



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

FY 2021
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year Ended September 30, 2021

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Cost Allocation Plan
Oakland County, Michigan**

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Cost Allocation Plan

Based on actual expenditures for
Fiscal Year Ended September 30, 2021

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

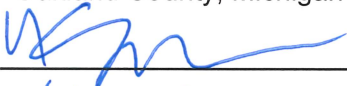
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the fiscal year ended September 30, 2021 to establish cost allocations or billings for the year beginning October 1, 2022, 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: KYLE SEN

Title: DIRECTOR OF MANAGEMENT AND BUDGET

Date: 11/17/22

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All Monetary Values are US Dollars

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Section A: Cost Allocation Methodology and Process

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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) 2021.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Cost Allocation Methodology and Process**

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Cost Allocation Methodology and Process

Summary Schedules

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

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

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

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

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

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

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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Cost Allocation Plan
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Cost Allocation Methodology and Process

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

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

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

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

Schedule _4 includes:

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

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

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

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

Section B: Organizational Chart

Section C: Cost Allocation Plan

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	M&B Equalization	M&B Reimb.	Hum Svc Admin	Hum Svc Social Service	Hum Svc Homeland
Building Depreciation	66,613	13,158	522	0	17,555
Non-Departmental	411	167	6	0	295
Co Exec Admin	122,076	34,505	2,915	68	11,403
Co Exec Compliance	3,973	6,360	512	14	860
Co Exec Corp Counsel	0	52,441	0	0	60,508
Mgmt & Budget Admin	146,278	41,564	0	0	0
Co Exec Purchasing	(2,355)	1,666	1,306	0	9,701
Mgmt & Budget Fiscal Services	64,880	32,104	5,713	148	12,395
Facilities Management	26,210	41,251	1,358	0	16,222
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	173,489	60,502	2,059	0	1,209
Human Resources	107,981	30,521	3,044	72	11,910
Treasurer	30	43,374	30	5	359
Clerk Adm/Micrographics	12,250	0	0	0	0
Allocated Costs for Fiscal 2021	721,836	357,613	17,465	306	142,416
Roll Forwards	0	0	0	0	0
Fixed Costs	721,836	357,613	17,465	306	142,416
Adjustments	127,421	36,206	3,888	116	15,648
Proposed Costs Future Period	849,257	393,819	21,353	422	158,064

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department**

Central Service Departments	Hum Svc Neighborhood Housing	Hum Svc MSU Ext	Pub Svc Admin	Pub Svc Comm Cor	Pub Svc Childrens Villages
Building Depreciation	0	14,866	4,388	84,755	0
Non-Departmental	0	38	6	272	0
Co Exec Admin	0	6,245	2,148	47,378	1,132
Co Exec Compliance	10	426	73	1,938	37
Co Exec Corp Counsel	0	0	0	14,119	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	281	(58)	4,056	0
Mgmt & Budget Fiscal Services	96	5,715	1,250	31,524	850
Facilities Management	0	58,511	1,541	44,345	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	1,717	0	7,206	0
Human Resources	0	6,522	2,245	49,490	1,182
Treasurer	1	11	1	648	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	107	94,332	11,595	285,730	3,201
Roll Forwards	0	0	0	0	0
Fixed Costs	107	94,332	11,595	285,730	3,201
Adjustments	0	7,954	2,740	58,862	1,553
Proposed Costs Future Period	107	102,286	14,335	344,592	4,754

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Pub Svc Animal	Pub Svc CC Prob	Pub Svc Med Exam	C&ED Admin	C&ED Vets Svc
Building Depreciation	400,271	101,346	255,192	4,138	16,850
Non-Departmental	518	0	129	12	76
Co Exec Admin	30,721	0	39,862	7,506	39,833
Co Exec Compliance	1,607	222	1,909	130	2,886
Co Exec Corp Counsel	32,271	0	32,271	0	10,085
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	38,813	(320)	22,626	143	(1,768)
Mgmt & Budget Fiscal Services	23,563	2,250	32,602	2,167	16,885
Facilities Management	45,976	156,766	67,391	1,453	31,722
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	15,168	292	35,226	13,363	4,165
Human Resources	32,091	0	41,640	3,619	19,207
Treasurer	21,388	12	992	4	185
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	642,388	260,567	529,841	32,535	140,126
Roll Forwards	0	0	0	0	0
Fixed Costs	642,388	260,567	529,841	32,535	140,126
Adjustments	40,591	0	53,313	4,605	22,046
Proposed Costs Future Period	682,979	260,567	583,154	37,140	162,172

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	C&ED Dev & Plan	Public Communication	Clerk / ROD	District Court	Probate Court
Building Depreciation	214,396	0	78,498	0	59,852
Non-Departmental	229	0	231	2,334	272
Co Exec Admin	129,133	6,253	5,560	13,149	4,780
Co Exec Compliance	9,480	437	3,419	19,716	2,826
Co Exec Corp Counsel	121,017	2,017	149,254	44,373	86,729
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(12,926)	(2)	3,423	18,765	2,546
Mgmt & Budget Fiscal Services	126,483	7,500	63,792	128,185	80,706
Facilities Management	75,294	0	246,100	72,777	187,644
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	805	0	402,046	29,068	66,959
Human Resources	62,264	13,641	73,489	173,839	63,183
Treasurer	4,325	1	72,280	4,387	18,882
Clerk Adm/Micrographics	0	0	890,797	0	15,777
Allocated Costs for Fiscal 2021	730,499	29,847	1,988,888	506,592	590,156
Roll Forwards	0	0	0	0	0
Fixed Costs	730,499	29,847	1,988,888	506,592	590,156
Adjustments	75,980	17,154	82,598	208,651	62,144
Proposed Costs Future Period	806,479	47,001	2,071,486	715,243	652,300

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Family Court	Prosecuting Atty	Sheriff Office	BOC Bd of Comm	BOC Library
Building Depreciation	338,483	110,603	2,035,543	18,545	21,883
Non-Departmental	1,665	5,128	27,998	451	0
Co Exec Admin	22,577	17,025	130,608	2,849	228
Co Exec Compliance	14,962	11,260	213,581	2,085	385
Co Exec Corp Counsel	42,356	56,474	586,933	82,695	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	5,737	4,111	95,306	(1,824)	0
Mgmt & Budget Fiscal Services	266,440	137,047	1,346,775	29,859	4,394
Facilities Management	1,016,273	346,756	873,685	53,004	68,605
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	87,500	340,536	100,785	128,205	0
Human Resources	298,453	225,056	1,726,563	37,658	3,012
Treasurer	9,880	6,935	24,611	139	0
Clerk Adm/Micrographics	9,725	0	19,974	0	0
Allocated Costs for Fiscal 2021	2,114,049	1,260,933	7,182,364	353,667	98,507
Roll Forwards	0	0	0	0	0
Fixed Costs	2,114,049	1,260,933	7,182,364	353,667	98,507
Adjustments	338,598	273,818	2,064,127	25,183	3,782
Proposed Costs Future Period	2,452,647	1,534,751	9,246,491	378,850	102,289

Oakland County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Water Res. Comm.	Parks & Rec	Road Commission	Road Comm SA	Friend of Court
Building Depreciation	30,404	1,592	43,568	0	166,597
Non-Departmental	0	0	0	0	0
Co Exec Admin	3,248	12,658	0	0	15,019
Co Exec Compliance	2,117	24,734	0	0	18,658
Co Exec Corp Counsel	36,305	125,051	0	0	22,186
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	2,369	210,670	0	0	2,822
Mgmt & Budget Fiscal Services	41,850	176,380	0	0	199,617
Facilities Management	177,688	6,956	18,970	0	424,483
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	26,871	5,892	0	0	52,750
Human Resources	42,942	167,338	0	0	198,550
Treasurer	5,079	94,037	0	0	2,715
Clerk Adm/Micrographics	120,304	0	0	0	0
Allocated Costs for Fiscal 2021	489,177	825,308	62,538	0	1,103,397
Roll Forwards	0	(53,448)	0	0	73,448
Fixed Costs	489,177	771,860	62,538	0	1,176,846
Adjustments	47,441	227,676	0	0	236,558
Proposed Costs Future Period	536,618	999,536	62,538	0	1,413,404

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Health Dept.	Indigent Defense	ROD Automation	Oakland Enhance	ARP
Building Depreciation	86,436	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	318,107	872	404	5,854	15,468
Co Exec Compliance	13,851	2,340	736	164	2,232
Co Exec Corp Counsel	469,949	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	36,331	664	3,348	0	0
Mgmt & Budget Fiscal Services	314,938	301,901	25,085	2,827	41,550
Facilities Management	192,675	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	124,152	0	0	0	0
Human Resources	332,294	11,528	5,353	5,178	13,683
Treasurer	61,000	9,844	55	0	1
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	1,949,734	327,149	34,981	14,023	72,934
Roll Forwards	0	0	0	0	0
Fixed Costs	1,949,734	327,149	34,981	14,023	72,934
Adjustments	413,920	13,084	6,338	6,182	16,881
Proposed Costs Future Period	2,363,654	340,233	41,319	20,205	89,815

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Water Res Co SRF	Restricted Funds	Multi Org Grants	Workforce Develp	LE Grants Misc
Building Depreciation	0	0	0	27,034	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	6,329	0	1,586	26,963	1,956
Co Exec Compliance	7,498	0	758	6,221	1,126
Co Exec Corp Counsel	0	0	0	14,119	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	77,776	0	4,255	(402)	(164)
Mgmt & Budget Fiscal Services	473,477	0	55,374	84,451	103,920
Facilities Management	0	0	0	9,494	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	546	0
Human Resources	83,626	0	20,959	13,001	25,854
Treasurer	2,393	0	68	1,702	123
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	651,099	0	83,000	183,128	132,817
Roll Forwards	0	0	0	0	0
Fixed Costs	651,099	0	83,000	183,128	132,817
Adjustments	99,759	0	25,210	16,003	31,093
Proposed Costs Future Period	750,858	0	108,210	199,131	163,910

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	LE Grants PA-CRP	LE Grants Rd Pat	House Comm Dev	Hum Svcs Grants	Other Grants
Building Depreciation	16,850	0	24,055	11,771	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	2,048	578	64,677	133,300	333
Co Exec Compliance	1,007	258	4,933	7,443	2,920
Co Exec Corp Counsel	0	0	76,644	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	1,260	0	15,168	29,251	(32)
Mgmt & Budget Fiscal Services	56,284	22,441	89,423	428,566	67,008
Facilities Management	52,828	0	9,465	29,238	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	16,616	0	8,733	36,780	0
Human Resources	27,066	7,631	31,185	139,247	4,411
Treasurer	83	0	6,494	1,770	115
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	174,043	30,909	330,777	817,366	74,754
Roll Forwards	(2,629)	0	0	0	0
Fixed Costs	171,414	30,909	330,777	817,366	74,754
Adjustments	32,484	9,247	37,404	172,166	5,419
Proposed Costs Future Period	203,898	40,156	368,181	989,532	80,173

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Judicial Grants	Brownfield Init.	Concealed Pistol	Child Care Fund	Waste Res Mgmt
Building Depreciation	0	0	0	473,559	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	486	0	150	206,470	0
Co Exec Compliance	246	313	103	11,387	11
Co Exec Corp Counsel	0	0	0	30,254	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	8,271	2,435	1,119	38,774	590
Mgmt & Budget Fiscal Services	99,212	4,779	1,781	267,536	2,766
Facilities Management	0	0	0	271,495	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	26,170	20,721	0
Human Resources	6,422	0	1,974	239,094	0
Treasurer	177	38	28	911	8
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	114,813	7,565	31,324	1,560,201	3,376
Roll Forwards	0	0	0	0	0
Fixed Costs	114,813	7,565	31,324	1,560,201	3,376
Adjustments	7,763	0	2,179	282,530	0
Proposed Costs Future Period	122,576	7,565	33,503	1,842,731	3,376

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department**

Central Service Departments	Misc DSF	Water Res Co DSF	Proj Work Orders	Water Res Co CPF	Resource & Crisis Ctr
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	530	0
Co Exec Compliance	0	0	0	2,022	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	52,615	12,174	0
Mgmt & Budget Fiscal Services	0	2,778	758	36,696	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	6,703
Human Resources	0	0	0	7,020	0
Treasurer	34	120	749	181	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	34	2,898	54,121	58,624	6,703
Roll Forwards	0	0	0	0	0
Fixed Costs	34	2,898	54,121	58,624	6,703
Adjustments	0	0	0	8,375	0
Proposed Costs Future Period	34	2,898	54,121	66,999	6,703

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Fire Record Mgmt	Airport	Drain Prop Funds	Delq Tax Revolv	Fac & Operations
Building Depreciation	0	0	0	0	42,639
Non-Departmental	0	0	0	0	0
Co Exec Admin	5,964	27,012	26,033	197	362,796
Co Exec Compliance	254	1,667	15,950	198	10,934
Co Exec Corp Counsel	0	42,356	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	2,410	41,918	350,712	590	267,919
Mgmt & Budget Fiscal Services	73,333	219,818	596,852	2,575	543,294
Facilities Management	0	0	0	0	122,944
Central Services Admin	0	125,387	0	0	0
Central Services Support Svcs	0	2,887	22,131	0	1,314
Human Resources	5,276	28,218	344,152	2,619	194,264
Treasurer	42	1,839	47,952	55,343	5,635
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	87,280	491,102	1,403,783	61,523	1,551,739
Roll Forwards	23,143	90,117	340,530	(24,310)	352,053
Fixed Costs	110,424	581,219	1,744,312	37,213	1,903,792
Adjustments	6,157	34,320	410,548	2,985	227,520
Proposed Costs Future Period	116,581	615,539	2,154,860	40,198	2,131,312

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Info Tech Clemis	Info Technology	Drain Equipment	Radio Communicat	Motor Pool
Building Depreciation	24,796	267,534	0	9,258	42,481
Non-Departmental	0	0	0	0	0
Co Exec Admin	52,415	248,997	0	16,749	18,252
Co Exec Compliance	3,923	16,696	0	4,051	2,408
Co Exec Corp Counsel	110,932	306,576	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	15,530	77,617	75,645	9,081	145,628
Mgmt & Budget Fiscal Services	194,532	456,169	27,306	156,560	174,554
Facilities Management	10,796	130,412	0	9,064	41,589
Central Services Admin	0	0	0	0	84,722
Central Services Support Svcs	22	959	0	0	118,940
Human Resources	46,363	220,247	0	14,815	19,067
Treasurer	440	1,702	4,630	1,014	3,897
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	459,749	1,726,910	107,582	220,592	651,538
Roll Forwards	39,260	159,547	(25,654)	28,956	68,591
Fixed Costs	499,009	1,886,457	81,927	249,549	720,128
Adjustments	56,341	273,676	0	16,827	23,513
Proposed Costs Future Period	555,350	2,160,133	81,927	266,376	743,641

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

Central Service Departments	Communication	Bldg & Liab Ins	Fringe Benefits	Delq Per Prop Tx	Public Transport
Building Depreciation	3,716	7,694	76,565	772	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	5,142	17,810	52,462	223	0
Co Exec Compliance	1,647	4,758	1,087	146	0
Co Exec Corp Counsel	0	37,955	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	11,690	3,643	7,311	0	0
Mgmt & Budget Fiscal Services	179,799	105,396	26,735	2,113	0
Facilities Management	1,618	2,702	32,489	2,420	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	11,380	7,996	0	0
Human Resources	4,548	9,537	28,093	2,957	0
Treasurer	513	492	951	76,066	16
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	208,672	201,366	233,686	84,697	16
Roll Forwards	15,828	54,414	(102,373)	(6,460)	0
Fixed Costs	224,500	255,780	131,314	78,237	16
Adjustments	5,505	11,946	34,362	3,789	0
Proposed Costs Future Period	230,005	267,726	165,676	82,026	16

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Retirement	Retiree Hlt Care	Superseding Trust	Economic Develop	Others
Building Depreciation	0	0	0	0	136,940
Non-Departmental	0	0	0	0	3,116
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	(109)	0	0	(8)	0
Mgmt & Budget Fiscal Services	24,746	39,236	2,360	0	0
Facilities Management	0	0	0	0	197,550
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	17,264	0	0	0	241
Human Resources	0	0	0	0	0
Treasurer	152,784	425	7	0	293,813
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2021	194,686	39,661	2,367	(8)	631,660
Roll Forwards	0	0	0	0	0
Fixed Costs	194,686	39,661	2,367	(8)	631,660
Adjustments	0	0	0	0	0
Proposed Costs Future Period	194,686	39,661	2,367	(8)	631,660

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
Building Depreciation	5,351,717	0	0	(6,187,437)	
Non-Departmental	43,354	0	116,081,548	0	
Co Exec Admin	2,329,043	0	2,829,373	(29,811)	
Co Exec Compliance	473,905	0	0	(242,711)	
Co Exec Corp Counsel	2,645,869	0	0	(44,008)	
Mgmt & Budget Admin	187,841	0	0	(3,318)	
Co Exec Purchasing	1,698,097	0	0	421,742	
Mgmt & Budget Fiscal Services	8,150,102	135,811	82,276	(88,676)	(135,811)
Facilities Management	5,177,761	0	0	(2,629,086)	
Central Services Admin	210,109	0	0	(4,185)	
Central Services Support Svcs	1,979,367	0	259,844	281,481	
Human Resources	5,291,195	0	0	(48,541)	
Treasurer	1,043,766	0	6,208,257	(48,025)	
Clerk Adm/Micrographics	1,068,827	0	0	(13,329)	0
Allocated Costs for Fiscal 2021	35,650,953	135,811	125,461,299	(8,635,904)	(135,811)
Roll Forwards	1,031,013				
Fixed Costs	36,681,966				
Adjustments	6,332,179				
Proposed Costs Future Period	43,014,145				

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule A - Allocated Costs By Department

Central Service Departments	Total Expenditures
Building Depreciation	
Non-Departmental	
Co Exec Admin	
Co Exec Compliance	
Co Exec Corp Counsel	
Mgmt & Budget Admin	
Co Exec Purchasing	
Mgmt & Budget Fiscal Services	
Facilities Management	
Central Services Admin	
Central Services Support Svcs	
Human Resources	
Treasurer	
Clerk Adm/Micrographics	
Allocated Costs for Fiscal 2021	152,476,348

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2021	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
M&B Equalization	721,836	NA	NA	721,836	127,421	849,257
M&B Reimb.	357,613	NA	NA	357,613	36,206	393,819
Hum Svc Admin	17,465	NA	NA	17,465	3,888	21,353
Hum Svc Social Service	306	NA	NA	306	116	422
Hum Svc Homeland	142,416	NA	NA	142,416	15,648	158,064
Hum Svc Neighborhood Housing	107	NA	NA	107	0	107
Hum Svc MSU Ext	94,332	NA	NA	94,332	7,954	102,286
Pub Svc Admin	11,595	NA	NA	11,595	2,740	14,335
Pub Svc Comm Cor	285,730	NA	NA	285,730	58,862	344,592
Pub Svc Childrens Villages	3,201	NA	NA	3,201	1,553	4,754
Pub Svc Animal	642,388	NA	NA	642,388	40,591	682,979
Pub Svc CC Prob	260,567	NA	NA	260,567	0	260,567
Pub Svc Med Exam	529,841	NA	NA	529,841	53,313	583,154
C&ED Admin	32,535	NA	NA	32,535	4,605	37,140
C&ED Vets Svc	140,126	NA	NA	140,126	22,046	162,172
C&ED Dev & Plan	730,499	NA	NA	730,499	75,980	806,479
Public Communication	29,847	NA	NA	29,847	17,154	47,001
Clerk / ROD	1,988,888	NA	NA	1,988,888	82,598	2,071,486
District Court	506,592	NA	NA	506,592	208,651	715,243
Probate Court	590,156	NA	NA	590,156	62,144	652,300
Family Court	2,114,049	NA	NA	2,114,049	338,598	2,452,647
Prosecuting Atty	1,260,933	NA	NA	1,260,933	273,818	1,534,751
Sheriff Office	7,182,364	NA	NA	7,182,364	2,064,127	9,246,491
BOC Bd of Comm	353,667	NA	NA	353,667	25,183	378,850
BOC Library	98,507	NA	NA	98,507	3,782	102,289
Water Res. Comm.	489,177	NA	NA	489,177	47,441	536,618
Parks & Rec	825,308	878,756	(53,448)	771,860	227,676	999,536
Road Commission	62,538	NA	NA	62,538	0	62,538
Road Comm SA	0	NA	NA	0	0	0
Friend of Court	1,103,397	1,029,949	73,448	1,176,846	236,558	1,413,404
Health Dept.	1,949,734	NA	NA	1,949,734	413,920	2,363,654
Indigent Defense	327,149	NA	NA	327,149	13,084	340,233
ROD Automation	34,981	NA	NA	34,981	6,338	41,319
Oakland Enhance	14,023	NA	NA	14,023	6,182	20,205
ARP	72,934	NA	NA	72,934	16,881	89,815
Water Res Co SRF	651,099	NA	NA	651,099	99,759	750,858
Restricted Funds	0	NA	NA	0	0	0
Multi Org Grants	83,000	NA	NA	83,000	25,210	108,210
Workforce Develop	183,128	NA	NA	183,128	16,003	199,131
LE Grants Misc	132,817	NA	NA	132,817	31,093	163,910
LE Grants PA-CRP	174,043	176,672	(2,629)	171,414	32,484	203,898
LE Grants Rd Pat	30,909	NA	NA	30,909	9,247	40,156
House Comm Dev	330,777	NA	NA	330,777	37,404	368,181
Hum Svcs Grants	817,366	NA	NA	817,366	172,166	989,532
Other Grants	74,754	NA	NA	74,754	5,419	80,173
Judicial Grants	114,813	NA	NA	114,813	7,763	122,576
Brownfield Init.	7,565	NA	NA	7,565	0	7,565
Concealed Pistol	31,324	NA	NA	31,324	2,179	33,503
Child Care Fund	1,560,201	NA	NA	1,560,201	282,530	1,842,731
Waste Res Mgmt	3,376	NA	NA	3,376	0	3,376
Misc DSF	34	NA	NA	34	0	34
Water Res Co DSF	2,898	NA	NA	2,898	0	2,898
Proj Work Orders	54,121	NA	NA	54,121	0	54,121

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule B - Fixed Costs Proposed

Water Res Co CPF	58,624	NA	NA	58,624	8,375	66,999
Resource & Crisis Ctr	6,703	NA	NA	6,703	0	6,703
Fire Record Mgmt	87,280	64,137	23,143	110,424	6,157	116,581
Airport	491,102	400,985	90,117	581,219	34,320	615,539
Drain Prop Funds	1,403,783	1,063,253	340,530	1,744,312	410,548	2,154,860
Delq Tax Revolv	61,523	85,833	(24,310)	37,213	2,985	40,198
Fac & Operations	1,551,739	1,199,686	352,053	1,903,792	227,520	2,131,312
Info Tech Clemis	459,749	420,489	39,260	499,009	56,341	555,350
Info Technology	1,726,910	1,567,363	159,547	1,886,457	273,676	2,160,133
Drain Equipment	107,582	133,236	(25,654)	81,927	0	81,927
Radio Communicat	220,592	191,636	28,956	249,549	16,827	266,376
Motor Pool	651,538	582,947	68,591	720,128	23,513	743,641
Communication	208,672	192,844	15,828	224,500	5,505	230,005
Bldg & Liab Ins	201,366	146,952	54,414	255,780	11,946	267,726
Fringe Benefits	233,686	336,059	(102,373)	131,314	34,362	165,676
Delq Per Prop Tx	84,697	91,157	(6,460)	78,237	3,789	82,026
Public Transport	16	NA	NA	16	0	16
Retirement	194,686	NA	NA	194,686	0	194,686
Retiree Hlt Care	39,661	NA	NA	39,661	0	39,661
Superseding Trust	2,367	NA	NA	2,367	0	2,367
Economic Develop	(8)	NA	NA	(8)	0	(8)
Others	631,660	NA	NA	631,660	0	631,660
Total Allocated	35,650,953	8,561,954	1,031,013	36,681,966	6,332,179	43,014,145
Direct Billed	135,811					
Unallocated Total	125,461,299					
Cost Adjustments	(8,635,904)					
Disallowed Total	(135,811)					
Total Expenditures	152,476,348					

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		6,187,437		0	
Non-Departmental	117,268,913		0	(116,081,548)	0	
Co Exec Admin	4,898,408		29,811	(2,829,373)	0	
Co Exec Compliance	509,343		242,711		0	
Co Exec Corp Counsel	3,039,975		44,008	0	0	
Mgmt & Budget Admin	263,900		3,318		0	
Co Exec Purchasing	1,940,169		(421,742)	0	0	
Mgmt & Budget Fiscal Services	7,438,532	135,811	88,676	(82,276)	(135,811)	
Facilities Management	1,554,317		2,629,086		0	
Central Services Admin	259,460		4,185		0	
Central Services Support Svcs	2,261,997		(281,481)	(259,844)	0	
Human Resources	4,912,320		48,541		0	
Treasurer	7,082,946		48,025	(6,208,257)	0	
Clerk Adm/Micrographics	1,046,068	0	13,329		0	
M&B Equalization						721,836
M&B Reimb.						357,613
Hum Svc Admin						17,465
Hum Svc Social Service						306
Hum Svc Homeland						142,416
Hum Svc Neighborhood Housing						107
Hum Svc MSU Ext						94,332
Pub Svc Admin						11,595
Pub Svc Comm Cor						285,730
Pub Svc Childrens Villages						3,201
Pub Svc Animal						642,388
Pub Svc CC Prob						260,567
Pub Svc Med Exam						529,841
C&ED Admin						32,535
C&ED Vets Svc						140,126
C&ED Dev & Plan						730,499
Public Communication						29,847
Clerk / ROD						1,988,888
District Court						506,592
Probate Court						590,156
Family Court						2,114,049
Prosecuting Atty						1,260,933
Sheriff Office						7,182,364
BOC Bd of Comm						353,667
BOC Library						98,507
Water Res. Comm.						489,177
Parks & Rec						825,308
Road Commission						62,538
Road Comm SA						0
Friend of Court						1,103,397
Health Dept.						1,949,734
Indigent Defense						327,149
ROD Automation						34,981
Oakland Enhance						14,023
ARP						72,934
Water Res Co SRF						651,099
Restricted Funds						0
Multi Org Grants						83,000

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Workforce Develop						183,128
LE Grants Misc						132,817
LE Grants PA-CRP						174,043
LE Grants Rd Pat						30,909
House Comm Dev						330,777
Hum Svcs Grants						817,366
Other Grants						74,754
Judicial Grants						114,813
Brownfield Init.						7,565
Concealed Pistol						31,324
Child Care Fund						1,560,201
Waste Res Mgmt						3,376
Misc DSF						34
Water Res Co DSF						2,898
Proj Work Orders						54,121
Water Res Co CPF						58,624
Resource & Crisis Ctr						6,703
Fire Record Mgmt						87,280
Airport						491,102
Drain Prop Funds						1,403,783
Delq Tax Revolv						61,523
Fac & Operations						1,551,739
Info Tech Cleemis						459,749
Info Technology						1,726,910
Drain Equipment						107,582
Radio Communicat						220,592
Motor Pool						651,538
Communication						208,672
Bldg & Liab Ins						201,366
Fringe Benefits						233,686
Delq Per Prop Tx						84,697
Public Transport						16
Retirement						194,686
Retiree Hlt Care						39,661
Superseding Trust						2,367
Economic Develop						(8)
Others						631,660
Totals	152,476,348	135,811	8,635,904	(125,461,299)	(135,811)	35,650,953

Deviation: 0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule E - Summary of Allocation Basis

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Mgmt & Budget Fiscal Services		
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
Facilities Management		
9.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
9.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
9.4.3 Courthouse	Assigned square footage by department	Building square footage summary
9.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
9.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
9.4.6 Annex I	Assigned square footage by department	Building square footage summary
9.4.7 Annex II	Assigned square footage by department	Building square footage summary
9.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
9.4.9 Public Works	Assigned square footage by department	Building square footage summary
9.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
9.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
9.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
9.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
9.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
9.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
9.4.16 Work Release	Assigned square footage by department	Building square footage summary
9.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
9.4.18 Trusty Camp	Assigned square footage by department	Building square footage summary
9.4.19 Materials Mgmt	Assigned square footage by department	Building square footage summary
9.4.20 Sheriff Admin	Assigned square footage by department	Building square footage summary
9.4.21 P&R (Market)	Assigned square footage by department	Building square footage summary
9.4.22 South Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.23 Mens Facility	Assigned square footage by department	Building square footage summary
9.4.24 D Building	Assigned square footage by department	Building square footage summary
9.4.25 Central Garage	Assigned square footage by department	Building square footage summary
9.4.26 Med Care Fac.	Assigned square footage by department	Building square footage summary
9.4.27 EOB 41 West	Assigned square footage by department	Building square footage summary
9.4.28 District Court	Assigned square footage by department	Building square footage summary
9.4.29 West Oakland Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.30 Building Secur	Dollar amount of security costs by location	Building security summary
Central Services Admin		
10.4.1 Cent Svcs Admin	Dollar amount of personnel expenses by supervised dept	Annual financial statement
Central Services Support Svcs		
11.4.1 Mail Services	Dollar amount of mail charges	Annual mail chargeback summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
11.4.2 Records Retent	Records Count by department	Record summary log
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
11.4.5 Avaition	Direct allocation to Airport	General Ledger summary
Human Resources		
12.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
Treasurer		
13.4.1 Cash Accounting	Number of cash trasactions by department	Cash transaction summary
13.4.2 Disb General	Number of vouchers by department	Voucher transaction count summary
13.4.3 Disb Specific	Number of checks and direct deposits by department	Check and direct deposit summary
13.4.4 Delq Tax Fund	Direct allocation to the Delinquent Tax Fund	County Treasurer
13.4.5 Delq Per Prop	Direct allocation to Delinquent Personal Property Tax	County Treasurer
Clerk Adm/Micrographics		
14.4.1 Clerk Admin	Direct allocation to Clerk/ROD	General Ledger
14.4.2 Micrographics	Dollar amount of Micrographics charges by department	General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
West Office Building

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

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, 2021
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	6,187,437			
Total Departmental Cost Adjustments:	6,187,437			6,187,437
Total To Be Allocated:	6,187,437			6,187,437

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	N. Office Bldg	NO Health Ctr	Court House
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	6,187,437	0	40,415	55,839	821,447
Functional Cost	6,187,437	0	40,415	55,839	821,447
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,187,437	0	40,415	55,839	821,447
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	6,187,437	0	40,415	55,839	821,447

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	310,105	57,619	5,212	319,341	48,231
Functional Cost	310,105	57,619	5,212	319,341	48,231
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	310,105	57,619	5,212	319,341	48,231
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	310,105	57,619	5,212	319,341	48,231

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	53,789	6,992	27,992	1,203,020	255,192
Functional Cost	53,789	6,992	27,992	1,203,020	255,192
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	53,789	6,992	27,992	1,203,020	255,192
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	53,789	6,992	27,992	1,203,020	255,192

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	460,344	428,896	400,271	74,428	0
Functional Cost	460,344	428,896	400,271	74,428	0
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	460,344	428,896	400,271	74,428	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	460,344	428,896	400,271	74,428	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Sheriff Admin	South Ofc Bldg	Boot Camp	Mens Facility	D Building
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	261,096	198,914	21,474	27,161	13,858
Functional Cost	261,096	198,914	21,474	27,161	13,858
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	261,096	198,914	21,474	27,161	13,858
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	261,096	198,914	21,474	27,161	13,858

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation**

	Central Garage	Service Center	EOB 41 West	WOB
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Building Depr./Int	51,739	35,404	975,442	33,216
Functional Cost	51,739	35,404	975,442	33,216
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	51,739	35,404	975,442	33,216
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Building Depreciation				
Schedule .3 Total	51,739	35,404	975,442	33,216

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Hum Svc MSU Ext	13,820	36.783690	14,866		14,866		14,866
Pub Svc CC Prob	17,123	45.575044	18,419		18,419		18,419
C&ED Vets Svc	5,389	14.343510	5,797		5,797		5,797
Water Res. Comm.	992	2.640334	1,067		1,067		1,067
Others	247	0.657422	266		266		266
Schedule .4 Total for N. Office Bldg	37,571	100.000000	40,415		40,415	0	40,415

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, 2021
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	309		309		309
Hum Svc Admin	786	0.935113	522		522		522
Health Dept.	67,911	80.794489	45,115		45,115		45,115
Hum Svcs Grants	14,892	17.717182	9,893		9,893		9,893
Schedule .4 Total for NO Health Ctr	84,054	100.000000	55,839		55,839	0	55,839

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, 2021
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	6,519	1.570465	12,901		12,901		12,901
Central Services Support Svcs	23,932	5.765358	47,359		47,359		47,359
Treasurer	13,824	3.330282	27,357		27,357		27,357
Clerk Adm/Micrographics	5,087	1.225488	10,067		10,067		10,067
M&B Reimb.	6,649	1.601783	13,158		13,158		13,158
Pub Svc CC Prob	3,785	0.911828	7,490		7,490		7,490
Clerk / ROD	39,667	9.556011	78,498		78,498		78,498
Probate Court	30,245	7.286196	59,852		59,852		59,852
Family Court	161,301	38.858348	319,201		319,201		319,201
Prosecuting Atty	55,891	13.464466	110,603		110,603		110,603
Sheriff Office	18,092	4.358468	35,803		35,803		35,803
BOC Bd of Comm	8,257	1.989159	16,340		16,340		16,340
BOC Library	11,058	2.663936	21,883		21,883		21,883
LE Grants PA-CRP	8,515	2.051313	16,850		16,850		16,850
Fac & Operations	7,346	1.769694	14,537		14,537		14,537
Info Technology	443	0.106721	877		877		877
Delq Per Prop Tx	390	0.093953	772		772		772
Others	14,099	3.396531	27,901		27,901		27,901
Schedule .4 Total for Court House	415,100	100.000000	821,447		821,447	0	821,447

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, 2021
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	4,161		4,161		4,161
Road Commission	11,456	14.049546	43,568		43,568		43,568
Info Tech Clemis	6,520	7.996076	24,796		24,796		24,796
Info Technology	61,493	75.414520	233,864		233,864		233,864
Communication	977	1.198185	3,716		3,716		3,716
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	310,105		310,105	0	310,105

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, 2021
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	17,555		17,555		17,555
Sheriff Office	17,013	57.092520	32,896		32,896		32,896
Others	3,707	12.440015	7,168		7,168		7,168
Schedule .4 Total for Annex I	29,799	100.000000	57,619		57,619	0	57,619

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, 2021
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
Based On The Fiscal Year Ended September 30, 2021
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	66,613		66,613		66,613
Pub Svc Comm Cor	13,202	17.349366	55,404		55,404		55,404
Sheriff Office	1,590	2.089493	6,673		6,673		6,673
Friend of Court	39,698	52.169000	166,597		166,597		166,597
House Comm Dev	5,732	7.532689	24,055		24,055		24,055
Schedule .4 Total for Oak Pointe	76,095	100.000000	319,341		319,341	0	319,341

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Water Res. Comm.	40,322	59.445673	28,671		28,671		28,671
Fac & Operations	27,508	40.554327	19,560		19,560		19,560
Schedule .4 Total for Public Works	67,830	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
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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	53,789		53,789		53,789
Schedule .4 Total for Child Care Ctr	14,193	100.000000	53,789		53,789	0	53,789

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	829		829		829
Health Dept.	4,848	20.477297	1,432		1,432		1,432
Others	16,020	67.666314	4,731		4,731		4,731
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	6,992		6,992	0	6,992

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 - 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	1,592		1,592		1,592
Health Dept.	33,285	87.603633	24,522		24,522		24,522
Hum Svcs Grants	2,549	6.708777	1,878		1,878		1,878
Schedule .4 Total for S. Health Svc	37,995	100.000000	27,992		27,992	0	27,992

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
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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	2,738		2,738		2,738
Sheriff Office	267,368	99.772369	1,200,282		1,200,282		1,200,282
Schedule .4 Total for Law Enf Complex	267,978	100.000000	1,203,020		1,203,020	0	1,203,020

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
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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

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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	460,344		460,344		460,344
Schedule .4 Total for Child Welfare	172,476	100.000000	460,344		460,344	0	460,344

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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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	428,896		428,896		428,896
Schedule .4 Total for Work Release	61,138	100.000000	428,896		428,896	0	428,896

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

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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	35,431	100.000000	400,271		400,271		400,271
Schedule .4 Total for Animal Shelter	35,431	100.000000	400,271		400,271	0	400,271

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

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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

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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	0		0		0
Central Services Support Svcs	11,715	56.227502	0		0		0
Health Dept.	2,623	12.589393	0		0		0
Schedule .4 Total for Materials Mgmt	20,835	100.000000	0		0	0	0

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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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	261,096		261,096		261,096
Schedule .4 Total for Sheriff Admin	61,891	100.000000	261,096		261,096	0	261,096

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

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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 Comm Cor	7,315	13.379058	26,613		26,613		26,613
Pub Svc CC Prob	20,735	37.924097	75,436		75,436		75,436
C&ED Vets Svc	3,038	5.556470	11,053		11,053		11,053
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 Dept.	4,224	7.725652	15,367		15,367		15,367
Fac & Operations	2,348	4.294467	8,542		8,542		8,542
Info Technology	8,660	15.839049	31,506		31,506		31,506
Others	2,330	4.261545	8,477		8,477		8,477
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	198,914		198,914	0	198,914

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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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

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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

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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

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For Department Building Depreciation

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	9,258		9,258		9,258
Motor Pool	26,962	82.106097	42,481		42,481		42,481
Schedule .4 Total for Central Garage	32,838	100.000000	51,739		51,739	0	51,739

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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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	35,404		35,404		35,404
Schedule .4 Total for Service Center	100	100.000000	35,404		35,404	0	35,404

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

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Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	13,837	13.133317	128,108		128,108		128,108
Co Exec Compliance	1,902	1.805273	17,609		17,609		17,609
Mgmt & Budget Admin	3,637	3.452040	33,673		33,673		33,673
Co Exec Purchasing	8,729	8.285085	80,816		80,816		80,816
Mgmt & Budget Fiscal Services	23,724	22.517511	219,645		219,645		219,645
Central Services Admin	447	0.424268	4,138		4,138		4,138
Human Resources	22,654	21.501927	209,739		209,739		209,739
Pub Svc Admin	474	0.449895	4,388		4,388		4,388
C&ED Admin	447	0.424268	4,138		4,138		4,138
C&ED Dev & Plan	23,157	21.979347	214,396		214,396		214,396
Workforce Develop	2,920	2.771503	27,034		27,034		27,034
Info Technology	139	0.131931	1,287		1,287		1,287
Bldg & Liab Ins	831	0.788739	7,694		7,694		7,694
Fringe Benefits	2,460	2.334896	22,776		22,776		22,776
Schedule .4 Total for EOB 41 West	105,358	100.000000	975,442		975,442	0	975,442

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

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Activity - WOB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	5,656	60.215054	20,001		20,001		20,001
Child Care Fund	3,737	39.784946	13,215		13,215		13,215
Schedule .4 Total for WOB	9,393	100.000000	33,216		33,216	0	33,216

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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For Department Building Depreciation**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Non-Departmental	309	0	309	0	0
Co Exec Admin	128,108	0	0	0	0
Co Exec Compliance	17,609	0	0	0	0
Co Exec Corp Counsel	12,901	0	0	12,901	0
Mgmt & Budget Admin	33,673	0	0	0	0
Co Exec Purchasing	80,816	0	0	0	0
Mgmt & Budget Fiscal Services	219,645	0	0	0	0
Facilities Management	35,404	0	0	0	0
Central Services Admin	4,138	0	0	0	0
Central Services Support Svcs	51,794	0	0	47,359	0
Human Resources	209,739	0	0	0	0
Treasurer	27,357	0	0	27,357	0
Clerk Adm/Micrographics	14,227	0	0	10,067	4,161
M&B Equalization	66,613	0	0	0	0
M&B Reimb.	13,158	0	0	13,158	0
Hum Svc Admin	522	0	522	0	0
Hum Svc Homeland	17,555	0	0	0	0
Hum Svc MSU Ext	14,866	14,866	0	0	0
Pub Svc Admin	4,388	0	0	0	0
Pub Svc Comm Cor	84,755	0	0	0	0
Pub Svc Animal	400,271	0	0	0	0
Pub Svc CC Prob	101,346	18,419	0	7,490	0
Pub Svc Med Exam	255,192	0	0	0	0
C&ED Admin	4,138	0	0	0	0
C&ED Vets Svc	16,850	5,797	0	0	0
C&ED Dev & Plan	214,396	0	0	0	0
Clerk / ROD	78,498	0	0	78,498	0
Probate Court	59,852	0	0	59,852	0
Family Court	338,483	0	0	319,201	0
Prosecuting Atty	110,603	0	0	110,603	0
Sheriff Office	2,035,543	0	0	35,803	0
BOC Bd of Comm	18,545	0	0	16,340	0
BOC Library	21,883	0	0	21,883	0
Water Res. Comm.	30,404	1,067	0	0	0
Parks & Rec	1,592	0	0	0	0
Road Commission	43,568	0	0	0	43,568
Friend of Court	166,597	0	0	0	0
Health Dept.	86,436	0	45,115	0	0
Workforce Develp	27,034	0	0	0	0
LE Grants PA-CRP	16,850	0	0	16,850	0
House Comm Dev	24,055	0	0	0	0
Hum Svcs Grants	11,771	0	9,893	0	0
Child Care Fund	473,559	0	0	0	0
Fac & Operations	42,639	0	0	14,537	0
Info Tech Clemis	24,796	0	0	0	24,796
Info Technology	267,534	0	0	877	233,864
Radio Communicat	9,258	0	0	0	0
Motor Pool	42,481	0	0	0	0
Communication	3,716	0	0	0	3,716
Bldg & Liab Ins	7,694	0	0	0	0
Fringe Benefits	76,565	0	0	0	0
Delq Per Prop Tx	772	0	0	772	0

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For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Others	136,940	266	0	27,901	0
Direct Bill	0	0	0	0	0
Total	6,187,437	40,415	55,839	821,447	310,105

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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	0	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	66,613	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	17,555	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	55,404	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 Vets Svc	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	32,896	0	6,673	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	665	0	28,671	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	166,597	0	0
Health Dept.	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	24,055	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	19,560	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	53,789
Delq Per Prop Tx	0	0	0	0	0

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For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Others	7,168	112	0	0	0
Direct Bill	0	0	0	0	0
Total	57,619	5,212	319,341	48,231	53,789

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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
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	2,738	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 Vets Svc	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	829	0	1,200,282	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	1,592	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	1,432	24,522	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	1,878	0	0	0
Child Care Fund	0	0	0	0	460,344
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

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Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Others	4,731	0	0	0	0
Direct Bill	0	0	0	0	0
Total	6,992	27,992	1,203,020	255,192	460,344

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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	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
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	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 Vets Svc	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	428,896	0	0	0	261,096
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 Dept.	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	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, 2021
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	428,896	400,271	74,428	0	261,096

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	26,613	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	75,436	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	11,053	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 Dept.	15,367	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	8,542	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	31,506	0	0	0	0
Radio Communicat	0	0	0	0	9,258
Motor Pool	0	0	0	0	42,481
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	198,914	21,474	27,161	13,858	51,739

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Service Center	EOB 41 West	WOB
Non-Departmental	0	0	0
Co Exec Admin	0	128,108	0
Co Exec Compliance	0	17,609	0
Co Exec Corp Counsel	0	0	0
Mgmt & Budget Admin	0	33,673	0
Co Exec Purchasing	0	80,816	0
Mgmt & Budget Fiscal Services	0	219,645	0
Facilities Management	35,404	0	0
Central Services Admin	0	4,138	0
Central Services Support Svcs	0	0	0
Human Resources	0	209,739	0
Treasurer	0	0	0
Clerk Adm/Micrographics	0	0	0
M&B Equalization	0	0	0
M&B Reimb.	0	0	0
Hum Svc Admin	0	0	0
Hum Svc Homeland	0	0	0
Hum Svc MSU Ext	0	0	0
Pub Svc Admin	0	4,388	0
Pub Svc Comm Cor	0	0	0
Pub Svc Animal	0	0	0
Pub Svc CC Prob	0	0	0
Pub Svc Med Exam	0	0	0
C&ED Admin	0	4,138	0
C&ED Vets Svc	0	0	0
C&ED Dev & Plan	0	214,396	0
Clerk / ROD	0	0	0
Probate Court	0	0	0
Family Court	0	0	0
Prosecuting Atty	0	0	0
Sheriff Office	0	0	20,001
BOC Bd of Comm	0	0	0
BOC Library	0	0	0
Water Res. Comm.	0	0	0
Parks & Rec	0	0	0
Road Commission	0	0	0
Friend of Court	0	0	0
Health Dept.	0	0	0
Workforce Develop	0	27,034	0
LE Grants PA-CRP	0	0	0
House Comm Dev	0	0	0
Hum Svcs Grants	0	0	0
Child Care Fund	0	0	13,215
Fac & Operations	0	0	0
Info Tech Clemis	0	0	0
Info Technology	0	1,287	0
Radio Communicat	0	0	0
Motor Pool	0	0	0
Communication	0	0	0
Bldg & Liab Ins	0	7,694	0
Fringe Benefits	0	22,776	0
Delq Per Prop Tx	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Service Center	EOB 41 West	WOB
Others	0	0	0
Direct Bill	0	0	0
Total	35,404	975,442	33,216

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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.

Employee Incentives – this activity includes the costs of severance payments to employees for early retirement. The amount identified in this activity is considered a one-time payment and is not considered an ongoing expense. Including these costs as an allocated

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .1 - Nature and Extent of Services
For Department Non-Departmental

central service expense would result in a skewed increase in the carry-forward of the current cost allocation plan and have the opposite impact on the carry-forward in the proposed year. To avoid the disparity in each year, this cost is included as a one-time adjustment on summary schedules A & B of this cost allocation plan. See the supplemental summary schedule at the back of the cost plan for more information regarding the allocation of this costs.

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

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

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, 2021
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	117,268,913			117,268,913
Inbound Costs:				
Building Depreciation	309		309	
Co Exec Compliance		26,707	26,707	
Co Exec Purchasing		-4,738	-4,738	
Mgmt & Budget Fiscal Services		282,185	282,185	
Facilities Management		785	785	
Treasurer		1,950	1,950	
Total Allocated Additions:	309	306,888	307,197	307,197
Total To Be Allocated:	117,269,222	306,888		117,576,110

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	Total	G&A	Property Insur	Specific Serv	Grounds Care
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Buildings	1,790,236	0	0	0	500,000
Insurance	411,082	0	344,079	28,122	0
Employee Incentives	6,674,116	0	0	0	0
Other Expenses	108,393,479	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	117,268,913				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	117,268,913	0	344,079	28,122	500,000
Allocation Step 1					
Inbound - All Others	309	309	0	0	0
Reallocate Admin Costs		(309)	1	0	1
Unallocated Costs	(115,778,561)	0	0	0	0
1st Allocation	1,490,661	0	344,080	28,122	500,001
Allocation Step 2					
Inbound - All Others	306,888	306,888	0	0	0
Reallocate Admin Costs		(306,888)	900	74	1,308
Unallocated Costs	(302,987)	0	0	0	0
2nd Allocation	3,901	0	900	74	1,308
Total For Non-Departmental					
Schedule .3 Total	1,494,562	0	344,980	28,196	501,310

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	FM&O	Excess Coverage	Employee Incentives**	General Gov't**
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Buildings	579,575	0	0	710,661
Insurance	0	38,881	0	0
Employee Incentives	0	0	6,674,116	0
Other Expenses	0	0	0	108,393,479
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	579,575	38,881	6,674,116	109,104,140
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	2	0	18	287
Unallocated Costs	0	0	(6,674,134)	(109,104,427)
1st Allocation	579,577	38,881	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	1,517	102	17,466	285,522
Unallocated Costs	0	0	(17,466)	(285,522)
2nd Allocation	1,517	102	0	0
Total For Non-Departmental				
Schedule .3 Total	581,093	38,983	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Property Insur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	3,191,975.49	97.943041	337,002		337,002	882	337,884
District Court	13,340.58	0.409344	1,408		1,408	4	1,412
Sheriff Office	24,259.69	0.744388	2,561		2,561	7	2,568
Others	29,436.28	0.903227	3,108		3,108	8	3,116
Schedule .4 Total for Property Insur	3,259,012.04	100.000000	344,080		344,080	900	344,980

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, 2021
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	232	0.824977	232		232	1	233
Human Resources	27,890	99.175023	27,890		27,890	73	27,963
Schedule .4 Total for Specific Serv	28,122	100.000000	28,122		28,122	74	28,196

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, 2021
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	500,001		500,001	1,308	501,310
Schedule .4 Total for Grounds Care	100	100.000000	500,001		500,001	1,308	501,310

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, 2021
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	579,577		579,577	1,517	581,093
Schedule .4 Total for FM&O	100	100.000000	579,577		579,577	1,517	581,093

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, 2021
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	7,471	0.296469	115		115	0	116
Co Exec Compliance	1,341	0.053214	21		21	0	21
Co Exec Corp Counsel	7,826	0.310556	121		121	0	121
Mgmt & Budget Admin	22,069	0.875756	341		341	1	341
Co Exec Purchasing	3,564	0.141429	55		55	0	55
Mgmt & Budget Fiscal Services	16,300	0.646827	251		251	1	252
Central Services Admin	382	0.015159	6		6	0	6
Central Services Support Svcs	6,436	0.255397	99		99	0	100
Human Resources	11,596	0.460160	179		179	0	179
Treasurer	84,355	3.347429	1,302		1,302	3	1,305
Clerk Adm/Micrographics	14,793	0.587025	228		228	1	229
M&B Equalization	26,560	1.053971	410		410	1	411
M&B Reimb.	10,790	0.428176	166		166	0	167
Hum Svc Admin	382	0.015159	6		6	0	6
Hum Svc Homeland	19,096	0.757780	295		295	1	295
Hum Svc MSU Ext	2,488	0.098730	38		38	0	38
Pub Svc Admin	382	0.015159	6		6	0	6
Pub Svc Comm Cor	17,559	0.696787	271		271	1	272
Pub Svc Animal	33,508	1.329686	517		517	1	518
Pub Svc Med Exam	8,336	0.330794	129		129	0	129
C&ED Admin	768	0.030476	12		12	0	12
C&ED Vets Svc	4,908	0.194762	76		76	0	76
C&ED Dev & Plan	14,829	0.588454	229		229	1	229
Clerk / ROD	14,917	0.591946	230		230	1	231
District Court	59,603	2.365204	920		920	2	922
Probate Court	17,573	0.697343	271		271	1	272
Family Court	107,613	4.270367	1,660		1,660	4	1,665
Prosecuting Atty	331,499	13.154754	5,115		5,115	13	5,128
Sheriff Office	1,643,887	65.233766	25,364		25,364	67	25,430
BOC Bd of Comm	29,163	1.157265	450		450	1	451
Schedule .4 Total for Excess Coverage	2,519,994	100.000000	38,881		38,881	102	38,983

Allocation Basis: Dollar amount of insurance preimums by department

Allocation Source: General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Co Exec Admin	116	0	0	0	0
Co Exec Compliance	21	0	0	0	0
Co Exec Corp Counsel	121	0	0	0	0
Mgmt & Budget Admin	341	0	0	0	0
Co Exec Purchasing	55	0	0	0	0
Mgmt & Budget Fiscal Services	252	0	0	0	0
Facilities Management	1,420,520	337,884	233	501,310	581,093
Central Services Admin	6	0	0	0	0
Central Services Support Svcs	100	0	0	0	0
Human Resources	28,142	0	27,963	0	0
Treasurer	1,305	0	0	0	0
Clerk Adm/Micrographics	229	0	0	0	0
M&B Equalization	411	0	0	0	0
M&B Reimb.	167	0	0	0	0
Hum Svc Admin	6	0	0	0	0
Hum Svc Homeland	295	0	0	0	0
Hum Svc MSU Ext	38	0	0	0	0
Pub Svc Admin	6	0	0	0	0
Pub Svc Comm Cor	272	0	0	0	0
Pub Svc Animal	518	0	0	0	0
Pub Svc Med Exam	129	0	0	0	0
C&ED Admin	12	0	0	0	0
C&ED Vets Svc	76	0	0	0	0
C&ED Dev & Plan	229	0	0	0	0
Clerk / ROD	231	0	0	0	0
District Court	2,334	1,412	0	0	0
Probate Court	272	0	0	0	0
Family Court	1,665	0	0	0	0
Prosecuting Atty	5,128	0	0	0	0
Sheriff Office	27,998	2,568	0	0	0
BOC Bd of Comm	451	0	0	0	0
Others	3,116	3,116	0	0	0
Direct Bill	0	0	0	0	0
Total	1,494,562	344,980	28,196	501,310	581,093

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Excess Coverage
Co Exec Admin	116
Co Exec Compliance	21
Co Exec Corp Counsel	121
Mgmt & Budget Admin	341
Co Exec Purchasing	55
Mgmt & Budget Fiscal Services	252
Facilities Management	0
Central Services Admin	6
Central Services Support Svcs	100
Human Resources	179
Treasurer	1,305
Clerk Adm/Micrographics	229
M&B Equalization	411
M&B Reimb.	167
Hum Svc Admin	6
Hum Svc Homeland	295
Hum Svc MSU Ext	38
Pub Svc Admin	6
Pub Svc Comm Cor	272
Pub Svc Animal	518
Pub Svc Med Exam	129
C&ED Admin	12
C&ED Vets Svc	76
C&ED Dev & Plan	229
Clerk / ROD	231
District Court	922
Probate Court	272
Family Court	1,665
Prosecuting Atty	5,128
Sheriff Office	25,430
BOC Bd of Comm	451
Others	0
Direct Bill	0
Total	38,983

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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 County departments. Costs have been allocated based on the dollar amount of assigned wages of County Executive administrative personnel 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, 2021
Schedule .2 - Costs To Be Allocated
For Department Co Exec Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,898,408			4,898,408
Cost Adjustments:				
Incentive Payment	29,811			
Total Departmental Cost Adjustments:	29,811			29,811
Inbound Costs:				
Building Depreciation	128,108		128,108	
Non-Departmental	115	0	116	
Co Exec Admin		1,785	1,785	
Co Exec Compliance		1,945	1,945	
Co Exec Corp Counsel		286,130	286,130	
Co Exec Purchasing		5,508	5,508	
Mgmt & Budget Fiscal Services		24,560	24,560	
Facilities Management		43,944	43,944	
Central Services Support Svcs		6,126	6,126	
Human Resources		26,361	26,361	
Treasurer		82	82	
Total Allocated Additions:	128,223	396,441	524,664	524,664
Total To Be Allocated:	5,056,442	396,441		5,452,883

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Admin

	Total	G&A	Administration	Pandemics**	General Govt**
Wages & Benefits					
SALARIES & WAGES	1,448,245	244,597	999,088	65	204,495
FRINGE BENEFITS	596,082	107,588	405,466	37	82,991
Other Expense & Cost					
Supplies	49,713	8,397	34,297	0	7,019
Travel	4,065	687	2,804	0	574
Operating Expenses	34,972	5,907	24,127	0	4,938
Professional Serv	989,020	0	0	0	989,020
Contract Services	43,429	43,429	0	0	0
Internal Charges	705,058	119,084	486,420	0	99,554
Advertising	4,200	0	0	0	4,200
Special Projects	1,023,624	6,239	0	0	1,017,385
Departmental Total					
Expenditures Per Financial Statement	4,898,408				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	29,811	5,035	20,567	0	4,209
Functional Cost	4,928,219	540,963	1,972,769	102	2,414,385
Allocation Step 1					
Inbound - All Others	128,223	21,657	88,461	0	18,105
Reallocate Admin Costs		(562,620)	258,063	13	304,544
Unallocated Costs	(2,737,149)	0	0	(115)	(2,737,034)
1st Allocation	2,319,293	0	2,319,293	0	0
Allocation Step 2					
Inbound - All Others	396,441	66,959	273,505	0	55,977
Reallocate Admin Costs		(66,959)	30,713	2	36,245
Unallocated Costs	(92,224)	0	0	(2)	(92,222)
2nd Allocation	304,217	0	304,217	0	0
Total For Co Exec Admin					
Schedule .3 Total	2,623,511	0	2,623,511	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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 Admin	769	0.076970	1,785		1,785		1,785
Co Exec Compliance	2,466	0.246825	5,725		5,725	751	6,476
Co Exec Corp Counsel	24,371	2.439325	56,575		56,575	7,427	64,002
Mgmt & Budget Admin	1,105	0.110601	2,565		2,565	337	2,902
Co Exec Purchasing	6,573	0.657900	15,259		15,259	2,003	17,262
Mgmt & Budget Fiscal Services	31,523	3.155178	73,178		73,178	9,606	82,784
Facilities Management	9,587	0.959575	22,255		22,255	2,921	25,177
Central Services Admin	1,192	0.119309	2,767		2,767	363	3,130
Central Services Support Svcs	5,537	0.554205	12,854		12,854	1,687	14,541
Human Resources	27,550	2.757515	63,955		63,955	8,395	72,350
Treasurer	1,235	0.123613	2,867		2,867	376	3,243
Clerk Adm/Micrographics	311	0.031128	722		722	95	817
M&B Equalization	46,485	4.652743	107,911		107,911	14,165	122,076
M&B Reimb.	13,139	1.315099	30,501		30,501	4,004	34,505
Hum Svc Admin	1,110	0.111101	2,577		2,577	338	2,915
Hum Svc Social Service	26	0.002602	60		60	8	68
Hum Svc Homeland	4,342	0.434596	10,080		10,080	1,323	11,403
Hum Svc MSU Ext	2,378	0.238017	5,520		5,520	725	6,245
Pub Svc Admin	818	0.081875	1,899		1,899	249	2,148
Pub Svc Comm Cor	18,041	1.805747	41,881		41,881	5,498	47,378
Pub Svc Childrens Villages	431	0.043139	1,001		1,001	131	1,132
Pub Svc Animal	11,698	1.170868	27,156		27,156	3,565	30,721
Pub Svc Med Exam	15,179	1.519286	35,237		35,237	4,625	39,862
C&ED Admin	2,858	0.286061	6,635		6,635	871	7,506
C&ED Vets Svc	15,168	1.518185	35,211		35,211	4,622	39,833
C&ED Dev & Plan	49,172	4.921689	114,148		114,148	14,984	129,133
Public Communication	2,381	0.238317	5,527		5,527	726	6,253
Clerk / ROD	2,117	0.211893	4,914		4,914	645	5,560
District Court	5,007	0.501157	11,623		11,623	1,526	13,149
Probate Court	1,820	0.182166	4,225		4,225	555	4,780
Family Court	8,597	0.860485	19,957		19,957	2,620	22,577
Prosecuting Atty	6,483	0.648892	15,050		15,050	1,976	17,025
Sheriff Office	49,734	4.977940	115,453		115,453	15,155	130,608
BOC Bd of Comm	1,085	0.108599	2,519		2,519	331	2,849
BOC Library	87	0.008708	202		202	26	228
Water Res. Comm.	1,237	0.123813	2,872		2,872	377	3,248
Parks & Rec	4,820	0.482440	11,189		11,189	1,469	12,658
Friend of Court	5,719	0.572422	13,276		13,276	1,743	15,019
Health Dept.	121,131	12.124157	281,195		281,195	36,912	318,107
Indigent Defense	332	0.033230	771		771	101	872
ROD Automation	154	0.015414	357		357	47	404
Oakland Enhance	2,229	0.223103	5,174		5,174	679	5,854
ARP	5,890	0.589538	13,673		13,673	1,795	15,468
Water Res Co SRF	2,410	0.241220	5,595		5,595	734	6,329
Multi Org Grants	604	0.060455	1,402		1,402	184	1,586
Workforce Develp	10,267	1.027637	23,834		23,834	3,129	26,963
LE Grants Misc	745	0.074568	1,729		1,729	227	1,956
LE Grants PA-CRP	780	0.078071	1,811		1,811	238	2,048
LE Grants Rd Pat	220	0.022020	511		511	67	578
House Comm Dev	24,628	2.465048	57,172		57,172	7,505	64,677
Hum Svcs Grants	50,759	5.080533	117,832		117,832	15,468	133,300
Other Grants	127	0.012712	295		295	39	333

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Judicial Grants	185	0.018517	429		429	56	486
Concealed Pistol	57	0.005705	132		132	17	150
Child Care Fund	78,621	7.869277	182,512		182,512	23,958	206,470
Water Res Co CPF	202	0.020218	469		469	62	530
Fire Record Mgmt	2,271	0.227307	5,272		5,272	692	5,964
Airport	10,286	1.029539	23,878		23,878	3,134	27,012
Drain Prop Funds	9,913	0.992205	23,012		23,012	3,021	26,033
Delq Tax Revolv	75	0.007507	174		174	23	197
Fac & Operations	138,147	13.827312	320,696		320,696	42,101	362,796
Info Tech Clemis	19,959	1.997722	46,333		46,333	6,082	52,415
Info Technology	94,815	9.490155	220,105		220,105	28,893	248,997
Radio Communicat	6,378	0.638382	14,806		14,806	1,944	16,749
Motor Pool	6,950	0.695634	16,134		16,134	2,118	18,252
Communication	1,958	0.195979	4,545		4,545	597	5,142
Bldg & Liab Ins	6,782	0.678819	15,744		15,744	2,067	17,810
Fringe Benefits	19,977	1.999524	46,375		46,375	6,088	52,462
Delq Per Prop Tx	85	0.008508	197		197	26	223
Schedule .4 Total for Administration	999,088	100.000000	2,319,293		2,319,293	304,217	2,623,511

Allocation Basis: Dollar amount of assigned wages by department
Allocation Source: Executive Office allocation summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Co Exec Admin	1,785	1,785
Co Exec Compliance	6,476	6,476
Co Exec Corp Counsel	64,002	64,002
Mgmt & Budget Admin	2,902	2,902
Co Exec Purchasing	17,262	17,262
Mgmt & Budget Fiscal Services	82,784	82,784
Facilities Management	25,177	25,177
Central Services Admin	3,130	3,130
Central Services Support Svcs	14,541	14,541
Human Resources	72,350	72,350
Treasurer	3,243	3,243
Clerk Adm/Micrographics	817	817
M&B Equalization	122,076	122,076
M&B Reimb.	34,505	34,505
Hum Svc Admin	2,915	2,915
Hum Svc Social Service	68	68
Hum Svc Homeland	11,403	11,403
Hum Svc MSU Ext	6,245	6,245
Pub Svc Admin	2,148	2,148
Pub Svc Comm Cor	47,378	47,378
Pub Svc Childrens Villages	1,132	1,132
Pub Svc Animal	30,721	30,721
Pub Svc Med Exam	39,862	39,862
C&ED Admin	7,506	7,506
C&ED Vets Svc	39,833	39,833
C&ED Dev & Plan	129,133	129,133
Public Communication	6,253	6,253
Clerk / ROD	5,560	5,560
District Court	13,149	13,149
Probate Court	4,780	4,780
Family Court	22,577	22,577
Prosecuting Atty	17,025	17,025
Sheriff Office	130,608	130,608
BOC Bd of Comm	2,849	2,849
BOC Library	228	228
Water Res. Comm.	3,248	3,248
Parks & Rec	12,658	12,658
Friend of Court	15,019	15,019
Health Dept.	318,107	318,107
Indigent Defense	872	872
ROD Automation	404	404
Oakland Enhance	5,854	5,854
ARP	15,468	15,468
Water Res Co SRF	6,329	6,329
Multi Org Grants	1,586	1,586
Workforce Develop	26,963	26,963
LE Grants Misc	1,956	1,956
LE Grants PA-CRP	2,048	2,048
LE Grants Rd Pat	578	578
House Comm Dev	64,677	64,677
Hum Svcs Grants	133,300	133,300
Other Grants	333	333

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Judicial Grants	486	486
Concealed Pistol	150	150
Child Care Fund	206,470	206,470
Water Res Co CPF	530	530
Fire Record Mgmt	5,964	5,964
Airport	27,012	27,012
Drain Prop Funds	26,033	26,033
Delq Tax Revolv	197	197
Fac & Operations	362,796	362,796
Info Tech Clemis	52,415	52,415
Info Technology	248,997	248,997
Radio Communicat	16,749	16,749
Motor Pool	18,252	18,252
Communication	5,142	5,142
Bldg & Liab Ins	17,810	17,810
Fringe Benefits	52,462	52,462
Delq Per Prop Tx	223	223
Direct Bill	0	0
Total	2,623,511	2,623,511

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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.

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, 2021
Schedule .2 - Costs To Be Allocated
For Department Co Exec Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	509,343			509,343
Cost Adjustments:				
Annual County Audit	235,575			
Incentive Payment	7,136			
Total Departmental Cost Adjustments:	<u>242,711</u>			242,711
Inbound Costs:				
Building Depreciation	17,609		17,609	
Non-Departmental	21	0	21	
Co Exec Admin	5,725	751	6,476	
Co Exec Compliance		202	202	
Co Exec Corp Counsel		15,059	15,059	
Co Exec Purchasing		98	98	
Mgmt & Budget Fiscal Services		3,064	3,064	
Facilities Management		6,040	6,040	
Central Services Support Svcs		171	171	
Human Resources		5,663	5,663	
Treasurer		8	8	
Total Allocated Additions:	<u>23,355</u>	<u>31,057</u>	54,412	54,412
Total To Be Allocated:	<u>775,409</u>	<u>31,057</u>	<u>806,466</u>	

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Compliance

	Total	G&A	General Audits	Audits/Bank Rec
Wages & Benefits				
SALARIES & WAGES	297,675	0	41,454	256,221
FRINGE BENEFITS	141,480	0	19,708	121,772
Other Expense & Cost				
Supplies	0	0	0	0
Operating Expenses	4,877	0	679	4,198
Contract Services	1,360	0	1,360	0
Travel	0	0	0	0
Internal Charges	63,951	0	8,908	55,043
Departmental Total				
Expenditures Per Financial Statement	509,343			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Annual County Audit	235,575	0	235,575	0
Incentive Payment	7,136	0	994	6,142
Functional Cost	752,054	0	308,678	443,376
Allocation Step 1				
Inbound - All Others	23,355	0	3,253	20,101
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	775,409	0	311,931	463,477
Allocation Step 2				
Inbound - All Others	31,057	0	4,326	26,731
2nd Allocation	31,057	0	4,326	26,731
Total For Co Exec Compliance				
Schedule .3 Total	806,466	0	316,257	490,208

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	67,253	8.561819	26,707		26,707		26,707
Co Exec Admin	4,898	0.623553	1,945		1,945		1,945
Co Exec Compliance	509	0.064800	202		202		202
Co Exec Corp Counsel	3,040	0.387015	1,207		1,207	18	1,226
Mgmt & Budget Admin	264	0.033609	105		105	2	106
Co Exec Purchasing	1,940	0.246977	770		770	12	782
Mgmt & Budget Fiscal Services	7,439	0.947041	2,954		2,954	45	2,999
Facilities Management	1,555	0.197963	618		618	9	627
Central Services Admin	259	0.032973	103		103	2	104
Central Services Support Svcs	2,262	0.287970	898		898	14	912
Human Resources	4,912	0.625335	1,951		1,951	30	1,980
Treasurer	7,083	0.901720	2,813		2,813	43	2,856
Clerk Adm/Micrographics	1,046	0.133164	415		415	6	422
M&B Equalization	9,853	1.254362	3,913		3,913	60	3,973
M&B Reimb.	2,953	0.375939	1,173		1,173	18	1,191
Hum Svc Admin	1,270	0.161681	504		504	8	512
Hum Svc Social Service	34	0.004328	14		14	0	14
Hum Svc Homeland	2,132	0.271420	847		847	13	860
Hum Svc Neighborhood Housing	25	0.003183	10		10	0	10
Hum Svc MSU Ext	1,056	0.134437	419		419	6	426
Pub Svc Admin	180	0.022915	71		71	1	73
Pub Svc Comm Cor	4,808	0.612095	1,909		1,909	29	1,938
Pub Svc Childrens Villages	91	0.011585	36		36	1	37
Pub Svc Animal	3,987	0.507575	1,583		1,583	24	1,607
Pub Svc CC Prob	551	0.070146	219		219	3	222
Pub Svc Med Exam	4,736	0.602929	1,881		1,881	29	1,909
C&ED Admin	322	0.040993	128		128	2	130
C&ED Vets Svc	2,564	0.326417	1,018		1,018	15	1,034
C&ED Dev & Plan	23,514	2.993511	9,338		9,338	143	9,480
Public Communication	1,085	0.138129	431		431	7	437
Clerk / ROD	8,479	1.079441	3,367		3,367	51	3,419
District Court	17,177	2.186763	6,821		6,821	104	6,925
Probate Court	7,010	0.892426	2,784		2,784	43	2,826
Family Court	31,698	4.035397	12,588		12,588	192	12,780
Prosecuting Atty	20,368	2.593001	8,088		8,088	124	8,212
Sheriff Office	164,625	20.958016	65,375		65,375	1,001	66,375
BOC Bd of Comm	5,171	0.658308	2,053		2,053	31	2,085
BOC Library	954	0.121451	379		379	6	385
Water Res. Comm.	5,252	0.668620	2,086		2,086	32	2,117
Parks & Rec	23,918	3.044943	9,498		9,498	145	9,643
Friend of Court	18,557	2.362447	7,369		7,369	113	7,482
Health Dept.	34,355	4.373653	13,643		13,643	208	13,851
Indigent Defense	5,804	0.738893	2,305		2,305	35	2,340
ROD Automation	1,826	0.232464	725		725	11	736
Oakland Enhance	408	0.051942	162		162	2	164
ARP	5,535	0.704648	2,198		2,198	34	2,232
Water Res Co SRF	18,598	2.367667	7,386		7,386	113	7,498
Multi Org Grants	1,880	0.239338	747		747	11	758
Workforce Develop	15,429	1.964229	6,127		6,127	94	6,221
LE Grants Misc	2,794	0.355697	1,110		1,110	17	1,126
LE Grants PA-CRP	2,498	0.318014	992		992	15	1,007
LE Grants Rd Pat	641	0.081604	255		255	4	258

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
House Comm Dev	12,235	1.557609	4,859		4,859	74	4,933
Hum Svcs Grants	18,460	2.350098	7,331		7,331	112	7,443
Other Grants	7,242	0.921962	2,876		2,876	44	2,920
Judicial Grants	609	0.077530	242		242	4	246
Brownfield Init.	776	0.098791	308		308	5	313
Concealed Pistol	255	0.032463	101		101	1	103
Child Care Fund	28,243	3.595549	11,216		11,216	171	11,387
Waste Res Mgmt	28	0.003565	11		11	0	11
Water Res Co CPF	5,014	0.638320	1,991		1,991	30	2,022
Fire Record Mgmt	631	0.080331	251		251	4	254
Airport	4,135	0.526417	1,642		1,642	25	1,667
Drain Prop Funds	39,561	5.036416	15,710		15,710	240	15,950
Delq Tax Revolv	492	0.062635	195		195	3	198
Fac & Operations	27,119	3.452455	10,769		10,769	165	10,934
Info Tech Clemis	9,729	1.238576	3,864		3,864	59	3,923
Info Technology	41,410	5.271808	16,444		16,444	251	16,696
Radio Communicat	10,047	1.279060	3,990		3,990	61	4,051
Motor Pool	5,972	0.760281	2,372		2,372	36	2,408
Communication	4,084	0.519924	1,622		1,622	25	1,647
Bldg & Liab Ins	11,801	1.502357	4,686		4,686	72	4,758
Fringe Benefits	2,695	0.343094	1,070		1,070	16	1,087
Delq Per Prop Tx	363	0.046213	144		144	2	146
Schedule .4 Total for General Audits	785,499	100.000000	311,931		311,931	4,326	316,257

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, 2021
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance**

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	2.25	0.054865	254		254	15	269
Mgmt & Budget Fiscal Services	34.50	0.841258	3,899		3,899	225	4,124
Human Resources	239.50	5.840039	27,067		27,067	1,561	28,628
Treasurer	2,164.00	52.767617	244,566		244,566	14,106	258,671
M&B Reimb.	43.25	1.054621	4,888		4,888	282	5,170
C&ED Vets Svc	15.50	0.377957	1,752		1,752	101	1,853
District Court	107.00	2.609120	12,093		12,093	697	12,790
Family Court	18.25	0.445013	2,063		2,063	119	2,181
Prosecuting Atty	25.50	0.621800	2,882		2,882	166	3,048
Sheriff Office	1,231.50	30.029261	139,179		139,179	8,027	147,206
Parks & Rec	126.25	3.078517	14,268		14,268	823	15,091
Friend of Court	93.50	2.279932	10,567		10,567	609	11,176
Schedule .4 Total for Audits/Bank Rec	4,101.00	100.000000	463,477		463,477	26,731	490,208

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, 2021
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec
Non-Departmental	26,707	26,707	0
Co Exec Admin	1,945	1,945	0
Co Exec Compliance	202	202	0
Co Exec Corp Counsel	1,226	1,226	0
Mgmt & Budget Admin	106	106	0
Co Exec Purchasing	1,051	782	269
Mgmt & Budget Fiscal Services	7,123	2,999	4,124
Facilities Management	627	627	0
Central Services Admin	104	104	0
Central Services Support Svcs	912	912	0
Human Resources	30,609	1,980	28,628
Treasurer	261,527	2,856	258,671
Clerk Adm/Micrographics	422	422	0
M&B Equalization	3,973	3,973	0
M&B Reimb.	6,360	1,191	5,170
Hum Svc Admin	512	512	0
Hum Svc Social Service	14	14	0
Hum Svc Homeland	860	860	0
Hum Svc Neighborhood Housing	10	10	0
Hum Svc MSU Ext	426	426	0
Pub Svc Admin	73	73	0
Pub Svc Comm Cor	1,938	1,938	0
Pub Svc Childrens Villages	37	37	0
Pub Svc Animal	1,607	1,607	0
Pub Svc CC Prob	222	222	0
Pub Svc Med Exam	1,909	1,909	0
C&ED Admin	130	130	0
C&ED Vets Svc	2,886	1,034	1,853
C&ED Dev & Plan	9,480	9,480	0
Public Communication	437	437	0
Clerk / ROD	3,419	3,419	0
District Court	19,716	6,925	12,790
Probate Court	2,826	2,826	0
Family Court	14,962	12,780	2,181
Prosecuting Atty	11,260	8,212	3,048
Sheriff Office	213,581	66,375	147,206
BOC Bd of Comm	2,085	2,085	0
BOC Library	385	385	0
Water Res. Comm.	2,117	2,117	0
Parks & Rec	24,734	9,643	15,091
Friend of Court	18,658	7,482	11,176
Health Dept.	13,851	13,851	0
Indigent Defense	2,340	2,340	0
ROD Automation	736	736	0
Oakland Enhance	164	164	0
ARP	2,232	2,232	0
Water Res Co SRF	7,498	7,498	0
Multi Org Grants	758	758	0
Workforce Develp	6,221	6,221	0
LE Grants Misc	1,126	1,126	0
LE Grants PA-CRP	1,007	1,007	0
LE Grants Rd Pat	258	258	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec
House Comm Dev	4,933	4,933	0
Hum Svcs Grants	7,443	7,443	0
Other Grants	2,920	2,920	0
Judicial Grants	246	246	0
Brownfield Init.	313	313	0
Concealed Pistol	103	103	0
Child Care Fund	11,387	11,387	0
Waste Res Mgmt	11	11	0
Water Res Co CPF	2,022	2,022	0
Fire Record Mgmt	254	254	0
Airport	1,667	1,667	0
Drain Prop Funds	15,950	15,950	0
Delq Tax Revolv	198	198	0
Fac & Operations	10,934	10,934	0
Info Tech Clemis	3,923	3,923	0
Info Technology	16,696	16,696	0
Radio Communicat	4,051	4,051	0
Motor Pool	2,408	2,408	0
Communication	1,647	1,647	0
Bldg & Liab Ins	4,758	4,758	0
Fringe Benefits	1,087	1,087	0
Delq Per Prop Tx	146	146	0
Direct Bill	0	0	0
Total	806,466	316,257	490,208

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Co Exec Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,039,975			3,039,975
Cost Adjustments:				
Misc. Reimbursement	-1,413			
Incentive Payment	45,421			
Total Departmental Cost Adjustments:	44,008			44,008
Inbound Costs:				
Building Depreciation	12,901		12,901	
Non-Departmental	121	0	121	
Co Exec Admin	56,575	7,427	64,002	
Co Exec Compliance	1,207	18	1,226	
Co Exec Corp Counsel		84,709	84,709	
Co Exec Purchasing		949	949	
Mgmt & Budget Fiscal Services		17,838	17,838	
Facilities Management		40,190	40,190	
Central Services Support Svcs		14,652	14,652	
Human Resources		33,883	33,883	
Treasurer		24	24	
Total Allocated Additions:	70,804	199,692	270,496	270,496
Total To Be Allocated:	3,154,787	199,692		3,354,479

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Corp Counsel**

	Total	G&A	Civil Counsel	Bldg Liab	Pandemics**
Wages & Benefits					
SALARIES & WAGES	1,804,734	152,994	1,651,740	0	0
FRINGE BENEFITS	822,903	69,782	753,121	0	0
Other Expense & Cost					
Supplies	1,516	129	1,387	0	0
Operating Exp	49,892	4,231	45,661	0	0
Travel	186	16	170	0	0
Legal Services	0	0	0	0	0
Building Space	109,356	8,683	93,729	6,944	0
Internal Charges	251,388	21,318	230,070	0	0
Departmental Total					
Expenditures Per Financial Statement	3,039,975				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc. Reimbursement	(1,413)	0	(1,413)	0	0
Incentive Payment	45,421	3,852	41,569	0	0
Functional Cost	3,083,983	261,005	2,816,034	6,944	0
Allocation Step 1					
Inbound - Building Depreciation: Court House	12,901	1,024	11,057	819	0
Inbound - All Others	57,903	4,910	52,993	0	0
Reallocate Admin Costs		(266,939)	248,521	18,419	0
Unallocated Costs	0	0	0	0	0
1st Allocation	3,154,787	0	3,128,605	26,182	0
Allocation Step 2					
Inbound - Facilities Management: Courthouse	40,190	3,191	34,447	2,552	0
Inbound - All Others	159,502	13,526	145,976	0	0
Reallocate Admin Costs		(16,717)	15,563	1,153	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	199,692	0	195,987	3,705	0
Total For Co Exec Corp Counsel					
Schedule .3 Total	3,354,479	0	3,324,591	29,887	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	152	9.145608	286,130		286,130		286,130
Co Exec Compliance	8	0.481348	15,059		15,059		15,059
Co Exec Corp Counsel	45	2.707581	84,709		84,709		84,709
Co Exec Purchasing	15	0.902527	28,237		28,237	2,018	30,254
Mgmt & Budget Fiscal Services	8	0.481348	15,059		15,059	1,076	16,135
Facilities Management	28	1.684717	52,708		52,708	3,766	56,474
Central Services Support Svcs	4	0.240674	7,530		7,530	538	8,068
Human Resources	43	2.587244	80,945		80,945	5,784	86,729
Treasurer	62	3.730445	116,711		116,711	8,340	125,051
M&B Reimb.	26	1.564380	48,943		48,943	3,497	52,441
Hum Svc Homeland	30	1.805054	56,473		56,473	4,035	60,508
Pub Svc Comm Cor	7	0.421179	13,177		13,177	942	14,119
Pub Svc Animal	16	0.962696	30,119		30,119	2,152	32,271
Pub Svc Med Exam	16	0.962696	30,119		30,119	2,152	32,271
C&ED Vets Svc	5	0.300842	9,412		9,412	673	10,085
C&ED Dev & Plan	60	3.610108	112,946		112,946	8,071	121,017
Public Communication	1	0.060168	1,882		1,882	135	2,017
Clerk / ROD	74	4.452467	139,300		139,300	9,954	149,254
District Court	22	1.323706	41,414		41,414	2,959	44,373
Probate Court	43	2.587244	80,945		80,945	5,784	86,729
Family Court	21	1.263538	39,531		39,531	2,825	42,356
Prosecuting Atty	28	1.684717	52,708		52,708	3,766	56,474
Sheriff Office	291	17.509028	547,788		547,788	39,145	586,933
BOC Bd of Comm	41	2.466907	77,180		77,180	5,515	82,695
Water Res. Comm.	18	1.083032	33,884		33,884	2,421	36,305
Parks & Rec	62	3.730445	116,711		116,711	8,340	125,051
Friend of Court	11	0.661853	20,707		20,707	1,480	22,186
Health Dept.	233	14.019254	438,607		438,607	31,342	469,949
Workforce Develop	7	0.421179	13,177		13,177	942	14,119
House Comm Dev	38	2.286402	71,533		71,533	5,112	76,644
Child Care Fund	15	0.902527	28,237		28,237	2,018	30,254
Airport	21	1.263538	39,531		39,531	2,825	42,356
Info Tech Clemis	55	3.309266	103,534		103,534	7,398	110,932
Info Technology	152	9.145608	286,130		286,130	20,446	306,576
Bldg & Liab Ins	4	0.240674	7,530		7,530	538	8,068
Schedule .4 Total for Civil Counsel	1,662	100.000000	3,128,605		3,128,605	195,987	3,324,591

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, 2021
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	26,182		26,182	3,705	29,887
Schedule .4 Total for Bldg Liab	100	100.000000	26,182		26,182	3,705	29,887

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, 2021
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	286,130	286,130	0
Co Exec Compliance	15,059	15,059	0
Co Exec Corp Counsel	84,709	84,709	0
Co Exec Purchasing	30,254	30,254	0
Mgmt & Budget Fiscal Services	16,135	16,135	0
Facilities Management	56,474	56,474	0
Central Services Support Svcs	8,068	8,068	0
Human Resources	86,729	86,729	0
Treasurer	125,051	125,051	0
M&B Reimb.	52,441	52,441	0
Hum Svc Homeland	60,508	60,508	0
Pub Svc Comm Cor	14,119	14,119	0
Pub Svc Animal	32,271	32,271	0
Pub Svc Med Exam	32,271	32,271	0
C&ED Vets Svc	10,085	10,085	0
C&ED Dev & Plan	121,017	121,017	0
Public Communication	2,017	2,017	0
Clerk / ROD	149,254	149,254	0
District Court	44,373	44,373	0
Probate Court	86,729	86,729	0
Family Court	42,356	42,356	0
Prosecuting Atty	56,474	56,474	0
Sheriff Office	586,933	586,933	0
BOC Bd of Comm	82,695	82,695	0
Water Res. Comm.	36,305	36,305	0
Parks & Rec	125,051	125,051	0
Friend of Court	22,186	22,186	0
Health Dept.	469,949	469,949	0
Workforce Develop	14,119	14,119	0
House Comm Dev	76,644	76,644	0
Child Care Fund	30,254	30,254	0
Airport	42,356	42,356	0
Info Tech Clemis	110,932	110,932	0
Info Technology	306,576	306,576	0
Bldg & Liab Ins	37,955	8,068	29,887
Direct Bill	0	0	0
Total	3,354,479	3,324,591	29,887

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	263,900			263,900
Cost Adjustments:				
Incentive Payment	3,318			
Total Departmental Cost Adjustments:	<u>3,318</u>			3,318
Inbound Costs:				
Building Depreciation	33,673		33,673	
Non-Departmental	341	1	341	
Co Exec Admin	2,565	337	2,902	
Co Exec Compliance	105	2	106	
Co Exec Purchasing		117	117	
Mgmt & Budget Fiscal Services		1,478	1,478	
Facilities Management		11,550	11,550	
Central Services Support Svcs		6,512	6,512	
Human Resources		2,539	2,539	
Treasurer		2	2	
Total Allocated Additions:	<u>36,683</u>	<u>22,539</u>	59,222	59,222
Total To Be Allocated:	<u>303,901</u>	<u>22,539</u>		<u>326,440</u>

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin**

	Total	G&A	Budget Admin
Wages & Benefits			
SALARIES & WAGES	138,417	0	138,417
FRINGE BENEFITS	58,466	0	58,466
Other Expense & Cost			
Operating Exp	725	0	725
Internal Charges	66,292	0	66,292
Contract Services	0	0	0
Departmental Total			
Expenditures Per Financial Statement	263,900		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	3,318	0	3,318
Functional Cost			
	267,218	0	267,218
Allocation Step 1			
Inbound - All Others	36,683	0	36,683
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	303,901	0	303,901
Allocation Step 2			
Inbound - All Others	22,539	0	22,539
2nd Allocation	22,539	0	22,539
Total For Mgmt & Budget Admin			
Schedule .3 Total	326,440	0	326,440

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	759,661	6.404125	19,462		19,462	1,443	20,906
Mgmt & Budget Fiscal Services	4,276,678	36.053423	109,567		109,567	8,126	117,693
M&B Equalization	5,315,387	44.809990	136,178		136,178	10,100	146,278
M&B Reimb.	1,510,332	12.732462	38,694		38,694	2,870	41,564
Schedule .4 Total for Budget Admin	11,862,058	100.000000	303,901		303,901	22,539	326,440

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, 2021
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Co Exec Purchasing	20,906	20,906
Mgmt & Budget Fiscal Services	117,693	117,693
M&B Equalization	146,278	146,278
M&B Reimb.	41,564	41,564
Direct Bill	0	0
Total	326,440	326,440

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Co Exec Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,940,169			1,940,169
Cost Adjustments:				
Reimbursements	-439,953			
Incentive Payment	18,211			
Total Departmental Cost Adjustments:	-421,742			-421,742
Inbound Costs:				
Building Depreciation	80,816		80,816	
Non-Departmental	55	0	55	
Co Exec Admin	15,259	2,003	17,262	
Co Exec Compliance	1,025	26	1,051	
Co Exec Corp Counsel	28,237	2,018	30,254	
Mgmt & Budget Admin	19,462	1,443	20,906	
Co Exec Purchasing		-14	-14	
Mgmt & Budget Fiscal Services		10,227	10,227	
Facilities Management		27,722	27,722	
Central Services Support Svcs		1,473	1,473	
Human Resources		15,096	15,096	
Treasurer		846	846	
Total Allocated Additions:	144,853	60,840	205,693	205,693
Total To Be Allocated:	1,663,280	60,840		1,724,120

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing

	Total	G&A	Purch General	Purch I.T.	PCARD
Wages & Benefits					
SALARIES & WAGES	759,661	108,116	601,417	50,128	0
FRINGE BENEFITS	411,032	58,498	325,411	27,123	0
Other Expense & Cost					
Supplies	451	64	357	30	0
Operating Exp	10,145	1,444	8,031	670	0
Bldg Space Costs	106,149	16,177	89,972	0	0
Internal Charges	652,731	92,884	516,767	43,080	0
Departmental Total					
Expenditures Per Financial Statement	1,940,169				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursements	(439,953)	(131,667)	0	0	(247,865)
Incentive Payment	18,211	2,591	14,418	1,202	0
Functional Cost	1,518,427	148,107	1,556,373	122,233	(247,865)
Allocation Step 1					
Inbound - Building Depreciation: EOB 41 West	80,816	12,316	68,500	0	0
Inbound - All Others	64,037	9,112	50,698	4,226	0
Reallocate Admin Costs		(169,536)	155,871	13,665	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,663,280	0	1,831,442	140,124	(247,865)
Allocation Step 2					
Inbound - Facilities Management: EOB 41 West	27,722	4,225	23,497	0	0
Inbound - All Others	33,118	4,712	26,220	2,185	0
Reallocate Admin Costs		(8,937)	8,217	720	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	60,840	0	57,934	2,906	0
Total For Co Exec Purchasing					
Schedule .3 Total	1,724,120	0	1,889,376	143,030	(247,865)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing

	OfficeMax	ATM Reimb	Home Depot	Pandemics**
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Supplies	0	0	0	0
Operating Exp	0	0	0	0
Bldg Space Costs	0	0	0	0
Internal Charges	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursements	(26,373)	(1,598)	(32,450)	0
Incentive Payment	0	0	0	0
Functional Cost	(26,373)	(1,598)	(32,450)	0
Allocation Step 1				
Inbound - Building Depreciation: EOB 41 West	0	0	0	0
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	(26,373)	(1,598)	(32,450)	0
Allocation Step 2				
Inbound - Facilities Management: EOB 41 West	0	0	0	0
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
2nd Allocation	0	0	0	0
Total For Co Exec Purchasing				
Schedule .3 Total	(26,373)	(1,598)	(32,450)	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	492	1.919850	35,161		35,161		35,161
Co Exec Admin	103	0.401920	7,361		7,361		7,361
Co Exec Compliance	3	0.011706	214		214		214
Co Exec Corp Counsel	17	0.066336	1,215		1,215		1,215
Mgmt & Budget Admin	2	0.007804	143		143		143
Co Exec Purchasing	1	0.003902	71		71		71
Mgmt & Budget Fiscal Services	52	0.202911	3,716		3,716	120	3,837
Facilities Management	80	0.312171	5,717		5,717	185	5,902
Central Services Support Svcs	37	0.144379	2,644		2,644	86	2,730
Human Resources	113	0.440941	8,076		8,076	262	8,337
Treasurer	127	0.495571	9,076		9,076	294	9,370
Clerk Adm/Micrographics	5	0.019511	357		357	11	369
M&B Reimb.	26	0.101455	1,858		1,858	60	1,918
Hum Svc Admin	20	0.078043	1,429		1,429	46	1,476
Hum Svc Homeland	166	0.647754	11,863		11,863	385	12,248
Hum Svc MSU Ext	4	0.015609	286		286	9	295
Pub Svc Comm Cor	58	0.226324	4,145		4,145	134	4,279
Pub Svc Animal	573	2.235923	40,950		40,950	1,327	42,277
Pub Svc Med Exam	328	1.279900	23,441		23,441	760	24,200
C&ED Admin	2	0.007804	143		143	5	147
C&ED Vets Svc	23	0.089749	1,644		1,644	53	1,697
C&ED Dev & Plan	181	0.706286	12,935		12,935	419	13,355
Clerk / ROD	72	0.280954	5,145		5,145	167	5,312
District Court	304	1.186249	21,725		21,725	704	22,430
Probate Court	53	0.206813	3,788		3,788	123	3,910
Family Court	184	0.717993	13,150		13,150	426	13,576
Prosecuting Atty	118	0.460452	8,433		8,433	273	8,706
Sheriff Office	1,610	6.282436	115,059		115,059	3,730	118,789
BOC Bd of Comm	56	0.218520	4,002		4,002	130	4,132
Water Res. Comm.	56	0.218520	4,002		4,002	130	4,132
Parks & Rec	3,293	12.849729	235,335		235,335	7,628	242,964
Friend of Court	54	0.210715	3,859		3,859	125	3,984
Health Dept.	536	2.091544	38,305		38,305	1,242	39,547
Indigent Defense	9	0.035119	643		643	21	664
Water Res Co SRF	1,198	4.674757	85,615		85,615	2,775	88,391
Multi Org Grants	59	0.230226	4,216		4,216	137	4,353
LE Grants Misc	19	0.074141	1,358		1,358	44	1,402
LE Grants PA-CRP	22	0.085847	1,572		1,572	51	1,623
House Comm Dev	364	1.420377	26,013		26,013	843	26,857
Hum Svcs Grants	448	1.748156	32,016		32,016	1,038	33,054
Other Grants	59	0.230226	4,216		4,216	137	4,353
Judicial Grants	117	0.456550	8,361		8,361	271	8,632
Brownfield Init.	33	0.128770	2,358		2,358	76	2,435
Concealed Pistol	18	0.070238	1,286		1,286	42	1,328
Child Care Fund	590	2.302259	42,165		42,165	1,367	43,531
Waste Res Mgmt	8	0.031217	572		572	18	590
Proj Work Orders	732	2.856362	52,313		52,313	1,696	54,008
Water Res Co CPF	165	0.643852	11,792		11,792	382	12,174
Airport	645	2.516877	46,095		46,095	1,494	47,589
Drain Prop Funds	5,020	19.588717	358,756		358,756	11,632	370,388
Delq Tax Revolv	8	0.031217	572		572	18	590
Fac & Operations	4,049	15.799742	289,363		289,363	9,380	298,743

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Drain Equipment	1,082	4.222109	77,326		77,326	2,506	79,832
Motor Pool	1,997	7.792563	142,716		142,716	4,626	147,342
Bldg & Liab Ins	53	0.206813	3,788		3,788	123	3,910
Fringe Benefits	183	0.714091	13,078		13,078	424	13,502
Schedule .4 Total for Purch General	25,627	100.000000	1,831,442		1,831,442	57,934	1,889,376

Allocation Basis: Number of purchase orders by benefiting department

Allocation Source: Purchase order summary

**Oakland County, Michigan
Cost Allocation Plan
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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	50	2.340824	3,280		3,280	68	3,348
Fire Record Mgmt	36	1.685393	2,362		2,362	49	2,410
Info Tech Clemis	244	11.423221	16,007		16,007	332	16,339
Info Technology	1,404	65.730338	92,104		92,104	1,910	94,014
Radio Communicat	170	7.958801	11,152		11,152	231	11,383
Communication	232	10.861423	15,219		15,219	316	15,535
Schedule .4 Total for Purch I.T.	2,136	100.000000	140,124		140,124	2,906	143,030

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

Oakland County, Michigan
Cost Allocation Plan
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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	939,309	14.597037	(36,181)		(36,181)		(36,181)
Co Exec Admin	41,810	0.649735	(1,610)		(1,610)		(1,610)
Co Exec Compliance	3,010	0.046776	(116)		(116)		(116)
Co Exec Corp Counsel	5,697	0.088532	(219)		(219)		(219)
Mgmt & Budget Admin	660	0.010257	(25)		(25)		(25)
Co Exec Purchasing	1,884	0.029278	(73)		(73)		(73)
Mgmt & Budget Fiscal Services	7,845	0.121913	(302)		(302)		(302)
Facilities Management	13,886	0.215791	(535)		(535)		(535)
Central Services Support Svcs	3,179	0.049402	(122)		(122)		(122)
Human Resources	54,111	0.840895	(2,084)		(2,084)		(2,084)
Treasurer	43,829	0.681111	(1,688)		(1,688)		(1,688)
Clerk Adm/Micrographics	1,955	0.030381	(75)		(75)		(75)
M&B Equalization	47,262	0.734460	(1,820)		(1,820)		(1,820)
M&B Reimb.	117	0.001818	(5)		(5)		(5)
Hum Svc Admin	3,935	0.061151	(152)		(152)		(152)
Hum Svc Homeland	61,402	0.954198	(2,365)		(2,365)		(2,365)
Hum Svc MSU Ext	162	0.002518	(6)		(6)		(6)
Pub Svc Admin	1,500	0.023310	(58)		(58)		(58)
Pub Svc Comm Cor	4,228	0.065704	(163)		(163)		(163)
Pub Svc Animal	85,323	1.325935	(3,287)		(3,287)		(3,287)
Pub Svc CC Prob	1,613	0.025066	(62)		(62)		(62)
Pub Svc Med Exam	36,248	0.563301	(1,396)		(1,396)		(1,396)
C&ED Admin	115	0.001787	(4)		(4)		(4)
C&ED Vets Svc	86,958	1.351343	(3,350)		(3,350)		(3,350)
C&ED Dev & Plan	108,836	1.691332	(4,192)		(4,192)		(4,192)
Public Communication	50	0.000777	(2)		(2)		(2)
Clerk / ROD	33,346	0.518203	(1,284)		(1,284)		(1,284)
District Court	49,564	0.770234	(1,909)		(1,909)		(1,909)
Probate Court	21,663	0.336647	(834)		(834)		(834)
Family Court	164,081	2.549849	(6,320)		(6,320)		(6,320)
Prosecuting Atty	72,518	1.126943	(2,793)		(2,793)		(2,793)
Sheriff Office	527,762	8.201519	(20,329)		(20,329)		(20,329)
BOC Bd of Comm	144,452	2.244811	(5,564)		(5,564)		(5,564)
Water Res. Comm.	35,231	0.547496	(1,357)		(1,357)		(1,357)
Parks & Rec	695,757	10.812192	(26,800)		(26,800)		(26,800)
Friend of Court	21,168	0.328955	(815)		(815)		(815)
Health Dept.	44,068	0.684825	(1,697)		(1,697)		(1,697)
Water Res Co SRF	259,749	4.036547	(10,005)		(10,005)		(10,005)
Multi Org Grants	2,535	0.039394	(98)		(98)		(98)
Workforce Develp	9,525	0.148020	(367)		(367)		(367)
LE Grants Misc	38,900	0.604513	(1,498)		(1,498)		(1,498)
LE Grants PA-CRP	6,057	0.094127	(233)		(233)		(233)
House Comm Dev	298,813	4.643609	(11,510)		(11,510)		(11,510)
Hum Svcs Grants	77,946	1.211295	(3,002)		(3,002)		(3,002)
Other Grants	112,935	1.755031	(4,350)		(4,350)		(4,350)
Judicial Grants	9,042	0.140514	(348)		(348)		(348)
Child Care Fund	114,540	1.779973	(4,412)		(4,412)		(4,412)
Proj Work Orders	35,261	0.547962	(1,358)		(1,358)		(1,358)
Airport	136,374	2.119277	(5,253)		(5,253)		(5,253)
Drain Prop Funds	450,313	6.997947	(17,345)		(17,345)		(17,345)
Fac & Operations	763,062	11.858124	(29,392)		(29,392)		(29,392)
Info Tech Clemis	20,898	0.324759	(805)		(805)		(805)

Oakland County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Info Technology	274,847	4.271173	(10,587)		(10,587)		(10,587)
Drain Equipment	94,567	1.469589	(3,643)		(3,643)		(3,643)
Radio Communicat	56,375	0.876078	(2,171)		(2,171)		(2,171)
Motor Pool	41,129	0.639152	(1,584)		(1,584)		(1,584)
Communication	99,720	1.549667	(3,841)		(3,841)		(3,841)
Bldg & Liab Ins	6,102	0.094826	(235)		(235)		(235)
Fringe Benefits	158,676	2.465854	(6,112)		(6,112)		(6,112)
Retirement	2,825	0.043901	(109)		(109)		(109)
Economic Develop	205	0.003186	(8)		(8)		(8)
Schedule .4 Total for PCARD	6,434,930	100.000000	(247,865)		(247,865)	0	(247,865)

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

**Oakland County, Michigan
Cost Allocation Plan
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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
Non-Departmental	111,077	12.635294	(3,332)		(3,332)		(3,332)
Co Exec Admin	8,092	0.920486	(243)		(243)		(243)
Co Exec Corp Counsel	1,539	0.175065	(46)		(46)		(46)
Co Exec Purchasing	431	0.049027	(13)		(13)		(13)
Mgmt & Budget Fiscal Services	4,854	0.552155	(146)		(146)		(146)
Facilities Management	903	0.102719	(27)		(27)		(27)
Central Services Support Svcs	1,914	0.217722	(57)		(57)		(57)
Human Resources	3,775	0.429416	(113)		(113)		(113)
Treasurer	4,457	0.506995	(134)		(134)		(134)
Clerk Adm/Micrographics	342	0.038903	(10)		(10)		(10)
M&B Equalization	17,807	2.025592	(534)		(534)		(534)
M&B Reimb.	8,270	0.940734	(248)		(248)		(248)
Hum Svc Admin	606	0.068934	(18)		(18)		(18)
Hum Svc Homeland	5,930	0.674553	(178)		(178)		(178)
Hum Svc MSU Ext	257	0.029234	(8)		(8)		(8)
Pub Svc Comm Cor	1,998	0.227278	(60)		(60)		(60)
Pub Svc Animal	4,879	0.554999	(146)		(146)		(146)
Pub Svc CC Prob	8,608	0.979182	(258)		(258)		(258)
Pub Svc Med Exam	5,792	0.658855	(174)		(174)		(174)
C&ED Vets Svc	3,844	0.437265	(115)		(115)		(115)
C&ED Dev & Plan	5,620	0.639289	(169)		(169)		(169)
Clerk / ROD	19,853	2.258330	(596)		(596)		(596)
District Court	41,501	4.720846	(1,245)		(1,245)		(1,245)
Probate Court	17,656	2.008415	(530)		(530)		(530)
Family Court	50,638	5.760203	(1,519)		(1,519)		(1,519)
Prosecuting Atty	60,049	6.830728	(1,801)		(1,801)		(1,801)
Sheriff Office	87,072	9.904664	(2,612)		(2,612)		(2,612)
BOC Bd of Comm	13,043	1.483675	(391)		(391)		(391)
Water Res. Comm.	13,527	1.538731	(406)		(406)		(406)
Parks & Rec	19,145	2.177793	(574)		(574)		(574)
Friend of Court	11,567	1.315776	(347)		(347)		(347)
Health Dept.	50,451	5.738931	(1,514)		(1,514)		(1,514)
Water Res Co SRF	3,279	0.372995	(98)		(98)		(98)
Workforce Develop	1,161	0.132067	(35)		(35)		(35)
LE Grants Misc	2,060	0.234330	(62)		(62)		(62)
LE Grants PA-CRP	4,335	0.493117	(130)		(130)		(130)
House Comm Dev	5,941	0.675804	(178)		(178)		(178)
Hum Svcs Grants	26,415	3.004774	(792)		(792)		(792)
Other Grants	1,157	0.131612	(35)		(35)		(35)
Judicial Grants	451	0.051302	(14)		(14)		(14)
Concealed Pistol	6,960	0.791718	(209)		(209)		(209)
Child Care Fund	11,296	1.284949	(339)		(339)		(339)
Airport	3,112	0.353998	(93)		(93)		(93)
Drain Prop Funds	16,272	1.850982	(488)		(488)		(488)
Fac & Operations	8,353	0.950175	(251)		(251)		(251)
Info Tech Clemis	111	0.012627	(3)		(3)		(3)
Info Technology	193,694	22.033192	(5,811)		(5,811)		(5,811)
Drain Equipment	29	0.003299	(1)		(1)		(1)
Radio Communicat	3,371	0.383460	(101)		(101)		(101)
Motor Pool	1,744	0.198384	(52)		(52)		(52)
Communication	137	0.015584	(4)		(4)		(4)
Bldg & Liab Ins	1,076	0.122398	(32)		(32)		(32)

Oakland County, Michigan
Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	2,650	0.301444	(80)		(80)		(80)
Schedule .4 Total for OfficeMax	879,101	100.000000	(26,373)		(26,373)	0	(26,373)

Allocation Basis: Dollar amount of OfficeMax purchases by department

Allocation Source: P-card purchase summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	2,970	71.600771	(1,144)		(1,144)		(1,144)
District Court	1,178	28.399229	(454)		(454)		(454)
Schedule .4 Total for ATM Reimb	4,148	100.000000	(1,598)		(1,598)	0	(1,598)

Allocation Basis: Number of ATM transactions by building occupant

Allocation Source: ATM withdrawls summary

Oakland County, Michigan
Cost Allocation Plan
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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
Non-Departmental	10,137	1.190118	(386)		(386)		(386)
Facilities Management	107	0.012562	(4)		(4)		(4)
Hum Svc Homeland	97	0.011388	(4)		(4)		(4)
Pub Svc Animal	812	0.095332	(31)		(31)		(31)
Pub Svc Med Exam	127	0.014910	(5)		(5)		(5)
C&ED Dev & Plan	575,363	67.549580	(21,920)		(21,920)		(21,920)
Clerk / ROD	231	0.027120	(9)		(9)		(9)
District Court	1,479	0.173640	(56)		(56)		(56)
Sheriff Office	14,226	1.670181	(542)		(542)		(542)
Parks & Rec	129,147	15.162298	(4,920)		(4,920)		(4,920)
Health Dept.	131	0.015380	(5)		(5)		(5)
Water Res Co SRF	13,414	1.574849	(511)		(511)		(511)
LE Grants Misc	141	0.016554	(5)		(5)		(5)
Hum Svcs Grants	225	0.026416	(9)		(9)		(9)
Child Care Fund	177	0.020780	(7)		(7)		(7)
Proj Work Orders	933	0.109537	(36)		(36)		(36)
Airport	8,543	1.002977	(325)		(325)		(325)
Drain Prop Funds	48,354	5.676925	(1,842)		(1,842)		(1,842)
Fac & Operations	31,007	3.640328	(1,181)		(1,181)		(1,181)
Drain Equipment	14,273	1.675699	(544)		(544)		(544)
Radio Communicat	788	0.092514	(30)		(30)		(30)
Motor Pool	2,052	0.240912	(78)		(78)		(78)
Schedule .4 Total for Home Depot	851,764	100.000000	(32,450)		(32,450)	0	(32,450)

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, 2021
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Non-Departmental	(4,738)	35,161	0	(36,181)	(3,332)
Co Exec Admin	5,508	7,361	0	(1,610)	(243)
Co Exec Compliance	98	214	0	(116)	0
Co Exec Corp Counsel	949	1,215	0	(219)	(46)
Mgmt & Budget Admin	117	143	0	(25)	0
Co Exec Purchasing	(14)	71	0	(73)	(13)
Mgmt & Budget Fiscal Services	3,389	3,837	0	(302)	(146)
Facilities Management	4,192	5,902	0	(535)	(27)
Central Services Support Svcs	2,550	2,730	0	(122)	(57)
Human Resources	6,140	8,337	0	(2,084)	(113)
Treasurer	7,548	9,370	0	(1,688)	(134)
Clerk Adm/Micrographics	283	369	0	(75)	(10)
M&B Equalization	(2,355)	0	0	(1,820)	(534)
M&B Reimb.	1,666	1,918	0	(5)	(248)
Hum Svc Admin	1,306	1,476	0	(152)	(18)
Hum Svc Homeland	9,701	12,248	0	(2,365)	(178)
Hum Svc MSU Ext	281	295	0	(6)	(8)
Pub Svc Admin	(58)	0	0	(58)	0
Pub Svc Comm Cor	4,056	4,279	0	(163)	(60)
Pub Svc Animal	38,813	42,277	0	(3,287)	(146)
Pub Svc CC Prob	(320)	0	0	(62)	(258)
Pub Svc Med Exam	22,626	24,200	0	(1,396)	(174)
C&ED Admin	143	147	0	(4)	0
C&ED Vets Svc	(1,768)	1,697	0	(3,350)	(115)
C&ED Dev & Plan	(12,926)	13,355	0	(4,192)	(169)
Public Communication	(2)	0	0	(2)	0
Clerk / ROD	3,423	5,312	0	(1,284)	(596)
District Court	18,765	22,430	0	(1,909)	(1,245)
Probate Court	2,546	3,910	0	(834)	(530)
Family Court	5,737	13,576	0	(6,320)	(1,519)
Prosecuting Atty	4,111	8,706	0	(2,793)	(1,801)
Sheriff Office	95,306	118,789	0	(20,329)	(2,612)
BOC Bd of Comm	(1,824)	4,132	0	(5,564)	(391)
Water Res. Comm.	2,369	4,132	0	(1,357)	(406)
Parks & Rec	210,670	242,964	0	(26,800)	(574)
Friend of Court	2,822	3,984	0	(815)	(347)
Health Dept.	36,331	39,547	0	(1,697)	(1,514)
Indigent Defense	664	664	0	0	0
ROD Automation	3,348	0	3,348	0	0
Water Res Co SRF	77,776	88,391	0	(10,005)	(98)
Multi Org Grants	4,255	4,353	0	(98)	0
Workforce Develp	(402)	0	0	(367)	(35)
LE Grants Misc	(164)	1,402	0	(1,498)	(62)
LE Grants PA-CRP	1,260	1,623	0	(233)	(130)
House Comm Dev	15,168	26,857	0	(11,510)	(178)
Hum Svcs Grants	29,251	33,054	0	(3,002)	(792)
Other Grants	(32)	4,353	0	(4,350)	(35)
Judicial Grants	8,271	8,632	0	(348)	(14)
Brownfield Init.	2,435	2,435	0	0	0
Concealed Pistol	1,119	1,328	0	0	(209)
Child Care Fund	38,774	43,531	0	(4,412)	(339)
Waste Res Mgmt	590	590	0	0	0

Oakland County, Michigan
Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Proj Work Orders	52,615	54,008	0	(1,358)	0
Water Res Co CPF	12,174	12,174	0	0	0
Fire Record Mgmt	2,410	0	2,410	0	0
Airport	41,918	47,589	0	(5,253)	(93)
Drain Prop Funds	350,712	370,388	0	(17,345)	(488)
Delq Tax Revolv	590	590	0	0	0
Fac & Operations	267,919	298,743	0	(29,392)	(251)
Info Tech Clemis	15,530	0	16,339	(805)	(3)
Info Technology	77,617	0	94,014	(10,587)	(5,811)
Drain Equipment	75,645	79,832	0	(3,643)	(1)
Radio Communicat	9,081	0	11,383	(2,171)	(101)
Motor Pool	145,628	147,342	0	(1,584)	(52)
Communication	11,690	0	15,535	(3,841)	(4)
Bldg & Liab Ins	3,643	3,910	0	(235)	(32)
Fringe Benefits	7,311	13,502	0	(6,112)	(80)
Retirement	(109)	0	0	(109)	0
Economic Develop	(8)	0	0	(8)	0
Direct Bill	0	0	0	0	0
Total	1,724,120	1,889,376	143,030	(247,865)	(26,373)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	ATM Reimb	Home Depot
Non-Departmental	0	(386)
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	(1,144)	(4)
Central Services Support Svcs	0	0
Human Resources	0	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	(4)
Hum Svc MSU Ext	0	0
Pub Svc Admin	0	0
Pub Svc Comm Cor	0	0
Pub Svc Animal	0	(31)
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	(5)
C&ED Admin	0	0
C&ED Vets Svc	0	0
C&ED Dev & Plan	0	(21,920)
Public Communication	0	0
Clerk / ROD	0	(9)
District Court	(454)	(56)
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	(542)
BOC Bd of Comm	0	0
Water Res. Comm.	0	0
Parks & Rec	0	(4,920)
Friend of Court	0	0
Health Dept.	0	(5)
Indigent Defense	0	0
ROD Automation	0	0
Water Res Co SRF	0	(511)
Multi Org Grants	0	0
Workforce Develop	0	0
LE Grants Misc	0	(5)
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	(9)
Other Grants	0	0
Judicial Grants	0	0
Brownfield Init.	0	0
Concealed Pistol	0	0
Child Care Fund	0	(7)
Waste Res Mgmt	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	ATM Reimb	Home Depot
Proj Work Orders	0	(36)
Water Res Co CPF	0	0
Fire Record Mgmt	0	0
Airport	0	(325)
Drain Prop Funds	0	(1,842)
Delq Tax Revolv	0	0
Fac & Operations	0	(1,181)
Info Tech Clemis	0	0
Info Technology	0	0
Drain Equipment	0	(544)
Radio Communicat	0	(30)
Motor Pool	0	(78)
Communication	0	0
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Retirement	0	0
Economic Develop	0	0
Direct Bill	0	0
Total	(1,598)	(32,450)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,438,532			7,438,532
Deductions:				
Wage & Fringe Adj.	135,811			
Total Deductions:	<u>135,811</u>			135,811
Cost Adjustments:				
Incentive Payment	88,676			
Total Departmental Cost Adjustments:	<u>88,676</u>			88,676
Inbound Costs:				
Building Depreciation	219,645		219,645	
Non-Departmental	251	1	252	
Co Exec Admin	73,178	9,606	82,784	
Co Exec Compliance	6,853	270	7,123	
Co Exec Corp Counsel	15,059	1,076	16,135	
Mgmt & Budget Admin	109,567	8,126	117,693	
Co Exec Purchasing	3,268	120	3,389	
Mgmt & Budget Fiscal Services		41,380	41,380	
Facilities Management		75,343	75,343	
Central Services Support Svcs		20,575	20,575	
Human Resources		72,398	72,398	
Treasurer		612,057	612,057	
Total Allocated Additions:	<u>427,822</u>	<u>840,953</u>	1,268,775	1,268,775
Total To Be Allocated:	<u>8,090,841</u>	<u>840,953</u>		<u>8,931,794</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	3,788,613	137,970	553,645	450,230	556,906
FRINGE BENEFITS	1,961,666	71,926	288,625	234,713	290,324
Other Expense & Cost					
Supplies	5,028	183	735	597	739
Postage	6,659	0	0	0	0
Operating Expenses	87,030	3,168	12,715	10,339	12,793
Professional Serv	90,441	0	25,900	17,370	0
Internal Charges	1,634,906	59,511	238,860	194,227	240,331
*Wage & Fringe Adj.	(135,811)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,438,532				
Deductions					
*Total Disallowed Costs	135,811	0	0	0	0
Cost Adjustments					
Incentive Payment	88,676	3,228	12,956	10,535	13,035
Functional Cost					
	7,663,019	275,986	1,133,436	918,011	1,114,128
Allocation Step 1					
Inbound - Mgmt & Budget Admin	109,567	109,567	0	0	0
Inbound - All Others	318,256	11,585	46,497	37,809	46,784
Reallocate Admin Costs		(397,137)	51,985	42,255	52,263
Unallocated Costs	(79,278)	0	0	0	0
1st Allocation	8,011,564	0	1,231,918	998,075	1,213,175
Allocation Step 2					
Inbound - Mgmt & Budget Admin	8,126	8,126	0	0	0
Inbound - Central Services Support Svcs: Records Retent	11,616	9,267	0	2,349	0
Inbound - Treasurer: Cash Accounting	448,784	60,359	10,641	150,537	0
Inbound - Treasurer: Disb Specific	163,229	0	0	163,229	0
Inbound - All Others	209,198	7,614	30,564	24,852	30,752
Reallocate Admin Costs		(85,366)	11,174	9,083	11,234
Unallocated Costs	(2,999)	0	0	0	0
2nd Allocation	837,954	0	52,379	350,050	41,986
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	8,849,518	0	1,284,297	1,348,125	1,255,161

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting
Wages & Benefits					
SALARIES & WAGES	388,978	1,093,934	190,191	367,618	9,497
FRINGE BENEFITS	202,781	570,285	99,150	191,646	4,951
Other Expense & Cost					
Supplies	516	1,452	252	488	13
Postage	0	0	6,659	0	0
Operating Expenses	8,938	25,134	4,369	8,442	218
Professional Serv	0	0	0	0	0
Internal Charges	167,905	472,160	82,072	158,586	4,087
*Wage & Fringe Adj.	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	9,107	25,608	4,452	8,602	222
Functional Cost	778,225	2,188,573	387,145	735,382	18,988
Allocation Step 1					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	32,685	91,912	15,976	30,871	796
Reallocate Admin Costs	36,497	102,700	17,871	34,511	874
Unallocated Costs	0	0	0	0	0
1st Allocation	847,407	2,383,185	420,993	800,764	20,657
Allocation Step 2					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - Central Services Support Svcs: Records Retent	0	0	0	0	0
Inbound - Treasurer: Cash Accounting	42,083	77,974	0	98,354	8,837
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - All Others	21,484	60,419	10,501	20,292	523
Reallocate Admin Costs	7,845	22,076	3,841	7,418	188
Unallocated Costs	0	0	0	0	0
2nd Allocation	71,412	160,469	14,343	126,064	9,548
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	918,819	2,543,654	435,335	926,828	30,205

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Billed Acctng	Prof Services	Pandemics**
Wages & Benefits			
SALARIES & WAGES	0	0	39,644
FRINGE BENEFITS	0	0	7,265
Other Expense & Cost			
Supplies	0	0	53
Postage	0	0	0
Operating Expenses	0	0	914
Professional Serv	0	40,942	6,229
Internal Charges	0	0	17,167
*Wage & Fringe Adj.	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	0	0	931
Functional Cost	0	40,942	72,203
Allocation Step 1			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - All Others	0	0	3,342
Reallocate Admin Costs	54,448	0	3,733
Unallocated Costs	0	0	(79,278)
1st Allocation	54,448	40,942	0
Allocation Step 2			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - Central Services Support Svcs: Records Retent	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0
Inbound - All Others	0	0	2,196
Reallocate Admin Costs	11,704	0	802
Unallocated Costs	0	0	(2,999)
2nd Allocation	11,704	0	0
Total For Mgmt & Budget Fiscal Services			
Schedule .3 Total	66,151	40,942	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Non-Departmental	67,253	8.561819	105,475		105,475		105,475
Co Exec Admin	4,898	0.623553	7,682		7,682		7,682
Co Exec Compliance	509	0.064800	798		798		798
Co Exec Corp Counsel	3,040	0.387015	4,768		4,768		4,768
Mgmt & Budget Admin	264	0.033609	414		414		414
Co Exec Purchasing	1,940	0.246977	3,043		3,043		3,043
Mgmt & Budget Fiscal Services	7,439	0.947041	11,667		11,667		11,667
Facilities Management	1,555	0.197963	2,439		2,439	116	2,555
Central Services Admin	259	0.032973	406		406	19	426
Central Services Support Svcs	2,262	0.287970	3,548		3,548	169	3,717
Human Resources	4,912	0.625335	7,704		7,704	367	8,071
Treasurer	7,083	0.901720	11,108		11,108	530	11,638
Clerk Adm/Micrographics	1,046	0.133164	1,640		1,640	78	1,719
M&B Equalization	9,853	1.254362	15,453		15,453	737	16,190
M&B Reimb.	2,953	0.375939	4,631		4,631	221	4,852
Hum Svc Admin	1,270	0.161681	1,992		1,992	95	2,087
Hum Svc Social Service	34	0.004328	53		53	2	56
Hum Svc Homeland	2,132	0.271420	3,344		3,344	159	3,503
Hum Svc Neighborhood Housing	25	0.003183	39		39	2	41
Hum Svc MSU Ext	1,056	0.134437	1,656		1,656	79	1,735
Pub Svc Admin	180	0.022915	282		282	13	296
Pub Svc Comm Cor	4,808	0.612095	7,541		7,541	360	7,900
Pub Svc Childrens Villages	91	0.011585	143		143	7	149
Pub Svc Animal	3,987	0.507575	6,253		6,253	298	6,551
Pub Svc CC Prob	551	0.070146	864		864	41	905
Pub Svc Med Exam	4,736	0.602929	7,428		7,428	354	7,782
C&ED Admin	322	0.040993	505		505	24	529
C&ED Vets Svc	2,564	0.326417	4,021		4,021	192	4,213
C&ED Dev & Plan	23,514	2.993511	36,878		36,878	1,759	38,637
Public Communication	1,085	0.138129	1,702		1,702	81	1,783
Clerk / ROD	8,479	1.079441	13,298		13,298	634	13,932
District Court	17,177	2.186763	26,939		26,939	1,285	28,224
Probate Court	7,010	0.892426	10,994		10,994	524	11,518
Family Court	31,698	4.035397	49,713		49,713	2,371	52,084
Prosecuting Atty	20,368	2.593001	31,944		31,944	1,524	33,467
Sheriff Office	164,625	20.958016	258,187		258,187	12,320	270,506
BOC Bd of Comm	5,171	0.658308	8,110		8,110	387	8,497
BOC Library	954	0.121451	1,496		1,496	71	1,568
Water Res. Comm.	5,252	0.668620	8,237		8,237	393	8,630
Parks & Rec	23,918	3.044943	37,511		37,511	1,789	39,300
Friend of Court	18,557	2.362447	29,103		29,103	1,388	30,492
Health Dept.	34,355	4.373653	53,880		53,880	2,570	56,450
Indigent Defense	5,804	0.738893	9,103		9,103	434	9,537
ROD Automation	1,826	0.232464	2,864		2,864	137	3,000
Oakland Enhance	408	0.051942	640		640	30	670
ARP	5,535	0.704648	8,681		8,681	414	9,095
Water Res Co SRF	18,598	2.367667	29,168		29,168	1,391	30,559
Multi Org Grants	1,880	0.239338	2,948		2,948	141	3,089
Workforce Develop	15,429	1.964229	24,198		24,198	1,154	25,352
LE Grants Misc	2,794	0.355697	4,382		4,382	209	4,591
LE Grants PA-CRP	2,498	0.318014	3,918		3,918	187	4,105
LE Grants Rd Pat	641	0.081604	1,005		1,005	48	1,053

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
House Comm Dev	12,235	1.557609	19,188		19,188	915	20,104
Hum Svcs Grants	18,460	2.350098	28,951		28,951	1,381	30,332
Other Grants	7,242	0.921962	11,358		11,358	542	11,900
Judicial Grants	609	0.077530	955		955	45	1,001
Brownfield Init.	776	0.098791	1,217		1,217	58	1,275
Concealed Pistol	255	0.032463	400		400	19	419
Child Care Fund	28,243	3.595549	44,294		44,294	2,113	46,407
Waste Res Mgmt	28	0.003565	44		44	2	46
Water Res Co CPF	5,014	0.638320	7,864		7,864	375	8,239
Fire Record Mgmt	631	0.080331	990		990	47	1,037
Airport	4,135	0.526417	6,485		6,485	309	6,794
Drain Prop Funds	39,561	5.036416	62,045		62,045	2,960	65,004
Delq Tax Revolv	492	0.062635	772		772	37	808
Fac & Operations	27,119	3.452455	42,531		42,531	2,029	44,560
Info Tech Clemis	9,729	1.238576	15,258		15,258	728	15,986
Info Technology	41,410	5.271808	64,944		64,944	3,098	68,042
Radio Communicat	10,047	1.279060	15,757		15,757	752	16,509
Motor Pool	5,972	0.760281	9,366		9,366	447	9,813
Communication	4,084	0.519924	6,405		6,405	305	6,710
Bldg & Liab Ins	11,801	1.502357	18,508		18,508	883	19,391
Fringe Benefits	2,695	0.343094	4,227		4,227	202	4,428
Delq Per Prop Tx	363	0.046213	569		569	27	596
Schedule .4 Total for General Acctng	785,499	100.000000	1,231,918		1,231,918	52,379	1,284,297

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, 2021
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	2,044,328	0.478402	4,775		4,775		4,775
Co Exec Compliance	439,155	0.102769	1,026		1,026		1,026
Co Exec Corp Counsel	2,627,637	0.614905	6,137		6,137		6,137
Mgmt & Budget Admin	196,883	0.046073	460		460		460
Co Exec Purchasing	1,170,693	0.273959	2,734		2,734		2,734
Mgmt & Budget Fiscal Services	5,614,467	1.313866	13,113		13,113		13,113
Facilities Management	1,033,624	0.241883	2,414		2,414	871	3,285
Central Services Admin	250,798	0.058690	586		586	211	797
Central Services Support Svcs	1,164,738	0.272566	2,720		2,720	982	3,702
Human Resources	2,970,455	0.695129	6,938		6,938	2,504	9,442
Treasurer	3,288,648	0.769591	7,681		7,681	2,772	10,453
Clerk Adm/Micrographics	826,539	0.193422	1,931		1,931	697	2,627
M&B Equalization	8,279,339	1.937485	19,338		19,338	6,980	26,317
M&B Reimb.	2,340,201	0.547641	5,466		5,466	1,973	7,439
Hum Svc Admin	233,404	0.054620	545		545	197	742
Hum Svc Social Service	5,497	0.001286	13		13	5	17
Hum Svc Homeland	913,178	0.213697	2,133		2,133	770	2,903
Hum Svc MSU Ext	500,097	0.117030	1,168		1,168	422	1,590
Pub Svc Admin	172,147	0.040285	402		402	145	547
Pub Svc Comm Cor	3,794,612	0.887994	8,863		8,863	3,199	12,062
Pub Svc Childrens Villages	90,662	0.021216	212		212	76	288
Pub Svc Animal	2,460,527	0.575799	5,747		5,747	2,074	7,821
Pub Svc Med Exam	3,192,676	0.747132	7,457		7,457	2,691	10,148
C&ED Admin	277,499	0.064939	648		648	234	882
C&ED Vets Svc	1,472,673	0.344627	3,440		3,440	1,241	4,681
C&ED Dev & Plan	4,773,984	1.117181	11,150		11,150	4,025	15,175
Public Communication	1,045,944	0.244766	2,443		2,443	882	3,325
Clerk / ROD	5,634,664	1.318593	13,161		13,161	4,750	17,911
District Court	13,328,918	3.119160	31,132		31,132	11,237	42,368
Probate Court	4,844,511	1.133686	11,315		11,315	4,084	15,399
Family Court	22,883,565	5.355085	53,448		53,448	19,291	72,739
Prosecuting Atty	17,255,866	4.038122	40,303		40,303	14,547	54,851
Sheriff Office	132,382,019	30.979312	309,198		309,198	111,605	420,803
BOC Bd of Comm	2,887,405	0.675695	6,744		6,744	2,434	9,178
BOC Library	230,934	0.054042	539		539	195	734
Water Res. Comm.	3,292,511	0.770495	7,690		7,690	2,776	10,466
Parks & Rec	12,830,463	3.002514	29,967		29,967	10,816	40,784
Friend of Court	15,223,545	3.562530	35,557		35,557	12,834	48,391
Health Dept.	25,478,241	5.962277	59,508		59,508	21,479	80,987
Indigent Defense	883,922	0.206851	2,064		2,064	745	2,810
ROD Automation	410,441	0.096049	959		959	346	1,305
Oakland Enhance	397,003	0.092904	927		927	335	1,262
ARP	1,049,133	0.245512	2,450		2,450	884	3,335
Water Res Co SRF	6,411,909	1.500479	14,976		14,976	5,405	20,381
Multi Org Grants	1,607,001	0.376061	3,753		3,753	1,355	5,108
Workforce Develp	996,807	0.233267	2,328		2,328	840	3,168
LE Grants Misc	1,982,335	0.463895	4,630		4,630	1,671	6,301
LE Grants PA-CRP	2,075,216	0.485631	4,847		4,847	1,749	6,596
LE Grants Rd Pat	585,124	0.136927	1,367		1,367	493	1,860
House Comm Dev	2,391,084	0.559548	5,585		5,585	2,016	7,600
Hum Svcs Grants	10,676,627	2.498485	24,937		24,937	9,001	33,937
Other Grants	338,182	0.079139	790		790	285	1,075

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Judicial Grants	492,421	0.115234	1,150		1,150	415	1,565
Concealed Pistol	151,391	0.035428	354		354	128	481
Child Care Fund	18,332,243	4.290010	42,818		42,818	15,455	58,272
Water Res Co CPF	538,272	0.125963	1,257		1,257	454	1,711
Fire Record Mgmt	404,553	0.094671	945		945	341	1,286
Airport	2,163,619	0.506318	5,053		5,053	1,824	6,877
Drain Prop Funds	26,387,466	6.175049	61,632		61,632	22,245	83,877
Delq Tax Revolv	200,822	0.046995	469		469	169	638
Fac & Operations	14,894,947	3.485633	34,789		34,789	12,557	47,346
Info Tech Clemis	3,554,816	0.831878	8,303		8,303	2,997	11,300
Info Technology	16,887,210	3.951851	39,442		39,442	14,236	53,679
Radio Communicat	1,135,905	0.265818	2,653		2,653	958	3,611
Motor Pool	1,461,931	0.342113	3,415		3,415	1,232	4,647
Communication	348,727	0.081607	814		814	294	1,108
Bldg & Liab Ins	731,209	0.171113	1,708		1,708	616	2,324
Fringe Benefits	2,153,963	0.504058	5,031		5,031	1,816	6,847
Delq Per Prop Tx	226,691	0.053049	529		529	191	720
Schedule .4 Total for Payroll Svcs	427,324,017	100.000000	998,075		998,075	350,050	1,348,125

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, 2021
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	67,253	11.685342	141,764		141,764		141,764
Co Exec Admin	4,898	0.851037	10,325		10,325		10,325
Co Exec Compliance	509	0.088440	1,073		1,073		1,073
Co Exec Corp Counsel	3,040	0.528206	6,408		6,408		6,408
Mgmt & Budget Admin	264	0.045871	556		556		556
Co Exec Purchasing	1,940	0.337079	4,089		4,089		4,089
Mgmt & Budget Fiscal Services	7,439	1.292541	15,681		15,681		15,681
Facilities Management	1,555	0.270184	3,278		3,278	133	3,411
Central Services Admin	259	0.045002	546		546	22	568
Central Services Support Svcs	2,262	0.393027	4,768		4,768	194	4,962
Human Resources	4,912	0.853470	10,354		10,354	421	10,775
Treasurer	7,083	1.230685	14,930		14,930	607	15,537
Clerk Adm/Micrographics	1,046	0.181745	2,205		2,205	90	2,294
M&B Equalization	9,853	1.711978	20,769		20,769	844	21,613
M&B Reimb.	2,953	0.513090	6,225		6,225	253	6,478
Hum Svc Admin	1,270	0.220665	2,677		2,677	109	2,786
Hum Svc Social Service	34	0.005908	72		72	3	75
Hum Svc Homeland	2,132	0.370439	4,494		4,494	183	4,677
Hum Svc Neighborhood Housing	25	0.004344	53		53	2	55
Hum Svc MSU Ext	1,056	0.183482	2,226		2,226	90	2,316
Pub Svc Admin	180	0.031275	379		379	15	395
Pub Svc Comm Cor	4,808	0.835400	10,135		10,135	412	10,547
Pub Svc Childrens Villages	91	0.015811	192		192	8	200
Pub Svc Animal	3,987	0.692749	8,404		8,404	341	8,746
Pub Svc CC Prob	551	0.095737	1,161		1,161	47	1,209
Pub Svc Med Exam	4,736	0.822889	9,983		9,983	406	10,389
C&ED Admin	322	0.055948	679		679	28	706
C&ED Vets Svc	2,564	0.445500	5,405		5,405	220	5,624
C&ED Dev & Plan	23,514	4.085604	49,566		49,566	2,014	51,580
Public Communication	1,085	0.188521	2,287		2,287	93	2,380
Clerk / ROD	8,479	1.473243	17,873		17,873	726	18,599
District Court	17,177	2.984538	36,208		36,208	1,471	37,679
Probate Court	7,010	1.218001	14,776		14,776	600	15,377
Family Court	31,698	5.507590	66,817		66,817	2,715	69,532
Prosecuting Atty	20,368	3.538980	42,934		42,934	1,745	44,679
Sheriff Office	164,625	28.603920	347,016		347,016	14,104	361,120
BOC Bd of Comm	5,171	0.898472	10,900		10,900	443	11,343
BOC Library	954	0.165759	2,011		2,011	82	2,093
Friend of Court	18,557	3.224316	39,117		39,117	1,589	40,706
Health Dept.	34,355	5.969249	72,417		72,417	2,943	75,360
Indigent Defense	5,804	1.008457	12,234		12,234	497	12,731
ROD Automation	1,826	0.317271	3,849		3,849	156	4,005
Oakland Enhance	408	0.070891	860		860	35	895
ARP	5,535	0.961717	11,667		11,667	474	12,141
Multi Org Grants	1,880	0.326654	3,963		3,963	161	4,124
Workforce Develp	15,429	2.680819	32,523		32,523	1,322	33,845
LE Grants Misc	2,794	0.485463	5,890		5,890	239	6,129
LE Grants PA-CRP	2,498	0.434032	5,266		5,266	214	5,480
LE Grants Rd Pat	641	0.111375	1,351		1,351	55	1,406
House Comm Dev	12,235	2.125856	25,790		25,790	1,048	26,838
Hum Svcs Grants	18,460	3.207462	38,912		38,912	1,581	40,493
Other Grants	7,242	1.258312	15,266		15,266	620	15,886

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Judicial Grants	609	0.105815	1,284		1,284	52	1,336
Brownfield Init.	776	0.134832	1,636		1,636	66	1,702
Concealed Pistol	255	0.044307	538		538	22	559
Child Care Fund	28,243	4.907277	59,534		59,534	2,419	61,953
Waste Res Mgmt	28	0.004865	59		59	2	61
Delq Tax Revolv	492	0.085486	1,037		1,037	42	1,079
Delq Per Prop Tx	363	0.063072	765		765	31	796
Schedule .4 Total for Budgeting	575,533	100.000000	1,213,175		1,213,175	41,986	1,255,161

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, 2021
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	20,201	5.193353	44,009		44,009	3,709	47,717
Indigent Defense	68,494	17.608708	149,217		149,217	12,575	161,792
ROD Automation	6,829	1.755626	14,877		14,877	1,254	16,131
ARP	7,183	1.846634	15,648		15,648	1,319	16,967
Multi Org Grants	17,891	4.599489	38,976		38,976	3,285	42,261
Workforce Develp	7,938	2.040732	17,293		17,293	1,457	18,751
LE Grants Misc	36,186	9.302840	78,833		78,833	6,643	85,476
LE Grants PA-CRP	12,124	3.116886	26,413		26,413	2,226	28,639
LE Grants Rd Pat	7,672	1.972348	16,714		16,714	1,408	18,122
House Comm Dev	12,518	3.218177	27,271		27,271	2,298	29,569
Hum Svcs Grants	136,179	35.009434	296,672		296,672	25,002	321,674
Other Grants	15,699	4.035961	34,201		34,201	2,882	37,083
Judicial Grants	39,474	10.148132	85,996		85,996	7,247	93,243
Brownfield Init.	590	0.151680	1,285		1,285	108	1,394
Schedule .4 Total for Grant Acctng	388,978	100.000000	847,407		847,407	71,412	918,819

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, 2021
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	3,403	0.311079	7,414		7,414	499	7,913
Central Services Support Svcs	29,871	2.730603	65,075		65,075	4,382	69,457
Human Resources	1,420	0.129807	3,094		3,094	208	3,302
M&B Equalization	178	0.016272	388		388	26	414
District Court	2,669	0.243982	5,815		5,815	391	6,206
Sheriff Office	107,791	9.853519	234,828		234,828	15,812	250,639
Parks & Rec	26,193	2.394386	57,063	(12,634)	44,429	3,842	48,271
Health Dept.	42,884	3.920163	93,425		93,425	6,291	99,715
Child Care Fund	42,884	3.920163	93,425		93,425	6,291	99,715
Fire Record Mgmt	30,539	2.791668	66,531		66,531	4,480	71,010
Airport	88,016	8.045824	191,747		191,747	12,911	204,658
Fac & Operations	192,478	17.595029	419,322		419,322	28,235	447,557
Info Tech Clemis	71,610	6.546099	156,006		156,006	10,504	166,510
Info Technology	142,258	13.004258	309,916		309,916	20,868	330,783
Radio Communicat	55,162	5.042535	120,173		120,173	8,092	128,265
Motor Pool	61,468	5.618986	133,911		133,911	9,017	142,927
Communication	73,376	6.707534	159,853		159,853	10,763	170,616
Bldg & Liab Ins	35,371	3.233376	77,057		77,057	5,188	82,245
Fringe Benefits	57,858	5.288985	126,046	(123,177)	2,869	8,487	11,356
Retirement	10,616	0.970442	23,127		23,127	1,557	24,684
Retiree Hlt Care	16,874	1.542506	36,761		36,761	2,475	39,236
Superseding Trust	1,015	0.092784	2,211		2,211	149	2,360
Schedule .4 Total for Fund Accounting	1,093,934	100.000000	2,383,185	(135,811)	2,247,374	160,469	2,407,843
Direct Billed				135,811	135,811		135,811
Schedule .3 Total for Fund Accounting	1,093,934	100.000000		0	2,383,185	160,469	2,543,654

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, 2021
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	2,528	7.168581	30,179		30,179		30,179
Co Exec Admin	149	0.422515	1,779		1,779		1,779
Co Exec Compliance	14	0.039699	167		167		167
Co Exec Corp Counsel	44	0.124770	525		525		525
Mgmt & Budget Admin	4	0.011343	48		48		48
Co Exec Purchasing	8	0.022685	95		95		95
Mgmt & Budget Fiscal Services	77	0.218347	919		919		919
Facilities Management	23	0.065220	275		275	10	285
Central Services Support Svcs	19	0.053878	227		227	8	235
Human Resources	240	0.680561	2,865		2,865	106	2,971
Treasurer	132	0.374309	1,576		1,576	58	1,634
Clerk Adm/Micrographics	37	0.104920	442		442	16	458
M&B Equalization	28	0.079399	334		334	12	347
M&B Reimb.	230	0.652205	2,746		2,746	102	2,847
Hum Svc Admin	8	0.022685	95		95	3	99
Hum Svc Homeland	106	0.300581	1,265		1,265	47	1,312
Hum Svc MSU Ext	6	0.017014	72		72	3	74
Pub Svc Admin	1	0.002836	12		12	0	12
Pub Svc Comm Cor	82	0.232525	979		979	36	1,015
Pub Svc Animal	36	0.102084	430		430	16	446
Pub Svc CC Prob	11	0.031192	131		131	5	136
Pub Svc Med Exam	346	0.981143	4,131		4,131	153	4,283
C&ED Admin	4	0.011343	48		48	2	49
C&ED Vets Svc	174	0.493407	2,077		2,077	77	2,154
C&ED Dev & Plan	1,652	4.684531	19,722		19,722	730	20,452
Public Communication	1	0.002836	12		12	0	12
Clerk / ROD	975	2.764781	11,640		11,640	431	12,071
District Court	1,090	3.090883	13,012		13,012	482	13,494
Probate Court	3,051	8.651638	36,423		36,423	1,349	37,772
Family Court	5,771	16.364668	68,894		68,894	2,552	71,446
Prosecuting Atty	310	0.879059	3,701		3,701	137	3,838
Sheriff Office	3,427	9.717851	40,911		40,911	1,515	42,426
BOC Bd of Comm	68	0.192826	812		812	30	842
Water Res. Comm.	51	0.144619	609		609	22	631
Parks & Rec	1,000	2.835673	11,938		11,938	442	12,380
Friend of Court	151	0.428187	1,803		1,803	67	1,869
Health Dept.	196	0.555792	2,340		2,340	87	2,426
Indigent Defense	9,274	26.298029	110,713		110,713	4,104	114,818
ROD Automation	52	0.147455	621		621	23	644
ARP	1	0.002836	12		12	0	12
Water Res Co SRF	141	0.399830	1,683		1,683	62	1,746
Multi Org Grants	64	0.181483	764		764	28	792
Workforce Develop	17	0.048206	203		203	7	210
LE Grants Misc	115	0.326102	1,373		1,373	51	1,424
LE Grants PA-CRP	78	0.221182	931		931	34	966
House Comm Dev	31	0.087906	370		370	14	384
Hum Svcs Grants	172	0.487736	2,053		2,053	76	2,129
Other Grants	86	0.243868	1,027		1,027	38	1,065
Judicial Grants	167	0.473557	1,994		1,994	74	2,067
Brownfield Init.	33	0.093577	394		394	15	408
Concealed Pistol	26	0.073727	310		310	11	322
Child Care Fund	96	0.272225	1,146		1,146	42	1,188

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Waste Res Mgmt	8	0.022685	95		95	3	99
Proj Work Orders	44	0.124770	525		525	19	545
Water Res Co CPF	2	0.005671	24		24	1	25
Airport	103	0.292074	1,230		1,230	45	1,275
Drain Prop Funds	593	1.681554	7,079		7,079	262	7,341
Delq Tax Revolv	4	0.011343	48		48	2	49
Fac & Operations	206	0.584149	2,459		2,459	91	2,550
Info Tech Clemis	25	0.070892	298		298	11	309
Info Technology	72	0.204168	860		860	32	891
Drain Equipment	57	0.161633	680		680	25	706
Radio Communicat	40	0.113427	478		478	18	495
Motor Pool	1,335	3.785623	15,937		15,937	590	16,527
Communication	24	0.068056	287		287	11	297
Bldg & Liab Ins	47	0.133277	561		561	21	582
Fringe Benefits	297	0.842195	3,546		3,546	131	3,677
Retirement	5	0.014178	60		60	2	62
Schedule .4 Total for Accts Payable	35,265	100.000000	420,993		420,993	14,343	435,335

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, 2021
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.	8,775	2.386989	19,114		19,114	3,009	22,123
Water Res Co SRF	166,734	45.355233	363,188		363,188	57,177	420,365
Water Res Co DSF	1,102	0.299768	2,400		2,400	378	2,778
Water Res Co CPF	10,599	2.883156	23,087		23,087	3,635	26,722
Drain Prop Funds	169,857	46.204755	369,991		369,991	58,248	428,239
Drain Equipment	10,551	2.870099	22,983		22,983	3,618	26,601
Schedule .4 Total for Drain Acctng	367,618	100.000000	800,764		800,764	126,064	926,828

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, 2021
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Cash Receipting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	36	23.076921	4,767		4,767		4,767
Co Exec Purchasing	2	1.282051	265		265		265
Facilities Management	1	0.641026	132		132	81	213
Central Services Support Svcs	2	1.282051	265		265	162	427
Pub Svc Childrens Villages	1	0.641026	132		132	81	213
C&ED Vets Svc	1	0.641026	132		132	81	213
C&ED Dev & Plan	3	1.923077	397		397	243	640
Clerk / ROD	6	3.846154	795		795	485	1,280
District Court	1	0.641026	132		132	81	213
Probate Court	3	1.923077	397		397	243	640
Family Court	3	1.923077	397		397	243	640
Prosecuting Atty	1	0.641026	132		132	81	213
Sheriff Office	6	3.846154	795		795	485	1,280
Indigent Defense	1	0.641026	132		132	81	213
Water Res Co SRF	2	1.282051	265		265	162	427
Waste Res Mgmt	12	7.692308	1,589		1,589	971	2,560
Proj Work Orders	1	0.641026	132		132	81	213
Airport	1	0.641026	132		132	81	213
Drain Prop Funds	2	1.282051	265		265	162	427
Fac & Operations	6	3.846154	795		795	485	1,280
Info Tech Clemis	2	1.282051	265		265	162	427
Info Technology	13	8.333333	1,721		1,721	1,052	2,773
Radio Communicat	36	23.076923	4,767		4,767	2,914	7,682
Motor Pool	3	1.923077	397		397	243	640
Communication	5	3.205128	662		662	404	1,067
Bldg & Liab Ins	4	2.564103	530		530	324	853
Fringe Benefits	2	1.282051	265		265	162	427
Schedule .4 Total for Cash Receipting	156	100.000000	20,657		20,657	9,548	30,205

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, 2021
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.	91,968	15.855677	8,633		8,633	1,856	10,489
Parks & Rec	312,546	53.884268	29,339		29,339	6,307	35,645
Workforce Develop	27,401	4.724050	2,572		2,572	553	3,125
House Comm Dev	43,210	7.449589	4,056		4,056	872	4,928
Drain Prop Funds	104,907	18.086416	9,848		9,848	2,117	11,964
Schedule .4 Total for Billed Acctng	580,032	100.000000	54,448		54,448	11,704	66,151

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, 2021
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Prof Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	30,442	74.353964	30,442		30,442		30,442
LE Grants PA-CRP	10,500	25.646036	10,500		10,500		10,500
Schedule .4 Total for Prof Services	40,942	100.000000	40,942		40,942	0	40,942

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, 2021
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	282,185	105,475	0	141,764	0
Co Exec Admin	24,560	7,682	4,775	10,325	0
Co Exec Compliance	3,064	798	1,026	1,073	0
Co Exec Corp Counsel	17,838	4,768	6,137	6,408	0
Mgmt & Budget Admin	1,478	414	460	556	0
Co Exec Purchasing	10,227	3,043	2,734	4,089	0
Mgmt & Budget Fiscal Services	41,380	11,667	13,113	15,681	0
Facilities Management	17,662	2,555	3,285	3,411	0
Central Services Admin	1,791	426	797	568	0
Central Services Support Svcs	82,499	3,717	3,702	4,962	0
Human Resources	34,561	8,071	9,442	10,775	0
Treasurer	39,263	11,638	10,453	15,537	0
Clerk Adm/Micrographics	7,098	1,719	2,627	2,294	0
M&B Equalization	64,880	16,190	26,317	21,613	0
M&B Reimb.	32,104	4,852	7,439	6,478	0
Hum Svc Admin	5,713	2,087	742	2,786	0
Hum Svc Social Service	148	56	17	75	0
Hum Svc Homeland	12,395	3,503	2,903	4,677	0
Hum Svc Neighborhood Housing	96	41	0	55	0
Hum Svc MSU Ext	5,715	1,735	1,590	2,316	0
Pub Svc Admin	1,250	296	547	395	0
Pub Svc Comm Cor	31,524	7,900	12,062	10,547	0
Pub Svc Childrens Villages	850	149	288	200	0
Pub Svc Animal	23,563	6,551	7,821	8,746	0
Pub Svc CC Prob	2,250	905	0	1,209	0
Pub Svc Med Exam	32,602	7,782	10,148	10,389	0
C&ED Admin	2,167	529	882	706	0
C&ED Vets Svc	16,885	4,213	4,681	5,624	0
C&ED Dev & Plan	126,483	38,637	15,175	51,580	0
Public Communication	7,500	1,783	3,325	2,380	0
Clerk / ROD	63,792	13,932	17,911	18,599	0
District Court	128,185	28,224	42,368	37,679	0
Probate Court	80,706	11,518	15,399	15,377	0
Family Court	266,440	52,084	72,739	69,532	0
Prosecuting Atty	137,047	33,467	54,851	44,679	0
Sheriff Office	1,346,775	270,506	420,803	361,120	0
BOC Bd of Comm	29,859	8,497	9,178	11,343	0
BOC Library	4,394	1,568	734	2,093	0
Water Res. Comm.	41,850	8,630	10,466	0	0
Parks & Rec	176,380	39,300	40,784	0	0
Friend of Court	199,617	30,492	48,391	40,706	47,717
Health Dept.	314,938	56,450	80,987	75,360	0
Indigent Defense	301,901	9,537	2,810	12,731	161,792
ROD Automation	25,085	3,000	1,305	4,005	16,131
Oakland Enhance	2,827	670	1,262	895	0
ARP	41,550	9,095	3,335	12,141	16,967
Water Res Co SRF	473,477	30,559	20,381	0	0
Multi Org Grants	55,374	3,089	5,108	4,124	42,261
Workforce Develp	84,451	25,352	3,168	33,845	18,751
LE Grants Misc	103,920	4,591	6,301	6,129	85,476
LE Grants PA-CRP	56,284	4,105	6,596	5,480	28,639
LE Grants Rd Pat	22,441	1,053	1,860	1,406	18,122

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
House Comm Dev	89,423	20,104	7,600	26,838	29,569
Hum Svcs Grants	428,566	30,332	33,937	40,493	321,674
Other Grants	67,008	11,900	1,075	15,886	37,083
Judicial Grants	99,212	1,001	1,565	1,336	93,243
Brownfield Init.	4,779	1,275	0	1,702	1,394
Concealed Pistol	1,781	419	481	559	0
Child Care Fund	267,536	46,407	58,272	61,953	0
Waste Res Mgmt	2,766	46	0	61	0
Water Res Co DSF	2,778	0	0	0	0
Proj Work Orders	758	0	0	0	0
Water Res Co CPF	36,696	8,239	1,711	0	0
Fire Record Mgmt	73,333	1,037	1,286	0	0
Airport	219,818	6,794	6,877	0	0
Drain Prop Funds	596,852	65,004	83,877	0	0
Delq Tax Revolv	2,575	808	638	1,079	0
Fac & Operations	543,294	44,560	47,346	0	0
Info Tech Clemis	194,532	15,986	11,300	0	0
Info Technology	456,169	68,042	53,679	0	0
Drain Equipment	27,306	0	0	0	0
Radio Communicat	156,560	16,509	3,611	0	0
Motor Pool	174,554	9,813	4,647	0	0
Communication	179,799	6,710	1,108	0	0
Bldg & Liab Ins	105,396	19,391	2,324	0	0
Fringe Benefits	26,735	4,428	6,847	0	0
Delq Per Prop Tx	2,113	596	720	796	0
Retirement	24,746	0	0	0	0
Retiree Hlt Care	39,236	0	0	0	0
Superseding Trust	2,360	0	0	0	0
Direct Bill	135,811	0	0	0	0
Total	8,849,518	1,284,297	1,348,125	1,255,161	918,819

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	30,179	0	4,767	0
Co Exec Admin	0	1,779	0	0	0
Co Exec Compliance	0	167	0	0	0
Co Exec Corp Counsel	0	525	0	0	0
Mgmt & Budget Admin	0	48	0	0	0
Co Exec Purchasing	0	95	0	265	0
Mgmt & Budget Fiscal Services	0	919	0	0	0
Facilities Management	7,913	285	0	213	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	69,457	235	0	427	0
Human Resources	3,302	2,971	0	0	0
Treasurer	0	1,634	0	0	0
Clerk Adm/Micrographics	0	458	0	0	0
M&B Equalization	414	347	0	0	0
M&B Reimb.	0	2,847	0	0	10,489
Hum Svc Admin	0	99	0	0	0
Hum Svc Social Service	0	0	0	0	0
Hum Svc Homeland	0	1,312	0	0	0
Hum Svc Neighborhood Housing	0	0	0	0	0
Hum Svc MSU Ext	0	74	0	0	0
Pub Svc Admin	0	12	0	0	0
Pub Svc Comm Cor	0	1,015	0	0	0
Pub Svc Childrens Villages	0	0	0	213	0
Pub Svc Animal	0	446	0	0	0
Pub Svc CC Prob	0	136	0	0	0
Pub Svc Med Exam	0	4,283	0	0	0
C&ED Admin	0	49	0	0	0
C&ED Vets Svc	0	2,154	0	213	0
C&ED Dev & Plan	0	20,452	0	640	0
Public Communication	0	12	0	0	0
Clerk / ROD	0	12,071	0	1,280	0
District Court	6,206	13,494	0	213	0
Probate Court	0	37,772	0	640	0
Family Court	0	71,446	0	640	0
Prosecuting Atty	0	3,838	0	213	0
Sheriff Office	250,639	42,426	0	1,280	0
BOC Bd of Comm	0	842	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	631	22,123	0	0
Parks & Rec	48,271	12,380	0	0	35,645
Friend of Court	0	1,869	0	0	0
Health Dept.	99,715	2,426	0	0	0
Indigent Defense	0	114,818	0	213	0
ROD Automation	0	644	0	0	0
Oakland Enhance	0	0	0	0	0
ARP	0	12	0	0	0
Water Res Co SRF	0	1,746	420,365	427	0
Multi Org Grants	0	792	0	0	0
Workforce Develp	0	210	0	0	3,125
LE Grants Misc	0	1,424	0	0	0
LE Grants PA-CRP	0	966	0	0	0
LE Grants Rd Pat	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
House Comm Dev	0	384	0	0	4,928
Hum Svcs Grants	0	2,129	0	0	0
Other Grants	0	1,065	0	0	0
Judicial Grants	0	2,067	0	0	0
Brownfield Init.	0	408	0	0	0
Concealed Pistol	0	322	0	0	0
Child Care Fund	99,715	1,188	0	0	0
Waste Res Mgmt	0	99	0	2,560	0
Water Res Co DSF	0	0	2,778	0	0
Proj Work Orders	0	545	0	213	0
Water Res Co CPF	0	25	26,722	0	0
Fire Record Mgmt	71,010	0	0	0	0
Airport	204,658	1,275	0	213	0
Drain Prop Funds	0	7,341	428,239	427	11,964
Delq Tax Revolv	0	49	0	0	0
Fac & Operations	447,558	2,550	0	1,280	0
Info Tech Clemis	166,510	309	0	427	0
Info Technology	330,783	891	0	2,773	0
Drain Equipment	0	706	26,601	0	0
Radio Communicat	128,265	495	0	7,682	0
Motor Pool	142,927	16,527	0	640	0
Communication	170,616	297	0	1,067	0
Bldg & Liab Ins	82,246	582	0	853	0
Fringe Benefits	11,356	3,677	0	427	0
Delq Per Prop Tx	0	0	0	0	0
Retirement	24,685	62	0	0	0
Retiree Hlt Care	39,236	0	0	0	0
Superseding Trust	2,360	0	0	0	0
Direct Bill	135,811	0	0	0	0
Total	2,543,654	435,335	926,828	30,205	66,151

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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 Social Service	0
Hum Svc Homeland	0
Hum Svc Neighborhood Housing	0
Hum Svc MSU Ext	0
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Childrens Villages	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Vets Svc	0
C&ED Dev & Plan	0
Public Communication	0
Clerk / ROD	0
District Court	0
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	0
BOC Bd of Comm	0
BOC Library	0
Water Res. Comm.	0
Parks & Rec	0
Friend of Court	30,442
Health Dept.	0
Indigent Defense	0
ROD Automation	0
Oakland Enhance	0
ARP	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develop	0
LE Grants Misc	0
LE Grants PA-CRP	10,500
LE Grants Rd Pat	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0
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	40,942

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Facilities Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,554,317			1,554,317
Cost Adjustments:				
Building Security	2,612,459			
Incentive Payment	16,627			
Total Departmental Cost Adjustments:	2,629,086			2,629,086
Inbound Costs:				
Building Depreciation	35,404		35,404	
Non-Departmental	1,416,812	3,708	1,420,520	
Co Exec Admin	22,255	2,921	25,177	
Co Exec Compliance	618	9	627	
Co Exec Corp Counsel	52,708	3,766	56,474	
Co Exec Purchasing	4,007	185	4,192	
Mgmt & Budget Fiscal Services	15,951	1,711	17,662	
Facilities Management		9,789	9,789	
Central Services Support Svcs		36,984	36,984	
Human Resources		13,328	13,328	
Treasurer		56	56	
Total Allocated Additions:	1,547,755	72,458	1,620,214	1,620,214
Total To Be Allocated:	5,731,158	72,458		5,803,617

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	693,604	0	13,733	30,657	151,205
FRINGE BENEFITS	340,020	0	6,732	15,029	74,125
Other Expense & Cost					
Supplies	4,874	0	97	215	1,062
Operating Expenses	31,747	0	629	1,403	6,925
Professional Serv	371,248	0	7,351	16,409	80,932
Internal Charges	112,824	0	2,234	4,987	24,596
Departmental Total					
Expenditures Per Financial Statement	1,554,317				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	2,612,459	0	91,292	0	1,824,853
Incentive Payment	16,627	0	329	735	3,625
Functional Cost					
	4,183,403	0	122,397	69,435	2,167,323
Allocation Step 1					
Inbound - Building Depreciation: Service Center	35,404	0	798	1,785	8,817
Inbound - Non-Departmental: Property Insur	337,002	0	9,785	15,611	110,977
Inbound - Non-Departmental: Grounds Care	500,001	0	11,271	25,214	124,521
Inbound - Non-Departmental: FM&O	579,577	0	11,454	25,624	126,543
Inbound - Co Exec Purchasing: ATM Reimb	(1,144)	0	0	0	(177)
Inbound - All Others	96,915	0	1,919	4,284	21,130
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,731,158	0	157,623	141,953	2,559,134
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	882	0	26	41	291
Inbound - Non-Departmental: Grounds Care	1,308	0	29	66	326
Inbound - Non-Departmental: FM&O	1,517	0	30	67	332
Inbound - All Others	68,751	0	1,361	3,038	15,004
2nd Allocation	72,458	0	1,446	3,212	15,952
Total For Facilities Management					
Schedule .3 Total	5,803,617	0	159,069	145,165	2,575,086

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
SALARIES & WAGES	6,936	29,756	10,890	12,485	27,744
FRINGE BENEFITS	3,400	14,587	5,338	6,120	13,601
Other Expense & Cost					
Supplies	49	209	77	88	195
Operating Expenses	317	1,362	498	571	1,270
Professional Serv	3,712	15,927	5,829	6,682	14,850
Internal Charges	1,128	4,840	1,771	2,031	4,513
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Incentive Payment	166	713	261	299	665
Functional Cost	15,708	67,394	24,664	28,276	62,838
Allocation Step 1					
Inbound - Building Depreciation: Service Center	404	1,732	633	726	1,616
Inbound - Non-Departmental: Property Insur	0	9,316	7,258	5,431	8,733
Inbound - Non-Departmental: Grounds Care	5,706	24,460	8,939	10,246	22,827
Inbound - Non-Departmental: FM&O	5,798	24,858	9,084	10,413	23,198
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	(331)
Inbound - All Others	969	4,158	1,521	1,744	3,877
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	28,585	131,917	52,100	56,836	122,757
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	24	19	14	23
Inbound - Non-Departmental: Grounds Care	15	64	23	27	60
Inbound - Non-Departmental: FM&O	15	65	24	27	61
Inbound - All Others	687	2,949	1,079	1,237	2,750
2nd Allocation	717	3,102	1,145	1,305	2,893
Total For Facilities Management					
Schedule .3 Total	29,302	135,019	53,245	58,141	125,650

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Wages & Benefits					
SALARIES & WAGES	24,762	5,202	8,670	13,872	97,798
FRINGE BENEFITS	12,139	2,550	4,250	6,800	47,943
Other Expense & Cost					
Supplies	174	37	61	97	687
Operating Expenses	1,133	238	397	635	4,476
Professional Serv	13,254	2,784	4,641	7,425	52,346
Internal Charges	4,028	846	1,410	2,256	15,908
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Incentive Payment	594	125	208	333	2,344
Functional Cost	56,084	11,782	19,637	31,418	221,502
Allocation Step 1					
Inbound - Building Depreciation: Service Center	1,441	301	503	0	5,692
Inbound - Non-Departmental: Property Insur	0	2,551	4,115	6,047	70,400
Inbound - Non-Departmental: Grounds Care	20,348	4,258	7,102	0	80,387
Inbound - Non-Departmental: FM&O	20,678	4,327	7,217	11,583	81,693
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	3,460	727	1,211	1,938	13,665
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	102,011	23,946	39,785	50,986	473,340
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	7	11	16	184
Inbound - Non-Departmental: Grounds Care	53	11	19	0	210
Inbound - Non-Departmental: FM&O	54	11	19	30	214
Inbound - All Others	2,454	515	859	1,374	9,693
2nd Allocation	2,561	544	907	1,421	10,302
Total For Facilities Management					
Schedule .3 Total	104,572	24,490	40,692	52,407	483,641

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management**

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	14,080	62,910	22,334	12,901	17,826
FRINGE BENEFITS	6,902	30,840	10,949	6,324	8,739
Other Expense & Cost					
Supplies	99	442	157	91	125
Operating Expenses	644	2,879	1,022	590	816
Professional Serv	7,536	33,672	11,954	6,905	9,541
Internal Charges	2,290	10,233	3,633	2,099	2,900
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Incentive Payment	338	1,508	535	309	427
Functional Cost	31,889	142,484	50,584	29,219	40,374
Allocation Step 1					
Inbound - Building Depreciation: Service Center	822	3,664	1,299	0	0
Inbound - Non-Departmental: Property Insur	7,842	0	13,965	2,839	229
Inbound - Non-Departmental: Grounds Care	11,603	51,739	18,340	0	0
Inbound - Non-Departmental: FM&O	11,792	52,579	18,638	10,801	14,922
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	1,967	8,790	3,121	1,803	2,491
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	65,915	259,256	105,946	44,662	58,016
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	21	0	37	7	1
Inbound - Non-Departmental: Grounds Care	30	135	48	0	0
Inbound - Non-Departmental: FM&O	31	138	49	28	39
Inbound - All Others	1,395	6,235	2,213	1,278	1,766
2nd Allocation	1,477	6,508	2,347	1,314	1,806
Total For Facilities Management					
Schedule .3 Total	67,391	265,764	108,293	45,976	59,821

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
Wages & Benefits					
SALARIES & WAGES	7,630	22,611	1,387	19,976	2,566
FRINGE BENEFITS	3,740	11,085	680	9,793	1,258
Other Expense & Cost					
Supplies	54	159	10	140	18
Operating Expenses	349	1,035	63	914	117
Professional Serv	4,084	12,103	742	10,692	1,374
Internal Charges	1,241	3,678	226	3,249	417
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	85,586	0
Incentive Payment	183	542	33	479	62
Functional Cost	17,281	51,213	3,141	130,829	5,812
Allocation Step 1					
Inbound - Building Depreciation: Service Center	443	1,315	0	0	149
Inbound - Non-Departmental: Property Insur	0	8,633	0	7,953	0
Inbound - Non-Departmental: Grounds Care	6,250	18,566	0	0	2,107
Inbound - Non-Departmental: FM&O	6,352	18,867	1,136	16,668	2,141
Inbound - Co Exec Purchasing: ATM Reimb	0	0	(636)	0	0
Inbound - All Others	1,066	3,159	194	2,791	359
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	31,391	101,754	3,835	158,241	10,568
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	23	0	21	0
Inbound - Non-Departmental: Grounds Care	16	49	0	0	6
Inbound - Non-Departmental: FM&O	17	49	3	44	6
Inbound - All Others	756	2,241	137	1,980	254
2nd Allocation	789	2,361	140	2,044	265
Total For Facilities Management					
Schedule .3 Total	32,180	104,115	3,975	160,285	10,833

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
Wages & Benefits					
SALARIES & WAGES	1,179	11,999	1,110	38,426	19,560
FRINGE BENEFITS	578	5,882	544	18,837	9,589
Other Expense & Cost					
Supplies	8	84	8	270	137
Operating Expenses	54	549	51	1,759	895
Professional Serv	631	6,423	594	20,567	10,469
Internal Charges	192	1,952	181	6,250	3,182
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	147,893	0
Incentive Payment	28	288	27	921	469
Functional Cost	2,670	27,177	2,515	234,923	44,301
Allocation Step 1					
Inbound - Building Depreciation: Service Center	67	698	63	2,238	0
Inbound - Non-Departmental: Property Insur	0	0	0	28,346	16,970
Inbound - Non-Departmental: Grounds Care	949	9,851	895	31,605	0
Inbound - Non-Departmental: FM&O	965	10,011	910	32,118	16,344
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	165	1,677	155	5,369	2,733
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,816	49,412	4,539	334,599	80,348
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	0	0	74	44
Inbound - Non-Departmental: Grounds Care	2	26	2	83	0
Inbound - Non-Departmental: FM&O	3	26	2	84	43
Inbound - All Others	116	1,189	110	3,808	1,938
2nd Allocation	121	1,241	114	4,049	2,025
Total For Facilities Management					
Schedule .3 Total	4,937	50,653	4,653	338,648	82,373

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	West Oakland Ofc Bldg	Building Secur
Wages & Benefits		
SALARIES & WAGES	3,399	0
FRINGE BENEFITS	1,666	0
Other Expense & Cost		
Supplies	24	0
Operating Expenses	156	0
Professional Serv	1,819	0
Internal Charges	553	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Building Security	0	462,835
Incentive Payment	81	0
Functional Cost	7,698	462,835
Allocation Step 1		
Inbound - Building Depreciation: Service Center	200	0
Inbound - Non-Departmental: Property Insur	0	0
Inbound - Non-Departmental: Grounds Care	2,818	0
Inbound - Non-Departmental: FM&O	2,863	0
Inbound - Co Exec Purchasing: ATM Reimb	0	0
Inbound - All Others	475	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	14,054	462,835
Allocation Step 2		
Inbound - Non-Departmental: Property Insur	0	0
Inbound - Non-Departmental: Grounds Care	7	0
Inbound - Non-Departmental: FM&O	8	0
Inbound - All Others	336	0
2nd Allocation	351	0
Total For Facilities Management		
Schedule .3 Total	14,405	462,835

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Hum Svc MSU Ext	13,820	36.783690	57,980		57,980	532	58,511
Pub Svc CC Prob	17,123	45.575044	71,837		71,837	659	72,496
C&ED Vets Svc	5,389	14.343510	22,609		22,609	207	22,816
Water Res. Comm.	992	2.640334	4,162		4,162	38	4,200
Others	247	0.657422	1,036		1,036	10	1,046
Schedule .4 Total for N. Office Bldg	37,571	100.000000	157,623		157,623	1,446	159,069

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, 2021
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	785		785		785
Hum Svc Admin	786	0.935113	1,327		1,327	30	1,358
Health Dept.	67,911	80.794489	114,690		114,690	2,610	117,300
Hum Svcs Grants	14,892	17.717182	25,150		25,150	572	25,722
Schedule .4 Total for NO Health Ctr	84,054	100.000000	141,953		141,953	3,212	145,165

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, 2021
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	6,519	1.570465	40,190		40,190		40,190
Central Services Support Svcs	23,932	5.765358	147,543		147,543	934	148,478
Treasurer	13,824	3.330282	85,226		85,226	540	85,766
Clerk Adm/Micrographics	5,087	1.225488	31,362		31,362	199	31,560
M&B Reimb.	6,649	1.601783	40,992		40,992	260	41,251
Pub Svc CC Prob	3,785	0.911828	23,335		23,335	148	23,483
Clerk / ROD	39,667	9.556011	244,551		244,551	1,549	246,100
Probate Court	30,245	7.286196	186,464		186,464	1,181	187,644
Family Court	161,301	38.858348	994,437		994,437	6,298	1,000,735
Prosecuting Atty	55,891	13.464466	344,574		344,574	2,182	346,756
Sheriff Office	18,092	4.358468	111,539		111,539	706	112,245
BOC Bd of Comm	8,257	1.989159	50,905		50,905	322	51,228
BOC Library	11,058	2.663936	68,174		68,174	432	68,605
LE Grants PA-CRP	8,515	2.051313	52,496		52,496	332	52,828
Fac & Operations	7,346	1.769694	45,289		45,289	287	45,576
Info Technology	443	0.106721	2,731		2,731	17	2,748
Delq Per Prop Tx	390	0.093953	2,404		2,404	15	2,420
Others	14,099	3.396531	86,922		86,922	550	87,472
Schedule .4 Total for Courthouse	415,100	100.000000	2,559,134		2,559,134	15,952	2,575,086

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, 2021
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	26,600		26,600	667	27,267
Others	1,321	6.945321	1,985		1,985	50	2,035
Schedule .4 Total for Central Svc Bld	19,020	100.000000	28,585		28,585	717	29,302

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, 2021
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	1,770		1,770	42	1,811
Road Commission	11,456	14.049546	18,534		18,534	436	18,970
Info Tech Clemis	6,520	7.996076	10,548		10,548	248	10,796
Info Technology	61,493	75.414520	99,485		99,485	2,340	101,824
Communication	977	1.198185	1,581		1,581	37	1,618
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	131,917		131,917	3,102	135,019

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 - 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	15,874		15,874	349	16,222
Sheriff Office	17,013	57.092520	29,745		29,745	654	30,399
Others	3,707	12.440015	6,481		6,481	142	6,624
Schedule .4 Total for Annex I	29,799	100.000000	52,100		52,100	1,145	53,245

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, 2021
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	48,358		48,358	1,110	49,469
Water Res. Comm.	4,361	12.767515	7,257		7,257	167	7,423
Others	734	2.148901	1,221		1,221	28	1,249
Schedule .4 Total for Annex II	34,157	100.000000	56,836		56,836	1,305	58,141

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, 2021
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	25,606		25,606	603	26,210
Pub Svc Comm Cor	13,202	17.349366	21,298		21,298	502	21,799
Sheriff Office	1,590	2.089493	2,565		2,565	60	2,625
Friend of Court	39,698	52.169000	64,041		64,041	1,509	65,550
House Comm Dev	5,732	7.532689	9,247		9,247	218	9,465
Schedule .4 Total for Oak Pointe	76,095	100.000000	122,757		122,757	2,893	125,650

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 - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	40,322	59.445673	60,641		60,641	1,522	62,163
Fac & Operations	27,508	40.554327	41,370		41,370	1,039	42,408
Schedule .4 Total for Public Works	67,830	100.000000	102,011		102,011	2,561	104,572

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 - 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	23,946		23,946	544	24,490
Schedule .4 Total for Child Care Ctr	14,193	100.000000	23,946		23,946	544	24,490

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	4,717		4,717	108	4,825
Health Dept.	4,848	20.477297	8,147		8,147	186	8,333
Others	16,020	67.666314	26,921		26,921	614	27,535
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	39,785		39,785	907	40,692

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 - 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	2,900		2,900	81	2,981
Health Dept.	33,285	87.603633	44,666		44,666	1,245	45,910
Hum Svcs Grants	2,549	6.708777	3,421		3,421	95	3,516
Schedule .4 Total for S. Health Svc	37,995	100.000000	50,986		50,986	1,421	52,407

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, 2021
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	1,077		1,077	23	1,101
Sheriff Office	267,368	99.772369	472,262		472,262	10,278	482,541
Schedule .4 Total for Law Enf Complex	267,978	100.000000	473,340		473,340	10,302	483,641

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, 2021
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	65,915		65,915	1,477	67,391
Schedule .4 Total for Medical Exam	38,680	100.000000	65,915		65,915	1,477	67,391

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 - 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	259,256		259,256	6,508	265,764
Schedule .4 Total for Child Welfare	172,476	100.000000	259,256		259,256	6,508	265,764

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, 2021
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	105,946		105,946	2,347	108,293
Schedule .4 Total for Work Release	61,138	100.000000	105,946		105,946	2,347	108,293

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, 2021
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	35,431	100.000000	44,662		44,662	1,314	45,976
Schedule .4 Total for Animal Shelter	35,431	100.000000	44,662		44,662	1,314	45,976

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, 2021
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	58,016		58,016	1,806	59,821
Schedule .4 Total for Trusty Camp	48,948	100.000000	58,016		58,016	1,806	59,821

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	9,789		9,789		9,789
Central Services Support Svcs	11,715	56.227502	17,650		17,650	644	18,295
Health Dept.	2,623	12.589393	3,952		3,952	144	4,096
Schedule .4 Total for Materials Mgmt	20,835	100.000000	31,391		31,391	789	32,180

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	101,754		101,754	2,361	104,115
Schedule .4 Total for Sheriff Admin	61,891	100.000000	101,754		101,754	2,361	104,115

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	3,835		3,835	140	3,975
Schedule .4 Total for P&R (Market)	7,453	100.000000	3,835		3,835	140	3,975

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, 2021
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 Comm Cor	7,315	13.379058	21,171		21,171	273	21,445
Pub Svc CC Prob	20,735	37.924097	60,012		60,012	776	60,787
C&ED Vets Svc	3,038	5.556470	8,793		8,793	114	8,906
Family Court	5,300	9.693644	15,339		15,339	198	15,537
Sheriff Office	119	0.217650	344		344	4	349
BOC Bd of Comm	606	1.108368	1,754		1,754	23	1,777
Health Dept.	4,224	7.725652	12,225		12,225	158	12,383
Fac & Operations	2,348	4.294467	6,796		6,796	88	6,883
Info Technology	8,660	15.839049	25,064		25,064	324	25,388
Others	2,330	4.261545	6,744		6,744	87	6,831
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	158,241		158,241	2,044	160,285

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 - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	7,024	100.000000	10,568		10,568	265	10,833
Schedule .4 Total for Mens Facility	7,024	100.000000	10,568		10,568	265	10,833

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, 2021
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	4,816		4,816	121	4,937
Schedule .4 Total for D Building	3,164	100.000000	4,816		4,816	121	4,937

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	8,842		8,842	222	9,064
Motor Pool	26,962	82.106097	40,571		40,571	1,019	41,589
Schedule .4 Total for Central Garage	32,838	100.000000	49,412		49,412	1,241	50,653

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 - Med Care Fac.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	2,985	100.000000	4,539		4,539	114	4,653
Schedule .4 Total for Med Care Fac.	2,985	100.000000	4,539		4,539	114	4,653

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	13,837	13.133317	43,944		43,944		43,944
Co Exec Compliance	1,902	1.805273	6,040		6,040		6,040
Mgmt & Budget Admin	3,637	3.452040	11,550		11,550		11,550
Co Exec Purchasing	8,729	8.285085	27,722		27,722		27,722
Mgmt & Budget Fiscal Services	23,724	22.517511	75,343		75,343		75,343
Central Services Admin	447	0.424268	1,420		1,420	34	1,453
Human Resources	22,654	21.501927	71,945		71,945	1,713	73,659
Pub Svc Admin	474	0.449895	1,505		1,505	36	1,541
C&ED Admin	447	0.424268	1,420		1,420	34	1,453
C&ED Dev & Plan	23,157	21.979347	73,543		73,543	1,752	75,294
Workforce Develop	2,920	2.771503	9,273		9,273	221	9,494
Info Technology	139	0.131931	441		441	11	452
Bldg & Liab Ins	831	0.788739	2,639		2,639	63	2,702
Fringe Benefits	2,460	2.334896	7,813		7,813	186	7,999
Schedule .4 Total for EOB 41 West	105,358	100.000000	334,599		334,599	4,049	338,648

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 - 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	70,987		70,987	1,790	72,777
Sheriff Office	5,719	10.667388	8,571		8,571	216	8,787
Fac & Operations	527	0.982989	790		790	20	810
Schedule .4 Total for District Court	53,612	100.000000	80,348		80,348	2,025	82,373

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 - West Oakland Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	5,656	60.215054	8,462		8,462	211	8,674
Child Care Fund	3,737	39.784946	5,591		5,591	140	5,731
Schedule .4 Total for West Oakland Ofc Bldg	9,393	100.000000	14,054		14,054	351	14,405

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 - Building Secur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	103,902	22.449037	103,902		103,902		103,902
Friend of Court	358,933	77.550963	358,933		358,933		358,933
Schedule .4 Total for Building Secur	462,835	100.000000	462,835		462,835	0	462,835

Allocation Basis: Dollar amount of security costs by location

Allocation Source: Building security summary

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
Non-Departmental	785	0	785	0	0
Co Exec Admin	43,944	0	0	0	0
Co Exec Compliance	6,040	0	0	0	0
Co Exec Corp Counsel	40,190	0	0	40,190	0
Mgmt & Budget Admin	11,550	0	0	0	0
Co Exec Purchasing	27,722	0	0	0	0
Mgmt & Budget Fiscal Services	75,343	0	0	0	0
Facilities Management	9,789	0	0	0	0
Central Services Admin	1,453	0	0	0	0
Central Services Support Svcs	216,241	0	0	148,478	0
Human Resources	73,659	0	0	0	0
Treasurer	85,766	0	0	85,766	0
Clerk Adm/Micrographics	33,372	0	0	31,560	0
M&B Equalization	26,210	0	0	0	0
M&B Reimb.	41,251	0	0	41,251	0
Hum Svc Admin	1,358	0	1,358	0	0
Hum Svc Homeland	16,222	0	0	0	0
Hum Svc MSU Ext	58,511	58,511	0	0	0
Pub Svc Admin	1,541	0	0	0	0
Pub Svc Comm Cor	44,345	0	0	0	0
Pub Svc Animal	45,976	0	0	0	0
Pub Svc CC Prob	156,766	72,496	0	23,483	0
Pub Svc Med Exam	67,391	0	0	0	0
C&ED Admin	1,453	0	0	0	0
C&ED Vets Svc	31,722	22,816	0	0	0
C&ED Dev & Plan	75,294	0	0	0	0
Clerk / ROD	246,100	0	0	246,100	0
District Court	72,777	0	0	0	0
Probate Court	187,644	0	0	187,644	0
Family Court	1,016,273	0	0	1,000,735	0
Prosecuting Atty	346,756	0	0	346,756	0
Sheriff Office	873,685	0	0	112,245	0
BOC Bd of Comm	53,004	0	0	51,228	0
BOC Library	68,605	0	0	68,605	0
Water Res. Comm.	177,688	4,200	0	0	0
Parks & Rec	6,956	0	0	0	0
Road Commission	18,970	0	0	0	0
Friend of Court	424,483	0	0	0	0
Health Dept.	192,675	0	117,300	0	0
Workforce Develp	9,494	0	0	0	0
LE Grants PA-CRP	52,828	0	0	52,828	0
House Comm Dev	9,465	0	0	0	0
Hum Svcs Grants	29,238	0	25,722	0	0
Child Care Fund	271,495	0	0	0	0
Fac & Operations	122,944	0	0	45,576	27,267
Info Tech Clemis	10,796	0	0	0	0
Info Technology	130,412	0	0	2,748	0
Radio Communicat	9,064	0	0	0	0
Motor Pool	41,589	0	0	0	0
Communication	1,618	0	0	0	0
Bldg & Liab Ins	2,702	0	0	0	0
Fringe Benefits	32,489	0	0	0	0

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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	2,420	0	0	2,420	0
Others	197,550	1,046	0	87,472	2,035
Direct Bill	0	0	0	0	0
Total	5,803,617	159,069	145,165	2,575,086	29,302

**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	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	49,469	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	1,811	0	0	0	0
M&B Equalization	0	0	0	26,210	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	16,222	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	21,799	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 Vets Svc	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	30,399	0	2,625	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	7,423	0	62,163
Parks & Rec	0	0	0	0	0
Road Commission	18,970	0	0	0	0
Friend of Court	0	0	0	65,550	0
Health Dept.	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	9,465	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	42,408
Info Tech Clemis	10,796	0	0	0	0
Info Technology	101,824	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,618	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	6,624	1,249	0	0
Direct Bill	0	0	0	0	0
Total	135,019	53,245	58,141	125,650	104,572

**Oakland County, Michigan
Cost Allocation Plan
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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
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	1,101	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	67,391
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	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	4,825	0	482,541	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	2,981	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	8,333	45,910	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	3,516	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	24,490	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	27,535	0	0	0
Direct Bill	0	0	0	0	0
Total	24,490	40,692	52,407	483,641	67,391

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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	9,789
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	18,295
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
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc Animal	0	0	45,976	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 Vets Svc	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	108,293	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 Dept.	0	0	0	0	4,096
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	265,764	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

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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	59,821	0
Direct Bill	0	0	0	0	0
Total	265,764	108,293	45,976	59,821	32,180

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Schedule .5 - Allocation Summary
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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
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	21,445	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	60,787	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	0	0	8,906	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	15,537	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	104,115	0	349	10,833	0
BOC Bd of Comm	0	0	1,777	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	3,975	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	12,383	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	6,883	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	25,388	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

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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	6,831	0	4,937
Direct Bill	0	0	0	0	0
Total	104,115	3,975	160,285	10,833	4,937

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

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	43,944	0	0
Co Exec Compliance	0	0	6,040	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	11,550	0	0
Co Exec Purchasing	0	0	27,722	0	0
Mgmt & Budget Fiscal Services	0	0	75,343	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	1,453	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	73,659	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
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	1,541	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	1,453	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	75,294	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	72,777	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	8,787	8,674
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 Dept.	0	4,653	0	0	0
Workforce Develop	0	0	9,494	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	5,731
Fac & Operations	0	0	0	810	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	452	0	0
Radio Communicat	9,064	0	0	0	0
Motor Pool	41,589	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	2,702	0	0
Fringe Benefits	0	0	7,999	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	50,653	4,653	338,648	82,373	14,405

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Building Secur
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
Hum Svc MSU Ext	0
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Vets Svc	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.	103,902
Parks & Rec	0
Road Commission	0
Friend of Court	358,933
Health Dept.	0
Workforce Develop	0
LE Grants PA-CRP	0
House Comm Dev	0
Hum Svcs Grants	0
Child Care Fund	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Building Secur
Delq Per Prop Tx	0
Others	0
Direct Bill	0
Total	<u>462,835</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Central Services Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	259,460			259,460
Cost Adjustments:				
Incentive Payment	4,185			
Total Departmental Cost Adjustments:	4,185			4,185
Inbound Costs:				
Building Depreciation	4,138		4,138	
Non-Departmental	6	0	6	
Co Exec Admin	2,767	363	3,130	
Co Exec Compliance	103	2	104	
Mgmt & Budget Fiscal Services	1,538	253	1,791	
Facilities Management	1,420	34	1,453	
Central Services Support Svcs		106	106	
Human Resources		3,234	3,234	
Total Allocated Additions:	9,972	3,991	13,963	13,963
Total To Be Allocated:	273,617	3,991		277,608

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Central Services Admin

	Total	G&A	Cent Svcs Admin
Wages & Benefits			
SALARIES & WAGES	174,583	0	174,583
FRINGE BENEFITS	76,215	0	76,215
Other Expense & Cost			
Operating Expenses	79	0	79
Internal Charges	8,583	0	8,583
Departmental Total			
Expenditures Per Financial Statement	259,460		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	4,185	0	4,185
Functional Cost			
	263,645	0	263,645
Allocation Step 1			
Inbound - All Others	9,972	0	9,972
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	273,617	0	273,617
Allocation Step 2			
Inbound - All Others	3,991	0	3,991
2nd Allocation	3,991	0	3,991
Total For Central Services Admin			
Schedule .3 Total	277,608	0	277,608

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	1,164,738	24.314571	66,529		66,529	970	67,499
Airport	2,163,619	45.166784	123,584		123,584	1,803	125,387
Motor Pool	1,461,931	30.518645	83,504		83,504	1,218	84,722
Schedule .4 Total for Cent Svcs Admin	4,790,288	100.000000	273,617		273,617	3,991	277,608

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, 2021
Schedule .5 - Allocation Summary
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	67,499	67,499
Airport	125,387	125,387
Motor Pool	84,722	84,722
Direct Bill	0	0
Total	<u>277,608</u>	<u>277,608</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Central Services Support Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,261,997			2,261,997
Cost Adjustments:				
Misc Revenue	-315,271			
Equipment Depr.	15,133			
Incentive Payment	18,657			
Total Departmental Cost Adjustments:	<u>-281,481</u>			-281,481
Inbound Costs:				
Building Depreciation	51,794		51,794	
Non-Departmental	99	0	100	
Co Exec Admin	12,854	1,687	14,541	
Co Exec Compliance	898	14	912	
Co Exec Corp Counsel	7,530	538	8,068	
Co Exec Purchasing	2,464	86	2,550	
Mgmt & Budget Fiscal Services	76,603	5,896	82,499	
Facilities Management	213,552	2,689	216,241	
Central Services Admin	66,529	970	67,499	
Central Services Support Svcs		598	598	
Human Resources		15,019	15,019	
Treasurer		1,171	1,171	
Clerk Adm/Micrographics		10,390	10,390	
Total Allocated Additions:	<u>432,323</u>	<u>39,059</u>	471,382	471,382
Total To Be Allocated:	<u>2,412,839</u>	<u>39,059</u>		<u>2,451,898</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	778,260	139,966	391,606	246,688	0
FRINGE BENEFITS	386,478	38,836	222,278	125,364	0
Other Expense & Cost					
Supplies	7,325	0	6,454	312	0
Operating Expenses	320,063	0	318,904	960	0
Internal Charges	769,871	652	312,525	237,622	37,995
Departmental Total					
Expenditures Per Financial Statement	2,261,997				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Revenue	(315,271)	0	(304,297)	0	(1,032)
Equipment Depr.	15,133	0	15,133	0	0
Incentive Payment	18,657	3,355	9,388	5,914	0
Functional Cost	1,980,516	182,809	971,991	616,860	36,963
Allocation Step 1					
Inbound - Building Depreciation: Court House	47,359	0	13,044	13,044	0
Inbound - Building Depreciation: Annex II	4,435	0	2,217	2,217	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	65,075	0	65,075	0	0
Inbound - Facilities Management: Courthouse	147,543	0	40,636	40,636	0
Inbound - Facilities Management: Annex II	48,358	0	24,179	24,179	0
Inbound - Facilities Management: Materials Mgmt	17,650	0	10,277	7,374	0
Inbound - All Others	101,902	18,322	51,277	32,303	0
Reallocate Admin Costs		(201,131)	49,518	34,936	0
Unallocated Costs	(259,425)	0	0	0	0
1st Allocation	2,153,414	0	1,228,215	771,549	36,963
Allocation Step 2					
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	4,382	0	4,382	0	0
Inbound - Facilities Management: Courthouse	934	0	257	257	0
Inbound - Facilities Management: Annex II	1,110	0	555	555	0
Inbound - Facilities Management: Materials Mgmt	644	0	375	269	0
Inbound - Clerk Adm/Micrographics: Micrographics	10,390	0	0	10,390	0
Inbound - All Others	21,598	3,883	10,869	6,846	0
Reallocate Admin Costs		(3,883)	956	674	0
Unallocated Costs	(420)	0	0	0	0
2nd Allocation	38,639	0	17,394	18,993	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
<hr/>					
<u>Total For Central Services Support Svcs</u>					
Schedule .3 Total	2,192,054	0	1,245,609	790,541	36,963

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Avaition	Food Services**
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	0	559
Operating Expenses	0	12	187
Internal Charges	0	0	181,077
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Revenue	0	0	(9,942)
Equipment Depr.	0	0	0
Incentive Payment	0	0	0
Functional Cost	0	12	171,881
Allocation Step 1			
Inbound - Building Depreciation: Court House	0	0	21,272
Inbound - Building Depreciation: Annex II	0	0	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0	0
Inbound - Facilities Management: Courthouse	0	0	66,271
Inbound - Facilities Management: Annex II	0	0	0
Inbound - Facilities Management: Materials Mgmt	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	116,334	342	0
Unallocated Costs	0	0	(259,425)
1st Allocation	116,334	354	0
Allocation Step 2			
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0	0
Inbound - Facilities Management: Courthouse	0	0	420
Inbound - Facilities Management: Annex II	0	0	0
Inbound - Facilities Management: Materials Mgmt	0	0	0
Inbound - Clerk Adm/Micrographics: Micrographics	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,246	7	0
Unallocated Costs	0	0	(420)
2nd Allocation	2,246	7	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Avaition	Food Services**
<hr/>			
Total For Central Services Support Svcs			
----- Schedule .3 Total	118,580	360	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	1,093.40	0.119778	1,471		1,471		1,471
Co Exec Corp Counsel	257.45	0.028203	346		346		346
Mgmt & Budget Fiscal Services	6,659.22	0.729494	8,960		8,960		8,960
Facilities Management	15.80	0.001731	21		21		21
Central Services Admin	78.95	0.008649	106		106		106
Human Resources	12,538.75	1.373576	16,870		16,870	241	17,111
Treasurer	36,298.60	3.976384	48,839		48,839	698	49,536
M&B Equalization	96,708.35	10.594060	130,118		130,118	1,859	131,977
M&B Reimb.	42,391.44	4.643833	57,036		57,036	815	57,851
Hum Svc Homeland	147.34	0.016141	198		198	3	201
Hum Svc MSU Ext	535.71	0.058685	721		721	10	731
Pub Svc Comm Cor	1,780.78	0.195078	2,396		2,396	34	2,430
Pub Svc Animal	11,114.56	1.217561	14,954		14,954	214	15,168
Pub Svc CC Prob	214.30	0.023476	288		288	4	292
Pub Svc Med Exam	562.24	0.061591	756		756	11	767
C&ED Vets Svc	3,052.03	0.334339	4,106		4,106	59	4,165
C&ED Dev & Plan	589.96	0.064628	794		794	11	805
Clerk / ROD	280,750.15	30.755194	377,740		377,740	5,401	383,141
District Court	191.35	0.020962	257		257	4	261
Probate Court	46,207.81	5.061903	62,171		62,171	888	63,059
Family Court	26,250.08	2.875604	35,319		35,319	505	35,823
Prosecuting Atty	27,209.11	2.980662	36,609		36,609	523	37,132
Sheriff Office	16,240.93	1.779137	21,852		21,852	312	22,164
BOC Bd of Comm	93,623.64	10.256141	125,967		125,967	1,800	127,767
Water Res. Comm.	19,690.16	2.156988	26,492		26,492	378	26,871
Parks & Rec	4,317.45	0.472961	5,809		5,809	83	5,892
Friend of Court	36,984.11	4.051479	49,761		49,761	711	50,472
Health Dept.	42,705.73	4.678263	57,459		57,459	821	58,280
Workforce Develop	399.98	0.043816	538		538	8	546
LE Grants PA-CRP	12,176.01	1.333839	16,382		16,382	234	16,616
House Comm Dev	6,399.30	0.701021	8,610		8,610	123	8,733
Hum Svcs Grants	26,950.97	2.952384	36,262		36,262	518	36,780
Concealed Pistol	19,176.29	2.100695	25,801		25,801	369	26,170
Child Care Fund	2,165.56	0.237229	2,914		2,914	42	2,955
Airport	1,851.64	0.202841	2,491		2,491	35	2,527
Drain Prop Funds	16,217.09	1.776525	21,820		21,820	312	22,131
Info Tech Clemis	16.10	0.001764	22		22	0	22
Info Technology	189.63	0.020773	255		255	4	259
Motor Pool	263.72	0.028890	355		355	5	360
Bldg & Liab Ins	328.80	0.036019	442		442	6	449
Fringe Benefits	5,859.25	0.641860	7,883		7,883	113	7,996
Retirement	12,650.73	1.385843	17,021		17,021	243	17,264
Schedule .4 Total for Mail Services	912,854.47	100.000000	1,228,215		1,228,215	17,394	1,245,609

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, 2021
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	218	0.603310	4,655		4,655		4,655
Co Exec Compliance	8	0.022140	171		171		171
Co Exec Corp Counsel	670	1.854209	14,306		14,306		14,306
Mgmt & Budget Admin	305	0.844080	6,512		6,512		6,512
Co Exec Purchasing	69	0.190956	1,473		1,473		1,473
Mgmt & Budget Fiscal Services	544	1.505507	11,616		11,616		11,616
Central Services Support Svcs	28	0.077489	598		598		598
Human Resources	564	1.560857	12,043		12,043	312	12,355
Treasurer	2,122	5.872585	45,310		45,310	1,175	46,485
M&B Equalization	1,895	5.244368	40,463		40,463	1,049	41,512
M&B Reimb.	121	0.334865	2,584		2,584	67	2,650
Hum Svc Admin	94	0.260143	2,007		2,007	52	2,059
Hum Svc Homeland	46	0.127304	982		982	25	1,008
Hum Svc MSU Ext	45	0.124536	961		961	25	986
Pub Svc Comm Cor	218	0.603310	4,655		4,655	121	4,775
Pub Svc Med Exam	1,573	4.353241	33,587		33,587	871	34,458
C&ED Admin	610	1.688161	13,025		13,025	338	13,363
Clerk / ROD	863	2.388332	18,427		18,427	478	18,905
District Court	1,315	3.639232	28,078		28,078	728	28,807
Probate Court	178	0.492611	3,801		3,801	99	3,899
Family Court	2,359	6.528477	50,370		50,370	1,306	51,677
Prosecuting Atty	13,850	38.329550	295,732		295,732	7,673	303,404
Sheriff Office	3,589	9.932474	76,634		76,634	1,988	78,622
BOC Bd of Comm	20	0.055350	427		427	11	438
Friend of Court	104	0.287818	2,221		2,221	58	2,278
Health Dept.	3,007	8.321802	64,207		64,207	1,665	65,872
Child Care Fund	811	2.244424	17,317		17,317	449	17,766
Resource & Crisis Ctr	306	0.846848	6,534		6,534	169	6,703
Fac & Operations	60	0.166049	1,281		1,281	33	1,314
Info Technology	32	0.088559	683		683	18	701
Bldg & Liab Ins	499	1.380971	10,655		10,655	276	10,931
Others	11	0.030442	235		235	6	241
Schedule .4 Total for Records Retent	36,134	100.000000	771,549		771,549	18,993	790,541

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, 2021
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	36,963		36,963		36,963
Schedule .4 Total for Materials Mgmt	100	100.000000	36,963		36,963	0	36,963

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, 2021
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	116,334		116,334	2,246	118,580
Schedule .4 Total for Admin Supt MP	100	100.000000	116,334		116,334	2,246	118,580

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, 2021
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Avaition

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Airport	100	100.000000	354		354	7	360
Schedule .4 Total for Avaition	100	100.000000	354		354	7	360

Allocation Basis: Direct allocation to Airport
Allocation Source: General Ledger summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Co Exec Admin	6,126	1,471	4,655	0	0
Co Exec Compliance	171	0	171	0	0
Co Exec Corp Counsel	14,652	346	14,306	0	0
Mgmt & Budget Admin	6,512	0	6,512	0	0
Co Exec Purchasing	1,473	0	1,473	0	0
Mgmt & Budget Fiscal Services	20,575	8,960	11,616	0	0
Facilities Management	36,984	21	0	36,963	0
Central Services Admin	106	106	0	0	0
Central Services Support Svcs	598	0	598	0	0
Human Resources	29,467	17,111	12,355	0	0
Treasurer	96,021	49,536	46,485	0	0
M&B Equalization	173,489	131,977	41,512	0	0
M&B Reimb.	60,502	57,851	2,650	0	0
Hum Svc Admin	2,059	0	2,059	0	0
Hum Svc Homeland	1,209	201	1,008	0	0
Hum Svc MSU Ext	1,717	731	986	0	0
Pub Svc Comm Cor	7,206	2,430	4,775	0	0
Pub Svc Animal	15,168	15,168	0	0	0
Pub Svc CC Prob	292	292	0	0	0
Pub Svc Med Exam	35,226	767	34,458	0	0
C&ED Admin	13,363	0	13,363	0	0
C&ED Vets Svc	4,165	4,165	0	0	0
C&ED Dev & Plan	805	805	0	0	0
Clerk / ROD	402,046	383,141	18,905	0	0
District Court	29,068	261	28,807	0	0
Probate Court	66,959	63,059	3,899	0	0
Family Court	87,500	35,823	51,677	0	0
Prosecuting Atty	340,536	37,132	303,404	0	0
Sheriff Office	100,785	22,164	78,622	0	0
BOC Bd of Comm	128,205	127,767	438	0	0
Water Res. Comm.	26,871	26,871	0	0	0
Parks & Rec	5,892	5,892	0	0	0
Friend of Court	52,750	50,472	2,278	0	0
Health Dept.	124,152	58,280	65,872	0	0
Workforce Develp	546	546	0	0	0
LE Grants PA-CRP	16,616	16,616	0	0	0
House Comm Dev	8,733	8,733	0	0	0
Hum Svcs Grants	36,780	36,780	0	0	0
Concealed Pistol	26,170	26,170	0	0	0
Child Care Fund	20,721	2,955	17,766	0	0
Resource & Crisis Ctr	6,703	0	6,703	0	0
Airport	2,887	2,527	0	0	0
Drain Prop Funds	22,131	22,131	0	0	0
Fac & Operations	1,314	0	1,314	0	0
Info Tech Clemis	22	22	0	0	0
Info Technology	959	259	701	0	0
Motor Pool	118,940	360	0	0	118,580
Bldg & Liab Ins	11,380	449	10,931	0	0
Fringe Benefits	7,996	7,996	0	0	0
Retirement	17,264	17,264	0	0	0
Others	241	0	241	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Direct Bill	0	0	0	0	0
Total	2,192,054	1,245,609	790,541	36,963	118,580

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Aviation
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
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Homeland	0
Hum Svc MSU Ext	0
Pub Svc Comm Cor	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Vets Svc	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
Water Res. Comm.	0
Parks & Rec	0
Friend of Court	0
Health Dept.	0
Workforce Develp	0
LE Grants PA-CRP	0
House Comm Dev	0
Hum Svcs Grants	0
Concealed Pistol	0
Child Care Fund	0
Resource & Crisis Ctr	0
Airport	360
Drain Prop Funds	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Motor Pool	0
Bldg & Liab Ins	0
Fringe Benefits	0
Retirement	0
Others	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Avaition
Direct Bill	0
Total	<u>360</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,912,320			4,912,320
Cost Adjustments:				
Incentive Payment	48,541			
Total Departmental Cost Adjustments:	48,541			48,541
Inbound Costs:				
Building Depreciation	209,739		209,739	
Non-Departmental	28,069	73	28,142	
Co Exec Admin	63,955	8,395	72,350	
Co Exec Compliance	29,018	1,591	30,609	
Co Exec Corp Counsel	80,945	5,784	86,729	
Co Exec Purchasing	5,878	262	6,140	
Mgmt & Budget Fiscal Services	30,954	3,606	34,561	
Facilities Management	71,945	1,713	73,659	
Central Services Support Svcs	28,913	553	29,467	
Human Resources		38,304	38,304	
Treasurer		132	132	
Total Allocated Additions:	549,416	60,414	609,830	609,830
Total To Be Allocated:	5,510,277	60,414		5,570,691

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	2,024,893	0	2,024,893
FRINGE BENEFITS	945,562	0	945,562
Other Expense & Cost			
Supplies	21,521	0	21,521
Professional Serv	290,987	0	290,987
Travel	8,082	0	8,082
Operating Expenses	235,642	0	235,642
Internal Charges	1,385,633	0	1,385,633
Departmental Total			
Expenditures Per Financial Statement	4,912,320		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	48,541	0	48,541
Functional Cost			
Functional Cost	4,960,861	0	4,960,861
Allocation Step 1			
Inbound - All Others	549,416	0	549,416
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	5,510,277	0	5,510,277
Allocation Step 2			
Inbound - All Others	60,414	0	60,414
2nd Allocation	60,414	0	60,414
Total For Human Resources			
Schedule .3 Total	5,570,691	0	5,570,691

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	2,044,328	0.478402	26,361		26,361		26,361
Co Exec Compliance	439,155	0.102769	5,663		5,663		5,663
Co Exec Corp Counsel	2,627,637	0.614905	33,883		33,883		33,883
Mgmt & Budget Admin	196,883	0.046073	2,539		2,539		2,539
Co Exec Purchasing	1,170,693	0.273959	15,096		15,096		15,096
Mgmt & Budget Fiscal Services	5,614,467	1.313866	72,398		72,398		72,398
Facilities Management	1,033,624	0.241883	13,328		13,328		13,328
Central Services Admin	250,798	0.058690	3,234		3,234		3,234
Central Services Support Svcs	1,164,738	0.272566	15,019		15,019		15,019
Human Resources	2,970,455	0.695129	38,304		38,304		38,304
Treasurer	3,288,648	0.769591	42,407		42,407	485	42,891
Clerk Adm/Micrographics	826,539	0.193422	10,658		10,658	122	10,780
M&B Equalization	8,279,339	1.937485	106,761		106,761	1,221	107,981
M&B Reimb.	2,340,201	0.547641	30,177		30,177	345	30,521
Hum Svc Admin	233,404	0.054620	3,010		3,010	34	3,044
Hum Svc Social Service	5,497	0.001286	71		71	1	72
Hum Svc Homeland	913,178	0.213697	11,775		11,775	135	11,910
Hum Svc MSU Ext	500,097	0.117030	6,449		6,449	74	6,522
Pub Svc Admin	172,147	0.040285	2,220		2,220	25	2,245
Pub Svc Comm Cor	3,794,612	0.887994	48,931		48,931	559	49,490
Pub Svc Childrens Villages	90,662	0.021216	1,169		1,169	13	1,182
Pub Svc Animal	2,460,527	0.575799	31,728		31,728	363	32,091
Pub Svc Med Exam	3,192,676	0.747132	41,169		41,169	471	41,640
C&ED Admin	277,499	0.064939	3,578		3,578	41	3,619
C&ED Vets Svc	1,472,673	0.344627	18,990		18,990	217	19,207
C&ED Dev & Plan	4,773,984	1.117181	61,560		61,560	704	62,264
Public Communication	1,045,944	0.244766	13,487		13,487	154	13,641
Clerk / ROD	5,634,664	1.318593	72,658		72,658	831	73,489
District Court	13,328,918	3.119160	171,874		171,874	1,965	173,839
Probate Court	4,844,511	1.133686	62,469		62,469	714	63,183
Family Court	22,883,565	5.355085	295,080		295,080	3,374	298,453
Prosecuting Atty	17,255,866	4.038122	222,512		222,512	2,544	225,056
Sheriff Office	132,382,019	30.979312	1,707,046		1,707,046	19,517	1,726,563
BOC Bd of Comm	2,887,405	0.675695	37,233		37,233	426	37,658
BOC Library	230,934	0.054042	2,978		2,978	34	3,012
Water Res. Comm.	3,292,511	0.770495	42,456		42,456	485	42,941
Parks & Rec	12,830,463	3.002514	165,447		165,447	1,891	167,338
Friend of Court	15,223,545	3.562530	196,305		196,305	2,244	198,550
Health Dept.	25,478,241	5.962277	328,538		328,538	3,756	332,294
Indigent Defense	883,922	0.206851	11,398		11,398	130	11,528
ROD Automation	410,441	0.096049	5,293		5,293	60	5,353
Oakland Enhance	397,003	0.092904	5,119		5,119	59	5,178
ARP	1,049,133	0.245512	13,528		13,528	155	13,683
Water Res Co SRF	6,411,909	1.500479	82,681		82,681	945	83,626
Multi Org Grants	1,607,001	0.376061	20,722		20,722	237	20,959
Workforce Develp	996,807	0.233267	12,854		12,854	147	13,001
LE Grants Misc	1,982,335	0.463895	25,562		25,562	292	25,854
LE Grants PA-CRP	2,075,216	0.485631	26,760		26,760	306	27,066
LE Grants Rd Pat	585,124	0.136927	7,545		7,545	86	7,631
House Comm Dev	2,391,084	0.559548	30,833		30,833	352	31,185
Hum Svcs Grants	10,676,627	2.498485	137,673		137,673	1,574	139,247
Other Grants	338,182	0.079139	4,361		4,361	50	4,411

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Judicial Grants	492,421	0.115234	6,350		6,350	73	6,422
Concealed Pistol	151,391	0.035428	1,952		1,952	22	1,974
Child Care Fund	18,332,243	4.290010	236,391		236,391	2,703	239,094
Water Res Co CPF	538,272	0.125963	6,941		6,941	79	7,020
Fire Record Mgmt	404,553	0.094671	5,217		5,217	60	5,276
Airport	2,163,619	0.506318	27,900		27,900	319	28,218
Drain Prop Funds	26,387,466	6.175049	340,262		340,262	3,890	344,152
Delq Tax Revolv	200,822	0.046995	2,590		2,590	30	2,619
Fac & Operations	14,894,947	3.485633	192,068		192,068	2,196	194,264
Info Tech Clemis	3,554,816	0.831878	45,839		45,839	524	46,363
Info Technology	16,887,210	3.951851	217,758		217,758	2,490	220,247
Radio Communicat	1,135,905	0.265818	14,647		14,647	167	14,815
Motor Pool	1,461,931	0.342113	18,851		18,851	215	19,067
Communication	348,727	0.081607	4,497		4,497	51	4,548
Bldg & Liab Ins	731,209	0.171113	9,429		9,429	108	9,537
Fringe Benefits	2,153,963	0.504058	27,775		27,775	318	28,093
Delq Per Prop Tx	226,691	0.053049	2,923		2,923	33	2,957
Schedule .4 Total for Personnel Svcs	427,324,017	100.000000	5,510,277		5,510,277	60,414	5,570,691

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, 2021
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Co Exec Admin	26,361	26,361
Co Exec Compliance	5,663	5,663
Co Exec Corp Counsel	33,883	33,883
Mgmt & Budget Admin	2,539	2,539
Co Exec Purchasing	15,096	15,096
Mgmt & Budget Fiscal Services	72,398	72,398
Facilities Management	13,328	13,328
Central Services Admin	3,234	3,234
Central Services Support Svcs	15,019	15,019
Human Resources	38,304	38,304
Treasurer	42,891	42,891
Clerk Adm/Micrographics	10,780	10,780
M&B Equalization	107,981	107,981
M&B Reimb.	30,521	30,521
Hum Svc Admin	3,044	3,044
Hum Svc Social Service	72	72
Hum Svc Homeland	11,910	11,910
Hum Svc MSU Ext	6,522	6,522
Pub Svc Admin	2,245	2,245
Pub Svc Comm Cor	49,490	49,490
Pub Svc Childrens Villages	1,182	1,182
Pub Svc Animal	32,091	32,091
Pub Svc Med Exam	41,640	41,640
C&ED Admin	3,619	3,619
C&ED Vets Svc	19,207	19,207
C&ED Dev & Plan	62,264	62,264
Public Communication	13,641	13,641
Clerk / ROD	73,489	73,489
District Court	173,839	173,839
Probate Court	63,183	63,183
Family Court	298,453	298,453
Prosecuting Atty	225,056	225,056
Sheriff Office	1,726,563	1,726,563
BOC Bd of Comm	37,658	37,658
BOC Library	3,012	3,012
Water Res. Comm.	42,942	42,942
Parks & Rec	167,338	167,338
Friend of Court	198,550	198,550
Health Dept.	332,294	332,294
Indigent Defense	11,528	11,528
ROD Automation	5,353	5,353
Oakland Enhance	5,178	5,178
ARP	13,683	13,683
Water Res Co SRF	83,626	83,626
Multi Org Grants	20,959	20,959
Workforce Develp	13,001	13,001
LE Grants Misc	25,854	25,854
LE Grants PA-CRP	27,066	27,066
LE Grants Rd Pat	7,631	7,631
House Comm Dev	31,185	31,185
Hum Svcs Grants	139,247	139,247
Other Grants	4,411	4,411

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Judicial Grants	6,422	6,422
Concealed Pistol	1,974	1,974
Child Care Fund	239,094	239,094
Water Res Co CPF	7,020	7,020
Fire Record Mgmt	5,276	5,276
Airport	28,218	28,218
Drain Prop Funds	344,152	344,152
Delq Tax Revolv	2,619	2,619
Fac & Operations	194,264	194,264
Info Tech Clemis	46,363	46,363
Info Technology	220,247	220,247
Radio Communicat	14,815	14,815
Motor Pool	19,067	19,067
Communication	4,548	4,548
Bldg & Liab Ins	9,537	9,537
Fringe Benefits	28,093	28,093
Delq Per Prop Tx	2,957	2,957
Direct Bill	0	0
Total	5,570,691	5,570,691

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,082,946			7,082,946
Cost Adjustments:				
Incentive Payment	48,025			
Total Departmental Cost Adjustments:	48,025			48,025
Inbound Costs:				
Building Depreciation	27,357		27,357	
Non-Departmental	1,302	3	1,305	
Co Exec Admin	2,867	376	3,243	
Co Exec Compliance	247,379	14,148	261,527	
Co Exec Corp Counsel	116,711	8,340	125,051	
Co Exec Purchasing	7,254	294	7,548	
Mgmt & Budget Fiscal Services	35,296	3,967	39,263	
Facilities Management	85,226	540	85,766	
Central Services Support Svcs	94,148	1,873	96,021	
Human Resources	42,407	485	42,891	
Treasurer		67,646	67,646	
Clerk Adm/Micrographics		47,447	47,447	
Total Allocated Additions:	659,946	145,120	805,066	805,066
Total To Be Allocated:	7,790,917	145,120		7,936,037

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	1,868,979	298,640	401,147	8,060	126,776
FRINGE BENEFITS	954,997	138,598	225,553	4,181	65,758
Other Expense & Cost					
Supplies	17,149	5,861	1,859	0	0
Postage	30,692	3,533	0	375	5,892
Rounding Adj.	1	1	0	0	0
Bonds	42,886	0	0	0	0
Travel	1,654	798	0	0	0
Professional Serv	54,571	724	16,477	0	0
Operating Expenses	28,859	2,800	5,202	900	14,161
ISF IT Development	443,673	0	0	0	0
ISF IT Oper/Print	373,234	53,970	72,482	1,456	22,917
ISF Specific	154,631	2,599	0	0	0
ISF Insurance	71,034	6,795	17,646	296	4,658
ISF Building/Tele	234,467	30,645	41,149	821	13,013
Prop Tax Land Sale	2,806,119	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,082,946				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	48,025	7,674	10,306	207	3,256
Functional Cost	7,130,971	552,638	791,821	16,296	256,431
Allocation Step 1					
Inbound - Co Exec Compliance: Audits/Bank Rec	244,566	10,426	219,476	14,664	0
Inbound - All Others	415,380	57,690	65,383	4,973	24,543
Reallocate Admin Costs		(620,754)	98,514	7,511	36,997
Unallocated Costs	(6,130,976)	0	0	0	0
1st Allocation	1,659,940	0	1,175,194	43,444	317,971
Allocation Step 2					
Inbound - Co Exec Compliance: Audits/Bank Rec	14,106	601	12,659	846	0
Inbound - Treasurer: Cash Accounting	67,573	0	0	36,432	0
Inbound - All Others	63,441	8,810	9,985	759	3,748
Reallocate Admin Costs		(9,412)	1,494	114	561
Unallocated Costs	(77,281)	0	0	0	0
2nd Allocation	67,839	0	24,137	38,150	4,309
Total For Treasurer					
Schedule .3 Total	1,727,779	0	1,199,331	81,594	322,279

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Delq Tax Fund	Delq Per Prop	Investment Serv**	General Gov't**
Wages & Benefits				
SALARIES & WAGES	0	0	177,592	856,764
FRINGE BENEFITS	0	0	73,916	446,991
Other Expense & Cost				
Supplies	0	0	0	9,429
Postage	0	0	0	20,892
Rounding Adj.	0	0	0	0
Bonds	0	0	0	42,886
Travel	0	0	0	856
Professional Serv	0	0	0	37,370
Operating Expenses	0	0	100	5,696
ISF IT Development	0	0	0	443,673
ISF IT Oper/Print	0	28,552	32,098	161,759
ISF Specific	0	0	0	152,032
ISF Insurance	0	0	4,668	36,971
ISF Building/Tele	12,778	0	18,218	117,843
Prop Tax Land Sale	0	0	0	2,806,119
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Incentive Payment	0	0	4,562	22,020
Functional Cost	12,778	28,552	311,154	5,161,301
Allocation Step 1				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - All Others	0	0	32,837	229,954
Reallocate Admin Costs	35,197	46,805	49,474	346,257
Unallocated Costs	0	0	(393,465)	(5,737,512)
1st Allocation	47,975	75,357	0	0
Allocation Step 2				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	31,141	0
Inbound - All Others	0	0	5,014	35,125
Reallocate Admin Costs	534	710	750	5,250
Unallocated Costs	0	0	(36,906)	(40,375)
2nd Allocation	534	710	0	0
Total For Treasurer				
Schedule .3 Total	48,508	76,066	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	14	0.071619	842		842		842
Mgmt & Budget Fiscal Services	7,465	38.188049	448,784		448,784		448,784
Central Services Support Svcs	19	0.097197	1,142		1,142		1,142
Treasurer	1,124	5.749949	67,573		67,573		67,573
M&B Reimb.	692	3.540004	41,602		41,602	1,529	43,131
Pub Svc Comm Cor	9	0.046041	541		541	20	561
Pub Svc Animal	333	1.703499	20,019		20,019	736	20,755
Pub Svc Med Exam	10	0.051156	601		601	22	623
C&ED Dev & Plan	38	0.194393	2,284		2,284	84	2,368
Clerk / ROD	1,143	5.847145	68,715		68,715	2,525	71,240
District Court	47	0.240434	2,826		2,826	104	2,929
Probate Court	251	1.284019	15,090		15,090	554	15,644
Family Court	2	0.010231	120		120	4	125
Prosecuting Atty	106	0.542255	6,373		6,373	234	6,607
Sheriff Office	294	1.503990	17,675		17,675	649	18,324
Water Res. Comm.	78	0.399018	4,689		4,689	172	4,861
Parks & Rec	1,378	7.049315	82,843		82,843	3,044	85,887
Friend of Court	41	0.209740	2,465		2,465	90	2,555
Health Dept.	961	4.916104	57,774		57,774	2,123	59,897
House Comm Dev	80	0.409249	4,809		4,809	177	4,986
Drain Prop Funds	579	2.961940	34,809		34,809	1,279	36,088
Delq Tax Revolv	109	0.557602	6,553		6,553	241	6,794
Drain Equipment	61	0.312052	3,667		3,667	135	3,802
Others	4,714	24.114999	283,398		283,398	10,415	293,813
Schedule .4 Total for Cash Accounting	19,548	100.000000	1,175,194		1,175,194	24,137	1,199,331

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, 2021
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	3,546	4.488721	1,950		1,950		1,950
Co Exec Admin	149	0.188612	82		82		82
Co Exec Compliance	14	0.017722	8		8		8
Co Exec Corp Counsel	44	0.055698	24		24		24
Mgmt & Budget Admin	4	0.005063	2		2		2
Co Exec Purchasing	8	0.010127	4		4		4
Mgmt & Budget Fiscal Services	80	0.101268	44		44		44
Facilities Management	102	0.129117	56		56		56
Central Services Support Svcs	53	0.067090	29		29		29
Human Resources	240	0.303805	132		132		132
Treasurer	132	0.167093	73		73		73
Clerk Adm/Micrographics	37	0.046837	20		20	19	39
M&B Equalization	28	0.035444	15		15	14	30
M&B Reimb.	230	0.291147	126		126	117	244
Hum Svc Admin	28	0.035444	15		15	14	30
Hum Svc Social Service	5	0.006329	3		3	3	5
Hum Svc Homeland	338	0.427859	186		186	173	359
Hum Svc Neighborhood Housing	1	0.001266	1		1	1	1
Hum Svc MSU Ext	10	0.012659	5		5	5	11
Pub Svc Admin	1	0.001266	1		1	1	1
Pub Svc Comm Cor	82	0.103800	45		45	42	87
Pub Svc Animal	597	0.755715	328		328	305	633
Pub Svc CC Prob	11	0.013924	6		6	6	12
Pub Svc Med Exam	348	0.440517	191		191	178	369
C&ED Admin	4	0.005063	2		2	2	4
C&ED Vets Svc	174	0.220259	96		96	89	185
C&ED Dev & Plan	1,844	2.334236	1,014		1,014	942	1,957
Public Communication	1	0.001266	1		1	1	1
Clerk / ROD	980	1.240538	539		539	501	1,040
District Court	1,090	1.379782	599		599	557	1,157
Probate Court	3,051	3.862123	1,678		1,678	1,560	3,238
Family Court	5,807	7.350819	3,194		3,194	2,969	6,162
Prosecuting Atty	310	0.392415	170		170	158	329
Sheriff Office	3,622	4.584926	1,992		1,992	1,852	3,843
BOC Bd of Comm	131	0.165827	72		72	67	139
Water Res. Comm.	205	0.259500	113		113	105	217
Parks & Rec	7,680	9.721765	4,224		4,224	3,926	8,150
Friend of Court	151	0.191144	83		83	77	160
Health Dept.	1,040	1.316489	572		572	532	1,104
Indigent Defense	9,277	11.743335	5,102		5,102	4,742	9,844
ROD Automation	52	0.065824	29		29	27	55
ARP	1	0.001266	1		1	1	1
Water Res Co SRF	2,255	2.854503	1,240		1,240	1,153	2,393
Multi Org Grants	64	0.081015	35		35	33	68
Workforce Develp	1,604	2.030431	882		882	820	1,702
LE Grants Misc	116	0.146839	64		64	59	123
LE Grants PA-CRP	78	0.098737	43		43	40	83
House Comm Dev	1,421	1.798780	781		781	726	1,508
Hum Svcs Grants	1,668	2.111446	917		917	853	1,770
Other Grants	108	0.136712	59		59	55	115
Judicial Grants	167	0.211398	92		92	85	177
Brownfield Init.	36	0.045571	20		20	18	38

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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
Concealed Pistol	26	0.032912	14		14	13	28
Child Care Fund	859	1.087369	472		472	439	911
Waste Res Mgmt	8	0.010127	4		4	4	8
Misc DSF	32	0.040507	18		18	16	34
Water Res Co DSF	113	0.143042	62		62	58	120
Proj Work Orders	706	0.893694	388		388	361	749
Water Res Co CPF	171	0.216461	94		94	87	181
Fire Record Mgmt	40	0.050634	22		22	20	42
Airport	1,733	2.193726	953		953	886	1,839
Drain Prop Funds	11,173	14.143397	6,147		6,147	5,717	11,864
Delq Tax Revolv	39	0.049368	21		21	20	41
Fac & Operations	5,310	6.721689	2,920		2,920	2,714	5,635
Info Tech Clemis	415	0.525330	228		228	212	440
Info Technology	1,604	2.030431	882		882	820	1,702
Drain Equipment	781	0.988633	429		429	399	829
Radio Communicat	956	1.210157	526		526	489	1,014
Motor Pool	3,673	4.649485	2,020		2,020	1,878	3,897
Communication	484	0.612674	266		266	247	513
Bldg & Liab Ins	464	0.587357	255		255	237	492
Fringe Benefits	896	1.134206	493		493	458	951
Public Transport	15	0.018988	8		8	8	16
Retirement	67	0.084812	37		37	34	71
Retiree Hlt Care	401	0.507608	220		220	205	425
Superseding Trust	7	0.008861	4		4	4	7
Schedule .4 Total for Disb General	78,998	100.000000	43,444		43,444	38,150	81,594

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, 2021
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	328,972	51.334658	163,229		163,229		163,229
District Court	591	0.092223	293		293	8	301
Family Court	7,045	1.099342	3,496		3,496	97	3,593
Sheriff Office	4,791	0.747615	2,377		2,377	66	2,443
Retirement	299,439	46.726162	148,575		148,575	4,137	152,713
Schedule .4 Total for Disb Specific	640,838	100.000000	317,971		317,971	4,309	322,279

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, 2021
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	47,975		47,975	534	48,508
Schedule .4 Total for Delq Tax Fund	100	100.000000	47,975		47,975	534	48,508

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, 2021
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	75,357		75,357	710	76,066
Schedule .4 Total for Delq Per Prop	100	100.000000	75,357		75,357	710	76,066

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, 2021
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	1,950	0	1,950	0	0
Co Exec Admin	82	0	82	0	0
Co Exec Compliance	8	0	8	0	0
Co Exec Corp Counsel	24	0	24	0	0
Mgmt & Budget Admin	2	0	2	0	0
Co Exec Purchasing	846	842	4	0	0
Mgmt & Budget Fiscal Services	612,057	448,784	44	163,229	0
Facilities Management	56	0	56	0	0
Central Services Support Svcs	1,171	1,142	29	0	0
Human Resources	132	0	132	0	0
Treasurer	67,646	67,573	73	0	0
Clerk Adm/Micrographics	39	0	39	0	0
M&B Equalization	30	0	30	0	0
M&B Reimb.	43,374	43,131	244	0	0
Hum Svc Admin	30	0	30	0	0
Hum Svc Social Service	5	0	5	0	0
Hum Svc Homeland	359	0	359	0	0
Hum Svc Neighborhood Housing	1	0	1	0	0
Hum Svc MSU Ext	11	0	11	0	0
Pub Svc Admin	1	0	1	0	0
Pub Svc Comm Cor	648	561	87	0	0
Pub Svc Animal	21,388	20,755	633	0	0
Pub Svc CC Prob	12	0	12	0	0
Pub Svc Med Exam	992	623	369	0	0
C&ED Admin	4	0	4	0	0
C&ED Vets Svc	185	0	185	0	0
C&ED Dev & Plan	4,325	2,368	1,957	0	0
Public Communication	1	0	1	0	0
Clerk / ROD	72,280	71,240	1,040	0	0
District Court	4,387	2,929	1,157	301	0
Probate Court	18,882	15,644	3,238	0	0
Family Court	9,880	125	6,162	3,593	0
Prosecuting Atty	6,935	6,607	329	0	0
Sheriff Office	24,611	18,324	3,843	2,443	0
BOC Bd of Comm	139	0	139	0	0
Water Res. Comm.	5,079	4,861	217	0	0
Parks & Rec	94,037	85,887	8,150	0	0
Friend of Court	2,715	2,555	160	0	0
Health Dept.	61,000	59,897	1,104	0	0
Indigent Defense	9,844	0	9,844	0	0
ROD Automation	55	0	55	0	0
ARP	1	0	1	0	0
Water Res Co SRF	2,393	0	2,393	0	0
Multi Org Grants	68	0	68	0	0
Workforce Develp	1,702	0	1,702	0	0
LE Grants Misc	123	0	123	0	0
LE Grants PA-CRP	83	0	83	0	0
House Comm Dev	6,494	4,986	1,508	0	0
Hum Svcs Grants	1,770	0	1,770	0	0
Other Grants	115	0	115	0	0
Judicial Grants	177	0	177	0	0
Brownfield Init.	38	0	38	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Concealed Pistol	28	0	28	0	0
Child Care Fund	911	0	911	0	0
Waste Res Mgmt	8	0	8	0	0
Misc DSF	34	0	34	0	0
Water Res Co DSF	120	0	120	0	0
Proj Work Orders	749	0	749	0	0
Water Res Co CPF	181	0	181	0	0
Fire Record Mgmt	42	0	42	0	0
Airport	1,839	0	1,839	0	0
Drain Prop Funds	47,952	36,088	11,864	0	0
Delq Tax Revolv	55,343	6,794	41	0	48,508
Fac & Operations	5,635	0	5,635	0	0
Info Tech Clemis	440	0	440	0	0
Info Technology	1,702	0	1,702	0	0
Drain Equipment	4,630	3,802	829	0	0
Radio Communicat	1,014	0	1,014	0	0
Motor Pool	3,897	0	3,897	0	0
Communication	513	0	513	0	0
Bldg & Liab Ins	492	0	492	0	0
Fringe Benefits	951	0	951	0	0
Delq Per Prop Tx	76,066	0	0	0	0
Public Transport	16	0	16	0	0
Retirement	152,784	0	71	152,713	0
Retiree Hlt Care	425	0	425	0	0
Superseding Trust	7	0	7	0	0
Others	293,813	293,813	0	0	0
Direct Bill	0	0	0	0	0
Total	1,727,779	1,199,331	81,594	322,279	48,508

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Treasurer

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

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Delq Per Prop
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	76,066
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Others	0
Direct Bill	0
Total	76,066

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Clerk Adm/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,046,068			1,046,068
Deductions:				
County Directory	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Incentive Payment	13,329			
Total Departmental Cost Adjustments:	<u>13,329</u>			13,329
Inbound Costs:				
Building Depreciation	14,227		14,227	
Non-Departmental	228	1	229	
Co Exec Admin	722	95	817	
Co Exec Compliance	415	6	422	
Co Exec Purchasing	272	11	283	
Mgmt & Budget Fiscal Services	6,218	881	7,098	
Facilities Management	33,132	240	33,372	
Human Resources	10,658	122	10,780	
Treasurer	20	19	39	
Total Allocated Additions:	<u>65,892</u>	<u>1,375</u>	67,267	67,267
Total To Be Allocated:	<u>1,125,289</u>	<u>1,375</u>	<u>1,126,664</u>	

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Clerk Adm/Micrographics

	Total	G&A	Clerk Admin	Micrographics
Wages & Benefits				
SALARIES & WAGES	420,207	0	405,458	14,749
FRINGE BENEFITS	186,039	0	179,509	6,530
Other Expense & Cost				
Supplies	653	0	630	23
Internal Charges	81,848	0	78,975	2,873
Operating Expenses	3,825	0	3,691	134
*County Directory	0	0	0	0
Micrographics	353,496	0	0	353,496
Departmental Total				
Expenditures Per Financial Statement	1,046,068			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Incentive Payment	13,329	0	9,719	3,610
Functional Cost				
	1,059,397	0	677,982	381,415
Allocation Step 1				
Inbound - Building Depreciation: Court House	10,067	0	3,536	6,530
Inbound - Building Depreciation: Info Tech Bldg	4,161	0	4,161	0
Inbound - Facilities Management: Courthouse	31,362	0	11,017	20,345
Inbound - Facilities Management: Info Tech Bldg	1,770	0	1,770	0
Inbound - All Others	18,533	0	12,076	6,457
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,125,289	0	710,542	414,747
Allocation Step 2				
Inbound - Facilities Management: Courthouse	199	0	70	129
Inbound - Facilities Management: Info Tech Bldg	42	0	42	0
Inbound - All Others	1,134	0	740	395
2nd Allocation	1,375	0	851	524
Total For Clerk Adm/Micrographics				
Schedule .3 Total	1,126,664	0	711,393	415,271

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2021
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	710,542		710,542	851	711,393
Schedule .4 Total for Clerk Admin	100	100.000000	710,542		710,542	851	711,393

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, 2021
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	10,065.42	2.505100	10,390		10,390		10,390
Treasurer	45,966.00	11.440103	47,447		47,447		47,447
M&B Equalization	11,850.00	2.949250	12,232		12,232	18	12,250
Clerk / ROD	173,547.90	43.192921	179,142		179,142	263	179,405
Probate Court	15,262.05	3.798447	15,754		15,754	23	15,777
Family Court	9,407.50	2.341356	9,711		9,711	14	9,725
Sheriff Office	19,321.82	4.808850	19,945		19,945	29	19,974
Water Res. Comm.	116,376.40	28.963973	120,127		120,127	176	120,304
Schedule .4 Total for Micrographics	401,797.09	100.000000	414,747		414,747	524	415,271

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, 2021
Schedule .5 - Allocation Summary
For Department Clerk Adm/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Central Services Support Svcs	10,390	0	10,390
Treasurer	47,447	0	47,447
M&B Equalization	12,250	0	12,250
Clerk / ROD	890,797	711,393	179,405
Probate Court	15,777	0	15,777
Family Court	9,725	0	9,725
Sheriff Office	19,974	0	19,974
Water Res. Comm.	120,304	0	120,304
Direct Bill	0	0	0
Total	1,126,664	711,393	415,271

Section D: Supplemental Data

Oakland County, Michigan
CAP to ACFR Reconciliation
Based on The Fiscal Year Ended September 30, 2021

Fund	Object	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	C-76	117,268,913	
		Total Per ACFR page 102		<u>117,268,913</u>	
10100	101010X	Co Exec. - Admin	C-87	4,898,408	
10100	101020X	Co Exec. - Auditing/Compliance	C-94	509,343	
10100	1010501	Co Exec. - Corp Counsel	C-102	3,039,975	
		Sub Total Co. Executive		<u>8,447,726</u>	
10100	101060X	Co Exec - Public Communications		891,738	Non Central Service
		Total Per ACFR page 100		<u>9,339,464</u>	
10100	1020101	Mgmt & Budget - Admin	C-108	263,900	
10100	1020301	Mamnt & Budget - Purchasing	C-115	1,940,169	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-132	7,438,532	
		Sub Total Mgmt & Budget		<u>9,642,601</u>	
10100	1020501	Mgmt & Budget - Equalization		9,853,082	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,952,763	Non Central Service
		Total Per ACFR page 100		<u>22,448,446</u>	
10100	1040XXX	Facilities Management	C-157	1,554,317	
		Total Per ACFR page 100		<u>1,554,317</u>	
10100	1030101	Central Services - Admin	C-210	259,460	
10100	10308XX	Central Servcies - Support Svcs	C-215	2,261,997	
		Total Per ACFR page 100		<u>2,521,457</u>	
10100	1050XXX	Human Resources	C-230	4,912,320	
		Total Per ACFR page 100		<u>4,912,320</u>	
10100	70101XX	Treasurer	C-237	7,082,946	
		Total Per ACFR page 101		<u>7,082,946</u>	
10100	2010101	Clerk/ROD - Admin	C-251	692,572	
10100	2010601	Clerk/ROD - Micrographics	C-251	353,496	
		Sub Total Clerk		<u>1,046,068</u>	
10100	2010201	Clerk/ROD - Clerk Admin		337,838	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		1,139,384	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,955,240	Non Central Service
10100	2010301	Clerk/ROD - Elections		2,055,951	Non Central Service
10100	2010401	Clerk/ROD - ROD		1,969,708	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		20,913	Non Central Service
		Total Per ACFR page 100		<u>9,525,102</u>	

Oakland County, Michigan
Employee Incentive Cost Adjustment
Based on Year Ended September 30, 2021
For Use in Fiscal Year Beginning October 1, 2022

The following schedule identifies the costs of severance payments paid to employees for early retirement. The amount identified in this schedule is considered a one-time payment and is not treated as an ongoing expense. Including this as an allocated central service expense would result in a skewed increase in the carry-forward of the current cost allocation plan and have the opposite impact on the carry-forward in the proposed year. To avoid the disparity in each year, this cost is included as a one-time adjustment identified on schedule "A" and should not be factored into the carry-forward calculation of either the current year or the proposed year. The basis of allocation is the dollar amount of wages by department excluding elected officials. A summary of this calculation is included on the following pages. The amounts identified for the central service departments are included as a cost adjustment in each respective central service schedule. The amounts identified for the non-central service departments are identified as a cost adjustment on summary schedule "A".

Oakland County, MI
Incentive Payment allocation
Based On The Fiscal Year Ended September 30, 2021

Fund	Dept	Name	Incentive Pmt	%	Wages (excluding elected officials)
10100	101010X	Co Exec. - Admin	29,811	0.4%	1,243,750
10100	101020X	Co Exec. - Auditing/Compliance	7,136	0.1%	297,675
10100	101050X	Co Exec. - Corp Counsel	45,421	0.7%	1,894,734
10100	1020101	Mgmt & Budget - Admin	3,318	0.0%	138,417
10100	1020301	Mgmt & Budget - Purchasing	18,211	0.3%	759,661
10100	10206XX	Mgmt & Budget - Fiscal Svcs	88,676	1.3%	3,699,133
10100	1040XXX	Fac Mgmt - Admin/Engineering	16,627	0.2%	693,605
10100	1030101	Central Svcs - Admin	4,185	0.1%	174,584
10100	10308XX	Central Svcs - Support Svcs	18,657	0.3%	778,260
10100	1050XXX	Personnel - Admin	48,541	0.7%	2,024,893
10100	7010101	Treasurer -	48,025	0.7%	2,003,362
10100	2010101	Clerk/ROD - Admin	10,073	0.2%	420,207
10100	2010601	Clerk/ROD - Micrographics	3,256	0.0%	135,819
Sub Total Central Service Depts.			\$ 341,937	5.1%	\$ 14,264,100
10100	1020501	Mgmt & Budget - Equalization	127,421	1.9%	5,315,387
10100	1020650	Mgmt & Budget - Reimb.	36,206	0.5%	1,510,332
10100	1060101	Human Svc - Admin	3,888	0.1%	162,168
10100	1060102	Human Svc - Social Service	116	0.0%	4,835
10100	111010X	Emergency Mgmt & Homeland Ser	15,648	0.2%	652,751
10100	1060801	Human Svc - MSU Extension	7,954	0.1%	331,808
10100	1070101	Public Svc - Admin	2,740	0.0%	114,301
10100	10704XX	Public Svc - Comm Corr.	58,862	0.9%	2,455,425
10100	1070701	Public Svc - Childrens Village	1,553	0.0%	64,788
10100	10708XX	Public Svc - Animal Ctrl	40,591	0.6%	1,693,265
10100	1070601	Public Svc - Medical Exam	53,313	0.8%	2,223,946
10100	1090101	Comm & Econ Dev - Admin	4,605	0.1%	192,118
10100	1090401	Comm & Econ Dev - Veterans	4,420	0.1%	184,364
10100	1090702	Comm & Econ Dev - Veterans	17,626	0.3%	735,278
10100	1090XXX	Comm & Econ Dev - Dev & Plannii	75,980	1.1%	3,169,525
10100	101060X	Co Exec. - Public Comm	13,995	0.2%	583,802
10100	121010X	Office of Public Communication	3,159	0.0%	131,766
10100	2010XXX	Clerk/ROD - Clerk, Elect, ROD, Ju	82,598	1.2%	3,445,588
10100	3020XXX	District Ct - Admin	208,651	3.1%	8,703,920
10100	3040XXX	Probate Ct - Admin, Support, Cour	62,144	0.9%	2,592,365
10100	3010XXX	Family Court	338,598	5.1%	14,124,655
10100	4010XXX	Prosecuting Attorney	273,818	4.1%	11,422,359
10100	4030XXX	Sheriff - Sheriffs Office	2,064,127	30.9%	86,105,376
10100	5010XXX	Bd of Comm - BOC	25,183	0.4%	1,050,529
10100	0101-165015	Bd of Comm - Library Board	3,782	0.1%	157,753
10100	6010XXX	Drain Commission	47,441	0.7%	1,979,024
50800		Parks & Rec	227,676	3.4%	9,497,524
27100		Friend of the Court	236,558	3.5%	9,868,047
10100	10602XX	Health Dept	413,920	6.2%	17,266,738
20260		Indigent Defense	13,084	0.2%	545,792
21160		ROD Automation Fund	6,338	0.1%	264,399

Oakland County, MI
Incentive Payment allocation
Based On The Fiscal Year Ended September 30, 2021

Fund	Dept	Name	Incentive Pmt	%	Wages (excluding elected officials)
2118X		Oakland Enhancement	6,182	0.1%	257,873
21285		ARP Local Fiscal Recovery Fund	16,881	0.3%	704,201
Multi		WRC SRF	99,759	1.5%	4,161,479
2737X		Multi Org Grants Ctrl	25,210	0.4%	1,051,624
29XXX		Workforce Development (JTPA Gr	16,003	0.2%	667,580
27XXX		LE Grants - Misc.	31,093	0.5%	1,297,063
27315		LE Grants - Pros Atty CRP	32,484	0.5%	1,355,057
27345		LE Grants - Road Patrol	9,247	0.1%	385,751
Multi		Housing Comm Dev Grants	37,404	0.6%	1,560,318
Multi		Human Services Grants	172,166	2.6%	7,181,923
Multi		Other Grants	5,419	0.1%	226,046
Multi		Judicial Grants	7,763	0.1%	323,842
20300		Concealed Pistol Lic	2,179	0.0%	90,895
20293		Juvenile Maintenance	252,488	3.8%	10,532,586
20293		Juvenile Maintenance	30,042	0.5%	1,253,220
Multi		WRC DSF	8,375	0.1%	349,351
53100		Fire Records	6,157	0.1%	256,827
56500		OC International Airport	34,320	0.5%	1,431,677
Multi		WRC Drain Proprietary	410,548	6.2%	17,126,084
51800		Delq Tax Revolving	2,985	0.0%	124,501
63100		Facilities & Operations	227,520	3.4%	9,491,018
53500		Info Tech - Clemis	56,341	0.8%	2,350,254
63600		Information Technology	273,676	4.1%	11,416,426
53600		Radio communication Fund	16,827	0.3%	701,936
66100		Motor Pool Fund	23,513	0.4%	980,849
67500		Tele Communications Fund	5,505	0.1%	229,648
67700		County Bldg & Liab Insurance	11,946	0.2%	498,323
67800		Fringe Benefits	34,362	0.5%	1,433,423
21290		Delq Personal Prop Tax Adm	3,789	0.1%	158,039
Sub Total Non-Central Serv Dept			\$ 6,332,179	94.9%	\$ 264,147,742
Total Incentive payments			\$ 6,674,116	100.0%	\$ 278,411,842

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2021
For Use in Fiscal Year Beginning October 1, 2022

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 2021. 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 2020 and FY 2021 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 Fiscal Year Ended September 30, 2021
For Use in Fiscal Year Beginning October 1, 2022

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less		Actual Indirect Costs	Roll Forward FY 2023	Indirect Costs W / Roll Forward	Employee Incentives	Proposed Costs FY 2023	Proposed Rate FY 2023
				FY 2021 Roll Forward	Net Recoveries						
Friend of the Court	9,868,047	N/A	1,137,596	107,647	1,029,949	1,103,397	73,448	1,176,845	236,558	1,413,403	N/A
Health Division	17,266,738	9.91%	1,711,134	(217,223)	1,928,357	1,949,734	21,377	1,971,111	413,920	2,385,031	13.81%
Workforce Development	667,580	12.74%	85,050	(82,231)	167,281	183,128	15,847	198,975	16,003	214,978	32.20%
Prosecuting Attorney - CRP	1,355,057	N/A	173,072	(3,600)	176,672	174,043	(2,629)	171,414	32,484	203,898	N/A
Road Patrol Grant	385,751	7.78%	30,011	(2,466)	32,477	30,909	(1,568)	29,341	9,247	38,588	10.00%
Human Services Grants	7,181,923	17.04%	1,223,800	(111,887)	1,335,687	817,366	(518,321)	299,045	172,166	471,211	6.56%
Water Res. Comm. (CPF)	349,351	6.98%	24,385	(15,384)	39,769	58,624	18,855	77,479	8,375	85,854	24.58%
Child Care Fund	11,785,806	11.51%	1,356,546	(107,552)	1,464,098	1,560,201	96,103	1,656,304	282,530	1,938,834	16.45%
Indigent Defense	545,792	N/A	0	0	0	327,149	0	327,149	13,084	340,233	N/A
ARP Local Fiscal Recovery	681,936	N/A	0	0	0	72,934	0	72,934	16,881	89,815	N/A

Oakland County, Michigan
Indirect Costs
Based On The Fiscal Year Ended September 30, 2021
For Use in Fiscal Year Beginning October 1, 2022

Proprietary Funds	Actual Indirect Costs	Fixed Costs FY 2021	Roll Forward FY 2023	Indirect Costs W / Roll Forward	Employee Incentives	Proposed Costs FY 2023
Parks & Recreation	825,308	878,756	(53,448)	771,860	227,676	999,536
Fire Records	87,280	64,137	23,143	110,423	6,157	116,580
Airport	491,102	400,985	90,117	581,219	34,320	615,539
Drain Proprietary Funds	1,403,783	1,063,253	340,530	1,744,313	410,548	2,154,861
Delq Tax Revolving	61,523	85,833	(24,310)	37,213	2,985	40,198
Facilities & Operations	1,551,739	1,199,686	352,053	1,903,792	227,520	2,131,312
Information Tech - Clemis	459,749	420,489	39,260	499,009	56,341	555,350
Information Technology	1,726,910	1,567,363	159,547	1,886,457	273,676	2,160,133
Drain Equipment	107,582	133,236	(25,654)	81,928		81,928
Radio Communication	220,592	191,636	28,956	249,548	16,827	266,375
Motor Pool	651,538	582,947	68,591	720,129	23,513	743,642
Telephone Communication	208,672	192,844	15,828	224,500	5,505	230,005
Building & Liability Insurance	201,366	146,952	54,414	255,780	11,946	267,726
Fringe Benefits	233,686	336,059	(102,373)	131,313	34,362	165,675
Delq Pers. Prop. Tax	84,697	91,157	(6,460)	78,237	3,789	82,026
Totals	8,315,527	7,355,333	960,194	9,275,721	1,335,165	10,610,886

Oakland County, Michigan
Indirect Cost Overhead Rates
Based On The Fiscal Year Ended September 30, 2021
For Use in Fiscal Year Beginning October 1, 2022

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Employee Incentives	Proposed Costs FY 2023	Proposed Rate FY 2023
M & B - Equalization	5,315,387	0.00%	721,836	127,421	849,257	15.98%
M & B - Reimbursement	1,510,332	0.00%	357,613	36,206	393,819	26.07%
Human Svc - Admin	162,168	0.00%	17,465	3,888	21,353	13.17%
Human Svc - Social Services	4,835	0.00%	306	116	422	8.73%
Human Svc - Homeland	652,751	0.00%	142,416	15,648	158,064	24.22%
Human Svc - Neighborhood Hou	-	0.00%	107	-	107	N/A
Human Svc - MSU Ext.	331,808	0.00%	94,332	7,954	102,286	30.83%
Public Svc - Admin	114,301	0.00%	11,595	2,740	14,335	12.54%
Public Svc - Community Correcti	2,455,425	0.00%	285,730	58,862	344,592	14.03%
Public Svc - Childrens Village	64,788	0.00%	3,201	1,553	4,754	7.34%
Public Svc - Animal Control	1,693,265	0.00%	642,388	40,591	682,979	40.34%
Public Svc - CC Probation	-	0.00%	260,567	-	260,567	N/A
Public Svc - Medical Exam	2,223,946	0.00%	529,841	53,313	583,154	26.22%
C&ED - Admin	192,118	0.00%	32,535	4,605	37,140	19.33%
C&ED - Veterans	919,642	0.00%	140,126	22,046	162,172	17.63%
C&ED - Dev & Planning	3,169,525	0.00%	730,499	75,980	806,479	25.44%
Public Communications	715,568	0.00%	29,847	17,154	47,001	6.57%
Clerk	3,603,481	0.00%	1,988,888	82,598	2,071,486	57.49%
District Court	8,841,092	0.00%	506,592	208,651	715,243	8.09%
Probate Court	3,214,849	0.00%	590,156	62,144	652,300	20.29%
Family Court	15,039,135	0.00%	2,114,049	338,598	2,452,647	16.31%
Prosecuting Attorney	11,599,710	0.00%	1,260,933	273,818	1,534,751	13.23%
Sheriff	86,263,269	0.00%	7,182,364	2,064,127	9,246,491	10.72%
Board of Commissioners	1,848,594	0.00%	353,667	25,183	378,850	20.49%
BOC Library	157,753	0.00%	98,507	3,782	102,289	64.84%
Water Resources Commissioner	2,136,917	0.00%	489,177	47,441	536,618	25.11%
Road Commissioner	-	0.00%	62,538	-	62,538	N/A
Road Commissioner SA	-	0.00%	-	-	-	N/A
Register of Deeds Automation	264,399	0.00%	34,981	6,338	41,319	15.63%
Oakland Enhance	257,873	0.00%	14,023	6,182	20,205	7.84%
Water Res. Comm. (SRF)	4,161,479	0.00%	651,099	99,759	750,858	18.04%
Restricted Funds	-	0.00%	-	-	-	N/A
Multi Organization Grants	1,051,624	0.00%	83,000	25,210	108,210	10.29%
LE Grants Misc	1,297,063	0.00%	132,817	31,093	163,910	12.64%
Housing & Community Dev.	1,560,318	0.00%	330,777	37,404	368,181	23.60%
Other Grants	226,046	0.00%	74,754	5,419	80,173	35.47%
Judicial Grants	323,842	0.00%	114,813	7,763	122,576	37.85%
Brownfield Initiative	-	0.00%	7,565	-	7,565	N/A
Concealed Pistol	90,895	0.00%	31,324	2,179	33,503	N/A
Waste Resource Mgmt	-	0.00%	3,376	-	3,376	N/A
Misc Debt Service Funds	-	0.00%	34	-	34	N/A
Water Res. Comm. (DSF)	-	0.00%	2,898	-	2,898	N/A
Project Work Orders	-	0.00%	54,121	-	54,121	N/A
Resource & Crisis Center	-	0.00%	6,703	-	6,703	N/A
Public Transport	-	0.00%	16	-	16	N/A
Retirement	-	0.00%	194,686	-	194,686	N/A
Retiree Health Care	-	0.00%	39,661	-	39,661	N/A
Superseding Trust	-	0.00%	2,367	-	2,367	N/A
Road Comm Retire	-	0.00%	-	-	-	N/A
Misc Trust Funds	-	0.00%	(8)	-	(8)	N/A

Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2020		Based on FY 2021	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	27100	1,069,350	N/A	1,103,397	N/A
Health Division	20221	1,903,082	13.82%	1,949,734	13.81%
Workforce Development	Multi	215,650	33.84%	183,128	32.20%
Prosecuting Attorney - CRP	27315	187,609	N/A	174,043	N/A
Road Patrol Grant	27345	25,961	0.94%	30,909	10.00%
Human Services	Multi	521,776	10.09%	817,366	6.56%
Water Res. Comm. (CPF)	Multi	36,809	3.43%	58,624	24.58%
Child Care Fund	Multi	1,532,231	9.89%	1,560,201	16.45%
Indigent Defense	20260	283,186	N/A	327,149	N/A
ARP Local Fiscal Recovery	21285	283,186	N/A	72,934	N/A

		Based on FY 2020		Based on FY 2021	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	50800	665,940	N/A	825,308	N/A
Fire Records	53100	76,491	N/A	87,280	N/A
Airport	56500	474,127	N/A	491,102	N/A
Drain Proprietary Funds	Multi	1,082,046	N/A	1,403,783	N/A
Delq Tax Revolving	51800	86,359	N/A	61,523	N/A
Facilities & Operations	63100	1,332,194	N/A	1,551,739	N/A
Information Tech - Clemis	53500	477,227	N/A	459,749	N/A
Information Technology	63600	1,784,864	N/A	1,726,910	N/A
Drain Equipment	63900	111,924	N/A	107,582	N/A
Radio Communication	53600	188,082	N/A	220,592	N/A
Motor Pool	66100	620,747	N/A	651,538	N/A
Telephone Communication	67500	184,810	N/A	208,672	N/A
Building & Liability Insurance	67700	184,108	N/A	201,366	N/A
Fringe Benefits	67800	221,519	N/A	233,686	N/A
Delq. Pers. Prop. Tax	21290	81,445	N/A	84,697	N/A
Totals		7,571,883		8,315,527	

Oakland County, Michigan Indirect Cost Comparison

Non-Billed Departments	Based on FY 2020		Based on FY 2021	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
M & B - Equalization	737,341	14.38%	721,836	15.98%
M & B - Reimbursement	328,850	25.01%	357,613	26.07%
Human Svc - Admin	19,526	12.31%	17,465	13.17%
Human Svc - Social Services	N/A	N/A	306	8.73%
Human Svc - Homeland Sec.	155,718	23.72%	142,416	24.22%
Human Svc - Neighborhood	N/A	N/A	107	N/A
Human Svc - MSU Ext.	102,019	30.54%	94,332	30.83%
Public Svc - Admin	14,687	9.11%	11,595	12.54%
Public Svc - Community Corr.	310,280	12.38%	285,730	14.03%
Public Svc - Childrens Village	1,272	6.25%	3,201	7.34%
Public Svc - Animal Control	759,153	41.32%	642,388	40.34%
Public Svc - CC Probation	264,391	N/A	260,567	N/A
Public Svc - Medical Exam	578,381	23.82%	529,841	26.22%
C&ED - Admin	41,062	19.47%	32,535	19.33%
C&ED - Vets Services	136,941	14.50%	140,126	17.63%
C&ED - Dev & Planning	806,621	24.44%	730,499	25.44%
Public Communications	N/A	N/A	29,847	6.57%
Clerk	1,808,383	54.78%	1,988,888	57.49%
District Court	465,802	5.38%	506,592	8.09%
Probate Court	524,191	17.52%	590,156	20.29%
Family Court	2,047,384	14.39%	2,114,049	16.31%
Prosecuting Attorney	1,260,286	11.16%	1,260,933	13.23%
Sheriff	6,440,174	7.29%	7,182,364	10.72%
Board of Commissioners	233,213	13.97%	353,667	20.49%
BOC Library	99,981	54.11%	98,507	64.84%
Water Resources Comm.	364,915	16.79%	489,177	25.11%
Road Commissioner	71,144	N/A	62,538	N/A
Road Commissioner SA	149	N/A	0	N/A
Register of Deeds Automation	30,875	13.70%	34,981	15.63%
Oakland Enhance	17,233	6.11%	14,023	7.84%
Water Res. Comm. (SRF)	541,959	13.61%	651,099	18.04%
Restricted Funds	40	N/A	0	N/A
Multi Organization Grants	66,082	6.83%	83,000	10.29%
LE Grants Misc	94,359	8.99%	132,817	12.64%
Housing & Community Dev.	260,675	17.43%	330,777	23.60%
Other Grants	212,257	117.08%	74,754	35.47%
Judicial Grants	77,187	26.08%	114,813	37.85%
Brownfield Initiative	2,714	N/A	7,565	N/A

Oakland County, Michigan Indirect Cost Comparison

Non-Billed Departments	Based on FY 2020		Based on FY 2021	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Concealed Pistol	26,730	N/A	31,324	N/A
Waste Resource Mgmt	1,495	N/A	3,376	N/A
Misc Debt Service Funds	34	N/A	34	N/A
Water Res. Comm. (DSF)	8,959	N/A	2,898	N/A
Project Work Orders	42,640	N/A	54,121	N/A
Resources & Crisis Center	8,926	N/A	6,703	N/A
Public Transport	13	N/A	16	N/A
Retirement	83,762	N/A	194,686	N/A
Retiree Health Care	31,309	N/A	39,661	N/A
Superseding Trust	1,870	N/A	2,367	N/A
Road Comm Retire	1,596	N/A	0	N/A
Misc Trust Funds	(46)	N/A	(8)	N/A

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2021

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 2021 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, 2021

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, 2021

	Total	Facilities Maintenance	Information Technology
2 CFR Part 200 Adjusted Fund Balance October 1, 2020	\$ 210,156,550	\$ 5,044,661	\$ (81,525,324)
FY 2021 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 285,098,130	\$ 25,162,719	\$ 39,014,230
Non Operating Revenue / (Expenses)	<u>(2,135,845)</u>	<u>175,621</u>	<u>646,403</u>
Revenues per ACFR	\$ 282,962,285	\$ 25,338,340	\$ 39,660,633
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	<u>4,684,329</u>	<u>665,888</u>	<u>3,564,649</u>
2 CFR Part 200 Revenues	<u>\$ 287,646,614</u>	<u>\$ 26,004,228</u>	<u>\$ 43,225,282</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 171,662,336	\$ 27,119,228	\$ 41,410,366
Depreciation	<u>6,833,451</u>	<u>279,174</u>	<u>3,089,228</u>
Expenditures per ACFR	\$ 178,495,787	\$ 27,398,402	\$ 44,499,594
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	113,385	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 178,609,172</u>	<u>\$ 27,398,402</u>	<u>\$ 44,499,594</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 109,037,442</u>	<u>\$ (1,394,174)</u>	<u>\$ (1,274,312)</u>
2 CFR Part 200 Fund Balance September 30, 2021	<u>\$ 319,193,992</u>	<u>\$ 3,650,487</u>	<u>\$ (82,799,636)</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ (71,273,565)	\$ 3,650,487	\$ (82,799,636)
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(22,412,664)</u>	<u>(4,519,871)</u>	<u>(6,901,728)</u>
Adjusted Fund Balance	<u>\$ (93,686,229)</u>	<u>\$ (869,384)</u>	<u>\$ (89,701,364)</u>
Fund Transfers:			
Contributed Capital	\$ 1,061,813	\$ -	\$ 1,061,813
Transfers In	15,483,700	665,888	7,185,326
Transfers Out	<u>(395,497)</u>	<u>(118,750)</u>	<u>-</u>
Net Transfers	<u>\$ 16,150,016</u>	<u>\$ 547,138</u>	<u>\$ 8,247,139</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, 2021

	Drain Equipment	Motor Pool	Telephone
2 CFR Part 200 Adjusted Fund Balance October 1, 2020	\$ 26,802,850	\$ (1,469,969)	\$ 1,286,261
FY 2021 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 47,800,743	\$ 8,043,278	\$ 3,527,649
Non Operating Revenue / (Expenses)	<u>176,632</u>	<u>808,175</u>	<u>14,479</u>
Revenues per ACFR	\$ 47,977,375	\$ 8,851,453	\$ 3,542,128
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	<u>453,792</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 48,431,167</u>	<u>\$ 8,851,453</u>	<u>\$ 3,542,128</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 43,976,119	\$ 5,971,690	\$ 4,084,249
Depreciation	<u>621,097</u>	<u>2,831,308</u>	<u>12,644</u>
Expenditures per ACFR	\$ 44,597,216	\$ 8,802,998	\$ 4,096,893
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 44,597,216</u>	<u>\$ 8,802,998</u>	<u>\$ 4,096,893</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 3,833,951</u>	<u>\$ 48,455</u>	<u>\$ (554,765)</u>
2 CFR Part 200 Fund Balance September 30, 2021	<u>\$ 30,636,801</u>	<u>\$ (1,421,514)</u>	<u>\$ 731,496</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 30,636,801	\$ (1,421,514)	\$ 731,496
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(7,329,353)</u>	<u>(995,282)</u>	<u>(680,708)</u>
Adjusted Fund Balance	<u>\$ 23,307,448</u>	<u>\$ (2,416,796)</u>	<u>\$ 50,788</u>
Fund Transfers:			
Contributed Capital	\$ -	\$ -	\$ -
Transfers In	453,792	178,694	-
Transfers Out	<u>(150,862)</u>	<u>(12,500)</u>	<u>-</u>
Net Transfers	<u>\$ 302,930</u>	<u>\$ 166,194</u>	<u>\$ -</u>

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

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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, 2021

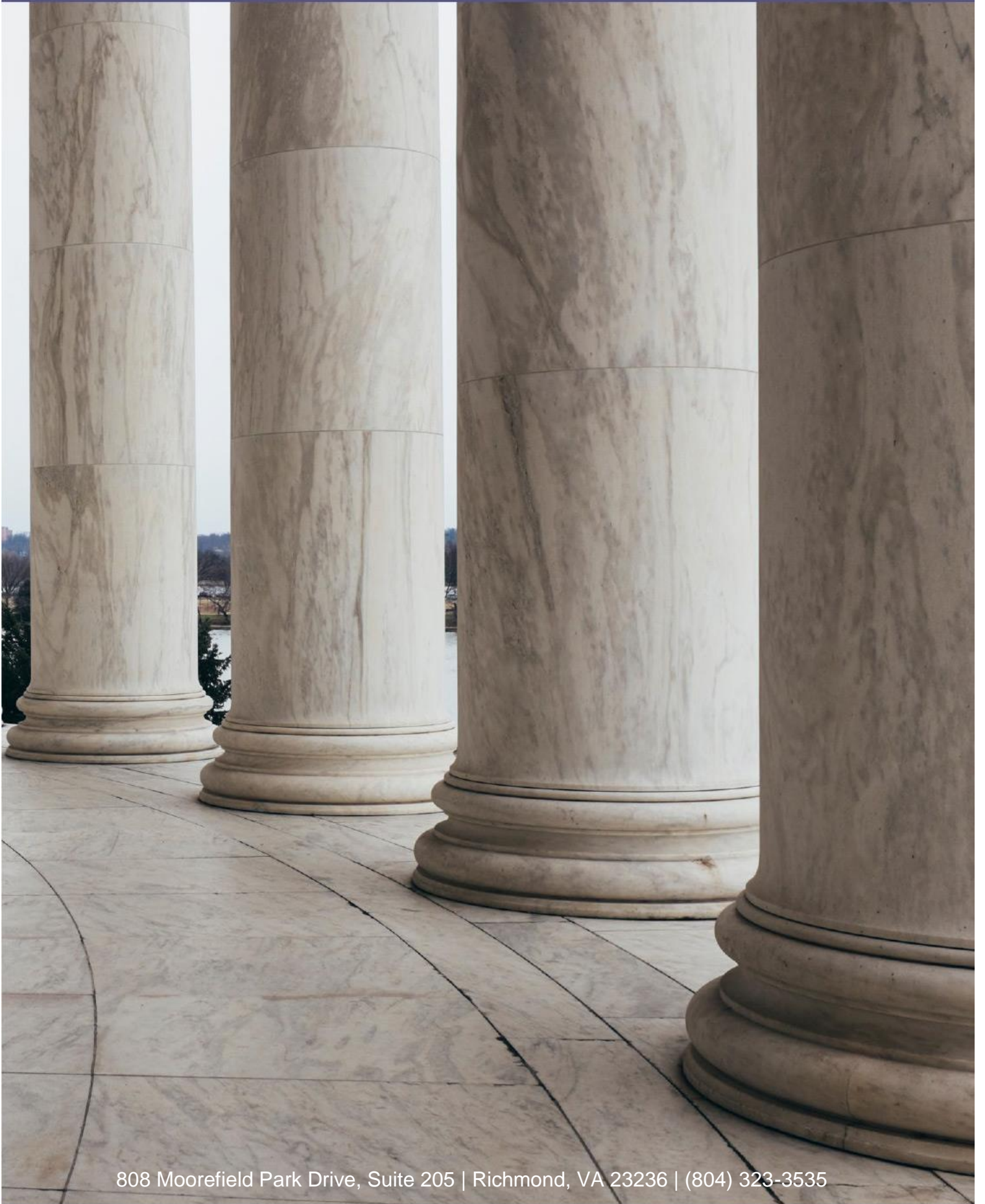
	Liability Insurance	Fringe Benefits
2 CFR Part 200 Adjusted Fund Balance October 1, 2020	\$ (15,120,738)	\$ 275,138,809
FY 2021 Fund Increase (Decrease)		
2 CFR Part 200 Revenues:		
Operating Revenues	\$ 4,927,895	\$ 156,621,616
Non Operating Revenue / (Expenses)	<u>35,974</u>	<u>(3,993,129)</u>
Revenues per ACFR	\$ 4,963,869	\$ 152,628,487
<i>Revenue Adjustments:</i>		
Transfers In (recognized as revenue)	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 4,963,869</u>	<u>\$ 152,628,487</u>
2 CFR Part 200 Expenditures:		
Operating Expenses	\$ 11,800,945	\$ 37,299,739
Depreciation	<u>-</u>	<u>-</u>
Expenditures per ACFR	\$ 11,800,945	\$ 37,299,739
<i>Expenditure Adjustments:</i>		
Transfers Out (recognized as expense)	113,385	-
Indirect Costs	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 11,914,330</u>	<u>\$ 37,299,739</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ (6,950,461)</u>	<u>\$ 115,328,748</u>
2 CFR Part 200 Fund Balance September 30, 2021	<u>\$ (22,071,199)</u>	<u>\$ 390,467,557</u>
Excessive Balance *		
2 CFR Part 200 Fund Balance	\$ (22,071,199)	* See Note
Less: 60 Day Expenditure Allowance		
Allowable Reserves - 60 Days	<u>(1,985,722)</u>	<u>-</u>
Adjusted Fund Balance	<u>\$ (24,056,921)</u>	<u>\$ -</u>
Fund Transfers:		
Contributed Capital	\$ -	\$ -
Transfers In	7,000,000	-
Transfers Out	<u>(113,385)</u>	<u>-</u>
Net Transfers	<u>\$ 6,886,615</u>	<u>\$ -</u>

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

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

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