.038227	350		350	18	368
Child Care Fund	37,377	5.831955	53,706		53,706	2,896	56,602
Waste Res Mgmt	10	0.001560	13		13		13
Water Res Co CPF	1,714	0.267436	2,463		2,463	126	2,589
Fire Record Mgmt	1,040	0.162272	1,496		1,496	74	1,570
Airport	4,090	0.638165	5,876		5,876	308	6,184
Drain Prop Funds	40,295	6.287252	57,896		57,896	3,125	61,021
Delq Tax Revolv	381	0.059448	547		547	26	573
Fac & Operations	26,619	4.153378	38,248		38,248	2,063	40,311
Info Tech Clemis	8,554	1.334686	12,289		12,289	662	12,951
Info Technology	37,437	5.841317	53,793		53,793	2,904	56,697
Radio Communicat	4,760	0.742706	6,839		6,839	366	7,205
Motor Pool	6,044	0.943049	8,683		8,683	468	9,151
Communication	3,001	0.468248	4,311		4,311	223	4,534
Bldg & Liab Ins	6,855	1.069590	9,848		9,848	532	10,380
Fringe Benefits	3,017	0.470744	4,335		4,335	226	4,561
Delq Per Prop Tx	360	0.056171	517		517	25	542
<b>Schedule .4 Total for General Acctng</b>	<b>640,900</b>	<b>100.000000</b>	<b>920,922</b>		<b>920,922</b>	<b>48,466</b>	<b>969,388</b>

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, 2019**  
**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	2,134,169	0.530286	4,070		4,070		4,070
Co Exec Compliance	424,996	0.105601	811		811		811
Co Exec Corp Counsel	2,612,506	0.649140	4,982		4,982		4,982
Mgmt & Budget Admin	192,946	0.047942	366		366		366
Co Exec Purchasing	1,116,805	0.277497	2,129		2,129		2,129
Mgmt & Budget Fiscal Services	5,283,876	1.312906	10,073		10,073		10,073
Facilities Management	1,023,388	0.254285	1,952		1,952	971	2,923
Central Services Admin	228,729	0.056833	433		433	212	645
Central Services Support Svcs	1,202,210	0.298718	2,291		2,291	1,143	3,434
Human Resources	2,811,516	0.698589	5,360		5,360	2,677	8,037
Treasurer	3,213,782	0.798542	6,129		6,129	3,069	9,198
Clerk Adm/Micrographics	898,148	0.223167	1,711		1,711	850	2,561
M&B Equalization	7,802,904	1.938820	14,878		14,878	7,452	22,330
M&B Reimb.	2,303,986	0.572481	4,394		4,394	2,196	6,590
Hum Svc Admin	213,256	0.052989	405		405	199	604
Hum Svc Homeland	867,685	0.215597	1,655		1,655	819	2,474
Pub Svc Admin	229,192	0.056948	434		434	213	647
Pub Svc Vets Svc	1,485,760	0.369173	2,832		2,832	1,415	4,247
Pub Svc Comm Cor	3,882,557	0.964715	7,402		7,402	3,709	11,111
Pub Svc MSU Ext	501,122	0.124516	955		955	472	1,427
Pub Svc Animal	2,402,669	0.597001	4,582		4,582	2,288	6,870
Pub Svc Med Exam	3,259,746	0.809963	6,216		6,216	3,112	9,328
C&ED Admin	367,266	0.091256	701		701	345	1,046
C&ED Dev & Plan	4,807,050	1.194428	9,165		9,165	4,594	13,759
Clerk / ROD	5,314,160	1.320431	10,131		10,131	5,077	15,208
District Court	12,794,945	3.179213	24,398		24,398	12,230	36,628
Probate Court	4,397,651	1.092702	8,384		8,384	4,202	12,586
Family Court	21,672,046	5.384943	41,324		41,324	20,711	62,035
Prosecuting Atty	16,278,789	4.044858	31,039		31,039	15,558	46,597
Sheriff Office	127,078,383	31.575691	242,390		242,390	121,886	364,276
BOC Bd of Comm	2,405,806	0.597781	4,587		4,587	2,290	6,877
BOC Library	398,278	0.098962	757		757	373	1,130
Water Res. Comm.	3,030,802	0.753076	5,779		5,779	2,891	8,670
Parks & Rec	13,281,545	3.300120	25,327		25,327	12,692	38,019
Friend of Court	14,644,483	3.638775	27,924		27,924	14,001	41,925
Health	25,018,644	6.216486	47,705		47,705	23,914	71,619
Indigent Defense	140,192	0.034834	267		267	133	400
ROD Automation	350,348	0.087052	668		668	329	997
Oakland Enhance	423,989	0.105350	809		809	401	1,210
Water Res Co SRF	5,909,258	1.468298	11,264		11,264	5,647	16,911
Multi Org Grants	1,440,236	0.357861	2,744		2,744	1,367	4,111
Workforce Develop	884,308	0.219728	1,686		1,686	840	2,526
LE Grants Misc	1,474,923	0.366480	2,810		2,810	1,404	4,214
LE Grants PA-CRP	2,109,495	0.524155	4,022		4,022	2,010	6,032
LE Grants Rd Pat	604,481	0.150198	1,152		1,152	573	1,725
House Comm Dev	2,252,588	0.559710	4,295		4,295	2,145	6,440
Hum Svcs Grants	4,729,965	1.175274	9,018		9,018	4,516	13,534
Other Grants	215,331	0.053504	409		409	201	610
Judicial Grants	455,222	0.113111	868		868	428	1,296
Concealed Pistol	159,595	0.039655	304		304	148	452
Child Care Fund	19,843,920	4.930701	37,840		37,840	18,970	56,810
Water Res Co CPF	378,618	0.094077	721		721	354	1,075

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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
Fire Record Mgmt	444,233	0.110380	846		846	418	1,264
Airport	2,094,280	0.520374	3,994		3,994	1,996	5,990
Drain Prop Funds	22,862,213	5.680668	43,592		43,592	21,853	65,445
Delq Tax Revolv	193,288	0.048027	367		367	183	550
Fac & Operations	14,180,656	3.523526	27,039		27,039	13,551	40,590
Info Tech Clemis	3,004,308	0.746493	5,730		5,730	2,860	8,590
Info Technology	16,190,226	4.022852	30,869		30,869	15,475	46,344
Drain Equipment	353,946	0.087946	674		674	333	1,007
Radio Communicat	1,108,849	0.275520	2,113		2,113	1,054	3,167
Motor Pool	1,340,294	0.333028	2,554		2,554	1,276	3,830
Communication	379,977	0.094414	724		724	355	1,079
Bldg & Liab Ins	656,900	0.163223	1,251		1,251	620	1,871
Fringe Benefits	2,465,421	0.612593	4,701		4,701	2,350	7,051
Delq Per Prop Tx	227,538	0.056537	431		431	212	643
<b>Schedule .4 Total for Payroll Svcs</b>	<b>402,456,394</b>	<b>100.000000</b>	<b>767,433</b>		<b>767,433</b>	<b>373,563</b>	<b>1,140,996</b>

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Mgmt & Budget Fiscal Services**

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,065	0.674152	6,923		6,923		6,923
Co Exec Admin	2,869	0.631042	6,483		6,483		6,483
Co Exec Compliance	480	0.105577	1,082		1,082		1,082
Co Exec Corp Counsel	3,179	0.699227	7,183		7,183		7,183
Mgmt & Budget Admin	210	0.046190	474		474		474
Co Exec Purchasing	1,320	0.290336	2,978		2,978		2,978
Mgmt & Budget Fiscal Services	6,331	1.392515	14,302		14,302		14,302
Facilities Management	1,371	0.301554	3,096		3,096	169	3,265
Central Services Admin	242	0.053228	547		547	26	573
Central Services Support Svcs	2,264	0.497971	5,116		5,116	278	5,394
Human Resources	3,848	0.846375	8,692		8,692	490	9,182
Treasurer	7,567	1.664376	17,097		17,097	962	18,059
Clerk Adm/Micrographics	1,178	0.259103	2,658		2,658	141	2,799
M&B Equalization	9,194	2.022237	20,772		20,772	1,168	21,940
M&B Reimb.	2,931	0.644679	6,622		6,622	372	6,994
Hum Svc Admin	1,334	0.293416	3,011		3,011	162	3,173
Hum Svc Homeland	1,716	0.377437	3,877		3,877	214	4,091
Pub Svc Admin	237	0.052129	535		535	26	561
Pub Svc Vets Svc	1,820	0.400312	4,111		4,111	223	4,334
Pub Svc Comm Cor	4,889	1.075344	11,047		11,047	622	11,669
Pub Svc MSU Ext	1,066	0.234469	2,408		2,408	129	2,537
Pub Svc Animal	4,328	0.951952	9,777		9,777	551	10,328
Pub Svc CC Prob	633	0.139230	1,429		1,429	74	1,503
Pub Svc Med Exam	4,709	1.035753	10,638		10,638	602	11,240
C&ED Admin	522	0.114815	1,178		1,178	59	1,237
C&ED Dev & Plan	7,286	1.602569	16,462		16,462	926	17,388
Clerk / ROD	7,179	1.579034	16,220		16,220	910	17,130
District Court	16,667	3.665937	37,660		37,660	2,121	39,781
Probate Court	6,331	1.392515	14,302		14,302	800	15,102
Family Court	30,587	6.727667	69,110		69,110	3,900	73,010
Prosecuting Atty	18,944	4.166767	42,804		42,804	2,415	45,219
Sheriff Office	157,006	34.533755	354,852		354,852	20,338	375,190
BOC Bd of Comm	3,399	0.747616	7,677		7,677	432	8,109
BOC Library	1,133	0.249205	2,557		2,557	136	2,693
Friend of Court	17,629	3.877531	39,834		39,834	2,245	42,079
Health	31,686	6.969394	71,592		71,592	4,041	75,633
Indigent Defense	3,635	0.799525	8,212		8,212	460	8,672
ROD Automation	1,372	0.301774	3,098		3,098	169	3,267
Oakland Enhance	648	0.142529	1,465		1,465	75	1,540
Multi Org Grants	1,792	0.394154	4,048		4,048	221	4,269
Workforce Develp	15,065	3.313574	34,039		34,039	1,916	35,955
LE Grants Misc	2,238	0.492252	5,057		5,057	276	5,333
LE Grants PA-CRP	2,570	0.565276	5,807		5,807	319	6,126
LE Grants Rd Pat	803	0.176621	1,813		1,813	93	1,906
House Comm Dev	13,566	2.983867	30,650		30,650	1,724	32,374
Hum Svcs Grants	7,666	1.686151	17,322		17,322	972	18,294
Other Grants	1,061	0.233369	2,397		2,397	128	2,525
Judicial Grants	643	0.141429	1,454		1,454	74	1,528
Brownfield Init.	63	0.013857	141		141	6	147
Concealed Pistol	245	0.053888	553		553	29	582
Child Care Fund	37,377	8.221140	84,453		84,453	4,766	89,219
Waste Res Mgmt	10	0.002200	22		22		22

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	381	0.083802	859		859	43	902
Delq Per Prop Tx	360	0.079183	813		813	41	854
Schedule .4 Total for Budgeting	454,645	100.000000	1,027,309		1,027,309	55,844	1,083,153

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, 2019  
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	27,844	7.737303	55,860		55,860	3,027	58,887
Indigent Defense	18,016	5.006294	36,145		36,145	1,958	38,103
ROD Automation	8,610	2.392551	17,274		17,274	931	18,205
Multi Org Grants	19,488	5.415334	39,099		39,099	2,120	41,219
Workforce Develop	11,047	3.069745	22,164		22,164	1,199	23,363
LE Grants Misc	34,357	9.547138	68,927		68,927	3,734	72,661
LE Grants PA-CRP	14,193	3.943957	28,475		28,475	1,543	30,018
LE Grants Rd Pat	10,031	2.787419	20,127		20,127	1,091	21,218
House Comm Dev	11,373	3.160334	22,817		22,817	1,235	24,052
Hum Svcs Grants	148,830	41.356945	298,604		298,604	16,295	314,899
Other Grants	19,674	5.467020	39,471		39,471	2,136	41,607
Judicial Grants	36,049	10.017312	72,323		72,323	3,926	76,249
Brownfield Init.	355	0.098648	713		713	34	747
<b>Schedule .4 Total for Grant Acctng</b>	<b>359,867</b>	<b>100.000000</b>	<b>721,999</b>		<b>721,999</b>	<b>39,229</b>	<b>761,228</b>

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, 2019  
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
Facilities Management	2,347	0.238956	4,709		4,709	246	4,955
Central Services Support Svcs	40,181	4.090964	80,621		80,621	4,379	85,000
Human Resources	939	0.095603	1,883		1,883	93	1,976
M&B Equalization	256	0.026064	513		513	25	538
District Court	3,353	0.341380	6,727		6,727	362	7,089
Sheriff Office	106,456	10.838647	213,607		213,607	11,616	225,223
Parks & Rec	22,125	2.252621	44,395		44,395	2,410	46,805
Health	48,373	4.925020	97,058		97,058	5,275	102,333
Child Care Fund	48,374	4.925121	97,060		97,060	5,275	102,335
Fire Record Mgmt	21,871	2.226761	43,882		43,882	2,380	46,262
Airport	57,655	5.870051	115,690		115,690	6,290	121,980
Fac & Operations	167,554	17.059244	336,247		336,247	18,485	354,732
Info Tech Clemis	87,023	8.860107	174,615		174,615	9,498	184,113
Info Technology	79,936	8.138556	160,397		160,397	8,713	169,110
Radio Communicat	54,066	5.504643	108,486		108,486	5,895	114,381
Motor Pool	41,089	4.183411	82,445		82,445	4,483	86,928
Communication	75,561	7.693122	151,616		151,616	8,237	159,853
Bldg & Liab Ins	22,351	2.275631	44,846		44,846	2,433	47,279
Fringe Benefits	65,122	6.630292	130,671		130,671	7,103	137,774
Retirement	16,096	1.638788	32,295		32,295	1,754	34,049
Retiree Hlt Care	17,102	1.741213	34,315		34,315	1,863	36,178
Superseding Trust	4,359	0.443805	8,745		8,745	473	9,218
<b>Schedule .4 Total for Fund Accounting</b>	<b>982,189</b>	<b>100.000000</b>	<b>1,970,823</b>		<b>1,970,823</b>	<b>107,288</b>	<b>2,078,111</b>

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, 2019  
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	149	0.365941	2,049		2,049		2,049
Co Exec Admin	65	0.159638	894		894		894
Co Exec Compliance	30	0.073679	411		411		411
Co Exec Corp Counsel	57	0.139991	782		782		782
Mgmt & Budget Admin	5	0.012280	69		69		69
Co Exec Purchasing	23	0.056487	316		316		316
Mgmt & Budget Fiscal Services	51	0.125255	701		701		701
Facilities Management	42	0.103151	578		578	26	604
Central Services Admin	1	0.002456	13		13		13
Central Services Support Svcs	26	0.063855	355		355	18	373
Human Resources	236	0.579610	3,241		3,241	165	3,406
Treasurer	166	0.407692	2,280		2,280	114	2,394
Clerk Adm/Micrographics	53	0.130167	729		729	34	763
M&B Equalization	32	0.078591	438		438	20	458
M&B Reimb.	364	0.893975	5,004		5,004	257	5,261
Hum Svc Admin	9	0.022104	123		123	6	129
Hum Svc Homeland	128	0.314365	1,759		1,759	87	1,846
Pub Svc Admin	6	0.014736	82		82	3	85
Pub Svc Vets Svc	299	0.734337	4,111		4,111	214	4,325
Pub Svc Comm Cor	109	0.267701	1,500		1,500	71	1,571
Pub Svc MSU Ext	40	0.098239	549		549	26	575
Pub Svc Animal	53	0.130167	729		729	34	763
Pub Svc CC Prob	18	0.044208	247		247	13	260
Pub Svc Med Exam	392	0.962743	5,389		5,389	277	5,666
C&ED Admin	41	0.100695	564		564	26	590
C&ED Dev & Plan	531	1.304124	7,301		7,301	385	7,686
Clerk / ROD	922	2.264410	12,674		12,674	669	13,343
District Court	3,450	8.473119	47,429		47,429	2,516	49,945
Probate Court	3,261	8.008940	44,830		44,830	2,380	47,210
Family Court	14,578	35.803229	200,485		200,485	10,959	211,444
Prosecuting Atty	619	1.520250	8,509		8,509	451	8,960
Sheriff Office	3,785	9.295872	52,036		52,036	2,761	54,797
BOC Bd of Comm	100	0.245598	1,374		1,374	66	1,440
BOC Library	30	0.073679	411		411	20	431
Water Res. Comm.	87	0.213670	1,195		1,195	56	1,251
Parks & Rec	1,263	3.101898	17,362		17,362	917	18,279
Friend of Court	276	0.677850	3,794		3,794	194	3,988
Health	328	0.805560	4,509		4,509	230	4,739
Indigent Defense	1,213	2.979100	16,675		16,675	881	17,556
ROD Automation	50	0.122799	687		687	33	720
Water Res Co SRF	150	0.368396	2,061		2,061	102	2,163
Multi Org Grants	57	0.139991	782		782	37	819
Workforce Develop	42	0.103151	578		578	26	604
LE Grants Misc	210	0.515755	2,886		2,886	143	3,029
LE Grants PA-CRP	193	0.474003	2,652		2,652	133	2,785
LE Grants Rd Pat	7	0.017192	96		96	4	100
House Comm Dev	40	0.098239	549		549	26	575
Hum Svcs Grants	276	0.677850	3,794		3,794	194	3,988
Other Grants	76	0.186654	1,044		1,044	50	1,094
Judicial Grants	323	0.793280	4,441		4,441	226	4,667
Brownfield Init.	20	0.049120	275		275	13	288
Concealed Pistol	30	0.073679	411		411	20	431

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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
Child Care Fund	130	0.319277	1,786		1,786	87	1,873
Waste Res Mgmt	1	0.002456	13		13		13
Water Res Co DSF	2	0.004912	27		27		27
Proj Work Orders	45	0.110519	619		619	29	648
Water Res Co CPF	3	0.007368	40		40	1	41
Airport	131	0.321733	1,800		1,800	87	1,887
Drain Prop Funds	782	1.920574	10,748		10,748	571	11,319
Delq Tax Revolv	3	0.007368	40		40	1	41
Fac & Operations	268	0.658202	3,683		3,683	189	3,872
Info Tech Clemis	66	0.162094	906		906	43	949
Info Technology	162	0.397868	2,227		2,227	111	2,338
Drain Equipment	74	0.181742	1,016		1,016	49	1,065
Radio Communicat	48	0.117887	660		660	32	692
Motor Pool	3,743	9.192720	51,459		51,459	2,729	54,188
Communication	14	0.034384	193		193	8	201
Bldg & Liab Ins	329	0.808016	4,522		4,522	231	4,753
Fringe Benefits	578	1.419554	7,943		7,943	420	8,363
Retirement	26	0.063855	355		355	18	373
Schedule .4 Total for Accts Payable	40,717	100.000000	559,790		559,790	29,489	589,279

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, 2019  
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.	8,267	2.370908	16,581		16,581	892	17,473
Water Res Co SRF	159,247	45.670734	319,446		319,446	17,395	336,841
Water Res Co DSF	4,806	1.378321	9,637		9,637	523	10,160
Water Res Co CPF	7,526	2.158395	15,095		15,095	811	15,906
Drain Prop Funds	134,529	38.581815	269,853		269,853	14,658	284,511
Drain Equipment	34,310	9.839827	68,821		68,821	3,728	72,549
<b>Schedule .4 Total for Drain Acctng</b>	<b>348,685</b>	<b>100.000000</b>	<b>699,433</b>		<b>699,433</b>	<b>38,007</b>	<b>737,440</b>

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	45	11.780105	1,128		1,128		1,128
Co Exec Admin	3	0.785340	75		75		75
Facilities Management	2	0.523560	49		49	99	148
Central Services Support Svcs	6	1.570681	148		148	302	450
Human Resources	2	0.523560	49		49	99	148
Treasurer	1	0.261780	25		25	48	73
Clerk Adm/Micrographics	1	0.261780	25		25	48	73
M&B Reimb.	1	0.261780	25		25	48	73
Hum Svc Homeland	2	0.523560	49		49	99	148
Pub Svc Vets Svc	2	0.523560	49		49	99	148
Pub Svc Med Exam	2	0.523560	49		49	99	148
C&ED Dev & Plan	8	2.094241	201		201	406	607
Clerk / ROD	24	6.282723	603		603	1,210	1,813
District Court	3	0.785340	75		75	148	223
Probate Court	1	0.261780	25		25	48	73
Family Court	2	0.523560	49		49	99	148
Sheriff Office	17	4.450262	425		425	856	1,281
Water Res. Comm.	1	0.261780	25		25	48	73
Parks & Rec	1	0.261780	25		25	48	73
Friend of Court	4	1.047120	99		99	201	300
Health	3	0.785340	75		75	148	223
Water Res Co SRF	8	2.094241	201		201	406	607
House Comm Dev	1	0.261780	25		25	48	73
Other Grants	1	0.261780	25		25	48	73
Child Care Fund	2	0.523560	49		49	99	148
Waste Res Mgmt	8	2.094241	201		201	406	607
Proj Work Orders	5	1.308901	125		125	251	376
Airport	1	0.261780	25		25	48	73
Drain Prop Funds	20	5.235602	502		502	1,006	1,508
Fac & Operations	18	4.712042	449		449	908	1,357
Info Tech Clemis	1	0.261780	25		25	48	73
Info Technology	60	15.706808	1,528		1,528	3,125	4,653
Drain Equipment	2	0.523560	49		49	99	148
Radio Communicat	41	10.732984	1,027		1,027	2,069	3,096
Motor Pool	46	12.041885	1,153		1,153	2,317	3,470
Bldg & Liab Ins	16	4.188482	400		400	803	1,203
Fringe Benefits	16	4.188482	400		400	803	1,203
Retirement	3	0.785340	75		75	148	223
Retiree Hlt Care	2	0.523560	49		49	99	148
<b>Schedule .4 Total for Cash Receipting</b>	<b>382</b>	<b>100.000000</b>	<b>9,581</b>		<b>9,581</b>	<b>16,884</b>	<b>26,465</b>

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, 2019  
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.	84,519	12.875535	6,999		6,999	4,516	11,515
Parks & Rec	346,483	52.782850	28,698		28,698	18,543	47,241
Workforce Develop	48,719	7.421801	4,034		4,034	2,600	6,634
House Comm Dev	50,159	7.641169	4,152		4,152	2,680	6,832
Drain Prop Funds	88,137	13.426697	7,298		7,298	4,706	12,004
Fringe Benefits	38,414	5.851948	3,181		3,181	2,049	5,230
<b>Schedule .4 Total for Billed Acctng</b>	<b>656,431</b>	<b>100.000000</b>	<b>54,362</b>		<b>54,362</b>	<b>35,094</b>	<b>89,456</b>

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, 2019  
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	29,746	73.910451	29,746		29,746		29,746
LE Grants PA-CRP	10,500	26.089549	10,500		10,500		10,500
Schedule .4 Total for Prof Services	40,246	100.000000	40,246		40,246	0	40,246

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, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	14,504	4,404	0	6,923	0
Co Exec Admin	15,645	4,123	4,070	6,483	0
Co Exec Compliance	2,993	689	811	1,082	0
Co Exec Corp Counsel	17,514	4,567	4,982	7,183	0
Mgmt & Budget Admin	1,211	302	366	474	0
Co Exec Purchasing	7,319	1,896	2,129	2,978	0
Mgmt & Budget Fiscal Services	34,172	9,096	10,073	14,302	0
Facilities Management	13,962	2,067	2,923	3,265	0
Central Services Admin	1,595	364	645	573	0
Central Services Support Svcs	98,069	3,418	3,434	5,394	0
Human Resources	28,566	5,817	8,037	9,182	0
Treasurer	41,181	11,457	9,198	18,059	0
Clerk Adm/Micrographics	7,971	1,775	2,561	2,799	0
M&B Equalization	59,182	13,916	22,330	21,940	0
M&B Reimb.	34,863	4,430	6,590	6,994	0
Hum Svc Admin	5,918	2,012	604	3,173	0
Hum Svc Homeland	11,150	2,591	2,474	4,091	0
Pub Svc Admin	1,649	356	647	561	0
Pub Svc Vets Svc	15,801	2,747	4,247	4,334	0
Pub Svc Comm Cor	31,752	7,401	11,111	11,669	0
Pub Svc MSU Ext	6,146	1,607	1,427	2,537	0
Pub Svc Animal	24,506	6,545	6,870	10,328	0
Pub Svc CC Prob	2,714	951	0	1,503	0
Pub Svc Med Exam	33,509	7,127	9,328	11,240	0
C&ED Admin	3,656	783	1,046	1,237	0
C&ED Dev & Plan	50,470	11,030	13,759	17,388	0
Clerk / ROD	58,362	10,868	15,208	17,130	0
District Court	158,904	25,238	36,628	39,781	0
Probate Court	84,558	9,587	12,586	15,102	0
Family Court	392,958	46,321	62,035	73,010	0
Prosecuting Atty	129,463	28,687	46,597	45,219	0
Sheriff Office	1,259,013	238,246	364,276	375,190	0
BOC Bd of Comm	21,564	5,138	6,877	8,109	0
BOC Library	5,962	1,708	1,130	2,693	0
Water Res. Comm.	34,634	7,167	8,670	0	0
Parks & Rec	185,385	34,968	38,019	0	0
Friend of Court	203,624	26,699	41,925	42,079	58,887
Health	302,534	47,987	71,619	75,633	0
Indigent Defense	70,225	5,494	400	8,672	38,103
ROD Automation	25,257	2,068	997	3,267	18,205
Oakland Enhance	3,725	975	1,210	1,540	0
Water Res Co SRF	378,909	22,387	16,911	0	0
Restricted Funds	329	329	0	0	0
Multi Org Grants	53,125	2,707	4,111	4,269	41,219
Workforce Develp	91,893	22,811	2,526	35,955	23,363
LE Grants Misc	88,616	3,379	4,214	5,333	72,661
LE Grants PA-CRP	59,345	3,884	6,032	6,126	30,018
LE Grants Rd Pat	26,157	1,208	1,725	1,906	21,218
House Comm Dev	90,889	20,543	6,440	32,374	24,052
Hum Svcs Grants	362,323	11,608	13,534	18,294	314,899
Other Grants	47,508	1,599	610	2,525	41,607
Judicial Grants	84,706	966	1,296	1,528	76,249



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Brownfield Init.	1,275	93	0	147	747
Concealed Pistol	1,833	368	452	582	0
Child Care Fund	306,987	56,602	56,810	89,219	0
Waste Res Mgmt	655	13	0	22	0
Water Res Co DSF	10,187	0	0	0	0
Proj Work Orders	1,024	0	0	0	0
Water Res Co CPF	19,611	2,589	1,075	0	0
Fire Record Mgmt	49,096	1,570	1,264	0	0
Airport	136,114	6,184	5,990	0	0
Drain Prop Funds	435,808	61,021	65,445	0	0
Delq Tax Revolv	2,066	573	550	902	0
Fac & Operations	440,862	40,311	40,590	0	0
Info Tech Clemis	206,676	12,951	8,590	0	0
Info Technology	279,142	56,697	46,344	0	0
Drain Equipment	74,769	0	1,007	0	0
Radio Communicat	128,541	7,205	3,167	0	0
Motor Pool	157,567	9,151	3,830	0	0
Communication	165,667	4,534	1,079	0	0
Bldg & Liab Ins	65,486	10,380	1,871	0	0
Fringe Benefits	164,182	4,561	7,051	0	0
Delq Per Prop Tx	2,039	542	643	854	0
Retirement	34,645	0	0	0	0
Retiree Hlt Care	36,326	0	0	0	0
Superseding Trust	9,218	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>7,515,762</b>	<b>969,388</b>	<b>1,140,996</b>	<b>1,083,153</b>	<b>761,228</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	2,049	0	1,128	0
Co Exec Admin	0	894	0	75	0
Co Exec Compliance	0	411	0	0	0
Co Exec Corp Counsel	0	782	0	0	0
Mgmt & Budget Admin	0	69	0	0	0
Co Exec Purchasing	0	316	0	0	0
Mgmt & Budget Fiscal Services	0	701	0	0	0
Facilities Management	4,955	604	0	148	0
Central Services Admin	0	13	0	0	0
Central Services Support Svcs	85,000	373	0	450	0
Human Resources	1,976	3,406	0	148	0
Treasurer	0	2,394	0	73	0
Clerk Adm/Micrographics	0	763	0	73	0
M&B Equalization	538	458	0	0	0
M&B Reimb.	0	5,261	0	73	11,515
Hum Svc Admin	0	129	0	0	0
Hum Svc Homeland	0	1,846	0	148	0
Pub Svc Admin	0	85	0	0	0
Pub Svc Vets Svc	0	4,325	0	148	0
Pub Svc Comm Cor	0	1,571	0	0	0
Pub Svc MSU Ext	0	575	0	0	0
Pub Svc Animal	0	763	0	0	0
Pub Svc CC Prob	0	260	0	0	0
Pub Svc Med Exam	0	5,666	0	148	0
C&ED Admin	0	590	0	0	0
C&ED Dev & Plan	0	7,686	0	607	0
Clerk / ROD	0	13,343	0	1,813	0
District Court	7,089	49,945	0	223	0
Probate Court	0	47,210	0	73	0
Family Court	0	211,444	0	148	0
Prosecuting Atty	0	8,960	0	0	0
Sheriff Office	225,223	54,797	0	1,281	0
BOC Bd of Comm	0	1,440	0	0	0
BOC Library	0	431	0	0	0
Water Res. Comm.	0	1,251	17,473	73	0
Parks & Rec	46,805	18,279	0	73	47,241
Friend of Court	0	3,988	0	300	0
Health	102,333	4,739	0	223	0
Indigent Defense	0	17,556	0	0	0
ROD Automation	0	720	0	0	0
Oakland Enhance	0	0	0	0	0
Water Res Co SRF	0	2,163	336,841	607	0
Restricted Funds	0	0	0	0	0
Multi Org Grants	0	819	0	0	0
Workforce Develp	0	604	0	0	6,634
LE Grants Misc	0	3,029	0	0	0
LE Grants PA-CRP	0	2,785	0	0	0
LE Grants Rd Pat	0	100	0	0	0
House Comm Dev	0	575	0	73	6,832
Hum Svcs Grants	0	3,988	0	0	0
Other Grants	0	1,094	0	73	0
Judicial Grants	0	4,667	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Brownfield Init.	0	288	0	0	0
Concealed Pistol	0	431	0	0	0
Child Care Fund	102,335	1,873	0	148	0
Waste Res Mgmt	0	13	0	607	0
Water Res Co DSF	0	27	10,160	0	0
Proj Work Orders	0	648	0	376	0
Water Res Co CPF	0	41	15,906	0	0
Fire Record Mgmt	46,262	0	0	0	0
Airport	121,980	1,887	0	73	0
Drain Prop Funds	0	11,319	284,511	1,508	12,004
Delq Tax Revolv	0	41	0	0	0
Fac & Operations	354,732	3,872	0	1,357	0
Info Tech Clemis	184,113	949	0	73	0
Info Technology	169,110	2,338	0	4,653	0
Drain Equipment	0	1,065	72,549	148	0
Radio Communicat	114,381	692	0	3,096	0
Motor Pool	86,928	54,188	0	3,470	0
Communication	159,853	201	0	0	0
Bldg & Liab Ins	47,279	4,753	0	1,203	0
Fringe Benefits	137,774	8,363	0	1,203	5,230
Delq Per Prop Tx	0	0	0	0	0
Retirement	34,049	373	0	223	0
Retiree Hlt Care	36,178	0	0	148	0
Superseding Trust	9,218	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,078,111</b>	<b>589,279</b>	<b>737,440</b>	<b>26,465</b>	<b>89,456</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Prof Services
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Co Exec Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management	0
Central Services Admin	0
Central Services Support Svcs	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Homeland	0
Pub Svc Admin	0
Pub Svc Vets Svc	0
Pub Svc Comm Cor	0
Pub Svc MSU Ext	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Dev & Plan	0
Clerk / ROD	0
District Court	0
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	0
BOC Bd of Comm	0
BOC Library	0
Water Res. Comm.	0
Parks & Rec	0
Friend of Court	29,746
Health	0
Indigent Defense	0
ROD Automation	0
Oakland Enhance	0
Water Res Co SRF	0
Restricted Funds	0
Multi Org Grants	0
Workforce Develop	0
LE Grants Misc	0
LE Grants PA-CRP	10,500
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .5 - Allocation Summary  
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Water Res Co DSF	0
Proj Work Orders	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Direct Bill	0
Total	<u>40,246</u>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Facilities Management**

The Facilities Management department is responsible for providing administrative support to Facilities Operations. The schedule includes the cost of providing administrative support as well as engineering employees who provide technical support. In addition, an adjustment was included for the cost of providing building security at specific locations. The cost of this schedule has been separated as follows:

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

**Building Security** – this activity includes building security that was provided to specific departments at select locations. The basis of allocation is the dollar amount of assigned security costs by department.

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Facilities Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,370,825			1,370,825
Cost Adjustments:				
Refund of Expenses	-1,251			
Building Security	2,218,506			
Total Departmental Cost Adjustments:	2,217,255			2,217,255
Inbound Costs:				
Building Depreciation	42,355		42,355	
Non-Departmental	1,251,631	1,034	1,252,665	
Co Exec Admin	17,300	961	18,261	
Co Exec Compliance	595		595	
Co Exec Corp Counsel	44,142	4,646	48,788	
Co Exec Purchasing	3,517	232	3,749	
Mgmt & Budget Fiscal Services	12,352	1,610	13,962	
Facilities Management		12,437	12,437	
Central Services Support Svcs		42,370	42,370	
Human Resources		11,030	11,030	
Treasurer		141	141	
Total Allocated Additions:	1,371,892	74,461	1,446,353	1,446,353
Total To Be Allocated:	4,959,972	74,461		5,034,433

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	670,442	0	13,141	29,432	145,350
FRINGE BENEFITS	352,946	0	6,918	15,494	76,521
<b>Other Expense &amp; Cost</b>					
Supplies	4,372	0	86	192	949
Operating Expenses	22,366	0	438	982	4,850
Professional Serv	213,216	0	4,179	9,360	46,225
Internal Charges	107,483	0	2,107	4,719	23,299
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,370,825				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Refund of Expenses	(1,251)	0	(25)	(55)	(271)
Building Security	2,218,506	0	82,777	0	1,504,586
Functional Cost	3,588,080	0	109,621	60,124	1,801,509
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	37,076	0	881	1,971	9,732
Inbound - Non-Departmental: Property Insur	279,409	0	7,995	12,756	90,679
Inbound - Non-Departmental: Grounds Care	500,015	0	11,335	25,358	125,229
Inbound - Non-Departmental: FM&O	471,594	0	9,253	20,700	102,232
Inbound - Co Exec Purchasing: ATM Reimb	(2,506)	0	0	0	(955)
Inbound - All Others	86,304	0	1,688	3,785	18,824
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,959,972	0	140,773	124,694	2,147,250
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	231	0	6	9	94
Inbound - Non-Departmental: Grounds Care	413	0	9	19	125
Inbound - Non-Departmental: FM&O	390	0	7	15	114
Inbound - All Others	73,427	0	1,420	3,203	16,371
2nd Allocation	74,461	0	1,442	3,246	16,704
<b>Total For Facilities Management</b>					
Schedule .3 Total	5,034,433	0	142,215	127,940	2,163,954



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	6,637	28,561	10,459	11,934	26,617
FRINGE BENEFITS	3,494	15,035	5,506	6,282	14,012
<b>Other Expense &amp; Cost</b>					
Supplies	43	186	68	78	174
Operating Expenses	221	953	349	398	888
Professional Serv	2,111	9,083	3,326	3,795	8,465
Internal Charges	1,064	4,579	1,677	1,913	4,267
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Refund of Expenses	(12)	(53)	(20)	(22)	(50)
Building Security	0	0	0	0	0
<b>Functional Cost</b>	<b>13,558</b>	<b>58,344</b>	<b>21,365</b>	<b>24,378</b>	<b>54,373</b>
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	446	1,912	699	801	0
Inbound - Non-Departmental: Property Insur	0	7,612	5,931	4,438	7,136
Inbound - Non-Departmental: Grounds Care	5,738	24,600	8,990	10,304	22,957
Inbound - Non-Departmental: FM&O	4,684	20,081	7,338	8,412	18,740
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	(731)
Inbound - All Others	850	3,671	1,341	1,532	3,423
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	25,276	116,220	45,664	49,865	105,898
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	5	4	3	5
Inbound - Non-Departmental: Grounds Care	3	18	7	8	17
Inbound - Non-Departmental: FM&O	3	15	5	6	14
Inbound - All Others	715	3,108	1,130	1,290	2,902
2nd Allocation	721	3,146	1,146	1,307	2,938
<b>Total For Facilities Management</b>					
Schedule .3 Total	25,997	119,366	46,810	51,172	108,836

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	23,734	4,961	8,313	13,275	93,795
FRINGE BENEFITS	12,494	2,612	4,377	6,988	49,377
<b>Other Expense &amp; Cost</b>					
Supplies	155	32	54	87	612
Operating Expenses	792	166	277	443	3,129
Professional Serv	7,548	1,578	2,644	4,222	29,829
Internal Charges	3,805	795	1,333	2,128	15,037
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Refund of Expenses	(44)	(9)	(16)	(25)	(175)
Building Security	0	0	0	0	0
<b>Functional Cost</b>	<b>48,484</b>	<b>10,135</b>	<b>16,982</b>	<b>27,118</b>	<b>191,604</b>
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	1,590	333	555	0	6,283
Inbound - Non-Departmental: Property Insur	0	2,085	3,362	4,941	57,524
Inbound - Non-Departmental: Grounds Care	20,464	4,282	7,142	0	80,845
Inbound - Non-Departmental: FM&O	16,704	3,495	5,830	9,357	65,995
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	3,049	633	1,066	1,706	12,066
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	90,291	20,963	34,937	43,122	414,317
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	1	2	3	45
Inbound - Non-Departmental: Grounds Care	15	3	5	0	65
Inbound - Non-Departmental: FM&O	12	2	4	7	53
Inbound - All Others	2,576	536	896	1,434	10,245
2nd Allocation	2,603	542	907	1,444	10,408
<b>Total For Facilities Management</b>					
Schedule .3 Total	92,894	21,505	35,844	44,566	424,725

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	13,543	60,407	21,387	20,516	17,163
FRINGE BENEFITS	7,130	31,800	11,259	10,800	9,035
<b>Other Expense &amp; Cost</b>					
Supplies	88	394	139	134	112
Operating Expenses	452	2,015	713	684	573
Professional Serv	4,307	19,211	6,802	6,524	5,458
Internal Charges	2,171	9,684	3,429	3,289	2,752
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Refund of Expenses	(25)	(113)	(40)	(38)	(32)
Building Security	0	0	0	0	0
<b>Functional Cost</b>	<b>27,666</b>	<b>123,398</b>	<b>43,689</b>	<b>41,909</b>	<b>35,061</b>
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	907	4,044	1,433	0	0
Inbound - Non-Departmental: Property Insur	6,408	0	11,410	2,320	4,161
Inbound - Non-Departmental: Grounds Care	11,669	52,034	18,445	0	0
Inbound - Non-Departmental: FM&O	9,525	42,476	15,056	14,427	12,054
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	1,740	7,775	2,747	2,639	2,202
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	57,915	229,727	92,780	61,295	53,478
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	5	0	9	1	2
Inbound - Non-Departmental: Grounds Care	9	41	14	0	0
Inbound - Non-Departmental: FM&O	8	34	11	10	9
Inbound - All Others	1,462	6,587	2,322	2,227	1,863
2nd Allocation	1,484	6,662	2,356	2,238	1,874
<b>Total For Facilities Management</b>					
Schedule .3 Total	59,399	236,389	95,136	63,533	55,352

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	7,308	21,655	1,274	19,175	2,481
FRINGE BENEFITS	3,847	11,400	671	10,094	1,306
<b>Other Expense &amp; Cost</b>					
Supplies	48	141	8	125	16
Operating Expenses	244	722	42	640	83
Professional Serv	2,324	6,887	405	6,098	789
Internal Charges	1,172	3,472	204	3,074	398
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Refund of Expenses	(14)	(40)	(2)	(36)	(5)
Building Security	0	0	0	77,603	0
<b>Functional Cost</b>	<b>14,929</b>	<b>44,237</b>	<b>2,602</b>	<b>116,773</b>	<b>5,068</b>
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	489	1,451	0	0	165
Inbound - Non-Departmental: Property Insur	0	7,124	0	6,499	0
Inbound - Non-Departmental: Grounds Care	6,285	18,672	0	0	2,119
Inbound - Non-Departmental: FM&O	5,131	15,241	918	13,464	1,730
Inbound - Co Exec Purchasing: ATM Reimb	0	0	(820)	0	0
Inbound - All Others	939	2,781	160	2,464	315
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	27,773	89,506	2,860	139,200	9,397
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	5	0	5	0
Inbound - Non-Departmental: Grounds Care	5	14	0	0	1
Inbound - Non-Departmental: FM&O	3	11	1	10	1
Inbound - All Others	788	2,350	133	2,081	262
2nd Allocation	796	2,380	134	2,096	264
<b>Total For Facilities Management</b>					
Schedule .3 Total	28,569	91,886	2,994	141,296	9,661

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,140	11,465	1,073	36,874	18,772
FRINGE BENEFITS	600	6,035	565	19,412	9,882
<b>Other Expense &amp; Cost</b>					
Supplies	7	75	7	240	122
Operating Expenses	38	382	36	1,230	626
Professional Serv	362	3,646	341	11,727	5,970
Internal Charges	183	1,838	172	5,912	3,010
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Refund of Expenses	(2)	(21)	(2)	(69)	(35)
Building Security	0	0	0	136,336	0
<b>Functional Cost</b>	<b>2,328</b>	<b>23,420</b>	<b>2,192</b>	<b>211,662</b>	<b>38,347</b>
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	74	770	70	2,470	0
Inbound - Non-Departmental: Property Insur	0	0	0	23,162	13,866
Inbound - Non-Departmental: Grounds Care	955	9,906	901	31,785	0
Inbound - Non-Departmental: FM&O	779	8,087	735	25,947	13,203
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	144	1,475	135	4,740	2,414
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,280	43,658	4,033	299,766	67,830
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	0	0	17	10
Inbound - Non-Departmental: Grounds Care	1	8	1	25	0
Inbound - Non-Departmental: FM&O	0	6	0	19	10
Inbound - All Others	119	1,242	112	4,016	2,037
2nd Allocation	120	1,256	113	4,077	2,057
<b>Total For Facilities Management</b>					
Schedule .3 Total	4,400	44,914	4,146	303,843	69,887

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

Building Secur

<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Operating Expenses	0
Professional Serv	0
Internal Charges	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Refund of Expenses	0
Building Security	417,204
Functional Cost	417,204
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	417,204
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	417,204

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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	5,389	14.343510	20,193		20,193	203	20,396
Pub Svc MSU Ext	13,820	36.783690	51,780		51,780	525	52,305
Pub Svc CC Prob	17,123	45.575044	64,160		64,160	670	64,830
Water Res. Comm.	992	2.640334	3,715		3,715	36	3,751
Others	247	0.657422	925		925	8	933
<b>Schedule .4 Total for N. Office Bldg</b>	<b>37,571</b>	<b>100.000000</b>	<b>140,773</b>		<b>140,773</b>	<b>1,442</b>	<b>142,215</b>

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	465	0.553216	690		690		690
Hum Svc Admin	786	0.935113	1,165		1,165	27	1,192
Health	64,517	76.756609	95,713		95,713	2,511	98,224
Hum Svcs Grants	18,286	21.755062	27,126		27,126	708	27,834
Schedule .4 Total for NO Health Ctr	84,054	100.000000	124,694		124,694	3,246	127,940

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, 2019  
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	6,493	1.564201	33,585		33,585		33,585
Central Services Support Svcs	23,932	5.765358	123,795		123,795	975	124,770
Treasurer	13,819	3.329077	71,486		71,486	562	72,048
Clerk Adm/Micrographics	5,087	1.225488	26,314		26,314	201	26,515
M&B Reimb.	6,649	1.601783	34,392		34,392	262	34,654
Pub Svc CC Prob	3,785	0.911828	19,577		19,577	146	19,723
Clerk / ROD	39,619	9.544447	204,945		204,945	1,614	206,559
Probate Court	20,420	4.919297	105,626		105,626	825	106,451
Family Court	161,207	38.835703	833,912		833,912	6,680	840,592
Prosecuting Atty	55,668	13.410744	287,963		287,963	2,271	290,234
Sheriff Office	18,072	4.353650	93,483		93,483	735	94,218
BOC Bd of Comm	8,257	1.989159	42,712		42,712	331	43,043
BOC Library	21,365	5.146953	110,517		110,517	871	111,388
LE Grants PA-CRP	8,481	2.043122	43,870		43,870	340	44,210
Fac & Operations	7,332	1.766321	37,924		37,924	289	38,213
Info Technology	442	0.106480	2,286		2,286	16	2,302
Delq Per Prop Tx	390	0.093953	2,016		2,016	14	2,030
Others	14,082	3.392436	72,847		72,847	572	73,419
<b>Schedule .4 Total for Courthouse</b>	<b>415,100</b>	<b>100.000000</b>	<b>2,147,250</b>		<b>2,147,250</b>	<b>16,704</b>	<b>2,163,954</b>

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, 2019**  
**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	17,699	93.054679	23,522		23,522	674	24,196
Others	1,321	6.945321	1,754		1,754	47	1,801
Schedule .4 Total for Central Svc Bld	19,020	100.000000	25,276		25,276	721	25,997

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk Adm/Micrographics	1,094	1.341673	1,559		1,559	40	1,599
Road Commission	11,456	14.049546	16,326		16,326	441	16,767
Info Tech Clemis	6,520	7.996076	9,291		9,291	243	9,534
Info Technology	61,493	75.414520	87,652		87,652	2,387	90,039
Communication	977	1.198185	1,392		1,392	35	1,427
<b>Schedule .4 Total for Info Tech Bldg</b>	<b>81,540</b>	<b>100.000000</b>	<b>116,220</b>		<b>116,220</b>	<b>3,146</b>	<b>119,366</b>

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	13,914		13,914	347	14,261
Sheriff Office	17,013	57.092520	26,070		26,070	662	26,732
Others	3,707	12.440015	5,680		5,680	137	5,817
Schedule .4 Total for Annex I	29,799	100.000000	45,664		45,664	1,146	46,810

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	29,062	85.083584	42,430		42,430	1,117	43,547
Water Res. Comm.	4,361	12.767515	6,365		6,365	164	6,529
Others	734	2.148901	1,070		1,070	26	1,096
Schedule .4 Total for Annex II	34,157	100.000000	49,865		49,865	1,307	51,172

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, 2019  
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	22,091		22,091	612	22,703
Pub Svc Comm Cor	13,202	17.349366	18,372		18,372	514	18,886
Sheriff Office	1,590	2.089493	2,211		2,211	58	2,269
Friend of Court	39,698	52.169000	55,246		55,246	1,539	56,785
House Comm Dev	5,732	7.532689	7,978		7,978	215	8,193
<b>Schedule .4 Total for Oak Pointe</b>	<b>76,095</b>	<b>100.000000</b>	<b>105,898</b>		<b>105,898</b>	<b>2,938</b>	<b>108,836</b>

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, 2019**  
**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	2,838	4.183928	3,777		3,777		3,777
Water Res. Comm.	40,152	59.194173	53,449		53,449	1,610	55,059
Fac & Operations	24,841	36.621899	33,065		33,065	993	34,058
Schedule .4 Total for Public Works	67,831	100.000000	90,291		90,291	2,603	92,894

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, 2019**  
**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	14,193	100.000000	20,963		20,963	542	21,505
Schedule .4 Total for Child Care Ctr	14,193	100.000000	20,963		20,963	542	21,505

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	2,807	11.856389	4,143		4,143	102	4,245
Health	4,848	20.477297	7,152		7,152	183	7,335
Others	16,020	67.666314	23,642		23,642	622	24,264
<b>Schedule .4 Total for Health Svc Ctr</b>	<b>23,675</b>	<b>100.000000</b>	<b>34,937</b>		<b>34,937</b>	<b>907</b>	<b>35,844</b>

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, 2019**  
**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	2,451		2,451	79	2,530
Health	32,419	85.324385	36,796		36,796	1,239	38,035
Hum Svcs Grants	3,415	8.988025	3,875		3,875	126	4,001
Schedule .4 Total for S. Health Svc	37,995	100.000000	43,122		43,122	1,444	44,566

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, 2019  
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	942		942	21	963
Sheriff Office	267,368	99.772369	413,375		413,375	10,387	423,762
Schedule .4 Total for Law Enf Complex	267,978	100.000000	414,317		414,317	10,408	424,725

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, 2019**  
**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	57,915		57,915	1,484	59,399
Schedule .4 Total for Medical Exam	38,680	100.000000	57,915		57,915	1,484	59,399

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, 2019**  
**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	229,727		229,727	6,662	236,389
Schedule .4 Total for Child Welfare	172,476	100.000000	229,727		229,727	6,662	236,389

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, 2019  
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	92,780		92,780	2,356	95,136
Schedule .4 Total for Work Release	61,138	100.000000	92,780		92,780	2,356	95,136

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	58,582	100.000000	61,295		61,295	2,238	63,533
Schedule .4 Total for Animal Shelter	58,582	100.000000	61,295		61,295	2,238	63,533

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	48,948	100.000000	53,478		53,478	1,874	55,352
Schedule .4 Total for Trusty Camp	48,948	100.000000	53,478		53,478	1,874	55,352

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**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	6,497	31.183105	8,660		8,660		8,660
Central Services Support Svcs	11,715	56.227502	15,617		15,617	654	16,271
Health	2,623	12.589393	3,496		3,496	142	3,638
Schedule .4 Total for Materials Mgmt	20,835	100.000000	27,773		27,773	796	28,569

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**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	89,506		89,506	2,380	91,886
Schedule .4 Total for Sheriff Admin	61,891	100.000000	89,506		89,506	2,380	91,886

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	7,453	100.000000	2,860		2,860	134	2,994
Schedule .4 Total for P&R (Market)	7,453	100.000000	2,860		2,860	134	2,994

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, 2019  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	3,038	5.556470	7,733		7,733	114	7,847
Pub Svc Comm Cor	7,315	13.379058	18,623		18,623	276	18,899
Pub Svc CC Prob	20,735	37.924097	52,798		52,798	831	53,629
Family Court	5,300	9.693644	13,494		13,494	199	13,693
Sheriff Office	119	0.217650	302		302	4	306
BOC Bd of Comm	606	1.108368	1,542		1,542	21	1,563
Health	4,224	7.725652	10,753		10,753	157	10,910
Fac & Operations	2,348	4.294467	5,976		5,976	85	6,061
Info Technology	8,660	15.839049	22,049		22,049	324	22,373
Others	2,330	4.261545	5,930		5,930	85	6,015
<b>Schedule .4 Total for South Ofc Bldg</b>	<b>54,675</b>	<b>100.000000</b>	<b>139,200</b>		<b>139,200</b>	<b>2,096</b>	<b>141,296</b>

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, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	7,024	100.000000	9,397		9,397	264	9,661
Schedule .4 Total for Mens Facility	7,024	100.000000	9,397		9,397	264	9,661

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

**Oakland County, Michigan**  
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**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	4,280		4,280	120	4,400
Schedule .4 Total for D Building	3,164	100.000000	4,280		4,280	120	4,400

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	7,812		7,812	222	8,034
Motor Pool	26,962	82.106097	35,846		35,846	1,034	36,880
Schedule .4 Total for Central Garage	32,838	100.000000	43,658		43,658	1,256	44,914

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**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	4,033		4,033	113	4,146
Schedule .4 Total for Med Care Fac.	2,985	100.000000	4,033		4,033	113	4,146

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



**Oakland County, Michigan  
Cost Allocation Plan  
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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	16.869151	50,570		50,570		50,570
Co Exec Compliance	443	0.420471	1,260		1,260		1,260
Mgmt & Budget Admin	969	0.919721	2,756		2,756		2,756
Co Exec Purchasing	6,978	6.623133	19,853		19,853		19,853
Mgmt & Budget Fiscal Services	23,467	22.273581	66,783		66,783		66,783
Central Services Admin	411	0.390099	1,168		1,168	27	1,195
Human Resources	20,313	19.279979	57,793		57,793	1,484	59,277
Pub Svc Admin	430	0.408132	1,223		1,223	28	1,251
C&ED Admin	749	0.710909	2,130		2,130	51	2,181
C&ED Dev & Plan	21,299	20.215836	60,601		60,601	1,588	62,189
Workforce Develop	2,500	2.372862	7,111		7,111	179	7,290
Info Technology	120	0.113897	341		341	8	349
Bldg & Liab Ins	2,055	1.950493	5,843		5,843	144	5,987
Fringe Benefits	1,027	0.974772	2,921		2,921	71	2,992
Others	6,824	6.476964	19,413		19,413	497	19,910
<b>Schedule .4 Total for EOB 41 West</b>	<b>105,358</b>	<b>100.000000</b>	<b>299,766</b>		<b>299,766</b>	<b>4,077</b>	<b>303,843</b>

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, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - District Court

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
District Court	47,366	88.349623	59,928		59,928	1,824	61,752
Sheriff Office	5,719	10.667388	7,238		7,238	214	7,452
Fac & Operations	527	0.982989	664		664	19	683
Schedule .4 Total for District Court	53,612	100.000000	67,830		67,830	2,057	69,887

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, 2019**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	95,329	22.849493	95,329		95,329		95,329
Friend of Court	321,875	77.150507	321,875		321,875		321,875
Schedule .4 Total for Building Secur	417,204	100.000000	417,204		417,204	0	417,204

Allocation Basis: Dollar amount of security costs by location

Allocation Source: Building security summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Non-Departmental	690	0	690	0	0
Co Exec Admin	50,570	0	0	0	0
Co Exec Compliance	1,260	0	0	0	0
Co Exec Corp Counsel	33,585	0	0	33,585	0
Mgmt & Budget Admin	2,756	0	0	0	0
Co Exec Purchasing	19,853	0	0	0	0
Mgmt & Budget Fiscal Services	66,783	0	0	0	0
Facilities Management	12,437	0	0	0	0
Central Services Admin	1,195	0	0	0	0
Central Services Support Svcs	184,588	0	0	124,770	0
Human Resources	59,277	0	0	0	0
Treasurer	72,048	0	0	72,048	0
Clerk Adm/Micrographics	28,114	0	0	26,515	0
M&B Equalization	22,703	0	0	0	0
M&B Reimb.	34,654	0	0	34,654	0
Hum Svc Admin	1,192	0	1,192	0	0
Hum Svc Homeland	14,261	0	0	0	0
Pub Svc Admin	1,251	0	0	0	0
Pub Svc Vets Svc	28,243	20,396	0	0	0
Pub Svc Comm Cor	38,748	0	0	0	0
Pub Svc MSU Ext	52,305	52,305	0	0	0
Pub Svc Animal	63,533	0	0	0	0
Pub Svc CC Prob	138,182	64,830	0	19,723	0
Pub Svc Med Exam	59,399	0	0	0	0
C&ED Admin	2,181	0	0	0	0
C&ED Dev & Plan	62,189	0	0	0	0
Clerk / ROD	206,559	0	0	206,559	0
District Court	61,752	0	0	0	0
Probate Court	106,451	0	0	106,451	0
Family Court	854,285	0	0	840,592	0
Prosecuting Atty	290,234	0	0	290,234	0
Sheriff Office	755,667	0	0	94,218	0
BOC Bd of Comm	44,606	0	0	43,043	0
BOC Library	111,388	0	0	111,388	0
Water Res. Comm.	160,668	3,751	0	0	0
Parks & Rec	5,524	0	0	0	0
Road Commission	16,767	0	0	0	0
Friend of Court	378,660	0	0	0	0
Health	162,288	0	98,224	0	0
Workforce Develp	7,290	0	0	0	0
LE Grants PA-CRP	44,210	0	0	44,210	0
House Comm Dev	8,193	0	0	0	0
Hum Svcs Grants	31,835	0	27,834	0	0
Child Care Fund	236,389	0	0	0	0
Fac & Operations	103,211	0	0	38,213	24,196
Info Tech Clemis	9,534	0	0	0	0
Info Technology	115,063	0	0	2,302	0
Radio Communicat	8,034	0	0	0	0
Motor Pool	36,880	0	0	0	0
Communication	1,427	0	0	0	0
Bldg & Liab Ins	5,987	0	0	0	0
Fringe Benefits	24,497	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Delq Per Prop Tx	2,030	0	0	2,030	0
Others	193,007	933	0	73,419	1,801
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>5,034,433</b>	<b>142,215</b>	<b>127,940</b>	<b>2,163,954</b>	<b>25,997</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	3,777
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	43,547	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	1,599	0	0	0	0
M&B Equalization	0	0	0	22,703	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	14,261	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	18,886	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	26,732	0	2,269	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	6,529	0	55,059
Parks & Rec	0	0	0	0	0
Road Commission	16,767	0	0	0	0
Friend of Court	0	0	0	56,785	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	8,193	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	34,058
Info Tech Clemis	9,534	0	0	0	0
Info Technology	90,039	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,427	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Delq Per Prop Tx	0	0	0	0	0
Others	0	5,817	1,096	0	0
Direct Bill	0	0	0	0	0
Total	119,366	46,810	51,172	108,836	92,894

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**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	963	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	59,399
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	4,245	0	423,762	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	2,530	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	7,335	38,035	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	4,001	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	21,505	0	0	0	0



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**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Delq Per Prop Tx	0	0	0	0	0
Others	0	24,264	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>21,505</b>	<b>35,844</b>	<b>44,566</b>	<b>424,725</b>	<b>59,399</b>

**Oakland County, Michigan**  
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**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	8,660
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	16,271
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	63,533	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	95,136	0	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	0	0	3,638
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	236,389	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	55,352	0
Direct Bill	0	0	0	0	0
Total	236,389	95,136	63,533	55,352	28,569

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	7,847	0	0
Pub Svc Comm Cor	0	0	18,899	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	53,629	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	13,693	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	91,886	0	306	9,661	0
BOC Bd of Comm	0	0	1,563	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	2,994	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	10,910	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	6,061	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	22,373	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	6,015	0	4,400
Direct Bill	0	0	0	0	0
Total	91,886	2,994	141,296	9,661	4,400

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	Building Secur
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	50,570	0	0
Co Exec Compliance	0	0	1,260	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	2,756	0	0
Co Exec Purchasing	0	0	19,853	0	0
Mgmt & Budget Fiscal Services	0	0	66,783	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	1,195	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	59,277	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	1,251	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	2,181	0	0
C&ED Dev & Plan	0	0	62,189	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	61,752	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	7,452	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	95,329
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	321,875
Health	0	4,146	0	0	0
Workforce Develop	0	0	7,290	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	683	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	349	0	0
Radio Communicat	8,034	0	0	0	0
Motor Pool	36,880	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	5,987	0	0
Fringe Benefits	0	0	2,992	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	Building Secur
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	19,910	0	0
Direct Bill	0	0	0	0	0
Total	44,914	4,146	303,843	69,887	417,204

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Central Services Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	241,552			241,552
Inbound Costs:				
Building Depreciation	3,998		3,998	
Non-Departmental	23		23	
Co Exec Admin	3,867	212	4,079	
Co Exec Compliance	105		105	
Co Exec Purchasing	-3		-3	
Mgmt & Budget Fiscal Services	1,339	256	1,595	
Facilities Management	1,168	27	1,195	
Central Services Support Svcs		284	284	
Human Resources		2,460	2,460	
Treasurer		1	1	
Total Allocated Additions:	10,497	3,240	13,737	13,737
Total To Be Allocated:	252,049	3,240		255,289

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Admin**

	Total	G&A	Cent Svcs Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	157,409	0	157,409
FRINGE BENEFITS	71,320	0	71,320
<b>Other Expense &amp; Cost</b>			
Travel	194	0	194
Internal Charges	12,629	0	12,629
<b>Departmental Total</b>			
Expenditures Per Financial Statement	241,552		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	241,552	0	241,552
<b>Allocation Step 1</b>			
Inbound - All Others	10,497	0	10,497
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	252,049	0	252,049
<b>Allocation Step 2</b>			
Inbound - All Others	3,240	0	3,240
2nd Allocation	3,240	0	3,240
<b>Total For Central Services Admin</b>			
Schedule .3 Total	255,289	0	255,289

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	1,202,210	25.927669	65,350		65,350	838	66,188
Airport	2,094,280	45.166650	113,842		113,842	1,470	115,312
Motor Pool	1,340,294	28.905681	72,857		72,857	932	73,789
Schedule .4 Total for Cent Svcs Admin	4,636,784	100.000000	252,049		252,049	3,240	255,289

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, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Central Services Admin**

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	66,188	66,188
Airport	115,312	115,312
Motor Pool	73,789	73,789
Direct Bill	0	0
Total	<u>255,289</u>	<u>255,289</u>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Central Services Support Svcs**

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

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

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

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Central Services Support Svcs**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,264,084			2,264,084
Cost Adjustments:				
Misc Revenue	-308,816			
Equipment Depr.	15,133			
Total Departmental Cost Adjustments:	-293,683			-293,683
Inbound Costs:				
Building Depreciation	54,638		54,638	
Non-Departmental	407		407	
Co Exec Admin	20,324	1,130	21,454	
Co Exec Compliance	983	1	984	
Co Exec Corp Counsel	20,372	2,137	22,509	
Co Exec Purchasing	4,126	159	4,285	
Mgmt & Budget Fiscal Services	91,780	6,289	98,069	
Facilities Management	181,842	2,746	184,588	
Central Services Admin	65,350	838	66,188	
Central Services Support Svcs		931	931	
Human Resources		12,957	12,957	
Treasurer		1,049	1,049	
Clerk Adm/Micrographics		406,774	406,774	
Total Allocated Additions:	439,822	435,011	874,833	874,833
Total To Be Allocated:	2,410,223	435,011		2,845,234

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	754,863	163,067	323,139	268,657	0
FRINGE BENEFITS	447,347	56,272	213,539	177,536	0
<b>Other Expense &amp; Cost</b>					
Supplies	8,827	0	4,202	3,493	0
Operating Expenses	304,580	0	300,736	3,602	242
Internal Charges	748,467	440	294,544	241,007	43,965
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,264,084				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Revenue	(308,816)	(72)	(278,074)	0	(1,969)
Equipment Depr.	15,133	0	15,133	0	0
<b>Functional Cost</b>					
	1,970,401	219,707	873,219	694,295	42,238
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Court House	44,323	0	12,207	12,207	0
Inbound - Building Depreciation: Annex II	4,435	0	2,217	2,218	0
Inbound - Building Depreciation: Materials Mgmt	5,880	0	3,424	2,456	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	80,621	0	80,621	0	0
Inbound - Facilities Management: Courthouse	123,795	0	34,096	34,096	0
Inbound - Facilities Management: Annex II	42,430	0	21,210	21,220	0
Inbound - Facilities Management: Materials Mgmt	15,617	0	9,095	6,522	0
Inbound - All Others	122,721	26,499	52,552	43,670	0
Reallocate Admin Costs		(246,206)	56,870	47,295	0
Unallocated Costs	(216,454)	0	0	0	0
1st Allocation	2,193,769	0	1,145,511	863,979	42,238
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	4,379	0	4,379	0	0
Inbound - Facilities Management: Courthouse	975	0	265	265	0
Inbound - Facilities Management: Annex II	1,117	0	546	571	0
Inbound - Facilities Management: Materials Mgmt	654	0	387	267	0
Inbound - Clerk Adm/Micrographics: Micrographics	406,774	0	0	406,774	0
Inbound - All Others	21,112	4,522	9,117	7,473	0
Reallocate Admin Costs		(4,522)	1,040	862	0
Unallocated Costs	(445)	0	0	0	0
2nd Allocation	434,566	0	15,734	416,212	0

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .3 - Costs Allocated By Activity  
For Department Central Services Support Svcs**

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
<hr/>					
Total For Central Services Support Svcs					
----- Schedule .3 Total	2,628,335	0	1,161,245	1,280,191	42,238



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Admin Supt MP	Food Services**
<hr/>		
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
Supplies	0	1,132
Operating Expenses	0	0
Internal Charges	0	168,511
<b>Departmental Total</b>		
Expenditures Per Financial Statement		
<b>Deductions</b>		
*Total Disallowed Costs	0	0
<b>Cost Adjustments</b>		
Misc Revenue	0	(28,701)
Equipment Depr.	0	0
Functional Cost	0	140,942
<b>Allocation Step 1</b>		
Inbound - Building Depreciation: Court House	0	19,909
Inbound - Building Depreciation: Annex II	0	0
Inbound - Building Depreciation: Materials Mgmt	0	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management: Courthouse	0	55,603
Inbound - Facilities Management: Annex II	0	0
Inbound - Facilities Management: Materials Mgmt	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	142,041	0
Unallocated Costs	0	(216,454)
1st Allocation	142,041	0
<b>Allocation Step 2</b>		
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management: Courthouse	0	445
Inbound - Facilities Management: Annex II	0	0
Inbound - Facilities Management: Materials Mgmt	0	0
Inbound - Clerk Adm/Micrographics: Micrographics	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	2,620	0
Unallocated Costs	0	(445)
2nd Allocation	2,620	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Admin Supt MP	Food Services**
<hr/>		
Total For Central Services Support Svcs		
----- Schedule .3 Total	144,661	0

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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	6,841.94	0.889552	10,189		10,189		10,189
Co Exec Corp Counsel	344.86	0.044837	510		510		510
Mgmt & Budget Fiscal Services	17,003.30	2.210677	25,320		25,320		25,320
Facilities Management	90.52	0.011769	132		132		132
Central Services Admin	192.01	0.024964	284		284		284
Human Resources	20,032.89	2.604568	29,832		29,832	411	30,243
Treasurer	33,582.51	4.366216	50,017		50,017	695	50,712
M&B Equalization	101,593.78	13.208676	151,436		151,436	2,476	153,912
M&B Reimb.	56,573.39	7.355366	84,250		84,250	1,188	85,438
Hum Svc Homeland	3,462.47	0.450172	5,153		5,153	65	5,218
Pub Svc Vets Svc	3,262.72	0.424201	4,855		4,855	60	4,915
Pub Svc Comm Cor	3,792.72	0.493109	5,644		5,644	71	5,715
Pub Svc MSU Ext	1,563.46	0.203273	2,325		2,325	27	2,352
Pub Svc Animal	25,928.54	3.371088	38,615		38,615	536	39,151
Pub Svc CC Prob	4,287.56	0.557445	6,384		6,384	84	6,468
Pub Svc Med Exam	665.21	0.086487	987		987	11	998
C&ED Dev & Plan	2,174.11	0.282666	3,232		3,232	38	3,270
Clerk / ROD	87,624.05	11.392405	130,494		130,494	1,840	132,334
District Court	66.33	0.008624	98		98		98
Probate Court	40,661.70	5.286614	60,558		60,558	847	61,405
Family Court	33,348.60	4.335804	49,667		49,667	690	50,357
Prosecuting Atty	21,254.31	2.763370	31,653		31,653	441	32,094
Sheriff Office	19,127.54	2.486859	28,483		28,483	390	28,873
BOC Bd of Comm	4,217.06	0.548279	6,277		6,277	82	6,359
BOC Library	262.83	0.034172	387		387	3	390
Water Res. Comm.	30,113.70	3.915220	44,848		44,848	627	45,475
Parks & Rec	6,450.80	0.838698	9,601		9,601	127	9,728
Friend of Court	43,732.80	5.685902	65,132		65,132	917	66,049
Health	43,120.41	5.606282	64,221		64,221	902	65,123
ROD Automation	278.14	0.036162	411		411	3	414
Water Res Co SRF	164.47	0.021383	244		244	1	245
Workforce Develop	436.87	0.056799	649		649	4	653
LE Grants PA-CRP	18,897.70	2.456977	28,140		28,140	388	28,528
House Comm Dev	35,645.31	4.634410	53,088		53,088	741	53,829
Hum Svcs Grants	31,636.19	4.113166	47,115		47,115	657	47,772
Concealed Pistol	14,125.87	1.836569	21,035		21,035	288	21,323
Child Care Fund	3,280.84	0.426557	4,882		4,882	61	4,943
Airport	2,007.31	0.260980	2,985		2,985	36	3,021
Drain Prop Funds	28,820.21	3.747048	42,918		42,918	595	43,513
Delq Tax Revolv	1,981.48	0.257621	2,948		2,948	36	2,984
Info Tech Clemis	1,447.38	0.188181	2,153		2,153	26	2,179
Info Technology	178.65	0.023227	264		264	1	265
Radio Communicat	154.74	0.020118	230		230	1	231
Motor Pool	181.72	0.023626	267		267	1	268
Bldg & Liab Ins	491.01	0.063838	727		727	4	731
Fringe Benefits	3,870.37	0.503205	5,761		5,761	73	5,834
Retirement	14,174.09	1.842838	21,110		21,110	290	21,400
<b>Schedule .4 Total for Mail Services</b>	<b>769,144.47</b>	<b>100.000000</b>	<b>1,145,511</b>		<b>1,145,511</b>	<b>15,734</b>	<b>1,161,245</b>

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, 2019**  
**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	171	0.440154	3,799		3,799		3,799
Co Exec Compliance	8	0.020592	177		177		177
Co Exec Corp Counsel	720	1.853282	16,009		16,009		16,009
Mgmt & Budget Admin	28	0.072072	621		621		621
Co Exec Purchasing	147	0.378378	3,268		3,268		3,268
Mgmt & Budget Fiscal Services	1,270	3.268983	28,241		28,241		28,241
Central Services Support Svcs	42	0.108108	931		931		931
Human Resources	616	1.585586	13,697		13,697	7,025	20,722
Treasurer	2,050	5.276705	45,591		45,591	23,388	68,979
M&B Equalization	2,653	6.828829	59,000		59,000	30,278	89,278
M&B Reimb.	239	0.615187	5,312		5,312	2,717	8,029
Hum Svc Admin	93	0.239382	2,064		2,064	1,055	3,119
Hum Svc Homeland	7	0.018018	154		154	78	232
Pub Svc Comm Cor	301	0.774775	6,690		6,690	3,427	10,117
Pub Svc MSU Ext	49	0.126126	1,088		1,088	555	1,643
Pub Svc Med Exam	1,628	4.190476	36,204		36,204	18,573	54,777
C&ED Admin	590	1.518662	13,119		13,119	6,727	19,846
Clerk / ROD	971	2.499356	21,592		21,592	11,077	32,669
District Court	1,026	2.640927	22,812		22,812	11,700	34,512
Probate Court	210	0.540541	4,664		4,664	2,389	7,053
Family Court	3,009	7.745174	66,912		66,912	34,335	101,247
Prosecuting Atty	14,104	36.303733	313,730		313,730	161,162	474,892
Sheriff Office	3,527	9.078507	78,437		78,437	40,251	118,688
BOC Bd of Comm	20	0.051480	441		441	225	666
Friend of Court	176	0.453024	3,913		3,913	1,998	5,911
Health	3,435	8.841699	76,389		76,389	39,203	115,592
Child Care Fund	853	2.195624	18,967		18,967	9,727	28,694
Resource & Crisis Ctr	306	0.787645	6,803		6,803	3,484	10,287
Fac & Operations	75	0.193050	1,665		1,665	848	2,513
Info Technology	44	0.113256	974		974	501	1,475
Bldg & Liab Ins	471	1.212355	10,472		10,472	5,366	15,838
Others	11	0.028314	243		243	123	366
<b>Schedule .4 Total for Records Retent</b>	<b>38,850</b>	<b>100.000000</b>	<b>863,979</b>		<b>863,979</b>	<b>416,212</b>	<b>1,280,191</b>

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, 2019**  
**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	42,238		42,238		42,238
Schedule .4 Total for Materials Mgmt	100	100.000000	42,238		42,238	0	42,238

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, 2019**  
**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	142,041		142,041	2,620	144,661
Schedule .4 Total for Admin Supt MP	100	100.000000	142,041		142,041	2,620	144,661

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, 2019  
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	13,988	10,189	3,799	0	0
Co Exec Compliance	177	0	177	0	0
Co Exec Corp Counsel	16,519	510	16,009	0	0
Mgmt & Budget Admin	621	0	621	0	0
Co Exec Purchasing	3,268	0	3,268	0	0
Mgmt & Budget Fiscal Services	53,561	25,320	28,241	0	0
Facilities Management	42,370	132	0	42,238	0
Central Services Admin	284	284	0	0	0
Central Services Support Svcs	931	0	931	0	0
Human Resources	50,965	30,243	20,722	0	0
Treasurer	119,691	50,712	68,979	0	0
M&B Equalization	243,190	153,912	89,278	0	0
M&B Reimb.	93,467	85,438	8,029	0	0
Hum Svc Admin	3,119	0	3,119	0	0
Hum Svc Homeland	5,450	5,218	232	0	0
Pub Svc Vets Svc	4,915	4,915	0	0	0
Pub Svc Comm Cor	15,832	5,715	10,117	0	0
Pub Svc MSU Ext	3,995	2,352	1,643	0	0
Pub Svc Animal	39,151	39,151	0	0	0
Pub Svc CC Prob	6,468	6,468	0	0	0
Pub Svc Med Exam	55,775	998	54,777	0	0
C&ED Admin	19,846	0	19,846	0	0
C&ED Dev & Plan	3,270	3,270	0	0	0
Clerk / ROD	165,003	132,334	32,669	0	0
District Court	34,610	98	34,512	0	0
Probate Court	68,458	61,405	7,053	0	0
Family Court	151,604	50,357	101,247	0	0
Prosecuting Atty	506,986	32,094	474,892	0	0
Sheriff Office	147,561	28,873	118,688	0	0
BOC Bd of Comm	7,025	6,359	666	0	0
BOC Library	390	390	0	0	0
Water Res. Comm.	45,475	45,475	0	0	0
Parks & Rec	9,728	9,728	0	0	0
Friend of Court	71,960	66,049	5,911	0	0
Health	180,715	65,123	115,592	0	0
ROD Automation	414	414	0	0	0
Water Res Co SRF	245	245	0	0	0
Workforce Develop	653	653	0	0	0
LE Grants PA-CRP	28,528	28,528	0	0	0
House Comm Dev	53,829	53,829	0	0	0
Hum Svcs Grants	47,772	47,772	0	0	0
Concealed Pistol	21,323	21,323	0	0	0
Child Care Fund	33,637	4,943	28,694	0	0
Resource & Crisis Ctr	10,287	0	10,287	0	0
Airport	3,021	3,021	0	0	0
Drain Prop Funds	43,513	43,513	0	0	0
Delq Tax Revolv	2,984	2,984	0	0	0
Fac & Operations	2,513	0	2,513	0	0
Info Tech Clemis	2,179	2,179	0	0	0
Info Technology	1,740	265	1,475	0	0
Radio Communicat	231	231	0	0	0
Motor Pool	144,929	268	0	0	144,661

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Central Services Support Svcs**

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Bldg & Liab Ins	16,569	731	15,838	0	0
Fringe Benefits	5,834	5,834	0	0	0
Retirement	21,400	21,400	0	0	0
Others	366	0	366	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,628,335</b>	<b>1,161,245</b>	<b>1,280,191</b>	<b>42,238</b>	<b>144,661</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,848,277			3,848,277
Cost Adjustments:				
Misc Revenue	-9			
Total Departmental Cost Adjustments:	-9			-9
Inbound Costs:				
Building Depreciation	197,619		197,619	
Non-Departmental	21,980	16	21,996	
Co Exec Admin	47,528	2,647	50,175	
Co Exec Compliance	35,508	703	36,211	
Co Exec Corp Counsel	57,723	6,078	63,801	
Co Exec Purchasing	3,235	154	3,389	
Mgmt & Budget Fiscal Services	24,753	3,813	28,566	
Facilities Management	57,793	1,484	59,277	
Central Services Support Svcs	43,529	7,436	50,965	
Human Resources		30,302	30,302	
Treasurer		2,566	2,566	
Total Allocated Additions:	489,668	55,199	544,867	544,867
Total To Be Allocated:	4,337,936	55,199		4,393,135

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	G&A	Personnel Svcs
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,903,108	0	1,903,108
FRINGE BENEFITS	908,409	0	908,409
<b>Other Expense &amp; Cost</b>			
Supplies	20,420	0	20,420
Professional Serv	116,379	0	116,379
Travel	22,786	0	22,786
Operating Expenses	209,721	0	209,721
Internal Charges	667,454	0	667,454
<b>Departmental Total</b>			
Expenditures Per Financial Statement	3,848,277		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Misc Revenue	(9)	0	(9)
<b>Functional Cost</b>	<b>3,848,268</b>	<b>0</b>	<b>3,848,268</b>
<b>Allocation Step 1</b>			
Inbound - All Others	489,668	0	489,668
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,337,936	0	4,337,936
<b>Allocation Step 2</b>			
Inbound - All Others	55,199	0	55,199
2nd Allocation	55,199	0	55,199
<b>Total For Human Resources</b>			
Schedule .3 Total	4,393,135	0	4,393,135

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	2,134,169	0.530286	23,003		23,003		23,003
Co Exec Compliance	424,996	0.105601	4,577		4,577		4,577
Co Exec Corp Counsel	2,612,506	0.649140	28,162		28,162		28,162
Mgmt & Budget Admin	192,946	0.047942	2,076		2,076		2,076
Co Exec Purchasing	1,116,805	0.277497	12,033		12,033		12,033
Mgmt & Budget Fiscal Services	5,283,876	1.312906	56,954		56,954		56,954
Facilities Management	1,023,388	0.254285	11,030		11,030		11,030
Central Services Admin	228,729	0.056833	2,460		2,460		2,460
Central Services Support Svcs	1,202,210	0.298718	12,957		12,957		12,957
Human Resources	2,811,516	0.698589	30,302		30,302		30,302
Treasurer	3,213,782	0.798542	34,638		34,638	454	35,092
Clerk Adm/Micrographics	898,148	0.223167	9,682		9,682	125	9,807
M&B Equalization	7,802,904	1.938820	84,103		84,103	1,111	85,214
M&B Reimb.	2,303,986	0.572481	24,831		24,831	322	25,153
Hum Svc Admin	213,256	0.052989	2,295		2,295	24	2,319
Hum Svc Homeland	867,685	0.215597	9,354		9,354	122	9,476
Pub Svc Admin	229,192	0.056948	2,467		2,467	27	2,494
Pub Svc Vets Svc	1,485,760	0.369173	16,016		16,016	205	16,221
Pub Svc Comm Cor	3,882,557	0.964715	41,848		41,848	550	42,398
Pub Svc MSU Ext	501,122	0.124516	5,401		5,401	62	5,463
Pub Svc Animal	2,402,669	0.597001	25,893		25,893	338	26,231
Pub Svc Med Exam	3,259,746	0.809963	35,137		35,137	463	35,600
C&ED Admin	367,266	0.091256	3,957		3,957	46	4,003
C&ED Dev & Plan	4,807,050	1.194428	51,815		51,815	684	52,499
Clerk / ROD	5,314,160	1.320431	57,277		57,277	755	58,032
District Court	12,794,945	3.179213	137,910		137,910	1,831	139,741
Probate Court	4,397,651	1.092702	47,399		47,399	626	48,025
Family Court	21,672,046	5.384943	233,598		233,598	3,102	236,700
Prosecuting Atty	16,278,789	4.044858	175,462		175,462	2,330	177,792
Sheriff Office	127,078,383	31.575691	1,369,853		1,369,853	18,490	1,388,343
BOC Bd of Comm	2,405,806	0.597781	25,927		25,927	338	26,265
BOC Library	398,278	0.098962	4,289		4,289	51	4,340
Water Res. Comm.	3,030,802	0.753076	32,665		32,665	430	33,095
Parks & Rec	13,281,545	3.300120	143,156		143,156	1,902	145,058
Friend of Court	14,644,483	3.638775	157,847		157,847	2,098	159,945
Health	25,018,644	6.216486	269,666		269,666	3,580	273,246
Indigent Defense	140,192	0.034834	1,509		1,509	16	1,525
ROD Automation	350,348	0.087052	3,773		3,773	43	3,816
Oakland Enhance	423,989	0.105350	4,566		4,566	55	4,621
Water Res Co SRF	5,909,258	1.468298	63,694		63,694	839	64,533
Multi Org Grants	1,440,236	0.357861	15,524		15,524	199	15,723
Workforce Develop	884,308	0.219728	9,533		9,533	123	9,656
LE Grants Misc	1,474,923	0.366480	15,899		15,899	204	16,103
LE Grants PA-CRP	2,109,495	0.524155	22,735		22,735	295	23,030
LE Grants Rd Pat	604,481	0.150198	6,512		6,512	77	6,589
House Comm Dev	2,252,588	0.559710	24,275		24,275	314	24,589
Hum Svcs Grants	4,729,965	1.175274	50,984		50,984	672	51,656
Other Grants	215,331	0.053504	2,317		2,317	25	2,342
Judicial Grants	455,222	0.113111	4,903		4,903	58	4,961
Concealed Pistol	159,595	0.039655	1,716		1,716	19	1,735
Child Care Fund	19,843,920	4.930701	213,888		213,888	2,834	216,722
Water Res Co CPF	378,618	0.094077	4,079		4,079	46	4,125

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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
Fire Record Mgmt	444,233	0.110380	4,785		4,785	57	4,842
Airport	2,094,280	0.520374	22,569		22,569	292	22,861
Drain Prop Funds	22,862,213	5.680668	246,422		246,422	3,274	249,696
Delq Tax Revolv	193,288	0.048027	2,079		2,079	21	2,100
Fac & Operations	14,180,656	3.523526	152,845		152,845	2,029	154,874
Info Tech Clemis	3,004,308	0.746493	32,378		32,378	428	32,806
Info Technology	16,190,226	4.022852	174,507		174,507	2,317	176,824
Drain Equipment	353,946	0.087946	3,812		3,812	44	3,856
Radio Communicat	1,108,849	0.275520	11,949		11,949	158	12,107
Motor Pool	1,340,294	0.333028	14,447		14,447	188	14,635
Communication	379,977	0.094414	4,095		4,095	47	4,142
Bldg & Liab Ins	656,900	0.163223	7,080		7,080	87	7,167
Fringe Benefits	2,465,421	0.612593	26,572		26,572	345	26,917
Delq Per Prop Tx	227,538	0.056537	2,449		2,449	27	2,476
<b>Schedule .4 Total for Personnel Svcs</b>	<b>402,456,394</b>	<b>100.000000</b>	<b>4,337,936</b>		<b>4,337,936</b>	<b>55,199</b>	<b>4,393,135</b>

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

Receiving Department	Total	Personnel Svcs
Co Exec Admin	23,003	23,003
Co Exec Compliance	4,577	4,577
Co Exec Corp Counsel	28,162	28,162
Mgmt & Budget Admin	2,076	2,076
Co Exec Purchasing	12,033	12,033
Mgmt & Budget Fiscal Services	56,954	56,954
Facilities Management	11,030	11,030
Central Services Admin	2,460	2,460
Central Services Support Svcs	12,957	12,957
Human Resources	30,302	30,302
Treasurer	35,092	35,092
Clerk Adm/Micrographics	9,807	9,807
M&B Equalization	85,214	85,214
M&B Reimb.	25,153	25,153
Hum Svc Admin	2,319	2,319
Hum Svc Homeland	9,476	9,476
Pub Svc Admin	2,494	2,494
Pub Svc Vets Svc	16,221	16,221
Pub Svc Comm Cor	42,398	42,398
Pub Svc MSU Ext	5,463	5,463
Pub Svc Animal	26,231	26,231
Pub Svc Med Exam	35,600	35,600
C&ED Admin	4,003	4,003
C&ED Dev & Plan	52,499	52,499
Clerk / ROD	58,032	58,032
District Court	139,741	139,741
Probate Court	48,025	48,025
Family Court	236,700	236,700
Prosecuting Atty	177,792	177,792
Sheriff Office	1,388,343	1,388,343
BOC Bd of Comm	26,265	26,265
BOC Library	4,340	4,340
Water Res. Comm.	33,095	33,095
Parks & Rec	145,058	145,058
Friend of Court	159,945	159,945
Health	273,246	273,246
Indigent Defense	1,525	1,525
ROD Automation	3,816	3,816
Oakland Enhance	4,621	4,621
Water Res Co SRF	64,533	64,533
Multi Org Grants	15,723	15,723
Workforce Develp	9,656	9,656
LE Grants Misc	16,103	16,103
LE Grants PA-CRP	23,030	23,030
LE Grants Rd Pat	6,589	6,589
House Comm Dev	24,589	24,589
Hum Svcs Grants	51,656	51,656
Other Grants	2,342	2,342
Judicial Grants	4,961	4,961
Concealed Pistol	1,735	1,735
Child Care Fund	216,722	216,722
Water Res Co CPF	4,125	4,125

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .5 - Allocation Summary  
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Fire Record Mgmt	4,842	4,842
Airport	22,861	22,861
Drain Prop Funds	249,696	249,696
Delq Tax Revolv	2,100	2,100
Fac & Operations	154,874	154,874
Info Tech Clemis	32,806	32,806
Info Technology	176,824	176,824
Drain Equipment	3,856	3,856
Radio Communicat	12,107	12,107
Motor Pool	14,635	14,635
Communication	4,142	4,142
Bldg & Liab Ins	7,167	7,167
Fringe Benefits	26,917	26,917
Delq Per Prop Tx	2,476	2,476
Direct Bill	0	0
Total	4,393,135	4,393,135

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,566,638			7,566,638
Inbound Costs:				
Building Depreciation	25,593		25,593	
Non-Departmental	3,675	2	3,677	
Co Exec Compliance	234,610	4,814	239,424	
Co Exec Corp Counsel	123,933	13,065	136,998	
Co Exec Purchasing	5,951	240	6,191	
Mgmt & Budget Fiscal Services	36,400	4,781	41,181	
Facilities Management	71,486	562	72,048	
Central Services Support Svcs	95,608	24,083	119,691	
Human Resources	34,638	454	35,092	
Treasurer		39,969	39,969	
Total Allocated Additions:	631,894	87,970	719,864	719,864
Total To Be Allocated:	8,198,532	87,970		8,286,502

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .3 - Costs Allocated By Activity  
For Department Treasurer**

	Total	G&A	Cash Accounting	Disb General	Disb Specific
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,777,341	284,223	322,120	24,503	120,914
FRINGE BENEFITS	988,649	140,010	203,291	14,529	71,695
<b>Other Expense &amp; Cost</b>					
Supplies	15,549	6,111	1,974	34	170
Postage	28,707	3,397	0	1,288	6,356
Advertising	6,935	0	0	0	0
Bonds	43,744	0	0	0	0
Travel	9,858	4,677	0	5	27
Professional Serv	15,522	57	14,803	0	0
Operating Expenses	19,354	2,482	70	1,989	9,815
ISF IT Development	405,042	0	0	0	0
ISF IT Oper/Print	376,687	46,257	52,435	3,993	19,663
ISF Specific	181,952	0	15,366	2,303	11,362
ISF Insurance	6,367	1,981	2,244	171	843
ISF Building/Tele	223,590	29,402	33,315	2,527	12,499
Treasurer Tax Adm	3,467,341	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	7,566,638				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	7,566,638	518,597	645,618	51,342	253,344
<b>Allocation Step 1</b>					
Inbound - Co Exec Compliance: Audits/Bank Rec	231,324	6,132	195,071	30,121	0
Inbound - All Others	400,570	55,620	63,032	4,786	23,647
Reallocate Admin Costs		(580,349)	92,100	7,023	34,590
Unallocated Costs	(6,665,678)	0	0	0	0
1st Allocation	1,532,854	0	995,821	93,272	311,581
<b>Allocation Step 2</b>					
Inbound - Co Exec Compliance: Audits/Bank Rec	4,809	124	4,059	626	0
Inbound - Treasurer: Cash Accounting	39,781	0	0	18,709	0
Inbound - All Others	43,380	5,966	6,752	499	2,525
Reallocate Admin Costs		(6,090)	964	70	358
Unallocated Costs	(52,614)	0	0	0	0
2nd Allocation	35,356	0	11,775	19,904	2,883
<b>Total For Treasurer</b>					
Schedule .3 Total	1,568,210	0	1,007,596	113,176	314,464

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .3 - Costs Allocated By Activity  
For Department Treasurer**

	Delq Tax Fund	Delq Per Prop	Investment Serv**	General Gov't**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	161,776	863,805
FRINGE BENEFITS	0	0	71,084	488,040
<b>Other Expense &amp; Cost</b>				
Supplies	0	0	0	7,260
Postage	0	0	0	17,666
Advertising	0	0	0	6,935
Bonds	0	0	0	43,744
Travel	0	0	60	5,089
Professional Serv	0	0	0	662
Operating Expenses	0	0	635	4,363
ISF IT Development	0	0	0	405,042
ISF IT Oper/Print	18,721	24,899	26,330	184,389
ISF Specific	0	0	2,366	150,555
ISF Insurance	0	0	1,128	0
ISF Building/Tele	11,895	0	16,725	117,227
Treasurer Tax Adm	0	0	0	3,467,341
<b>Departmental Total</b>				
Expenditures Per Financial Statement				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	30,616	24,899	280,104	5,762,118
<b>Allocation Step 1</b>				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - All Others	0	0	31,653	221,832
Reallocate Admin Costs	32,906	43,759	46,252	323,719
Unallocated Costs	0	0	(358,009)	(6,307,669)
1st Allocation	63,522	68,658	0	0
<b>Allocation Step 2</b>				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	21,072	0
Inbound - All Others	0	0	3,377	24,261
Reallocate Admin Costs	341	453	481	3,423
Unallocated Costs	0	0	(24,930)	(27,684)
2nd Allocation	341	453	0	0
<b>Total For Treasurer</b>				
Schedule .3 Total	63,863	69,111	0	0

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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	26	0.111583	1,107		1,107		1,107
Mgmt & Budget Fiscal Services	7,704	33.062957	329,343		329,343		329,343
Central Services Support Svcs	22	0.094417	942		942		942
Human Resources	54	0.231750	2,303		2,303		2,303
Treasurer	931	3.995537	39,781		39,781		39,781
M&B Equalization	4	0.017167	168		168	1	169
M&B Reimb.	620	2.660830	26,489		26,489	496	26,985
Pub Svc Comm Cor	52	0.223166	2,220		2,220	38	2,258
Pub Svc Animal	606	2.600747	25,894		25,894	485	26,379
Pub Svc Med Exam	13	0.055792	551		551	6	557
C&ED Dev & Plan	105	0.450624	4,480		4,480	77	4,557
Clerk / ROD	1,914	8.214240	81,803		81,803	1,543	83,346
District Court	48	0.206000	2,048		2,048	36	2,084
Probate Court	300	1.287498	12,818		12,818	231	13,049
Family Court	4	0.017167	168		168	1	169
Prosecuting Atty	149	0.639458	6,362		6,362	115	6,477
Sheriff Office	350	1.502081	14,957		14,957	274	15,231
BOC Library	36	0.154500	1,533		1,533	21	1,554
Parks & Rec	3,434	14.737565	146,756		146,756	2,767	149,523
Friend of Court	37	0.158791	1,576		1,576	23	1,599
Health	997	4.278786	42,606		42,606	795	43,401
House Comm Dev	78	0.334750	3,327		3,327	59	3,386
Drain Prop Funds	1,272	5.458993	54,357		54,357	1,022	55,379
Delq Tax Revolv	228	0.978499	9,736		9,736	179	9,915
Delq Per Prop Tx	336	1.441998	14,359		14,359	264	14,623
Others	3,981	17.085104	170,137		170,137	3,342	173,479
<b>Schedule .4 Total for Cash Accounting</b>	<b>23,301</b>	<b>100.000000</b>	<b>995,821</b>		<b>995,821</b>	<b>11,775</b>	<b>1,007,596</b>

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, 2019**  
**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	152	0.183564	171		171		171
Co Exec Admin	67	0.080913	74		74		74
Co Exec Compliance	30	0.036230	33		33		33
Co Exec Corp Counsel	57	0.068836	61		61		61
Mgmt & Budget Admin	5	0.006038	5		5		5
Co Exec Purchasing	23	0.027776	24		24		24
Mgmt & Budget Fiscal Services	53	0.064006	58		58		58
Facilities Management	127	0.153372	141		141		141
Central Services Admin	1	0.001208	1		1		1
Central Services Support Svcs	98	0.118350	107		107		107
Human Resources	236	0.285007	263		263		263
Treasurer	168	0.202886	188		188		188
Clerk Adm/Micrographics	53	0.064006	58		58	11	69
M&B Equalization	32	0.038645	34		34	6	40
M&B Reimb.	364	0.439587	407		407	86	493
Hum Svc Admin	63	0.076082	69		69	14	83
Hum Svc Homeland	201	0.242739	224		224	48	272
Pub Svc Admin	6	0.007246	6		6	1	7
Pub Svc Vets Svc	299	0.361089	331		331	71	402
Pub Svc Comm Cor	109	0.131635	121		121	24	145
Pub Svc MSU Ext	40	0.048306	43		43	9	52
Pub Svc Animal	470	0.567599	525		525	112	637
Pub Svc CC Prob	18	0.021738	18		18	4	22
Pub Svc Med Exam	392	0.473401	437		437	93	530
C&ED Admin	41	0.049514	44		44	9	53
C&ED Dev & Plan	531	0.641266	595		595	127	722
Clerk / ROD	922	1.113459	1,035		1,035	221	1,256
District Court	3,450	4.166415	3,880		3,880	836	4,716
Probate Court	3,262	3.939376	3,667		3,667	792	4,459
Family Court	14,599	17.630575	16,648		16,648	3,696	20,344
Prosecuting Atty	619	0.747539	693		693	147	840
Sheriff Office	3,788	4.574603	4,263		4,263	920	5,183
BOC Bd of Comm	100	0.120766	110		110	22	132
BOC Library	30	0.036230	33		33	6	39
Water Res. Comm.	258	0.311575	288		288	60	348
Parks & Rec	8,101	9.783226	9,118		9,118	1,964	11,082
Road Comm SA	7	0.008454	7		7	1	8
Friend of Court	276	0.333313	306		306	64	370
Health	1,386	1.673812	1,557		1,557	333	1,890
Indigent Defense	1,213	1.464887	1,362		1,362	294	1,656
ROD Automation	50	0.060383	55		55	10	65
Oakland Enhance	6	0.007246	6		6	1	7
Water Res Co SRF	2,309	2.788479	2,599		2,599	559	3,158
Multi Org Grants	57	0.068836	61		61	13	74
Workforce Develop	1,517	1.832015	1,705		1,705	365	2,070
LE Grants Misc	210	0.253608	235		235	49	284
LE Grants PA-CRP	193	0.233078	216		216	46	262
LE Grants Rd Pat	7	0.008454	7		7	1	8
House Comm Dev	1,017	1.228187	1,148		1,148	243	1,391
Hum Svcs Grants	799	0.964918	897		897	192	1,089
Other Grants	122	0.147334	135		135	26	161
Judicial Grants	336	0.405773	375		375	80	455

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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
Brownfield Init.	20	0.024153	21		21	4	25
Concealed Pistol	30	0.036230	33		33	6	39
Child Care Fund	3,934	4.750921	4,426		4,426	953	5,379
Waste Res Mgmt	1	0.001208	1		1		1
Misc DSF	34	0.041060	37		37	8	45
Water Res Co DSF	109	0.131635	121		121	24	145
Proj Work Orders	906	1.094137	1,016		1,016	218	1,234
Water Res Co CPF	150	0.181148	168		168	33	201
Fire Record Mgmt	38	0.045891	42		42	8	50
Airport	1,786	2.156875	2,004		2,004	432	2,436
Drain Prop Funds	11,273	13.613912	12,695		12,695	2,739	15,434
Delq Tax Revolv	58	0.070044	64		64	13	77
Fac & Operations	5,923	7.152950	6,664		6,664	1,439	8,103
Info Tech Clemis	493	0.595375	551		551	119	670
Info Technology	1,753	2.117022	1,969		1,969	423	2,392
Drain Equipment	868	1.048246	974		974	207	1,181
Radio Communicat	998	1.205241	1,125		1,125	239	1,364
Motor Pool	3,743	4.520258	4,211		4,211	909	5,120
Communication	500	0.603828	559		559	121	680
Bldg & Liab Ins	331	0.399734	371		371	79	450
Fringe Benefits	1,083	1.307892	1,217		1,217	258	1,475
Public Transport	16	0.019323	17		17	4	21
Retirement	93	0.112312	102		102	20	122
Retiree Hlt Care	388	0.468571	433		433	91	524
Superseding Trust	7	0.008454	7		7	1	8
<b>Schedule .4 Total for Disb General</b>	<b>82,805</b>	<b>100.000000</b>	<b>93,272</b>		<b>93,272</b>	<b>19,904</b>	<b>113,176</b>

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, 2019**  
**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	135,811	61.883887	192,863		192,863		192,863
District Court	730	0.332633	1,035		1,035	22	1,057
Family Court	16,096	7.334333	22,845		22,845	549	23,394
Sheriff Office	5,593	2.548517	7,936		7,936	185	8,121
Road Commission	17,171	7.824169	24,371		24,371	587	24,958
Delq Tax Revolv	3,114	1.418931	4,411		4,411	102	4,513
Retirement	30,527	13.909989	43,333		43,333	1,089	44,422
Road Comm Retire	10,419	4.747541	14,787		14,787	349	15,136
Schedule .4 Total for Disb Specific	219,461	100.000000	311,581		311,581	2,883	314,464

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, 2019**  
**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	63,522		63,522	341	63,863
Schedule .4 Total for Delq Tax Fund	100	100.000000	63,522		63,522	341	63,863

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, 2019  
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	68,658		68,658	453	69,111
Schedule .4 Total for Delq Per Prop	100	100.000000	68,658		68,658	453	69,111

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, 2019  
Schedule .5 - Allocation Summary  
For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	171	0	171	0	0
Co Exec Admin	74	0	74	0	0
Co Exec Compliance	33	0	33	0	0
Co Exec Corp Counsel	61	0	61	0	0
Mgmt & Budget Admin	5	0	5	0	0
Co Exec Purchasing	1,131	1,107	24	0	0
Mgmt & Budget Fiscal Services	522,264	329,343	58	192,863	0
Facilities Management	141	0	141	0	0
Central Services Admin	1	0	1	0	0
Central Services Support Svcs	1,049	942	107	0	0
Human Resources	2,566	2,303	263	0	0
Treasurer	39,969	39,781	188	0	0
Clerk Adm/Micrographics	69	0	69	0	0
M&B Equalization	209	169	40	0	0
M&B Reimb.	27,478	26,985	493	0	0
Hum Svc Admin	83	0	83	0	0
Hum Svc Homeland	272	0	272	0	0
Pub Svc Admin	7	0	7	0	0
Pub Svc Vets Svc	402	0	402	0	0
Pub Svc Comm Cor	2,403	2,258	145	0	0
Pub Svc MSU Ext	52	0	52	0	0
Pub Svc Animal	27,016	26,379	637	0	0
Pub Svc CC Prob	22	0	22	0	0
Pub Svc Med Exam	1,087	557	530	0	0
C&ED Admin	53	0	53	0	0
C&ED Dev & Plan	5,279	4,557	722	0	0
Clerk / ROD	84,602	83,346	1,256	0	0
District Court	7,857	2,084	4,716	1,057	0
Probate Court	17,508	13,049	4,459	0	0
Family Court	43,907	169	20,344	23,394	0
Prosecuting Atty	7,317	6,477	840	0	0
Sheriff Office	28,535	15,231	5,183	8,121	0
BOC Bd of Comm	132	0	132	0	0
BOC Library	1,593	1,554	39	0	0
Water Res. Comm.	348	0	348	0	0
Parks & Rec	160,605	149,523	11,082	0	0
Road Commission	24,958	0	0	24,958	0
Road Comm SA	8	0	8	0	0
Friend of Court	1,969	1,599	370	0	0
Health	45,291	43,401	1,890	0	0
Indigent Defense	1,656	0	1,656	0	0
ROD Automation	65	0	65	0	0
Oakland Enhance	7	0	7	0	0
Water Res Co SRF	3,158	0	3,158	0	0
Multi Org Grants	74	0	74	0	0
Workforce Develp	2,070	0	2,070	0	0
LE Grants Misc	284	0	284	0	0
LE Grants PA-CRP	262	0	262	0	0
LE Grants Rd Pat	8	0	8	0	0
House Comm Dev	4,777	3,386	1,391	0	0
Hum Svcs Grants	1,089	0	1,089	0	0
Other Grants	161	0	161	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Judicial Grants	455	0	455	0	0
Brownfield Init.	25	0	25	0	0
Concealed Pistol	39	0	39	0	0
Child Care Fund	5,379	0	5,379	0	0
Waste Res Mgmt	1	0	1	0	0
Misc DSF	45	0	45	0	0
Water Res Co DSF	145	0	145	0	0
Proj Work Orders	1,234	0	1,234	0	0
Water Res Co CPF	201	0	201	0	0
Fire Record Mgmt	50	0	50	0	0
Airport	2,436	0	2,436	0	0
Drain Prop Funds	70,813	55,379	15,434	0	0
Delq Tax Revolv	78,368	9,915	77	4,513	63,863
Fac & Operations	8,103	0	8,103	0	0
Info Tech Clemis	670	0	670	0	0
Info Technology	2,392	0	2,392	0	0
Drain Equipment	1,181	0	1,181	0	0
Radio Communicat	1,364	0	1,364	0	0
Motor Pool	5,120	0	5,120	0	0
Communication	680	0	680	0	0
Bldg & Liab Ins	450	0	450	0	0
Fringe Benefits	1,475	0	1,475	0	0
Delq Per Prop Tx	83,734	14,623	0	0	0
Public Transport	21	0	21	0	0
Retirement	44,544	0	122	44,422	0
Retiree Hlt Care	524	0	524	0	0
Superseding Trust	8	0	8	0	0
Road Comm Retire	15,136	0	0	15,136	0
Others	173,479	173,479	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,568,210</b>	<b>1,007,596</b>	<b>113,176</b>	<b>314,464</b>	<b>63,863</b>

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
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
Road Comm SA	0
Friend of Court	0
Health	0
Indigent Defense	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
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .5 - Allocation Summary  
For Department Treasurer**

Receiving Department	Delq Per Prop
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Misc DSF	0
Water Res Co DSF	0
Proj Work Orders	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	69,111
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Road Comm Retire	0
Others	0
Direct Bill	0
<b>Total</b>	<b>69,111</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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, 2019**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Clerk Adm/Micrographics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,178,373			1,178,373
Deductions:				
County Directory	-10,833			
Total Deductions:	-10,833			-10,833
Inbound Costs:				
Building Depreciation	14,034		14,034	
Non-Departmental	917	1	918	
Co Exec Compliance	512		512	
Co Exec Purchasing	890	33	923	
Mgmt & Budget Fiscal Services	6,815	1,156	7,971	
Facilities Management	27,873	241	28,114	
Human Resources	9,682	125	9,807	
Treasurer	58	11	69	
Total Allocated Additions:	60,781	1,567	62,348	62,348
Total To Be Allocated:	1,228,321	1,567		1,229,888

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2019  
Schedule .3 - Costs Allocated By Activity  
For Department Clerk Adm/Micrographics**

	Total	G&A	Clerk Admin	Micrographics
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	401,360	0	380,807	20,553
FRINGE BENEFITS	190,568	0	180,811	9,757
<b>Other Expense &amp; Cost</b>				
Supplies	535	0	508	27
Internal Charges	60,048	0	56,974	3,074
Operating Expenses	16,840	0	15,978	862
*County Directory	10,833	0	0	0
Micrographics	498,189	0	0	498,189
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,178,373			
<b>Deductions</b>				
*Total Disallowed Costs	(10,833)	0	0	0
Functional Cost	1,167,540	0	635,078	532,462
<b>Allocation Step 1</b>				
Inbound - Building Depreciation: Court House	9,421	0	3,309	6,112
Inbound - Building Depreciation: Info Tech Bldg	4,613	0	4,613	0
Inbound - Facilities Management: Courthouse	26,314	0	9,242	17,072
Inbound - Facilities Management: Info Tech Bldg	1,559	0	1,559	0
Inbound - All Others	18,874	0	12,305	6,569
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,228,321	0	666,106	562,215
<b>Allocation Step 2</b>				
Inbound - Facilities Management: Courthouse	201	0	66	135
Inbound - Facilities Management: Info Tech Bldg	40	0	40	0
Inbound - All Others	1,326	0	880	446
2nd Allocation	1,567	0	986	581
<b>Total For Clerk Adm/Micrographics</b>				
Schedule .3 Total	1,229,888	0	667,092	562,796



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2019**  
**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	666,106		666,106	986	667,092
Schedule .4 Total for Clerk Admin	100	100.000000	666,106		666,106	986	667,092

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, 2019  
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	242,009.85	72.351931	406,774		406,774		406,774
Clerk / ROD	75,529.62	22.580543	126,952		126,952	475	127,427
Sheriff Office	16,908.36	5.054970	28,419		28,419	106	28,525
House Comm Dev	42.00	0.012556	70		70		70
<b>Schedule .4 Total for Micrographics</b>	<b>334,489.83</b>	<b>100.000000</b>	<b>562,215</b>		<b>562,215</b>	<b>581</b>	<b>562,796</b>

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, 2019**  
**Schedule .5 - Allocation Summary**  
**For Department Clerk Adm/Micrographics**

Receiving Department	Total	Clerk Admin	Micrographics
Central Services Support Svcs	406,774	0	406,774
Clerk / ROD	794,519	667,092	127,427
Sheriff Office	28,525	0	28,525
House Comm Dev	70	0	70
Direct Bill	0	0	0
Total	1,229,888	667,092	562,796

## Section D: Supplemental Data

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**Oakland County, Michigan**  
**CAP to CAFR Reconciliation**  
**Based on The Fiscal Year Ended September 30, 2019**

<b>Fund</b>	<b>Object</b>	<b>Name</b>	<b>CAP Page</b>	<b>Expenses</b>	<b>Notes</b>
10100	9010101	Non-departmental	C-74	23,101,615	
		<b>Total Per CAFR page 135</b>		<b><u>23,101,615</u></b>	
10100	101010X	Co Exec. - Admin	C-85	2,868,546	
10100	101020X	Co Exec. - Auditing/Compliance	C-90	480,089	
10100	1010501	Co Exec. - Corp Counsel	C-199	3,178,520	
10100	1010210	Co Exec - Purchasing	C-111	1,320,093	
		<b>Total Per CAFR page 133</b>		<b><u>7,847,248</u></b>	
10100	1020101	Mgmt & Budget - Admin	C-105	210,478	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-129	6,331,114	
		<b>Sub Total Mgmt &amp; Budget</b>		<b>6,541,592</b>	
10100	1020501	Mgmt & Budget - Equalization		9,194,198	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,931,270	Non Central Service
		<b>Total Per CAFR page 133</b>		<b><u>18,667,060</u></b>	
10100	1040XXX	Facilities Management	C-154	1,370,825	
		<b>Total Per CAFR page 133</b>		<b><u>1,370,825</u></b>	
10100	1030101	Central Services - Admin	C-204	241,552	
10100	10308XX	Central Servcies - Support Svcs	C-209	2,264,084	
		<b>Total Per CAFR page 133</b>		<b><u>2,505,636</u></b>	
10100	1050XXX	Human Resources	C-221	3,848,277	
		<b>Total Per CAFR page 133</b>		<b><u>3,848,277</u></b>	
10100	70101XX	Treasurer	C-228	7,566,638	
		<b>Total Per CAFR page 134</b>		<b><u>7,566,638</u></b>	
10100	2010101	Clerk/ROD - Admin	C-242	680,184	
10100	2010601	Clerk/ROD - Micrographics	C-242	498,189	
		<b>Sub Total Clerk</b>		<b>1,178,373</b>	
10100	2010201	Clerk/ROD - Clerk Admin		329,408	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		822,617	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,850,762	Non Central Service
10100	2010301	Clerk/ROD - Elections		1,217,886	Non Central Service
10100	2010401	Clerk/ROD - ROD		1,929,556	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		29,176	Non Central Service
		<b>Total Per CAFR page 134</b>		<b><u>8,357,778</u></b>	

**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based on Year Ended September 30, 2019**  
**For Use in Fiscal Year Beginning October 1, 2020**

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 2019. 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 2018 and FY 2019 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 The Year Ended September 30, 2019**  
**For Use in Fiscal Year Beginning October 1, 2020**

Grant Departments	Less										
	(Base)		FY 2018/19			Actual	Carry	Proposed	Proposed		
	Direct	Fixed	Gross	Carry-	Net	Indirect	Forward	Costs	Rate	Rate	
Wages	Rate	Recoveries	Forward	Recoveries	Costs	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21
Friend of the Court	9,321,684	N/A	1,023,135	100,833	922,302	1,029,949	107,647	1,137,596	N/A		
Health Division	16,161,180	12.29%	1,986,209	(50,432)	2,036,641	1,819,418	(217,223)	1,602,195	9.91%		
Workforce Development	595,370	41.36%	246,245	5,946	240,299	158,068	(82,231)	75,837	12.74%		
Prosecuting Attorney - CRP	1,330,562	N/A	204,885	24,613	180,272	176,672	(3,600)	173,072	N/A		
Road Patrol Grant	393,905	10.61%	41,793	6,225	35,568	33,102	(2,466)	30,636	7.78%		
Human Services Grants	3,022,766	28.52%	862,093	123,157	738,936	627,049	(111,887)	515,162	17.04%		
Water Res. Comm. (CPF)	240,024	21.39%	51,341	3,818	47,523	32,139	(15,384)	16,755	6.98%		
Child Care Fund	12,706,540	12.58%	1,598,483	(79,011)	1,677,494	1,569,942	(107,552)	1,462,390	11.51%		
Indigent Defense	86,313	N/A	0	0	0	75,837	0	75,837	N/A		

**Oakland County, Michigan**  
**Indirect Costs**  
**Based On The Year Ended September 30, 2019**  
**For Use in Fiscal Year Beginning October 1, 2020**

<b>Proprietary Funds</b>	<b>Actual Indirect Costs</b>	<b>Fixed Costs FY 2018/19</b>	<b>Roll Forward FY 2020/21</b>	<b>Proposed Costs FY 2020/21</b>
Parks & Recreation	878,756	881,654	(2,898)	875,858
Fire Records	64,137	90,789	(26,652)	37,485
Airport	400,985	361,163	39,822	440,807
Drain Proprietary Funds	1,063,253	1,138,831	(75,578)	987,675
Delq Tax Revolving	85,833	88,305	(2,472)	83,361
Facilities & Operations	1,199,686	1,139,092	60,594	1,260,280
Information Tech - Clemis	420,489	300,673	119,816	540,305
Information Technology	1,567,363	1,622,687	(55,324)	1,512,039
Drain Equipment	133,236	138,921	(5,685)	127,551
Radio Communication	191,636	206,308	(14,672)	176,964
Motor Pool	582,947	648,545	(65,598)	517,349
Telephone Communication	192,844	166,486	26,358	219,202
Building & Liability Insurance	146,952	194,564	(47,612)	99,340
Fringe Benefits	336,059	242,138	93,921	429,980
Delq Pers. Prop. Tax	91,157	105,217	(14,060)	77,097
<b>Totals</b>	<b>7,355,333</b>	<b>7,325,373</b>	<b>29,960</b>	<b>7,385,293</b>



**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based On The Year Ended September 30, 2019**  
**For Use in Fiscal Year Beginning October 1, 2020**

<b>Non-Billed Departments</b>	<b>(Base) Direct Wages</b>	<b>Fixed Rate</b>	<b>Actual Indirect Costs</b>	<b>Roll Forward FY 2018/19</b>	<b>Proposed Costs FY 2020/21</b>	<b>Proposed Rate FY 2020/21</b>
M & B - Equalization	4,913,200	0.00%	792,823	-	792,823	16.14%
M & B - Reimbursement	1,495,016	0.00%	419,401	-	419,401	28.05%
Human Svc - Admin	145,357	0.00%	19,291	-	19,291	13.27%
Human Svc - Homeland	594,992	0.00%	111,687	-	111,687	18.77%
Public Svc - Admin	157,418	0.00%	13,843	-	13,843	8.79%
Public Svc - Vets Svcs	883,588	0.00%	118,939	-	118,939	13.46%
Public Svc - Community Correcti	2,514,320	0.00%	312,618	-	312,618	12.43%
Public Svc - MSU Ext.	322,705	0.00%	93,468	-	93,468	28.96%
Public Svc - Animal Control	1,671,777	0.00%	687,265	-	687,265	41.11%
Public Svc - CC Probation	-	0.00%	246,492	-	246,492	N/A
Public Svc - Medical Exam	2,243,206	0.00%	671,635	-	671,635	29.94%
C&ED - Admin	247,459	0.00%	44,370	-	44,370	17.93%
C&ED - Dev & Planning	3,150,388	0.00%	663,138	-	663,138	21.05%
Clerk	3,253,658	0.00%	1,542,420	-	1,542,420	47.41%
District Court	8,261,083	0.00%	479,390	-	479,390	5.80%
Probate Court	2,858,606	0.00%	453,887	-	453,887	15.88%
Family Court	13,952,176	0.00%	2,095,216	-	2,095,216	15.02%
Prosecuting Attorney	10,741,810	0.00%	1,282,970	-	1,282,970	11.94%
Sheriff	82,153,296	0.00%	6,738,867	-	6,738,867	8.20%
Board of Commissioners	1,503,481	0.00%	201,481	-	201,481	13.40%
Library	271,302	0.00%	163,902	-	163,902	60.41%
Water Resources Commissioner	1,921,374	0.00%	372,117	-	372,117	19.37%
Road Commissioner	-	0.00%	90,028	-	90,028	N/A
Road Commissioner SA	-	0.00%	8	-	8	N/A
Register of Deeds Automation	223,045	0.00%	32,230	-	32,230	14.45%
Oakland Enhance	266,184	0.00%	16,199	-	16,199	6.09%
Water Res. Comm. (SRF)	3,746,168	0.00%	521,796	-	521,796	13.93%
Restricted Funds	-	0.00%	424	-	424	N/A
Multi Organization Grants	929,189	0.00%	73,296	-	73,296	7.89%
LE Grants Misc	955,769	0.00%	105,533	-	105,533	11.04%
Housing & Community Dev.	1,444,397	0.00%	280,517	-	280,517	19.42%
Other Grants	136,902	0.00%	53,826	-	53,826	39.32%
Judicial Grants	290,767	0.00%	98,472	-	98,472	33.87%
Brownfield Initiative	-	0.00%	2,279	-	2,279	N/A
Concealed Pistol	91,147	0.00%	26,010	-	26,010	N/A
Waste Resource Mgmt	-	0.00%	707	-	707	N/A
Misc Debt Service Funds	-	0.00%	45	-	45	N/A
Water Res. Comm. (DSF)	-	0.00%	10,332	-	10,332	N/A
Project Work Orders	-	0.00%	49,466	-	49,466	N/A
Resource & Crisis Center	-	0.00%	10,287	-	10,287	N/A
Public Transport	-	0.00%	21	-	21	N/A
Retirement	-	0.00%	106,137	-	106,137	N/A
Retiree Health Care	-	0.00%	36,897	-	36,897	N/A
Superseding Trust	-	0.00%	9,226	-	9,226	N/A
Road Comm Retire	-	0.00%	15,136	-	15,136	N/A
Misc Trust Funds	-	0.00%	(108)	-	(108)	N/A

## Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2018		Based on FY 2019	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	27100	1,068,755	N/A	1,029,949	N/A
Health Division	20221	1,955,611	11.86%	1,819,418	9.91%
Workforce Development	Multi	164,220	31.44%	158,068	12.74%
Prosecuting Attorney - CRP	27315	183,050	N/A	176,672	N/A
Road Patrol Grant	27345	40,999	10.97%	33,102	7.78%
Human Services	Multi	701,288	24.32%	627,049	17.04%
Water Res. Comm. (CPF)	Multi	54,215	19.35%	32,139	6.98%
Child Care Fund	Multi	1,674,290	12.18%	1,569,942	11.51%
Indigent Defense	20260	0	N/A	75,837	N/A

		Based on FY 2018		Based on FY 2019	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	50800	941,349	N/A	878,756	N/A
Fire Records	53100	35,572	N/A	64,137	N/A
Airport	56500	422,603	N/A	400,985	N/A
Drain Proprietary Funds	Multi	1,098,613	N/A	1,063,253	N/A
Delq Tax Revolving	51800	102,280	N/A	85,833	N/A
Facilities & Operations	63100	1,173,997	N/A	1,199,686	N/A
Information Tech - Clemis	53500	331,313	N/A	420,489	N/A
Information Technology	63600	1,735,626	N/A	1,567,363	N/A
Drain Equipment	63900	131,341	N/A	133,236	N/A
Radio Communication	53600	233,782	N/A	191,636	N/A
Motor Pool	66100	663,052	N/A	582,947	N/A
Telephone Communication	67500	110,967	N/A	192,844	N/A
Building & Liability Insurance	67700	186,186	N/A	146,952	N/A
Fringe Benefits	67800	243,345	N/A	336,059	N/A
Delq. Pers. Prop. Tax	21290	97,899	N/A	91,157	N/A
<b>Totals</b>		<b>7,507,925</b>		<b>7,355,333</b>	

## Oakland County, Michigan Indirect Cost Comparison

Non-Billed Departments	Based on FY 2018		Based on FY 2019	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
M & B - Equalization	753,589	15.56%	792,823	16.14%
M & B - Reimbursement	427,506	28.99%	419,401	28.05%
Human Svc - Admin	20,838	15.19%	19,291	13.27%
Human Svc - Homeland Sec.	104,778	19.29%	111,687	18.77%
Public Svc - Admin	14,686	9.55%	13,843	8.79%
Public Svc - Vets Svcs	121,323	13.24%	118,939	13.46%
Public Svc - Community Corr.	307,238	12.46%	312,618	12.43%
Public Svc - MSU Ext.	83,451	25.14%	93,468	28.96%
Public Svc - Animal Control	696,610	41.61%	687,265	41.11%
Public Svc - CC Probation	236,820	N/A	246,492	N/A
Public Svc - Medical Exam	522,741	22.37%	671,635	29.94%
C&ED - Admin	46,831	17.53%	44,370	17.93%
C&ED - Dev & Planning	668,948	21.48%	663,138	21.05%
Clerk	1,633,647	51.06%	1,542,420	47.41%
District Court	506,576	6.30%	479,390	5.80%
Probate Court	468,429	16.98%	453,887	15.88%
Family Court	2,069,334	15.30%	2,095,216	15.02%
Prosecuting Attorney	1,222,570	11.81%	1,282,970	11.94%
Sheriff	6,349,127	8.05%	6,738,867	8.20%
Board of Commissioners	164,892	12.00%	201,481	13.40%
Library	189,563	57.24%	163,902	60.41%
Water Resources Comm.	307,740	16.64%	372,117	19.37%
Road Commissioner	82,412	N/A	90,028	N/A
Register of Deeds Automation	37,867	16.11%	32,230	14.45%
Oakland Enhance	17,985	6.03%	16,199	6.09%
Water Res. Comm. (SRF)	593,327	14.80%	521,796	13.93%
Restricted Funds	5	N/A	424	N/A
Multi Organization Grants	80,262	8.94%	73,296	7.89%
LE Grants Misc	133,184	14.66%	105,533	11.04%
Housing & Community Dev.	261,639	18.82%	280,517	19.42%
Other Grants	73,582	42.46%	53,826	39.32%
Judicial Grants	108,032	44.21%	98,472	33.87%
Brownfield Initiative	7,826	N/A	2,279	N/A
Concealed Pistol	22,309	N/A	26,010	N/A
County Veterans Trust	0	N/A	0	N/A
Waste Resource Mgmt	436	N/A	707	N/A
Misc Debt Service Funds	110	N/A	45	N/A
Water Res. Comm. (DSF)	3,946	N/A	10,332	N/A

## Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2018		Based on FY 2019	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
<b>Non-Billed Departments</b>				
Project Work Orders	63,703	N/A	49,466	N/A
Resources & Crisis Center	9,413	N/A	10,287	N/A
Retirement	142,750	N/A	106,137	N/A
Retiree Health Care	53,510	N/A	36,897	N/A
Superseding Trust	8,806	N/A	9,226	N/A
Road Comm Retire	12,349	N/A	15,136	N/A
Misc Trust Funds	(132)	N/A	(108)	N/A

**Oakland County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended September 30, 2019**

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 2019 annual financial statements.

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

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, 2019**

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.

**Oakland County, Michigan**  
**Internal Service Funds 2 CFR Part 200 Reconciliation**  
**Based On The Fiscal Year Ended September 30, 2019**

	<b>Total</b>	<b>Facilities Maintenance</b>	<b>Information Technology</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2018</b>	\$ 35,375,945	\$ 5,846,173	\$ (67,599,154)
<b>FY 2019 Fund Increase (Decrease)</b>			
<b>2 CFR Part 200 Revenues:</b>			
Operating Revenues	\$ 265,463,242	\$ 25,843,657	\$ 31,021,919
Non Operating Revenue / (Expenses)	<u>(4,520,015)</u>	<u>276,638</u>	<u>11,225</u>
<b>Revenues per CAFR</b>	\$ 260,943,227	\$ 26,120,295	\$ 31,033,144
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	<u>596,226</u>	<u>4,477</u>	<u>431,380</u>
<b>2 CFR Part 200 Revenues</b>	<u>\$ 261,539,453</u>	<u>\$ 26,124,772</u>	<u>\$ 31,464,524</u>
<b>2 CFR Part 200 Expenditures:</b>			
Operating Expenses	\$ 172,001,888	\$ 26,618,561	\$ 37,437,305
Depreciation	<u>7,326,949</u>	<u>185,670</u>	<u>3,957,409</u>
<b>Expenditures per CAFR</b>	\$ 179,328,837	\$ 26,804,231	\$ 41,394,714
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	4,145	2,140	2,005
Indirect Costs	-	-	-
<b>2 CFR Part 200 Allowable Expenditures</b>	<u>\$ 179,332,982</u>	<u>\$ 26,806,371</u>	<u>\$ 41,396,719</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ 82,206,471</u>	<u>\$ (681,599)</u>	<u>\$ (9,932,195)</u>
<b>2 CFR Part 200 Fund Balance September 30, 2019</b>	<u>\$ 117,582,416</u>	<u>\$ 5,164,574</u>	<u>\$ (77,531,349)</u>
<b>Excessive Balance *</b>			
2 CFR Part 200 Fund Balance	\$ 117,582,416	\$ 5,164,574	\$ (77,531,349)
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(28,667,672)</u>	<u>(4,436,784)</u>	<u>(6,239,885)</u>
<b>Adjusted Fund Balance</b>	<u>\$ 88,914,744</u>	<u>\$ 727,791</u>	<u>\$ (83,771,234)</u>
<b>Fund Transfers:</b>			
Insurance Recovery	\$ 121,991	\$ -	\$ 52,738
Transfers In	7,185,696	4,477	6,747,230
Transfers Out	<u>(2,098,558)</u>	<u>(24,764)</u>	<u>(2,005)</u>
<b>Net Transfers</b>	<u>\$ 5,209,129</u>	<u>\$ (20,287)</u>	<u>\$ 6,797,963</u>

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

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

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

**Oakland County, Michigan**  
**Internal Service Funds 2 CFR Part 200 Reconciliation**  
**Based On The Fiscal Year Ended September 30, 2019**

	<b>Drain Equipment</b>	<b>Motor Pool</b>	<b>Telephone</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2018</b>	\$ 18,831,337	\$ (2,078,242)	\$ 1,208,276
<b>FY 2019 Fund Increase (Decrease)</b>			
<b>2 CFR Part 200 Revenues:</b>			
Operating Revenues	\$ 43,564,233	\$ 8,511,223	\$ 3,018,524
Non Operating Revenue / (Expenses)	288,424	541,426	79,325
<b>Revenues per CAFR</b>	\$ 43,852,657	\$ 9,052,649	\$ 3,097,849
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	-	160,369	-
<b>2 CFR Part 200 Revenues</b>	<u>\$ 43,852,657</u>	<u>\$ 9,213,018</u>	<u>\$ 3,097,849</u>
<b>2 CFR Part 200 Expenditures:</b>			
Operating Expenses	\$ 39,510,431	\$ 6,043,501	\$ 3,000,892
Depreciation	423,160	2,748,065	12,645
<b>Expenditures per CAFR</b>	\$ 39,933,591	\$ 8,791,566	\$ 3,013,537
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	-	-	-
<b>2 CFR Part 200 Allowable Expenditures</b>	<u>\$ 39,933,591</u>	<u>\$ 8,791,566</u>	<u>\$ 3,013,537</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ 3,919,066</u>	<u>\$ 421,452</u>	<u>\$ 84,312</u>
<b>2 CFR Part 200 Fund Balance September 30, 2019</b>	<u>\$ 22,750,403</u>	<u>\$ (1,656,790)</u>	<u>\$ 1,292,588</u>
<b>Excessive Balance *</b>			
2 CFR Part 200 Fund Balance	\$ 22,750,403	\$ (1,656,790)	\$ 1,292,588
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	(6,585,072)	(1,007,250)	(500,149)
<b>Adjusted Fund Balance</b>	<u>\$ 16,165,331</u>	<u>\$ (2,664,040)</u>	<u>\$ 792,439</u>
<b>Fund Transfers:</b>			
Insurance Recovery	\$ -	\$ -	\$ -
Transfers In	-	433,989	-
Transfers Out	(71,789)	-	(2,000,000)
<b>Net Transfers</b>	<u>\$ (71,789)</u>	<u>\$ 433,989</u>	<u>\$ (2,000,000)</u>

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

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

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



**Oakland County, Michigan**  
**Internal Service Funds 2 CFR Part 200 Reconciliation**  
**Based On The Fiscal Year Ended September 30, 2019**

	<b>Liability Insurance</b>	<b>Fringe Benefits</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2018</b>	\$ (9,902,981)	\$ 89,070,536
<b>FY 2019 Fund Increase (Decrease)</b>		
<b>2 CFR Part 200 Revenues:</b>		
Operating Revenues	\$ 3,582,355	\$ 149,921,331
Non Operating Revenue / (Expenses)	<u>185,062</u>	<u>(5,902,115)</u>
<b>Revenues per CAFR</b>	\$ 3,767,417	\$ 144,019,216
<i>Revenue Adjustments:</i>		
Transfers In (recognized as revenue)	<u>-</u>	<u>-</u>
<b>2 CFR Part 200 Revenues</b>	<u>\$ 3,767,417</u>	<u>\$ 144,019,216</u>
<b>2 CFR Part 200 Expenditures:</b>		
Operating Expenses	\$ 6,854,531	\$ 52,536,667
Depreciation	<u>-</u>	<u>-</u>
<b>Expenditures per CAFR</b>	\$ 6,854,531	\$ 52,536,667
<i>Expenditure Adjustments:</i>		
Transfers Out (recognized as expense)	<u>-</u>	<u>-</u>
Indirect Costs	<u>-</u>	<u>-</u>
<b>2 CFR Part 200 Allowable Expenditures</b>	<u>\$ 6,854,531</u>	<u>\$ 52,536,667</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ (3,087,114)</u>	<u>\$ 91,482,549</u>
<b>2 CFR Part 200 Fund Balance September 30, 2019</b>	<u>\$ (12,990,095)</u>	<u>\$ 180,553,085</u>
<b>Excessive Balance *</b>		
2 CFR Part 200 Fund Balance	\$ (12,990,095)	* See Note
Less: 60 Day Expenditure Allowance		
Allowable Reserves - 60 Days	<u>(1,142,422)</u>	<u>-</u>
<b>Adjusted Fund Balance</b>	<u>\$ (14,132,517)</u>	<u>\$ -</u>
<b>Fund Transfers:</b>		
Insurance Recovery	\$ 69,253	\$ -
Transfers In	<u>-</u>	<u>-</u>
Transfers Out	<u>-</u>	<u>-</u>
<b>Net Transfers</b>	<u>\$ 69,253</u>	<u>\$ -</u>

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

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

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

# County of Oakland

## Internal Service Funds

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### **Internal Service Funds**

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

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

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

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

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

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

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

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

**County of Oakland  
Combining Statement of Net Position  
Internal Service Funds  
September 30, 2019**

	<b>Facilities Maintenance and Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>
<b>Assets</b>				
Current assets				
Pooled cash and investments	\$ 9,943,659	\$ 2,423,511	\$ 14,690,906	\$ 4,872,219
Investments, at fair value	-	-	-	-
Due from other governmental units	641	14,480	582	17,396
Due from component units	-	15,297	14,610	-
Accrued interest receivable	81,250	63,437	63,650	26,630
Accounts receivable (net of allowance for uncollectibles where applicable)	121,546	52,108	199,552	-
Due from other funds	14,554	2,534,273	424,360	11,880
Inventories and supplies	217,605	20,413	874,835	264,929
Prepayments and other assets	9,256	3,840,662	9,167	3,932
Total current assets	<u>10,388,511</u>	<u>8,964,181</u>	<u>16,277,662</u>	<u>5,196,986</u>
Noncurrent assets				
Net OPEB asset	-	-	-	-
Capital assets, at cost				
Land	-	-	130,000	-
Buildings and improvements	525,283	-	2,424,145	424,860
Equipment and vehicles	2,438,062	66,181,991	8,996,887	21,221,960
Infrastructure	3,169,683	-	-	-
Construction in progress	-	3,501,389	5,454,817	-
	<u>6,133,028</u>	<u>69,683,380</u>	<u>17,005,849</u>	<u>21,646,820</u>
Less: Accumulated depreciation	5,150,543	59,504,950	6,821,289	15,677,684
Capital assets, net	<u>982,485</u>	<u>10,178,430</u>	<u>10,184,560</u>	<u>5,969,136</u>
Total noncurrent assets	<u>982,485</u>	<u>10,178,430</u>	<u>10,184,560</u>	<u>5,969,136</u>
Total assets	<u>11,370,996</u>	<u>19,142,611</u>	<u>26,462,222</u>	<u>11,166,122</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to pension	-	-	-	-
Deferred outflows related to OPEB	-	-	-	-
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, 2019**

	<b>Telephone Communications</b>	<b>Building and Liability Insurance</b>	<b>Fringe Benefits</b>	<b>Totals September 30, 2019</b>
<b>Assets</b>				
Current assets				
Pooled cash and investments	\$ 2,447,224	\$ 6,891,128	\$ 92,405,552	\$ 133,674,199
Investments, at fair value			14,866,642	14,866,642
Due from other governmental units	342	-	1,760	35,201
Due from component units	-	-	-	29,907
Accrued interest receivable	28,505	181,903	1,024,180	1,469,555
Accounts receivable (net of allowance for uncollectibles where applicable)	427	-	195	373,828
Due from other funds	-	-	1,020	2,986,087
Inventories and supplies	-	-	-	1,377,782
Prepayments and other assets	119,616	1,608,951	1,316,070	6,907,654
Total current assets	<u>2,596,114</u>	<u>8,681,982</u>	<u>109,615,419</u>	<u>161,720,855</u>
Noncurrent assets				
Net OPEB asset	-	-	382,116,263	382,116,263
Capital assets, at cost			-	
Land	-	-	-	130,000
Buildings and improvements	-	-	-	3,374,288
Equipment and vehicles	4,902,181	-	-	103,741,081
Infrastructure	-	-	-	3,169,683
Construction in progress	-	-	-	8,956,206
	4,902,181	-	-	119,371,258
Less: Accumulated depreciation	4,871,624	-	-	92,026,090
Capital assets, net	<u>30,557</u>	<u>-</u>	<u>-</u>	<u>27,345,168</u>
Total noncurrent assets	<u>30,557</u>	<u>-</u>	<u>382,116,263</u>	<u>409,461,431</u>
Total assets	<u>\$ 2,626,671</u>	<u>\$ 8,681,982</u>	<u>\$ 491,731,682</u>	<u>\$ 571,182,286</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to pension	-	-	9,727,796	9,727,796
Deferred outflows related to OPEB	-	-	52,140,599	52,140,599
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>61,868,395</u>	<u>61,868,395</u>

(continued)

**County of Oakland**  
**Combining Statement of Net Position (Continued)**  
**Internal Service Funds**  
**September 30, 2019**

	<b>Facilities Maintenance and Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>
<b>Liabilities</b>				
Current liabilities				
Vouchers payable	\$ 653,564	\$ 1,256,327	\$ 338,342	\$ 38,767
Due to other governmental units	-	162	-	-
Due to component units	-	-	95	-
Due to other funds	-	47,384	164,255	-
Unearned revenue	-	4,812	-	-
Current portion of bonds payable	-	-	-	-
Current portion of compensated absences	-	-	-	-
Current portion of claims and judgments	-	-	-	-
Current portion of advances payable	-	-	12,883	-
Other accrued liabilities	410,111	880,697	455,116	5,325
Total current liabilities	1,063,675	2,189,382	970,691	44,092
Noncurrent liabilities				
Bonds payable	-	-	-	-
Net pension liability	-	-	-	-
Accrued compensated absences	-	-	-	-
Claims and judgments	-	-	-	-
Advances payable	-	-	12,883	-
Total noncurrent liabilities	-	-	12,883	-
Total liabilities	1,063,675	2,189,382	983,574	44,092
<b>Deferred Inflows of Resources</b>				
Deferred inflows related to OPEB	-	-	-	-
Total deferred inflows of resources	-	-	-	-
<b>Net Position</b>				
Net investment in capital assets	982,485	10,178,430	10,184,560	5,969,136
Unrestricted	9,324,836	6,774,799	15,294,088	5,152,894
Total net position	\$ 10,307,321	\$ 16,953,229	\$ 25,478,648	\$ 11,122,030

(continued)

**County of Oakland**  
**Combining Statement of Net Position (Continued)**  
**Internal Service Funds**  
**September 30, 2019**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2019
<b>Liabilities</b>				
Current liabilities				
Vouchers payable	\$ 102,627	\$ 51,070	\$ 5,867,133	\$ 8,307,830
Due to other governmental units	-	-	200,982	201,144
Due to component units	-	-	-	95
Due to other funds	-	-	-	211,639
Unearned revenue	-	-	-	4,812
Current portion of bonds payable	-	-	25,660,000	25,660,000
Current portion of compensated absences	-	-	1,303,278	1,303,278
Current portion of claims and judgments	-	1,775,500	5,351,179	7,126,679
Current portion of advances payable	-	-	-	12,883
Other accrued liabilities	54,366	84,375	4,022,234	5,912,224
Total current liabilities	<u>156,993</u>	<u>1,910,945</u>	<u>42,404,806</u>	<u>48,740,584</u>
Noncurrent liabilities				
Bonds payable	-	-	209,090,000	209,090,000
Net pension liability	-	-	2,253,194	2,253,194
Accrued compensated absences	-	-	11,729,502	11,729,502
Claims and judgments	-	4,959,974	9,135,963	14,095,937
Advances payable	-	-	-	12,883
Total noncurrent liabilities	<u>-</u>	<u>4,959,974</u>	<u>232,208,659</u>	<u>237,181,516</u>
Total liabilities	<u>156,993</u>	<u>6,870,919</u>	<u>274,613,465</u>	<u>285,922,100</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows related to OPEB	-	-	82,559,404	82,559,404
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>82,559,404</u>	<u>82,559,404</u>
<b>Net Position</b>				
Net investment in capital assets	30,557	-	-	27,345,168
Restricted for Superseding Trust - OPEB	-	-	14,985,595	14,985,595
Unrestricted	2,439,121	1,811,063	181,441,613	222,238,414
Total net position	<u>\$ 2,469,678</u>	<u>\$ 1,811,063</u>	<u>\$ 196,427,208</u>	<u>\$ 264,569,177</u>

**County of Oakland**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**Year Ended September 30, 2019**

	<b>Facilities Maintenance and Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>
<b>Operating revenues</b>				
Charges for services	\$ 25,813,444	\$ 30,928,262	\$ 43,381,474	\$ 8,507,317
Other	30,213	93,657	182,759	3,906
Total operating revenues	<u>25,843,657</u>	<u>31,021,919</u>	<u>43,564,233</u>	<u>8,511,223</u>
<b>Operating expenses</b>				
Salaries	8,825,193	10,779,136	20,382,098	861,957
Fringe benefits	5,355,463	5,411,090	11,783,052	478,337
Fringe benefits - pension	-	-	-	-
Fringe benefits - OPEB	-	-	-	-
Contractual services	9,384,275	18,705,569	1,216,635	1,588,667
Commodities	1,823,182	1,538,805	1,617,193	2,860,700
Depreciation	185,670	3,957,409	423,160	2,748,065
Internal services	1,230,448	1,002,705	4,511,453	253,840
Total operating expenses	<u>26,804,231</u>	<u>41,394,714</u>	<u>39,933,591</u>	<u>8,791,566</u>
Operating income (loss)	<u>(960,574)</u>	<u>(10,372,795)</u>	<u>3,630,642</u>	<u>(280,343)</u>
<b>Nonoperating revenues (expenses)</b>				
Investment income	256,388	10,848	287,454	91,531
Interest expense	-	-	(715)	-
Gain on sale of property and equipment	20,250	377	1,685	449,895
Net nonoperating revenues (expenses)	<u>276,638</u>	<u>11,225</u>	<u>288,424</u>	<u>541,426</u>
Income (loss) before transfers and contributions	<u>(683,936)</u>	<u>(10,361,570)</u>	<u>3,919,066</u>	<u>261,083</u>
Transfers in	4,477	6,747,230	-	433,989
Transfers out	(24,764)	(2,005)	(71,789)	-
Insurance recoveries	-	52,738	-	-
Change in net position	<u>(704,223)</u>	<u>(3,563,607)</u>	<u>3,847,277</u>	<u>695,072</u>
<b>Net position</b>				
October 1, 2018	<u>11,011,544</u>	<u>20,516,836</u>	<u>21,631,371</u>	<u>10,426,958</u>
September 30, 2019	<u>\$ 10,307,321</u>	<u>\$ 16,953,229</u>	<u>\$ 25,478,648</u>	<u>\$ 11,122,030</u>

(continued)

**County of Oakland**  
**Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)**  
**Internal Service Funds**  
**Year Ended September 30, 2019**

	<b>Telephone Communications</b>	<b>Building and Liability Insurance</b>	<b>Fringe Benefits</b>	<b>Totals September 30, 2019</b>
<b>Operating revenues</b>				
Charges for services	\$ 3,018,213	\$ 3,581,868	\$149,915,793	\$265,146,371
Other	311	487	5,538	316,871
Total operating revenues	<u>3,018,524</u>	<u>3,582,355</u>	<u>149,921,331</u>	<u>265,463,242</u>
<b>Operating expenses</b>				
Salaries	243,194	462,712	1,611,874	43,166,164
Fringe benefits	136,783	194,188	853,547	24,212,460
Fringe benefits - pension	-	-	5,874,833	5,874,833
Fringe benefits - OPEB	-	-	(69,972,004)	(69,972,004)
Contractual services	1,957,265	6,032,569	113,617,174	152,502,154
Commodities	144,494	66,477	46,742	8,097,593
Depreciation	12,645	-	-	7,326,949
Internal services	519,156	98,585	504,501	8,120,688
Total operating expenses	<u>3,013,537</u>	<u>6,854,531</u>	<u>52,536,667</u>	<u>179,328,837</u>
Operating income (loss)	<u>4,987</u>	<u>(3,272,176)</u>	<u>97,384,664</u>	<u>86,134,405</u>
<b>Nonoperating revenues (expenses)</b>				
Investment income	79,325	185,062	3,349,810	4,260,418
Interest expense	-	-	(9,251,925)	(9,252,640)
Gain on sale of property and equipment	-	-	-	472,207
Net nonoperating revenues (expenses)	<u>79,325</u>	<u>185,062</u>	<u>(5,902,115)</u>	<u>(4,520,015)</u>
Income (loss) before transfers and contributions	<u>84,312</u>	<u>(3,087,114)</u>	<u>91,482,549</u>	<u>81,614,390</u>
Transfers in	-	-	-	7,185,696
Transfers out	(2,000,000)	-	-	(2,098,558)
Insurance recoveries	-	69,253	-	121,991
Change in net position	<u>(1,915,688)</u>	<u>(3,017,861)</u>	<u>91,482,549</u>	<u>86,823,519</u>
<b>Net position</b>				
October 1, 2018	4,385,366	4,828,924	104,944,659	177,745,658
September 30, 2019	<u>\$ 2,469,678</u>	<u>\$ 1,811,063</u>	<u>\$196,427,208</u>	<u>\$264,569,177</u>



**County of Oakland**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**Year Ended September 30, 2019**

	<b>Facilities Maintenance and Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>
<b>Cash flows from operating activities</b>				
Cash received from users	\$ 25,987,616	\$ 29,107,048	\$ 43,149,636	\$ 8,549,067
Cash paid to suppliers	(17,591,697)	(26,355,297)	(18,748,043)	(5,159,656)
Cash paid to employees	(8,825,193)	(10,779,136)	(20,382,098)	(861,957)
Net cash provided by (used in) operating activities	<u>(429,274)</u>	<u>(8,027,385)</u>	<u>4,019,495</u>	<u>2,527,454</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	4,477	6,747,230	-	-
Transfers to other funds	(24,764)	(2,005)	(71,789)	-
Insurance recoveries	-	-	-	-
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(20,287)</u>	<u>6,745,225</u>	<u>(71,789)</u>	<u>-</u>
<b>Cash flows from capital and related financing activities</b>				
Transfers from other funds	-	-	-	433,989
Insurance recoveries	-	52,738	-	-
Proceeds from sale of capital assets	20,250	812	1,685	511,986
Acquisition of capital assets	(555,508)	(709,869)	(1,331,003)	(3,226,092)
Amount paid on advances	-	-	(12,883)	-
Interest paid on advances	-	-	(715)	-
Net cash provided by (used in) capital and related financing activities	<u>(535,258)</u>	<u>(656,319)</u>	<u>(1,342,916)</u>	<u>(2,280,117)</u>
<b>Cash flows from investing activities</b>				
Purchase of investments	-	-	-	-
Proceeds on sale of investments	-	-	-	-
Interest on investments	221,665	11,520	249,570	79,249
Net cash provided by investing activities	<u>221,665</u>	<u>11,520</u>	<u>249,570</u>	<u>79,249</u>
Net increase (decrease) in cash and cash equivalents	<u>(763,154)</u>	<u>(1,926,959)</u>	<u>2,854,360</u>	<u>326,586</u>
<b>Pooled cash and investments</b>				
October 1, 2018	10,706,813	4,350,470	11,836,546	4,545,633
September 30, 2019	<u>\$ 9,943,659</u>	<u>\$ 2,423,511</u>	<u>\$ 14,690,906</u>	<u>\$ 4,872,219</u>

(continued)

**County of Oakland**  
**Combining Statement of Cash Flows (Continued)**  
**Internal Service Funds**  
**Year Ended September 30, 2019**

	<b>Telephone Communications</b>	<b>Building and Liability Insurance</b>	<b>Fringe Benefits</b>	<b>Totals September 30, 2019</b>
<b>Cash flows from operating activities</b>				
Cash received from users	\$ 3,018,604	\$ 4,247,477	\$149,922,391	\$ 263,981,839
Cash paid to suppliers	(2,834,799)	(5,238,617)	(115,809,604)	(191,737,713)
Cash paid to employees	<u>(243,194)</u>	<u>(462,712)</u>	<u>(1,611,874)</u>	<u>(43,166,164)</u>
Net cash provided by (used in) operating activities	<u>(59,389)</u>	<u>(1,453,852)</u>	<u>32,500,913</u>	<u>29,077,962</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	-	-	-	6,751,707
Transfers to other funds	(2,000,000)	-	-	(2,098,558)
Insurance recoveries	-	69,253	-	69,253
Principal paid on debt	-	-	(24,750,000)	(24,750,000)
Interest paid on debt	<u>-</u>	<u>-</u>	<u>(9,251,925)</u>	<u>(9,251,925)</u>
Net cash provided by (used in) noncapital financing activities	<u>(2,000,000)</u>	<u>69,253</u>	<u>(34,001,925)</u>	<u>(29,279,523)</u>
<b>Cash flows from capital and related financing activities</b>				
Transfers from other funds	-	-	-	433,989
Insurance recoveries	-	-	-	52,738
Proceeds from sale of capital assets	-	-	-	534,733
Acquisition of capital assets	-	-	-	(5,822,472)
Amount paid on advances	-	-	-	(12,883)
Interest paid on advances	<u>-</u>	<u>-</u>	<u>-</u>	<u>(715)</u>
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,814,610)</u>
<b>Cash flows from investing activities</b>				
Purchase of investments	-	-	(3,251,749)	(3,251,749)
Proceeds on sale of investments	-	-	2,265,367	2,265,367
Interest on investments	<u>68,655</u>	<u>161,389</u>	<u>3,092,223</u>	<u>3,884,271</u>
Net cash provided by investing activities	<u>68,655</u>	<u>161,389</u>	<u>2,105,841</u>	<u>2,897,889</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,990,734)</u>	<u>(1,223,210)</u>	<u>604,829</u>	<u>(2,118,282)</u>
<b>Pooled cash and investments</b>				
October 1, 2018	<u>4,437,958</u>	<u>8,114,338</u>	<u>91,800,723</u>	<u>135,792,481</u>
September 30, 2019	<u>\$ 2,447,224</u>	<u>\$ 6,891,128</u>	<u>\$ 92,405,552</u>	<u>\$ 133,674,199</u>

(continued)

**County of Oakland**  
**Combining Statement of Cash Flows (Continued)**  
**Internal Service Funds**  
**Year Ended September 30, 2019**

	<b>Facilities Maintenance and Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>
Operating income (loss)	\$ (960,574)	\$ (10,372,795)	\$ 3,630,642	\$ (280,343)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	185,670	3,957,409	423,160	2,748,065
(Increase) decrease in due from other governmental units	(641)	132	(437)	21,249
(Increase) decrease in due from component units	-	(2,855)	(12,809)	-
(Increase) decrease in accounts receivable	143,154	(22,036)	23,009	28,475
(Increase) decrease in due from other funds	1,446	(1,892,861)	(424,360)	(11,880)
(Increase) decrease in inventories and supplies	6,673	(1,001)	(24,958)	417
(Increase) decrease in prepayments and other assets	(9,256)	(353,574)	70,832	(487)
(Increase) decrease in net pension asset	-	-	-	-
(Increase) decrease in net OPEB asset	-	-	-	-
(Increase) decrease in deferred outflows related to pension	-	-	-	-
(Increase) decrease in deferred outflows related to OPEB	-	-	-	-
Increase (decrease) in vouchers payable	88,566	343,479	4,530	35,469
Increase (decrease) in due to other governmental units	-	162	-	-
Increase (decrease) in due to component units	-	-	95	-
Increase (decrease) in due to other funds	-	47,384	150,072	-
Increase (decrease) in unearned revenue	-	2,749	-	-
Increase (decrease) in current portion of compensated absences	-	-	-	-
Increase (decrease) in current portion of claims and judgments	-	-	-	-
Increase (decrease) increase in other accrued liabilities	115,688	266,422	179,719	(13,511)
Increase (decrease) increase in net pension liability	-	-	-	-
Increase (decrease) in accrued compensated absences	-	-	-	-
Increase (decrease) in claims and judgments	-	-	-	-
Increase (decrease) in deferred inflows related to pension	-	-	-	-
Increase (decrease) in deferred inflows related to OPEB	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ (429,274)</u>	<u>\$ (8,027,385)</u>	<u>\$ 4,019,495</u>	<u>\$ 2,527,454</u>

(continued)

**County of Oakland**  
**Combining Statement of Cash Flows (Continued)**  
**Internal Service Funds**  
**Year Ended September 30, 2019**

	<b>Telephone Communications</b>	<b>Building and Liability Insurance</b>	<b>Fringe Benefits</b>	<b>Totals September 30, 2019</b>
Operating (loss) income	\$ 4,987	\$ (3,272,176)	\$ 97,384,664	\$ 86,134,405
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	12,645	-	-	7,326,949
(Increase) decrease in due from other governmental units	1	-	(435)	19,869
(Increase) decrease in due from component units	-	-	-	(15,664)
(Increase) decrease in accounts receivable	79	-	2,515	175,196
(Increase) decrease in due from other funds	-	665,122	(1,020)	(1,663,553)
(Increase) decrease in inventories and supplies	-	-	-	(18,869)
(Increase) decrease in prepayments and other assets	(98,357)	(287,669)	369,870	(308,641)
(Increase) decrease in net pension asset	-	-	22,623,016	22,623,016
(Increase) decrease in net OPEB asset	-	-	19,797,471	19,797,471
(Increase) decrease in deferred outflows related to pension	-	-	(9,727,796)	(9,727,796)
(Increase) decrease in deferred outflows related to OPEB	-	-	(52,140,599)	(52,140,599)
Increase (decrease) in vouchers payable	64,785	(37,178)	(848,939)	(349,288)
Increase (decrease) in due to other governmental units	-	-	(36,171)	(36,009)
Increase (decrease) in due to component units	-	-	-	95
Increase (decrease) in due to other funds	-	-	-	197,456
Increase (decrease) in unearned revenue	-	-	-	2,749
Increase (decrease) in current portion of compensated absences	-	-	38,622	38,622
Increase (decrease) in current portion of claims and judgments	-	242,972	(293,646)	(50,674)
Increase (decrease) in other accrued liabilities	(43,529)	35,409	(686,571)	(146,373)
Increase (decrease) in net pension liability	-	-	2,253,194	2,253,194
Increase (decrease) in accrued compensated absences	-	-	347,604	347,604
Increase (decrease) in claims and judgments	-	1,199,668	321,591	1,521,259
Increase (decrease) in deferred inflows related to pension	-	-	(9,273,581)	(9,273,581)
Increase (decrease) in deferred inflows related to OPEB	-	-	(37,628,876)	(37,628,876)
Net cash provided by (used in) operating activities	<u>\$ (59,389)</u>	<u>\$ (1,453,852)</u>	<u>\$ 32,500,913</u>	<u>\$ 29,077,962</u>

(continued)

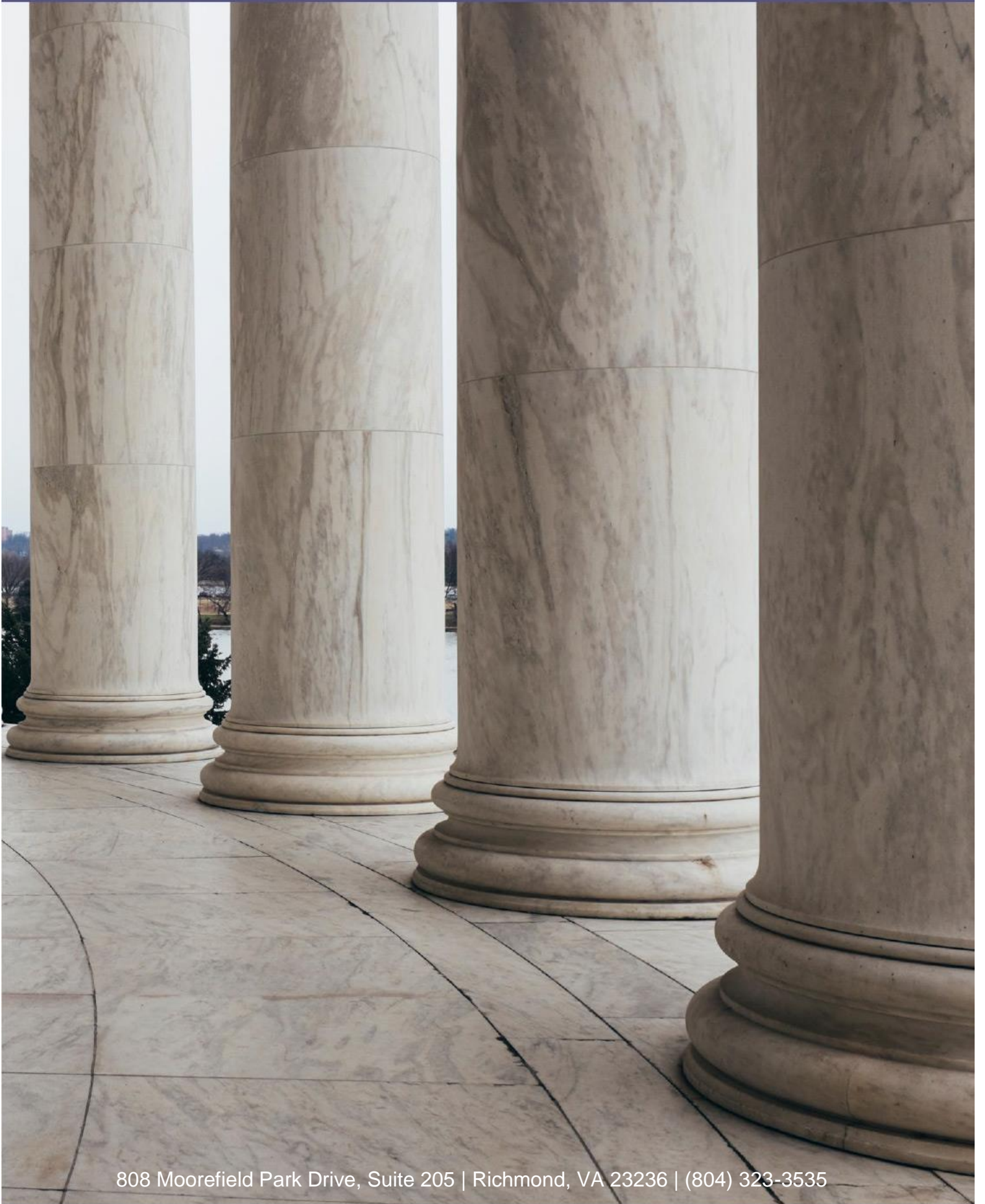
**County of Oakland**  
**Combining Statement of Cash Flows (Continued)**  
**Internal Service Funds**  
**Year Ended September 30, 2019**

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**Noncash transactions:**

Non-cash and non-capital related financing activities included recording a pension expense of \$5,874,833 and a reduction of OPEB expense of (\$69,972,004) in the Fringe Benefits fund.

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