



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

FY 2022
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year Ended September 30, 2022

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Oakland County, Michigan**

FY 2022
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Based on actual expenditures for
Fiscal Year Ended September 30, 2022

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:

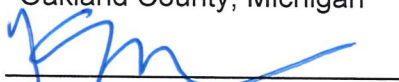
1.) All costs included in this proposal for the fiscal year ended September 30, 2022 to establish cost allocations or billings for the year beginning October 1, 2023, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements 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 JEN

Title:

DIRECTOR OF MANAGEMENT AND BUDGET

Date:

8/8/2023

**Oakland County, Michigan
Cost Allocation Plan
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All Monetary Values are US Dollars
MAXCAP 2023 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.



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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, 2022
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) 2022.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

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Cost Allocation Methodology and Process

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Oakland County, Michigan
Cost Allocation Plan
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Cost Allocation Methodology and Process

Summary Schedules

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

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

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

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

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

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

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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Cost Allocation Methodology and Process

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

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

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

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

Schedule _4 includes:

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

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

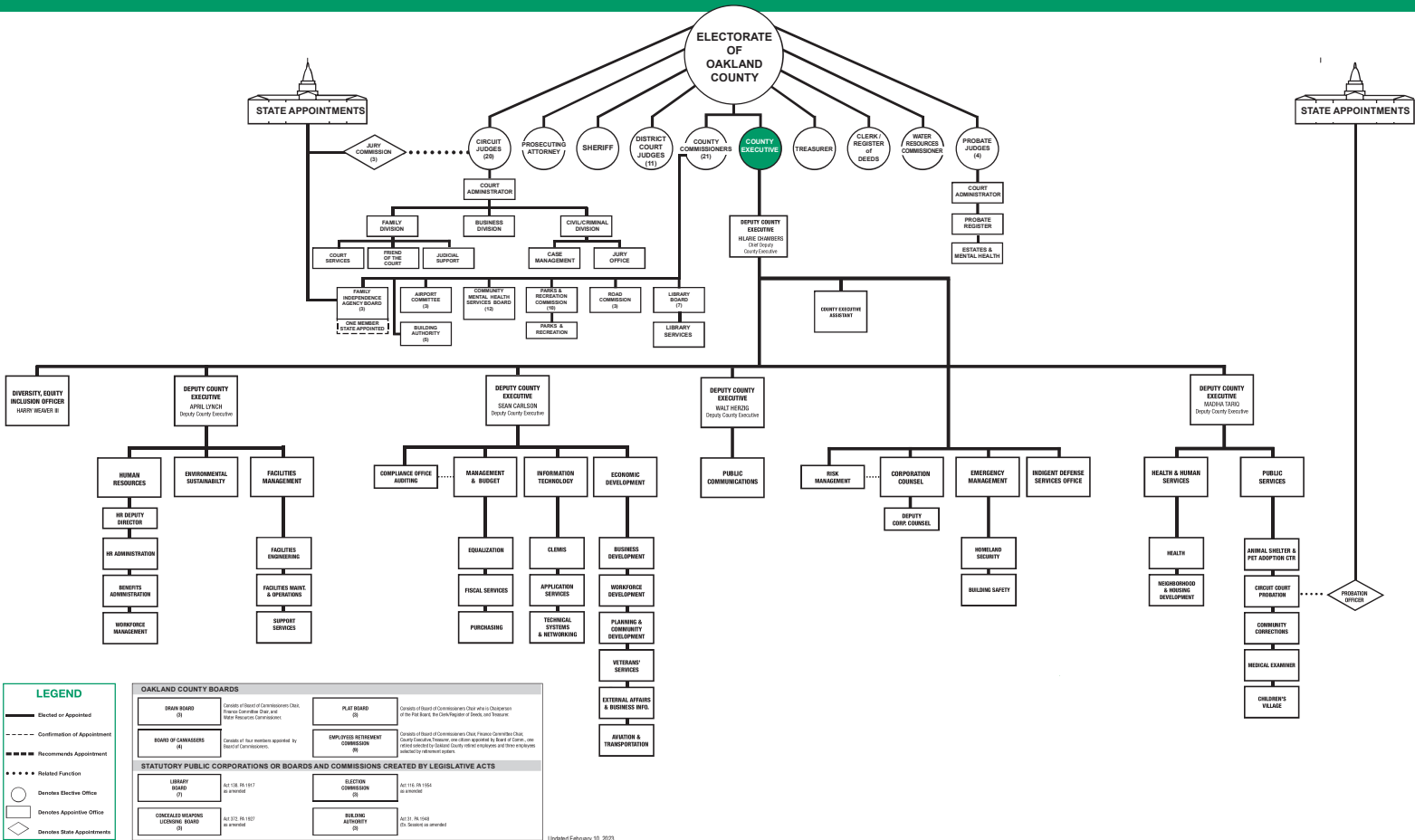
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

Section B: Organizational Chart



OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



Section C: Cost Allocation Plan

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Co. Exec Indigent Defense	M&B Equalization	M&B Reimb.	Hum Svc Admin	Hum Svc Social Service
Building Depreciation	0	78,495	17,279	911	0
Non-Departmental	0	189	77	4	0
Co Exec Admin	411	106,514	33,300	2,694	49
Co Exec Compliance	97	6,221	2,082	872	23
Co Exec Corp Counsel	0	90,666	65,364	0	0
Mgmt & Budget Admin	0	221,851	69,397	0	0
Mgmt & Budget Purchasing	0	(1,209)	2,503	920	0
Mgmt & Budget Fiscal Services	782	57,812	32,644	5,601	195
Facilities Management Admin	0	24,185	41,020	1,260	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	213,452	77,770	2,577	0
Human Resources	1,123	102,929	32,178	3,021	55
Treasurer	0	9	519	14	4
Clerk Adm/Micrographics	0	33	0	0	0
Allocated Costs for Fiscal 2022	2,414	901,147	374,133	17,874	327
Roll Forwards	0	0	0	0	0
Fixed Costs	2,414	901,147	374,133	17,874	327
Adjustments	371	35,800	11,199	1,148	28
Proposed Costs Future Period	2,785	936,947	385,332	19,022	355

Oakland County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Hum Svc Homeland	Hum Svc MSU Ext	Pub Svc Admin	Pub Svc Comm Cor	Pub Svc Animal
Building Depreciation	23,172	22,429	4,662	96,784	432,472
Non-Departmental	174	18	3	130	979
Co Exec Admin	11,356	4,388	2,705	40,037	30,450
Co Exec Compliance	3,201	628	158	2,944	2,998
Co Exec Corp Counsel	56,930	2,108	0	12,651	44,279
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	1,081	339	(4)	1,651	43,614
Mgmt & Budget Fiscal Services	21,986	4,789	1,534	26,936	24,254
Facilities Management Admin	15,080	57,454	1,495	41,633	42,308
Central Services Admin	0	0	0	0	0
Facilities Support Services	1,346	2,683	0	8,674	50,224
Human Resources	12,734	4,921	3,033	44,897	34,146
Treasurer	403	9	0	34	8,629
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	147,464	99,767	13,587	276,371	714,352
Roll Forwards	0	0	0	0	0
Fixed Costs	147,464	99,767	13,587	276,371	714,352
Adjustments	4,806	1,758	1,107	16,059	12,786
Proposed Costs Future Period	152,270	101,525	14,694	292,430	727,138

Oakland County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Pub Svc CC Prob	Pub Svc Med Exam	C&ED Admin	C&ED Vets Svc	C&ED Dev & Plan
Building Depreciation	117,708	294,090	4,396	20,479	227,736
Non-Departmental	0	62	5	35	106
Co Exec Admin	0	35,731	3,386	19,998	65,339
Co Exec Compliance	402	3,150	426	1,170	5,003
Co Exec Corp Counsel	0	103,317	0	21,085	84,341
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	(361)	22,181	69	380	4,631
Mgmt & Budget Fiscal Services	2,358	31,191	3,141	12,154	45,128
Facilities Management Admin	152,623	62,616	1,410	30,914	73,059
Central Services Admin	0	0	0	0	0
Facilities Support Services	1,612	43,996	16,726	2,386	1,523
Human Resources	0	40,067	3,274	19,324	63,142
Treasurer	4	165	3	49	176
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	274,346	636,567	32,836	127,975	570,183
Roll Forwards	0	0	0	0	0
Fixed Costs	274,346	636,567	32,836	127,975	570,183
Adjustments	0	15,327	1,245	6,721	23,053
Proposed Costs Future Period	274,346	651,894	34,081	134,696	593,236

Oakland County, Michigan
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Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Public Communication	Clerk / ROD	District Court	Probate Court	Family Court
Building Depreciation	0	107,325	0	78,597	439,642
Non-Departmental	0	110	1,960	169	2,033
Co Exec Admin	8,012	9,397	20,862	7,882	36,305
Co Exec Compliance	1,423	5,512	10,954	4,625	20,735
Co Exec Corp Counsel	14,760	206,635	61,147	92,775	52,713
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	5,654	4,576	19,766	2,302	6,300
Mgmt & Budget Fiscal Services	13,864	58,171	116,355	82,496	251,313
Facilities Management Admin	0	247,800	67,949	186,594	1,009,982
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	234,904	37,133	78,964	123,160
Human Resources	21,864	74,545	165,516	62,531	288,012
Treasurer	43	3,481	3,781	1,422	12,991
Clerk Adm/Micrographics	0	852,049	0	15,071	0
Allocated Costs for Fiscal 2022	65,618	1,804,505	505,423	613,426	2,243,184
Roll Forwards	0	0	0	0	0
Fixed Costs	65,618	1,804,505	505,423	613,426	2,243,184
Adjustments	8,160	24,982	57,803	18,119	97,972
Proposed Costs Future Period	73,778	1,829,487	563,226	631,545	2,341,156

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Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Prosecuting Atty	Sheriff Office	Board of Comm.	Water Res. Comm.	Parks & Rec
Building Depreciation	145,243	2,315,368	52,534	53,836	0
Non-Departmental	610	26,831	1,085	1	0
Co Exec Admin	29,367	224,595	4,974	5,550	22,531
Co Exec Compliance	13,897	135,340	3,369	3,223	16,474
Co Exec Corp Counsel	73,798	681,052	113,860	23,194	96,992
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	5,919	97,658	4,948	5,045	275,647
Mgmt & Budget Fiscal Services	131,599	1,320,833	28,385	32,615	214,621
Facilities Management Admin	344,815	819,061	120,860	174,012	3,359
Central Services Admin	0	0	0	0	0
Facilities Support Services	434,569	125,284	936	23,774	4,753
Human Resources	232,979	1,781,780	39,453	44,027	178,740
Treasurer	188	6,815	44	3,366	119,801
Clerk Adm/Micrographics	0	7,240	4	134,534	0
Allocated Costs for Fiscal 2022	1,412,985	7,541,857	370,450	503,177	932,918
Roll Forwards	0	0	0	0	266,978
Fixed Costs	1,412,985	7,541,857	370,450	503,177	1,199,895
Adjustments	84,535	642,135	8,400	14,651	64,048
Proposed Costs Future Period	1,497,520	8,183,992	378,850	517,828	1,263,943

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Road Commission	Friend of Court	Health Dept.	Indigent Defense	ROD Automation
Building Depreciation	52,241	196,323	130,580	0	0
Non-Departmental	0	0	660	0	0
Co Exec Admin	0	24,869	291,863	1,790	614
Co Exec Compliance	0	12,181	22,256	3,930	1,044
Co Exec Corp Counsel	0	12,651	322,603	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	2,710	42,043	1,055	2,535
Mgmt & Budget Fiscal Services	0	204,795	312,127	442,413	16,378
Facilities Management Admin	17,528	426,639	183,237	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	68,614	171,673	0	0
Human Resources	0	197,295	327,284	14,206	4,866
Treasurer	9,539	2,744	2,402	9,930	4,797
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	79,308	1,148,821	1,806,728	473,324	30,235
Roll Forwards	0	79,471	0	0	0
Fixed Costs	79,308	1,228,292	1,806,728	473,324	30,235
Adjustments	0	70,485	117,648	4,977	1,704
Proposed Costs Future Period	79,308	1,298,777	1,924,376	478,301	31,939

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department**

Central Service Departments	Oakland Enhance	ARP	Water Res Co SRF	Multi Org Grants	Workforce Develp
Building Depreciation	0	0	0	0	28,717
Non-Departmental	0	0	0	0	0
Co Exec Admin	4,695	3,614	9,992	2,666	16,037
Co Exec Compliance	236	13,045	9,826	1,212	11,684
Co Exec Corp Counsel	0	0	0	0	27,411
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	15,289	100,267	3,898	(177)
Mgmt & Budget Fiscal Services	2,270	95,164	433,870	110,705	138,327
Facilities Management Admin	0	0	0	0	9,212
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	4,445	133	0	4,410
Human Resources	4,536	3,491	79,277	21,158	15,498
Treasurer	0	4,130	32,651	1,573	34,491
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	<u>11,737</u>	<u>139,178</u>	<u>666,017</u>	<u>141,212</u>	<u>285,610</u>
Roll Forwards	0	0	0	0	0
Fixed Costs	<u>11,737</u>	<u>139,178</u>	<u>666,017</u>	<u>141,212</u>	<u>285,610</u>
Adjustments	1,641	1,245	28,366	7,547	5,758
Proposed Costs Future Period	<u>13,378</u>	<u>140,423</u>	<u>694,383</u>	<u>148,759</u>	<u>291,368</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	LE Grants Misc	LE Grants PA-CRP	LE Grants Rd Pat	House Comm Dev	Hum Svcs Grants
Building Depreciation	0	22,128	0	28,346	17,639
Non-Departmental	0	0	0	0	0
Co Exec Admin	3,031	3,217	1,357	33,279	77,312
Co Exec Compliance	1,566	1,736	597	7,548	10,489
Co Exec Corp Counsel	0	0	0	48,496	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	(206)	2,989	77	13,609	45,138
Mgmt & Budget Fiscal Services	99,547	43,177	28,764	125,384	457,030
Facilities Management Admin	0	52,533	0	8,734	24,922
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	23,699	0	6,026	75,058
Human Resources	24,036	25,519	10,762	32,159	86,694
Treasurer	1,541	1,697	580	16,156	27,457
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	129,515	176,695	42,139	319,736	821,739
Roll Forwards	0	(10,914)	0	0	0
Fixed Costs	129,515	165,780	42,139	319,736	821,739
Adjustments	8,567	9,238	3,869	11,335	31,251
Proposed Costs Future Period	138,082	175,018	46,008	331,071	852,990

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Other Grants	Judicial Grants	Brownfield Init.	Concealed Pistol	Child Care Fund
Building Depreciation	0	0	0	0	589,855
Non-Departmental	0	0	0	0	0
Co Exec Admin	535	858	0	135	191,274
Co Exec Compliance	728	477	167	99	17,967
Co Exec Corp Counsel	0	0	0	0	42,170
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	5,082	8,254	3,160	424	34,127
Mgmt & Budget Fiscal Services	29,245	60,626	2,633	914	268,172
Facilities Management Admin	0	0	0	0	249,242
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	0	0	25,683	25,386
Human Resources	4,247	6,812	0	1,066	234,775
Treasurer	1,711	3,961	768	447	7,413
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	41,548	80,987	6,728	28,767	1,660,382
Roll Forwards	0	0	0	0	0
Fixed Costs	41,548	80,987	6,728	28,767	1,660,382
Adjustments	1,562	2,436	0	368	84,072
Proposed Costs Future Period	43,110	83,423	6,728	29,135	1,744,454

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Waste Res Mgmt	Misc DSF	Water Res Co DSF	Proj Work Orders	Water Res Co CPF
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	1,141
Co Exec Compliance	91	0	0	0	5,327
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	462	0	0	58,719	12,843
Mgmt & Budget Fiscal Services	1,993	0	3,604	272	55,147
Facilities Management Admin	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	9,048
Treasurer	1,026	732	8,036	12,420	2,570
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	3,572	732	11,640	71,411	86,077
Roll Forwards	0	0	0	0	0
Fixed Costs	3,572	732	11,640	71,411	86,077
Adjustments	0	0	0	0	3,237
Proposed Costs Future Period	3,572	732	11,640	71,411	89,314

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	70,046
Non-Departmental	0	0	0	0	0
Co Exec Admin	4,595	25,474	43,024	342	331,213
Co Exec Compliance	464	2,886	30,060	358	17,626
Co Exec Corp Counsel	0	37,953	0	80,124	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	2,774	37,339	294,856	231	221,870
Mgmt & Budget Fiscal Services	70,241	183,760	554,053	2,614	378,477
Facilities Management Admin	0	0	0	0	116,627
Central Services Admin	0	39,638	0	0	0
Facilities Support Services	0	2,905	36,212	2,640	1,645
Human Resources	4,441	28,565	341,322	2,714	186,667
Treasurer	4,275	81,214	166,104	105,098	28,770
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	86,790	439,734	1,465,632	194,121	1,352,941
Roll Forwards	10,299	(34,393)	383,586	107,762	20,747
Fixed Costs	97,090	405,342	1,849,217	301,882	1,373,687
Adjustments	1,579	10,311	122,130	840	65,819
Proposed Costs Future Period	98,669	415,653	1,971,347	302,722	1,439,506

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Info Tech Clemis	Info Technology	Drain Equipment	Radio Communicat	Motor Pool
Building Depreciation	29,732	316,381	0	12,719	58,363
Non-Departmental	0	0	0	0	0
Co Exec Admin	49,053	217,078	0	14,764	17,069
Co Exec Compliance	6,143	30,843	0	2,920	4,642
Co Exec Corp Counsel	73,798	339,471	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	18,410	108,598	55,209	11,214	157,033
Mgmt & Budget Fiscal Services	162,941	427,569	67,504	136,490	163,204
Facilities Management Admin	9,976	121,519	0	8,311	61,915
Central Services Admin	0	0	0	0	26,562
Facilities Support Services	7	1,317	0	0	181,871
Human Resources	47,404	209,774	0	14,266	19,142
Treasurer	14,800	49,879	7,658	8,279	7,103
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	412,265	1,822,429	130,371	208,963	696,903
Roll Forwards	(64,962)	37,565	18,447	20,881	76,156
Fixed Costs	347,303	1,859,994	148,818	229,845	773,059
Adjustments	17,029	77,718	0	4,882	6,924
Proposed Costs Future Period	364,332	1,937,712	148,818	234,727	779,983

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	4,455	9,490	87,633	1,013	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	1,783	17,067	42,869	290	0
Co Exec Compliance	2,435	8,143	1,549	206	0
Co Exec Corp Counsel	0	59,513	0	37,953	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	9,005	9,667	11,714	0	0
Mgmt & Budget Fiscal Services	169,802	157,393	34,781	1,641	0
Facilities Management Admin	1,495	3,044	29,984	2,406	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	13,769	3,143	0	0
Human Resources	1,723	9,618	24,161	2,302	0
Treasurer	2,639	3,041	5,820	55,590	975
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	193,337	290,746	241,653	101,402	975
Roll Forwards	8,527	106,638	20,134	19,957	0
Fixed Costs	201,863	397,383	261,788	121,358	975
Adjustments	622	3,568	8,601	808	0
Proposed Costs Future Period	202,485	400,951	270,389	122,166	975

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Retirement	Retiree Hlt Care	Superseding Trust	Economic Develop	Others
Building Depreciation	0	0	0	0	85,882
Non-Departmental	0	0	0	0	19,032
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	2,108	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	(57)	0	0	(34)	0
Mgmt & Budget Fiscal Services	36,216	49,971	3,308	0	0
Facilities Management Admin	0	0	0	0	134,779
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	8,692
Human Resources	0	0	0	0	0
Treasurer	203,237	4,998	58	0	223,735
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2022	241,505	54,969	3,365	(34)	472,120
Roll Forwards	0	0	0	0	0
Fixed Costs	241,505	54,969	3,365	(34)	472,120
Adjustments	0	0	0	0	0
Proposed Costs Future Period	241,505	54,969	3,365	(34)	472,120

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
Building Depreciation	6,274,699	0	0	(7,171,860)	
Non-Departmental	54,272	0	20,940,771	0	
Co Exec Admin	2,158,732	0	1,053,203	(8,613)	
Co Exec Compliance	475,412	0	0	(229,463)	
Co Exec Corp Counsel	2,981,919	0	0	(12,179)	
Mgmt & Budget Admin	291,247	0	0	(1,256)	
Mgmt & Budget Purchasing	1,793,738	0	0	383,218	
Mgmt & Budget Fiscal Services	8,053,280	131,876	3,579	(25,664)	(131,876)
Facilities Management Admin	4,981,589	0	0	(2,668,882)	
Central Services Admin	66,200	0	0	(365)	
Facilities Support Services	2,143,778	0	291,868	387,856	
Human Resources	5,249,120	0	0	(12,651)	
Treasurer	1,323,994	0	48,265,714	(13,995)	
Clerk Adm/Micrographics	1,008,931	0	0	(3,582)	11,443
Allocated Costs for Fiscal 2022	36,856,911	131,876	70,555,136	(9,377,436)	(120,433)
Roll Forwards	1,066,878				
Fixed Costs	37,923,789				
Adjustments	1,868,350				
Proposed Costs Future Period	39,792,139				

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	
Mgmt & Budget Purchasing	
Mgmt & Budget Fiscal Services	
Facilities Management Admin	
Central Services Admin	
Facilities Support Services	
Human Resources	
Treasurer	
Clerk Adm/Micrographics	
Allocated Costs for Fiscal 2022	<hr/> 98,046,054

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2022	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Co. Exec Indigent Defense	2,414	NA	NA	2,414	371	2,785
M&B Equalization	901,147	NA	NA	901,147	35,800	936,947
M&B Reimb.	374,133	NA	NA	374,133	11,199	385,332
Hum Svc Admin	17,874	NA	NA	17,874	1,148	19,022
Hum Svc Social Service	327	NA	NA	327	28	355
Hum Svc Homeland	147,464	NA	NA	147,464	4,806	152,270
Hum Svc MSU Ext	99,767	NA	NA	99,767	1,758	101,525
Pub Svc Admin	13,587	NA	NA	13,587	1,107	14,694
Pub Svc Comm Cor	276,371	NA	NA	276,371	16,059	292,430
Pub Svc Animal	714,352	NA	NA	714,352	12,786	727,138
Pub Svc CC Prob	274,346	NA	NA	274,346	0	274,346
Pub Svc Med Exam	636,567	NA	NA	636,567	15,327	651,894
C&ED Admin	32,836	NA	NA	32,836	1,245	34,081
C&ED Vets Svc	127,975	NA	NA	127,975	6,721	134,696
C&ED Dev & Plan	570,183	NA	NA	570,183	23,053	593,236
Public Communication	65,618	NA	NA	65,618	8,160	73,778
Clerk / ROD	1,804,505	NA	NA	1,804,505	24,982	1,829,487
District Court	505,423	NA	NA	505,423	57,803	563,226
Probate Court	613,426	NA	NA	613,426	18,119	631,545
Family Court	2,243,184	NA	NA	2,243,184	97,972	2,341,156
Prosecuting Atty	1,412,985	NA	NA	1,412,985	84,535	1,497,520
Sheriff Office	7,541,857	NA	NA	7,541,857	642,135	8,183,992
Board of Comm.	370,450	NA	NA	370,450	8,400	378,850
Water Res. Comm.	503,177	NA	NA	503,177	14,651	517,828
Parks & Rec	932,918	665,940	266,978	1,199,895	64,048	1,263,943
Road Commission	79,308	NA	NA	79,308	0	79,308
Friend of Court	1,148,821	1,069,350	79,471	1,228,292	70,485	1,298,777
Health Dept.	1,806,728	NA	NA	1,806,728	117,648	1,924,376
Indigent Defense	473,324	NA	NA	473,324	4,977	478,301
ROD Automation	30,235	NA	NA	30,235	1,704	31,939
Oakland Enhance	11,737	NA	NA	11,737	1,641	13,378
ARP	139,178	NA	NA	139,178	1,245	140,423
Water Res Co SRF	666,017	NA	NA	666,017	28,366	694,383
Multi Org Grants	141,212	NA	NA	141,212	7,547	148,759
Workforce Develp	285,610	NA	NA	285,610	5,758	291,368
LE Grants Misc	129,515	NA	NA	129,515	8,567	138,082
LE Grants PA-CRP	176,695	187,609	(10,914)	165,780	9,238	175,018
LE Grants Rd Pat	42,139	NA	NA	42,139	3,869	46,008
House Comm Dev	319,736	NA	NA	319,736	11,335	331,071
Hum Svcs Grants	821,739	NA	NA	821,739	31,251	852,990
Other Grants	41,548	NA	NA	41,548	1,562	43,110
Judicial Grants	80,987	NA	NA	80,987	2,436	83,423
Brownfield Init.	6,728	NA	NA	6,728	0	6,728
Concealed Pistol	28,767	NA	NA	28,767	368	29,135
Child Care Fund	1,660,382	NA	NA	1,660,382	84,072	1,744,454
Waste Res Mgmt	3,572	NA	NA	3,572	0	3,572
Misc DSF	732	NA	NA	732	0	732
Water Res Co DSF	11,640	NA	NA	11,640	0	11,640
Proj Work Orders	71,411	NA	NA	71,411	0	71,411
Water Res Co CPF	86,077	NA	NA	86,077	3,237	89,314
Fire Record Mgmt	86,790	76,491	10,299	97,090	1,579	98,669
Airport	439,734	474,127	(34,393)	405,342	10,311	415,653
Drain Prop Funds	1,465,632	1,082,046	383,586	1,849,217	122,130	1,971,347

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule B - Fixed Costs Proposed

Delq Tax Revolv	194,121	86,359	107,762	301,882	840	302,722
Fac & Operations	1,352,941	1,332,194	20,747	1,373,687	65,819	1,439,506
Info Tech Clemis	412,265	477,227	(64,962)	347,303	17,029	364,332
Info Technology	1,822,429	1,784,864	37,565	1,859,994	77,718	1,937,712
Drain Equipment	130,371	111,924	18,447	148,818	0	148,818
Radio Communicat	208,963	188,082	20,881	229,845	4,882	234,727
Motor Pool	696,903	620,747	76,156	773,059	6,924	779,983
Communication	193,337	184,810	8,527	201,863	622	202,485
Bldg & Liab Ins	290,746	184,108	106,638	397,383	3,568	400,951
Fringe Benefits	241,653	221,519	20,134	261,788	8,601	270,389
Delq Per Prop Tx	101,402	81,445	19,957	121,358	808	122,166
Public Transport	975	NA	NA	975	0	975
Retirement	241,505	NA	NA	241,505	0	241,505
Retiree Hlt Care	54,969	NA	NA	54,969	0	54,969
Superseding Trust	3,365	NA	NA	3,365	0	3,365
Economic Develop	(34)	NA	NA	(34)	0	(34)
Others	472,120	NA	NA	472,120	0	472,120
Total Allocated	36,856,911	8,828,842	1,066,878	37,923,789	1,868,350	39,792,139
Direct Billed	131,876					
Unallocated Total	70,555,136					
Cost Adjustments	(9,377,436)					
Disallowed Total	(120,433)					
Total Expenditures	98,046,054					

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		7,171,860		0	
Non-Departmental	22,425,990		0	(20,940,771)	0	
Co Exec Admin	3,182,745		8,613	(1,053,203)	0	
Co Exec Compliance	328,465		229,463		0	
Co Exec Corp Counsel	3,109,678		12,179	0	0	
Mgmt & Budget Admin	442,030		1,256		0	
Mgmt & Budget Purchasing	1,954,993		(383,218)	0	0	
Mgmt & Budget Fiscal Services	7,415,992	131,876	25,664	(3,579)	(131,876)	
Facilities Management Admin	1,327,194		2,668,882		0	
Central Services Admin	79,035		365		0	
Facilities Support Services	2,621,509		(387,856)	(291,868)	0	
Human Resources	4,857,826		12,651		0	
Treasurer	49,338,347		13,995	(48,265,714)	0	
Clerk Adm/Micrographics	962,250	(11,443)	3,582		0	
Co. Exec Indigent Defense						2,414
M&B Equalization						901,147
M&B Reimb.						374,133
Hum Svc Admin						17,874
Hum Svc Social Service						327
Hum Svc Homeland						147,464
Hum Svc MSU Ext						99,767
Pub Svc Admin						13,587
Pub Svc Comm Cor						276,371
Pub Svc Animal						714,352
Pub Svc CC Prob						274,346
Pub Svc Med Exam						636,567
C&ED Admin						32,836
C&ED Vets Svc						127,975
C&ED Dev & Plan						570,183
Public Communication						65,618
Clerk / ROD						1,804,505
District Court						505,423
Probate Court						613,426
Family Court						2,243,184
Prosecuting Atty						1,412,985
Sheriff Office						7,541,857
Board of Comm.						370,450
Water Res. Comm.						503,177
Parks & Rec						932,918
Road Commission						79,308
Friend of Court						1,148,821
Health Dept.						1,806,728
Indigent Defense						473,324
ROD Automation						30,235
Oakland Enhance						11,737
ARP						139,178
Water Res Co SRF						666,017
Multi Org Grants						141,212
Workforce Develp						285,610
LE Grants Misc						129,515
LE Grants PA-CRP						176,695
LE Grants Rd Pat						42,139

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
House Comm Dev						319,736
Hum Svcs Grants						821,739
Other Grants						41,548
Judicial Grants						80,987
Brownfield Init.						6,728
Concealed Pistol						28,767
Child Care Fund						1,660,382
Waste Res Mgmt						3,572
Misc DSF						732
Water Res Co DSF						11,640
Proj Work Orders						71,411
Water Res Co CPF						86,077
Fire Record Mgmt						86,790
Airport						439,734
Drain Prop Funds						1,465,632
Delq Tax Revolv						194,121
Fac & Operations						1,352,941
Info Tech Clemis						412,265
Info Technology						1,822,429
Drain Equipment						130,371
Radio Communicat						208,963
Motor Pool						696,903
Communication						193,337
Bldg & Liab Ins						290,746
Fringe Benefits						241,653
Delq Per Prop Tx						101,402
Public Transport						975
Retirement						241,505
Retiree Hlt Care						54,969
Superseding Trust						3,365
Economic Develop						(34)
Others						472,120
Totals	98,046,054	120,433	9,377,436	(70,555,136)	(131,876)	36,856,911

Deviation: 0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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 MCF	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 Mens Facility	Assigned square footage by department	Building square footage summary
1.4.22 D Building	Assigned square footage by department	Building square footage summary
1.4.23 Central Garage	Assigned square footage by department	Building square footage summary
1.4.24 Central Services	Assigned square footage by department	Building square footage summary
1.4.25 EOB 41 West	Assigned square footage by department	Building square footage summary
1.4.26 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 preimuns 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
Mgmt & Budget Purchasing		
7.4.1 Purch General	Number of purchase orders by benefiting department	Purchase order summary
7.4.2 PCARD	Dollar amount of P-card purchases by department	P-card purchase summary
7.4.3 OfficeMax	Dollar amount of OfficeMax purchases by department	P-card purchase summary
7.4.4 ATM Reimb	Number of ATM transactions by building occupant	ATM withdrawls summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
7.4.5 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 Admin		
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
9.4.31 Support Services Admin	Dollar amount of wages by supervised division	Trial Balance
Central Services Admin		
10.4.1 Cent Svcs Admin	Dollar amount of personnel expenses by supervised division	Annual financial statement
Facilities Support Services		
11.4.1 Mail Services	Dollar amount of postage charges	Annual postage chargeback summary
11.4.2 Records Retent	Records Count by department	Record summary log

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
11.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers
11.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
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, 2022
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
Materials Management
Sheriff Administration
Farmers Market
South Office Building
Mens Facility
D Building
Central Garage
Service Center
EOB 41 West
West Office Building

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, 2022
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation**

established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	7,171,860			
Total Departmental Cost Adjustments:	7,171,860			7,171,860
Total To Be Allocated:	7,171,860			7,171,860

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	7,171,860	0	60,976	97,446	1,078,714
Functional Cost	7,171,860	0	60,976	97,446	1,078,714
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	7,171,860	0	60,976	97,446	1,078,714
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	7,171,860	0	60,976	97,446	1,078,714

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	371,834	76,054	21,292	376,302	83,282
Functional Cost	371,834	76,054	21,292	376,302	83,282
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	371,834	76,054	21,292	376,302	83,282
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	371,834	76,054	21,292	376,302	83,282

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	64,758	18,419	29,828	1,425,588	294,090
Functional Cost	64,758	18,419	29,828	1,425,588	294,090
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	64,758	18,419	29,828	1,425,588	294,090
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	64,758	18,419	29,828	1,425,588	294,090

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Welfare	Work Release	Animal Shelter	MCF	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	573,940	424,392	432,472	1,368	9,548
Functional Cost	573,940	424,392	432,472	1,368	9,548
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	573,940	424,392	432,472	1,368	9,548
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	573,940	424,392	432,472	1,368	9,548

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Sheriff Admin	South Ofc Bldg	Mens Facility	D Building	Central Garage
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	311,148	215,412	32,614	16,444	71,082
Functional Cost					
	311,148	215,412	32,614	16,444	71,082
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	311,148	215,412	32,614	16,444	71,082
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	311,148	215,412	32,614	16,444	71,082

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Central Services	EOB 41 West	WOB
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Building Depr./Int	8,717	1,036,137	40,003
Functional Cost	8,717	1,036,137	40,003
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	8,717	1,036,137	40,003
Allocation Step 2			
2nd Allocation	0	0	0
Total For Building Depreciation			
Schedule .3 Total	8,717	1,036,137	40,003

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	22,429		22,429		22,429
Pub Svc CC Prob	17,123	45.575044	27,790		27,790		27,790
C&ED Vets Svc	5,389	14.343510	8,746		8,746		8,746
Water Res. Comm.	992	2.640334	1,610		1,610		1,610
Others	247	0.657422	401		401		401
Schedule .4 Total for N. Office Bldg	37,571	100.000000	60,976		60,976	0	60,976

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, 2022
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	539		539		539
Hum Svc Admin	786	0.935113	911		911		911
Health Dept.	69,508	82.694458	80,582		80,582		80,582
Hum Svcs Grants	13,295	15.817213	15,413		15,413		15,413
Schedule .4 Total for NO Health Ctr	84,054	100.000000	97,446		97,446	0	97,446

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, 2022
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	16,941		16,941		16,941
Facilities Support Services	23,932	5.765358	62,192		62,192		62,192
Treasurer	13,824	3.330282	35,924		35,924		35,924
Clerk Adm/Micrographics	5,087	1.225488	13,220		13,220		13,220
M&B Reimb.	6,649	1.601783	17,279		17,279		17,279
Pub Svc CC Prob	3,785	0.911828	9,836		9,836		9,836
Clerk / ROD	39,667	9.556011	103,082		103,082		103,082
Probate Court	30,245	7.286196	78,597		78,597		78,597
Family Court	161,301	38.858347	419,170		419,170		419,170
Prosecuting Atty	55,891	13.464466	145,243		145,243		145,243
Sheriff Office	18,092	4.358468	47,015		47,015		47,015
Board of Comm.	19,315	4.653096	50,194		50,194		50,194
LE Grants PA-CRP	8,515	2.051313	22,128		22,128		22,128
Fac & Operations	7,346	1.769694	19,090		19,090		19,090
Info Technology	443	0.106721	1,151		1,151		1,151
Delq Per Prop Tx	390	0.093953	1,013		1,013		1,013
Others	14,099	3.396531	36,639		36,639		36,639
Schedule .4 Total for Court House	415,100	100.000000	1,078,714		1,078,714	0	1,078,714

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, 2022
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	4,989		4,989		4,989
Road Commission	11,456	14.049546	52,241		52,241		52,241
Info Tech Clemis	6,520	7.996076	29,732		29,732		29,732
Info Technology	61,493	75.414520	280,417		280,417		280,417
Communication	977	1.198185	4,455		4,455		4,455
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	371,834		371,834	0	371,834

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, 2022
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	23,172		23,172		23,172
Sheriff Office	17,013	57.092520	43,421		43,421		43,421
Others	3,707	12.440015	9,461		9,461		9,461
Schedule .4 Total for Annex I	29,799	100.000000	76,054		76,054	0	76,054

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, 2022
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
Facilities Support Services	29,062	85.083584	18,116		18,116		18,116
Water Res. Comm.	4,361	12.767515	2,718		2,718		2,718
Others	734	2.148901	458		458		458
Schedule .4 Total for Annex II	34,157	100.000000	21,292		21,292	0	21,292

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, 2022
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	78,495		78,495		78,495
Pub Svc Comm Cor	13,202	17.349366	65,286		65,286		65,286
Sheriff Office	1,588	2.086865	7,853		7,853		7,853
Friend of Court	39,700	52.171628	196,323		196,323		196,323
House Comm Dev	5,732	7.532689	28,346		28,346		28,346
Schedule .4 Total for Oak Pointe	76,095	100.000000	376,302		376,302	0	376,302

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, 2022
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	49,508		49,508		49,508
Fac & Operations	27,508	40.554327	33,774		33,774		33,774
Schedule .4 Total for Public Works	67,830	100.000000	83,282		83,282	0	83,282

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, 2022
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	64,758		64,758		64,758
Schedule .4 Total for Child Care Ctr	14,193	100.000000	64,758		64,758	0	64,758

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	2,613	11.036959	2,033		2,033		2,033
Health Dept.	4,512	19.058078	3,510		3,510		3,510
Others	16,550	69.904963	12,876		12,876		12,876
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	18,419		18,419	0	18,419

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	35,160	92.538492	27,602		27,602		27,602
Hum Svcs Grants	2,835	7.461508	2,226		2,226		2,226
Schedule .4 Total for S. Health Svc	37,995	100.000000	29,828		29,828	0	29,828

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 - 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	3,245		3,245		3,245
Sheriff Office	267,368	99.772369	1,422,343		1,422,343		1,422,343
Schedule .4 Total for Law Enf Complex	267,978	100.000000	1,425,588		1,425,588	0	1,425,588

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	294,090		294,090		294,090
Schedule .4 Total for Medical Exam	38,680	100.000000	294,090		294,090	0	294,090

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 - 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	573,940		573,940		573,940
Schedule .4 Total for Child Welfare	172,476	100.000000	573,940		573,940	0	573,940

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 - 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	424,392		424,392		424,392
Schedule .4 Total for Work Release	61,138	100.000000	424,392		424,392	0	424,392

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 - 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	432,472		432,472		432,472
Schedule .4 Total for Animal Shelter	35,431	100.000000	432,472		432,472	0	432,472

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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For Department Building Depreciation

Activity - MCF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	2,985	100.000000	1,368		1,368		1,368
Schedule .4 Total for MCF	2,985	100.000000	1,368		1,368	0	1,368

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 - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	6,497	31.183105	2,977		2,977		2,977
Facilities Support Services	11,715	56.227502	5,369		5,369		5,369
Health Dept.	2,623	12.589393	1,202		1,202		1,202
Schedule .4 Total for Materials Mgmt	20,835	100.000000	9,548		9,548	0	9,548

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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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	311,148		311,148		311,148
Schedule .4 Total for Sheriff Admin	61,891	100.000000	311,148		311,148	0	311,148

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 - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	7,171	13.115684	28,253		28,253		28,253
Pub Svc CC Prob	20,326	37.176039	80,082		80,082		80,082
C&ED Vets Svc	2,978	5.446731	11,733		11,733		11,733
Clerk / ROD	1,077	1.969822	4,243		4,243		4,243
Family Court	5,196	9.503429	20,472		20,472		20,472
Sheriff Office	117	0.213992	461		461		461
Board of Comm.	594	1.086420	2,340		2,340		2,340
Health Dept.	4,141	7.573845	16,315		16,315		16,315
Fac & Operations	2,302	4.210334	9,070		9,070		9,070
Info Technology	8,489	15.526292	33,446		33,446		33,446
Others	2,284	4.177412	8,999		8,999		8,999
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	215,412		215,412	0	215,412

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 - 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	32,614		32,614		32,614
Schedule .4 Total for Mens Facility	7,024	100.000000	32,614		32,614	0	32,614

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	16,444		16,444		16,444
Schedule .4 Total for D Building	3,164	100.000000	16,444		16,444	0	16,444

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	12,719		12,719		12,719
Motor Pool	26,962	82.106097	58,363		58,363		58,363
Schedule .4 Total for Central Garage	32,838	100.000000	71,082		71,082	0	71,082

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 - Central Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	17,699	93.054679	8,112		8,112		8,112
Others	1,321	6.945321	605		605		605
Schedule .4 Total for Central Services	19,020	100.000000	8,717		8,717	0	8,717

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 - 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	136,079		136,079		136,079
Co Exec Compliance	1,384	1.313616	13,611		13,611		13,611
Mgmt & Budget Admin	3,637	3.452040	35,768		35,768		35,768
Mgmt & Budget Purchasing	8,729	8.285085	85,845		85,845		85,845
Mgmt & Budget Fiscal Services	24,242	23.009167	238,406		238,406		238,406
Central Services Admin	447	0.424268	4,396		4,396		4,396
Human Resources	22,654	21.501927	222,789		222,789		222,789
Pub Svc Admin	474	0.449895	4,662		4,662		4,662
C&ED Admin	447	0.424268	4,396		4,396		4,396
C&ED Dev & Plan	23,157	21.979347	227,736		227,736		227,736
Workforce Develop	2,920	2.771503	28,717		28,717		28,717
Info Technology	139	0.131931	1,367		1,367		1,367
Bldg & Liab Ins	965	0.915925	9,490		9,490		9,490
Fringe Benefits	2,326	2.207711	22,875		22,875		22,875
Schedule .4 Total for EOB 41 West	105,358	100.000000	1,036,137		1,036,137	0	1,036,137

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

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For Department Building Depreciation

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	24,088		24,088		24,088
Child Care Fund	3,737	39.784946	15,915		15,915		15,915
Schedule .4 Total for WOB	9,393	100.000000	40,003		40,003	0	40,003

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Non-Departmental	539	0	539	0	0
Co Exec Admin	136,079	0	0	0	0
Co Exec Compliance	13,611	0	0	0	0
Co Exec Corp Counsel	16,941	0	0	16,941	0
Mgmt & Budget Admin	35,768	0	0	0	0
Mgmt & Budget Purchasing	85,845	0	0	0	0
Mgmt & Budget Fiscal Services	238,406	0	0	0	0
Facilities Management Admin	2,977	0	0	0	0
Central Services Admin	4,396	0	0	0	0
Facilities Support Services	85,676	0	0	62,192	0
Human Resources	222,789	0	0	0	0
Treasurer	35,924	0	0	35,924	0
Clerk Adm/Micrographics	18,208	0	0	13,220	4,989
M&B Equalization	78,495	0	0	0	0
M&B Reimb.	17,279	0	0	17,279	0
Hum Svc Admin	911	0	911	0	0
Hum Svc Homeland	23,172	0	0	0	0
Hum Svc MSU Ext	22,429	22,429	0	0	0
Pub Svc Admin	4,662	0	0	0	0
Pub Svc Comm Cor	96,784	0	0	0	0
Pub Svc Animal	432,472	0	0	0	0
Pub Svc CC Prob	117,708	27,790	0	9,836	0
Pub Svc Med Exam	294,090	0	0	0	0
C&ED Admin	4,396	0	0	0	0
C&ED Vets Svc	20,479	8,746	0	0	0
C&ED Dev & Plan	227,736	0	0	0	0
Clerk / ROD	107,325	0	0	103,082	0
Probate Court	78,597	0	0	78,597	0
Family Court	439,642	0	0	419,170	0
Prosecuting Atty	145,243	0	0	145,243	0
Sheriff Office	2,315,368	0	0	47,015	0
Board of Comm.	52,534	0	0	50,194	0
Water Res. Comm.	53,836	1,610	0	0	0
Road Commission	52,241	0	0	0	52,241
Friend of Court	196,323	0	0	0	0
Health Dept.	130,580	0	80,582	0	0
Workforce Develop	28,717	0	0	0	0
LE Grants PA-CRP	22,128	0	0	22,128	0
House Comm Dev	28,346	0	0	0	0
Hum Svcs Grants	17,639	0	15,413	0	0
Child Care Fund	589,855	0	0	0	0
Fac & Operations	70,046	0	0	19,090	0
Info Tech Clemis	29,732	0	0	0	29,732
Info Technology	316,381	0	0	1,151	280,417
Radio Communicat	12,719	0	0	0	0
Motor Pool	58,363	0	0	0	0
Communication	4,455	0	0	0	4,455
Bldg & Liab Ins	9,490	0	0	0	0
Fringe Benefits	87,633	0	0	0	0
Delq Per Prop Tx	1,013	0	0	1,013	0
Others	85,882	401	0	36,639	0

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Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Direct Bill	0	0	0	0	0
Total	7,171,860	60,976	97,446	1,078,714	371,834

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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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	18,116	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	78,495	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	23,172	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	65,286	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	43,421	0	7,853	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	2,718	0	49,508	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	196,323	0	0
Health Dept.	0	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	28,346	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	33,774	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	64,758
Delq Per Prop Tx	0	0	0	0	0
Others	9,461	458	0	0	0

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Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Direct Bill	0	0	0	0	0
Total	76,054	21,292	376,302	83,282	64,758

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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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	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	3,245	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	294,090	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	2,033	0	1,422,343	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	3,510	27,602	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	2,226	0	0	0
Child Care Fund	0	0	0	0	573,940
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	12,876	0	0	0	0

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Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Direct Bill	0	0	0	0	0
Total	18,419	29,828	1,425,588	294,090	573,940

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Receiving Department	Work Release	Animal Shelter	MCF	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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	2,977	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	0	0	5,369	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	432,472	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	424,392	0	0	0	311,148
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	1,368	1,202	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	MCF	Materials Mgmt	Sheriff Admin
Direct Bill	0	0	0	0	0
Total	424,392	432,472	1,368	9,548	311,148

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Mens Facility	D Building	Central Garage	Central Services
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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	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	28,253	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	80,082	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	11,733	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	4,243	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	20,472	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	461	32,614	0	0	0
Board of Comm.	2,340	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	16,315	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	9,070	0	0	0	8,112
Info Tech Clemis	0	0	0	0	0
Info Technology	33,446	0	0	0	0
Radio Communicat	0	0	0	12,719	0
Motor Pool	0	0	0	58,363	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	8,999	0	16,444	0	605

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Mens Facility	D Building	Central Garage	Central Services
Direct Bill	0	0	0	0	0
Total	215,412	32,614	16,444	71,082	8,717

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	EOB 41 West	WOB
Non-Departmental	0	0
Co Exec Admin	136,079	0
Co Exec Compliance	13,611	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	35,768	0
Mgmt & Budget Purchasing	85,845	0
Mgmt & Budget Fiscal Services	238,406	0
Facilities Management Admin	0	0
Central Services Admin	4,396	0
Facilities Support Services	0	0
Human Resources	222,789	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Hum Svc MSU Ext	0	0
Pub Svc Admin	4,662	0
Pub Svc Comm Cor	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	4,396	0
C&ED Vets Svc	0	0
C&ED Dev & Plan	227,736	0
Clerk / ROD	0	0
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	24,088
Board of Comm.	0	0
Water Res. Comm.	0	0
Road Commission	0	0
Friend of Court	0	0
Health Dept.	0	0
Workforce Develop	28,717	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	15,915
Fac & Operations	0	0
Info Tech Clemis	0	0
Info Technology	1,367	0
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	9,490	0
Fringe Benefits	22,875	0
Delq Per Prop Tx	0	0
Others	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	EOB 41 West	WOB
Direct Bill	0	0
Total	1,036,137	40,003

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	22,425,990			22,425,990
Inbound Costs:				
Building Depreciation	539		539	
Co Exec Compliance		2,203	2,203	
Mgmt & Budget Purchasing		5,988	5,988	
Mgmt & Budget Fiscal Services		16,513	16,513	
Facilities Management Admin		728	728	
Treasurer		86	86	
Total Allocated Additions:	539	25,518	26,057	26,057
Total To Be Allocated:	22,426,529	25,518		22,452,047

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	1,569,328	0	0	0	500,000
Insurance	426,000	0	363,618	21,588	0
Employee Incentives	1,962,618	0	0	0	0
Other Expenses	18,468,044	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	22,425,990				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	22,425,990	0	363,618	21,588	500,000
Allocation Step 1					
Inbound - All Others	539	539	0	0	0
Reallocate Admin Costs		(539)	9	1	12
Unallocated Costs	(20,916,971)	0	0	0	0
1st Allocation	1,509,558	0	363,627	21,589	500,012
Allocation Step 2					
Inbound - All Others	25,518	25,518	0	0	0
Reallocate Admin Costs		(25,518)	414	25	569
Unallocated Costs	(23,800)	0	0	0	0
2nd Allocation	1,718	0	414	25	569
Total For Non-Departmental					
Schedule .3 Total	1,511,276	0	364,040	21,613	500,581

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	587,915	0	0	481,413
Insurance	0	36,401	0	4,393
Employee Incentives	0	0	1,962,618	0
Other Expenses	0	0	0	18,468,044
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	587,915	36,401	1,962,618	18,953,850
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	14	1	47	456
Unallocated Costs	0	0	(1,962,665)	(18,954,306)
1st Allocation	587,929	36,402	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	669	41	2,233	21,567
Unallocated Costs	0	0	(2,233)	(21,567)
2nd Allocation	669	41	0	0
Total For Non-Departmental				
Schedule .3 Total	588,598	36,443	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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 Admin	324,096,298	93.652922	340,547		340,547	388	340,935
District Court	1,374,079	0.397063	1,444		1,444	2	1,445
Sheriff Office	2,498,748	0.722054	2,626		2,626	3	2,629
Others	18,091,936	5.227961	19,010		19,010	22	19,032
Schedule .4 Total for Property Insur	346,061,061	100.000000	363,627		363,627	414	364,040

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, 2022
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 Admin	293	1.357236	293		293	0	293
Human Resources	21,295	98.642764	21,296		21,296	24	21,320
Schedule .4 Total for Specific Serv	21,588	100.000000	21,589		21,589	25	21,613

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, 2022
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 Admin	100	100.000000	500,012		500,012	569	500,581
Schedule .4 Total for Grounds Care	100	100.000000	500,012		500,012	569	500,581

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, 2022
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 Admin	100	100.000000	587,929		587,929	669	588,598
Schedule .4 Total for FM&O	100	100.000000	587,929		587,929	669	588,598

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, 2022
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	19,460	0.435974	159		159	0	159
Co Exec Compliance	1,170	0.026212	10		10	0	10
Co Exec Corp Counsel	10,925	0.244759	89		89	0	89
Mgmt & Budget Admin	123,832	2.774281	1,010		1,010	1	1,011
Mgmt & Budget Purchasing	3,115	0.069787	25		25	0	25
Mgmt & Budget Fiscal Services	14,246	0.319161	116		116	0	116
Central Services Admin	300	0.006721	2		2		2
Facilities Support Services	5,818	0.130344	47		47	0	47
Human Resources	11,375	0.254841	93		93	0	93
Treasurer	443,154	9.928239	3,614		3,614	4	3,618
Clerk Adm/Micrographics	12,929	0.289656	105		105	0	106
M&B Equalization	23,211	0.520010	189		189	0	189
M&B Reimb.	9,430	0.211266	77		77	0	77
Hum Svc Admin	499	0.011179	4		4		4
Hum Svc Homeland	21,323	0.477712	174		174	0	174
Hum Svc MSU Ext	2,173	0.048683	18		18	0	18
Pub Svc Admin	334	0.007483	3		3		3
Pub Svc Comm Cor	15,896	0.356127	130		130	0	130
Pub Svc Animal	119,874	2.685608	978		978	1	979
Pub Svc Med Exam	7,559	0.169349	62		62	0	62
C&ED Admin	671	0.015033	5		5		5
C&ED Vets Svc	4,290	0.096111	35		35	0	35
C&ED Dev & Plan	12,956	0.290261	106		106	0	106
Clerk / ROD	13,476	0.301911	110		110	0	110
District Court	63,005	1.411538	514		514	1	514
Probate Court	20,646	0.462544	168		168	0	169
Family Court	248,967	5.577754	2,030		2,030	2	2,033
Prosecuting Atty	74,771	1.675139	610		610	1	610
Sheriff Office	2,964,273	66.410347	24,175		24,175	28	24,202
Board of Comm.	132,943	2.978400	1,084		1,084	1	1,085
Water Res. Comm.	144	0.003226	1		1		1
Health Dept.	80,806	1.810344	659		659	1	660
Schedule .4 Total for Excess Coverage	4,463,571	100.000000	36,402		36,402	41	36,443

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: General ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Co Exec Admin	159	0	0	0	0
Co Exec Compliance	10	0	0	0	0
Co Exec Corp Counsel	89	0	0	0	0
Mgmt & Budget Admin	1,011	0	0	0	0
Mgmt & Budget Purchasing	25	0	0	0	0
Mgmt & Budget Fiscal Services	116	0	0	0	0
Facilities Management Admin	1,430,407	340,935	293	500,581	588,598
Central Services Admin	2	0	0	0	0
Facilities Support Services	47	0	0	0	0
Human Resources	21,413	0	21,320	0	0
Treasurer	3,618	0	0	0	0
Clerk Adm/Micrographics	106	0	0	0	0
M&B Equalization	189	0	0	0	0
M&B Reimb.	77	0	0	0	0
Hum Svc Admin	4	0	0	0	0
Hum Svc Homeland	174	0	0	0	0
Hum Svc MSU Ext	18	0	0	0	0
Pub Svc Admin	3	0	0	0	0
Pub Svc Comm Cor	130	0	0	0	0
Pub Svc Animal	979	0	0	0	0
Pub Svc Med Exam	62	0	0	0	0
C&ED Admin	5	0	0	0	0
C&ED Vets Svc	35	0	0	0	0
C&ED Dev & Plan	106	0	0	0	0
Clerk / ROD	110	0	0	0	0
District Court	1,960	1,445	0	0	0
Probate Court	169	0	0	0	0
Family Court	2,033	0	0	0	0
Prosecuting Atty	610	0	0	0	0
Sheriff Office	26,831	2,629	0	0	0
Board of Comm.	1,085	0	0	0	0
Water Res. Comm.	1	0	0	0	0
Health Dept.	660	0	0	0	0
Others	19,032	19,032	0	0	0
Direct Bill	0	0	0	0	0
Total	1,511,276	364,040	21,613	500,581	588,598

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Non-Departmental**

Receiving Department	Excess Coverage
Co Exec Admin	159
Co Exec Compliance	10
Co Exec Corp Counsel	89
Mgmt & Budget Admin	1,011
Mgmt & Budget Purchasing	25
Mgmt & Budget Fiscal Services	116
Facilities Management Admin	0
Central Services Admin	2
Facilities Support Services	47
Human Resources	93
Treasurer	3,618
Clerk Adm/Micrographics	106
M&B Equalization	189
M&B Reimb.	77
Hum Svc Admin	4
Hum Svc Homeland	174
Hum Svc MSU Ext	18
Pub Svc Admin	3
Pub Svc Comm Cor	130
Pub Svc Animal	979
Pub Svc Med Exam	62
C&ED Admin	5
C&ED Vets Svc	35
C&ED Dev & Plan	106
Clerk / ROD	110
District Court	514
Probate Court	169
Family Court	2,033
Prosecuting Atty	610
Sheriff Office	24,202
Board of Comm.	1,085
Water Res. Comm.	1
Health Dept.	660
Others	0
Direct Bill	0
Total	36,443

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Co Exec Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,182,745			3,182,745
Cost Adjustments:				
Incentive Payment	8,613			
Total Departmental Cost Adjustments:	8,613			8,613
Inbound Costs:				
Building Depreciation	136,079		136,079	
Non-Departmental	159	0	159	
Co Exec Admin		3,081	3,081	
Co Exec Compliance		1,994	1,994	
Co Exec Corp Counsel		50,866	50,866	
Mgmt & Budget Purchasing		4,050	4,050	
Mgmt & Budget Fiscal Services		16,715	16,715	
Facilities Management Admin		42,624	42,624	
Facilities Support Services		6,257	6,257	
Human Resources		25,542	25,542	
Treasurer		38	38	
Total Allocated Additions:	136,238	151,166	287,404	287,404
Total To Be Allocated:	3,327,596	151,166		3,478,762

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Admin

	Total	G&A	Administration	Pandemics**	General Govt**
Wages & Benefits					
SALARIES & WAGES	1,489,942	233,759	1,043,657	0	212,526
FRINGE BENEFITS	558,205	87,582	391,023	0	79,600
Other Expense & Cost					
Supplies	4,122	647	2,887	0	588
Operating Expenses	66,128	10,375	46,323	0	9,430
Professional Serv	458,459	0	0	0	458,459
Contract Services	16,696	16,696	0	0	0
Internal Charges	567,744	89,079	397,705	0	80,960
Special Projects	21,449	47	0	0	21,402
Departmental Total					
Expenditures Per Financial Statement	3,182,745				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	8,613	1,576	7,037	0	0
Functional Cost					
	3,191,358	439,761	1,888,632	0	862,965
Allocation Step 1					
Inbound - All Others	136,238	21,376	95,435	0	19,428
Reallocate Admin Costs		(461,137)	319,183	0	141,953
Unallocated Costs	(1,024,346)	0	0	0	(1,024,346)
1st Allocation	2,303,250	0	2,303,250	0	0
Allocation Step 2					
Inbound - All Others	151,166	23,718	105,892	0	21,556
Reallocate Admin Costs		(23,718)	16,417	0	7,301
Unallocated Costs	(28,857)	0	0	0	(28,857)
2nd Allocation	122,309	0	122,309	0	0
Total For Co Exec Admin					
Schedule .3 Total	2,425,559	0	2,425,559	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	1,396	0.133760	3,081		3,081		3,081
Co Exec Compliance	1,016	0.097350	2,242		2,242	119	2,361
Co Exec Corp Counsel	25,652	2.457896	56,611		56,611	3,010	59,622
Mgmt & Budget Admin	1,474	0.141234	3,253		3,253	173	3,426
Mgmt & Budget Purchasing	6,479	0.620798	14,299		14,299	760	15,059
Mgmt & Budget Fiscal Services	32,273	3.092299	71,223		71,223	3,787	75,011
Facilities Management Admin	8,206	0.786274	18,110		18,110	963	19,073
Central Services Admin	363	0.034782	801		801	43	844
Facilities Support Services	9,203	0.881803	20,310		20,310	1,080	21,390
Human Resources	26,018	2.492965	57,419		57,419	3,053	60,472
Treasurer	2,270	0.217504	5,010		5,010	266	5,276
Clerk Adm/Micrographics	522	0.050016	1,152		1,152	61	1,213
Co. Exec Indigent Defense	177	0.016960	391		391	21	411
M&B Equalization	45,827	4.391002	101,136		101,136	5,378	106,514
M&B Reimb.	14,327	1.372769	31,618		31,618	1,681	33,300
Hum Svc Admin	1,159	0.111052	2,558		2,558	136	2,694
Hum Svc Social Service	21	0.002012	46		46	2	49
Hum Svc Homeland	4,886	0.468161	10,783		10,783	573	11,356
Hum Svc MSU Ext	1,888	0.180902	4,167		4,167	222	4,388
Pub Svc Admin	1,164	0.111531	2,569		2,569	137	2,705
Pub Svc Comm Cor	17,226	1.650542	38,016		38,016	2,021	40,037
Pub Svc Animal	13,101	1.255297	28,913		28,913	1,537	30,450
Pub Svc Med Exam	15,373	1.472994	33,927		33,927	1,804	35,731
C&ED Admin	1,457	0.139605	3,215		3,215	171	3,386
C&ED Vets Svc	8,604	0.824409	18,988		18,988	1,010	19,998
C&ED Dev & Plan	28,112	2.693605	62,040		62,040	3,299	65,339
Public Communication	3,447	0.330281	7,607		7,607	404	8,012
Clerk / ROD	4,043	0.387388	8,923		8,923	474	9,397
District Court	8,976	0.860053	19,809		19,809	1,053	20,862
Probate Court	3,391	0.324915	7,484		7,484	398	7,882
Family Court	15,620	1.496660	34,472		34,472	1,833	36,305
Prosecuting Atty	12,635	1.210647	27,884		27,884	1,483	29,367
Sheriff Office	96,631	9.258885	213,255		213,255	11,340	224,595
Board of Comm.	2,140	0.205048	4,723		4,723	251	4,974
Water Res. Comm.	2,388	0.228811	5,270		5,270	280	5,550
Parks & Rec	9,694	0.928849	21,394		21,394	1,138	22,531
Friend of Court	10,700	1.025241	23,614		23,614	1,256	24,869
Health Dept.	125,573	12.032018	277,127		277,127	14,736	291,863
Indigent Defense	770	0.073779	1,699		1,699	90	1,790
ROD Automation	264	0.025296	583		583	31	614
Oakland Enhance	2,020	0.193550	4,458		4,458	237	4,695
ARP	1,555	0.148995	3,432		3,432	182	3,614
Water Res Co SRF	4,299	0.411917	9,487		9,487	504	9,992
Multi Org Grants	1,147	0.109902	2,531		2,531	135	2,666
Workforce Develop	6,900	0.661137	15,228		15,228	810	16,037
LE Grants Misc	1,304	0.124945	2,878		2,878	153	3,031
LE Grants PA-CRP	1,384	0.132611	3,054		3,054	162	3,217
LE Grants Rd Pat	584	0.055957	1,289		1,289	69	1,357
House Comm Dev	14,318	1.371907	31,598		31,598	1,680	33,279
Hum Svcs Grants	33,263	3.187158	73,408		73,408	3,903	77,312
Other Grants	230	0.022038	508		508	27	535
Judicial Grants	369	0.035356	814		814	43	858

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Concealed Pistol	58	0.005557	128		128	7	135
Child Care Fund	82,295	7.885253	181,617		181,617	9,657	191,274
Water Res Co CPF	491	0.047046	1,084		1,084	58	1,141
Fire Record Mgmt	1,977	0.189430	4,363		4,363	232	4,595
Airport	10,960	1.050153	24,188		24,188	1,286	25,474
Drain Prop Funds	18,511	1.773667	40,852		40,852	2,172	43,024
Delq Tax Revolv	147	0.014085	324		324	17	342
Fac & Operations	142,502	13.654106	314,488		314,488	16,725	331,213
Info Tech Clemis	21,105	2.022216	46,577		46,577	2,477	49,053
Info Technology	93,397	8.949013	206,118		206,118	10,960	217,078
Radio Communicat	6,352	0.608629	14,018		14,018	745	14,764
Motor Pool	7,344	0.703679	16,207		16,207	862	17,069
Communication	767	0.073492	1,693		1,693	90	1,783
Bldg & Liab Ins	7,343	0.703584	16,205		16,205	862	17,067
Fringe Benefits	18,444	1.767247	40,704		40,704	2,164	42,869
Delq Per Prop Tx	125	0.011977	276		276	15	290
Schedule .4 Total for Administration	1,043,657	100.000000	2,303,250		2,303,250	122,309	2,425,559

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, 2022
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Co Exec Admin	3,081	3,081
Co Exec Compliance	2,361	2,361
Co Exec Corp Counsel	59,622	59,622
Mgmt & Budget Admin	3,426	3,426
Mgmt & Budget Purchasing	15,059	15,059
Mgmt & Budget Fiscal Services	75,011	75,011
Facilities Management Admin	19,073	19,073
Central Services Admin	844	844
Facilities Support Services	21,390	21,390
Human Resources	60,472	60,472
Treasurer	5,276	5,276
Clerk Adm/Micrographics	1,213	1,213
Co. Exec Indigent Defense	411	411
M&B Equalization	106,514	106,514
M&B Reimb.	33,300	33,300
Hum Svc Admin	2,694	2,694
Hum Svc Social Service	49	49
Hum Svc Homeland	11,356	11,356
Hum Svc MSU Ext	4,388	4,388
Pub Svc Admin	2,705	2,705
Pub Svc Comm Cor	40,037	40,037
Pub Svc Animal	30,450	30,450
Pub Svc Med Exam	35,731	35,731
C&ED Admin	3,386	3,386
C&ED Vets Svc	19,998	19,998
C&ED Dev & Plan	65,339	65,339
Public Communication	8,012	8,012
Clerk / ROD	9,397	9,397
District Court	20,862	20,862
Probate Court	7,882	7,882
Family Court	36,305	36,305
Prosecuting Atty	29,367	29,367
Sheriff Office	224,595	224,595
Board of Comm.	4,974	4,974
Water Res. Comm.	5,550	5,550
Parks & Rec	22,531	22,531
Friend of Court	24,869	24,869
Health Dept.	291,863	291,863
Indigent Defense	1,790	1,790
ROD Automation	614	614
Oakland Enhance	4,695	4,695
ARP	3,614	3,614
Water Res Co SRF	9,992	9,992
Multi Org Grants	2,666	2,666
Workforce Develp	16,037	16,037
LE Grants Misc	3,031	3,031
LE Grants PA-CRP	3,217	3,217
LE Grants Rd Pat	1,357	1,357
House Comm Dev	33,279	33,279
Hum Svcs Grants	77,312	77,312
Other Grants	535	535
Judicial Grants	858	858

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Concealed Pistol	135	135
Child Care Fund	191,274	191,274
Water Res Co CPF	1,141	1,141
Fire Record Mgmt	4,595	4,595
Airport	25,474	25,474
Drain Prop Funds	43,024	43,024
Delq Tax Revolv	342	342
Fac & Operations	331,213	331,213
Info Tech Clemis	49,053	49,053
Info Technology	217,078	217,078
Radio Communicat	14,764	14,764
Motor Pool	17,069	17,069
Communication	1,783	1,783
Bldg & Liab Ins	17,067	17,067
Fringe Benefits	42,869	42,869
Delq Per Prop Tx	290	290
Direct Bill	0	0
Total	2,425,559	2,425,559

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Co Exec Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	328,465			328,465
Cost Adjustments:				
Annual County Audit	228,615			
Incentive Payment	848			
Total Departmental Cost Adjustments:	229,463			229,463
Inbound Costs:				
Building Depreciation	13,611		13,611	
Non-Departmental	10	0	10	
Co Exec Admin	2,242	119	2,361	
Co Exec Compliance		205	205	
Co Exec Corp Counsel		1,956	1,956	
Mgmt & Budget Purchasing		1,064	1,064	
Mgmt & Budget Fiscal Services		1,827	1,827	
Facilities Management Admin		4,263	4,263	
Facilities Support Services		218	218	
Human Resources		2,259	2,259	
Treasurer		9	9	
Total Allocated Additions:	15,863	11,922	27,784	27,784
Total To Be Allocated:	573,791	11,922		585,712

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Compliance

	Total	G&A	General Audits	Audits/Bank Rec
Wages & Benefits				
SALARIES & WAGES	125,786	0	75,087	50,699
FRINGE BENEFITS	55,373	0	33,052	22,321
Other Expense & Cost				
Supplies	59	0	35	24
Operating Expenses	2,564	0	1,530	1,034
Contract Services	86,631	0	86,631	0
Travel	0	0	0	0
Internal Charges	58,052	0	34,651	23,401
Departmental Total				
Expenditures Per Financial Statement	328,465			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Annual County Audit	228,615	0	228,615	0
Incentive Payment	848	0	506	342
Functional Cost	557,928	0	460,107	97,821
Allocation Step 1				
Inbound - All Others	15,863	0	9,468	6,394
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	573,791	0	469,575	104,215
Allocation Step 2				
Inbound - All Others	11,922	0	7,116	4,805
2nd Allocation	11,922	0	7,116	4,805
Total For Co Exec Compliance				
Schedule .3 Total	585,712	0	476,692	109,021

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,517	0.469199	2,203		2,203		2,203
Co Exec Admin	3,183	0.424640	1,994		1,994		1,994
Co Exec Compliance	328	0.043758	205		205		205
Co Exec Corp Counsel	3,110	0.414901	1,948		1,948	30	1,978
Mgmt & Budget Admin	442	0.058967	277		277	4	281
Mgmt & Budget Purchasing	1,955	0.260814	1,225		1,225	19	1,243
Mgmt & Budget Fiscal Services	7,416	0.989359	4,646		4,646	71	4,717
Facilities Management Admin	1,327	0.177033	831		831	13	844
Central Services Admin	79	0.010539	49		49	1	50
Facilities Support Services	2,622	0.349798	1,643		1,643	25	1,668
Human Resources	4,858	0.648100	3,043		3,043	47	3,090
Treasurer	10,260	1.368774	6,427		6,427	98	6,526
Clerk Adm/Micrographics	962	0.128339	603		603	9	612
Co. Exec Indigent Defense	153	0.020412	96		96	1	97
M&B Equalization	9,781	1.304871	6,127		6,127	94	6,221
M&B Reimb.	3,274	0.436780	2,051		2,051	31	2,082
Hum Svc Admin	1,371	0.182903	859		859	13	872
Hum Svc Social Service	36	0.004803	23		23	0	23
Hum Svc Homeland	5,033	0.671446	3,153		3,153	48	3,201
Hum Svc MSU Ext	988	0.131808	619		619	9	628
Pub Svc Admin	249	0.033219	156		156	2	158
Pub Svc Comm Cor	4,629	0.617549	2,900		2,900	44	2,944
Pub Svc Animal	4,714	0.628889	2,953		2,953	45	2,998
Pub Svc CC Prob	632	0.084314	396		396	6	402
Pub Svc Med Exam	4,953	0.660774	3,103		3,103	47	3,150
C&ED Admin	670	0.089384	420		420	6	426
C&ED Vets Svc	1,840	0.245472	1,153		1,153	18	1,170
C&ED Dev & Plan	7,866	1.049393	4,928		4,928	75	5,003
Public Communication	2,237	0.298435	1,401		1,401	21	1,423
Clerk / ROD	8,666	1.156120	5,429		5,429	83	5,512
District Court	17,223	2.297699	10,789		10,789	165	10,954
Probate Court	7,272	0.970148	4,556		4,556	70	4,625
Family Court	32,600	4.349125	20,422		20,422	312	20,735
Prosecuting Atty	21,850	2.914981	13,688		13,688	209	13,897
Sheriff Office	175,832	23.457529	110,151		110,151	1,687	111,838
Board of Comm.	5,297	0.706666	3,318		3,318	51	3,369
Water Res. Comm.	5,067	0.675982	3,174		3,174	49	3,223
Parks & Rec	24,912	3.323479	15,606		15,606	239	15,845
Friend of Court	19,152	2.555044	11,998		11,998	184	12,181
Health Dept.	34,991	4.668106	21,920		21,920	335	22,256
Indigent Defense	6,179	0.824333	3,871		3,871	59	3,930
ROD Automation	1,642	0.219057	1,029		1,029	16	1,044
Oakland Enhance	371	0.049495	232		232	4	236
ARP	20,510	2.736214	12,849		12,849	197	13,045
Water Res Co SRF	15,449	2.061032	9,678		9,678	148	9,826
Multi Org Grants	1,906	0.254277	1,194		1,194	18	1,212
Workforce Develop	18,370	2.450719	11,508		11,508	176	11,684
LE Grants Misc	2,462	0.328452	1,542		1,542	24	1,566
LE Grants PA-CRP	2,730	0.364206	1,710		1,710	26	1,736
LE Grants Rd Pat	939	0.125271	588		588	9	597
House Comm Dev	11,868	1.583295	7,435		7,435	114	7,548
Hum Svcs Grants	16,491	2.200044	10,331		10,331	158	10,489

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Other Grants	1,144	0.152620	717		717	11	728
Judicial Grants	750	0.100057	470		470	7	477
Brownfield Init.	262	0.034953	164		164	2	167
Concealed Pistol	155	0.020678	97		97	1	99
Child Care Fund	28,248	3.768530	17,696		17,696	271	17,967
Waste Res Mgmt	143	0.019077	90		90	1	91
Water Res Co CPF	8,376	1.117432	5,247		5,247	80	5,327
Fire Record Mgmt	730	0.097388	457		457	7	464
Airport	4,537	0.605276	2,842		2,842	43	2,886
Drain Prop Funds	47,262	6.305165	29,608		29,608	453	30,060
Delq Tax Revolv	563	0.075109	353		353	5	358
Fac & Operations	27,712	3.697023	17,360		17,360	266	17,626
Info Tech Clemis	9,659	1.288595	6,051		6,051	93	6,143
Info Technology	48,492	6.469257	30,378		30,378	465	30,843
Radio Communicat	4,591	0.612480	2,876		2,876	44	2,920
Motor Pool	7,298	0.973617	4,572		4,572	70	4,642
Communication	3,828	0.510689	2,398		2,398	37	2,435
Bldg & Liab Ins	12,802	1.707899	8,020		8,020	123	8,143
Fringe Benefits	2,436	0.324984	1,526		1,526	23	1,549
Delq Per Prop Tx	324	0.043224	203		203	3	206
Schedule .4 Total for General Audits	749,576	100.000000	469,575		469,575	7,116	476,692

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mgmt & Budget Fiscal Services	33.75	5.564716	5,799		5,799	267	6,067
Human Resources	417.50	68.837592	71,739		71,739	3,308	75,047
Treasurer	21.00	3.462490	3,608		3,608	166	3,775
Sheriff Office	130.75	21.558120	22,467		22,467	1,036	23,503
Parks & Rec	3.50	0.577082	601		601	28	629
Schedule .4 Total for Audits/Bank Rec	606.50	100.000000	104,215		104,215	4,805	109,021

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, 2022
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec
Non-Departmental	2,203	2,203	0
Co Exec Admin	1,994	1,994	0
Co Exec Compliance	205	205	0
Co Exec Corp Counsel	1,978	1,978	0
Mgmt & Budget Admin	281	281	0
Mgmt & Budget Purchasing	1,243	1,243	0
Mgmt & Budget Fiscal Services	10,784	4,717	6,067
Facilities Management Admin	844	844	0
Central Services Admin	50	50	0
Facilities Support Services	1,668	1,668	0
Human Resources	78,137	3,090	75,047
Treasurer	10,301	6,526	3,775
Clerk Adm/Micrographics	612	612	0
Co. Exec Indigent Defense	97	97	0
M&B Equalization	6,221	6,221	0
M&B Reimb.	2,082	2,082	0
Hum Svc Admin	872	872	0
Hum Svc Social Service	23	23	0
Hum Svc Homeland	3,201	3,201	0
Hum Svc MSU Ext	628	628	0
Pub Svc Admin	158	158	0
Pub Svc Comm Cor	2,944	2,944	0
Pub Svc Animal	2,998	2,998	0
Pub Svc CC Prob	402	402	0
Pub Svc Med Exam	3,150	3,150	0
C&ED Admin	426	426	0
C&ED Vets Svc	1,170	1,170	0
C&ED Dev & Plan	5,003	5,003	0
Public Communication	1,423	1,423	0
Clerk / ROD	5,512	5,512	0
District Court	10,954	10,954	0
Probate Court	4,625	4,625	0
Family Court	20,735	20,735	0
Prosecuting Atty	13,897	13,897	0
Sheriff Office	135,340	111,838	23,503
Board of Comm.	3,369	3,369	0
Water Res. Comm.	3,223	3,223	0
Parks & Rec	16,474	15,845	629
Friend of Court	12,181	12,181	0
Health Dept.	22,256	22,256	0
Indigent Defense	3,930	3,930	0
ROD Automation	1,044	1,044	0
Oakland Enhance	236	236	0
ARP	13,045	13,045	0
Water Res Co SRF	9,826	9,826	0
Multi Org Grants	1,212	1,212	0
Workforce Develop	11,684	11,684	0
LE Grants Misc	1,566	1,566	0
LE Grants PA-CRP	1,736	1,736	0
LE Grants Rd Pat	597	597	0
House Comm Dev	7,548	7,548	0
Hum Svcs Grants	10,489	10,489	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec
Other Grants	728	728	0
Judicial Grants	477	477	0
Brownfield Init.	167	167	0
Concealed Pistol	99	99	0
Child Care Fund	17,967	17,967	0
Waste Res Mgmt	91	91	0
Water Res Co CPF	5,327	5,327	0
Fire Record Mgmt	464	464	0
Airport	2,886	2,886	0
Drain Prop Funds	30,060	30,060	0
Delq Tax Revolv	358	358	0
Fac & Operations	17,626	17,626	0
Info Tech Clemis	6,143	6,143	0
Info Technology	30,843	30,843	0
Radio Communicat	2,920	2,920	0
Motor Pool	4,642	4,642	0
Communication	2,435	2,435	0
Bldg & Liab Ins	8,143	8,143	0
Fringe Benefits	1,549	1,549	0
Delq Per Prop Tx	206	206	0
Direct Bill	0	0	0
Total	585,712	476,692	109,021

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Co Exec Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,109,678			3,109,678
Cost Adjustments:				
Misc. Reimbursement	-403			
Incentive Payment	12,582			
Total Departmental Cost Adjustments:	12,179			12,179
Inbound Costs:				
Building Depreciation	16,941		16,941	
Non-Departmental	89	0	89	
Co Exec Admin	56,611	3,010	59,622	
Co Exec Compliance	1,948	30	1,978	
Co Exec Corp Counsel		123,252	123,252	
Mgmt & Budget Purchasing		894	894	
Mgmt & Budget Fiscal Services		17,377	17,377	
Facilities Management Admin		39,967	39,967	
Facilities Support Services		18,930	18,930	
Human Resources		33,280	33,280	
Treasurer		22	22	
Total Allocated Additions:	75,590	236,763	312,352	312,352
Total To Be Allocated:	3,197,447	236,763		3,434,209

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Corp Counsel

	Total	G&A	Civil Counsel	Bldg Liab	Pandemics**
Wages & Benefits					
SALARIES & WAGES	1,865,766	180,402	1,685,364	0	0
FRINGE BENEFITS	802,867	77,637	725,230	0	0
Other Expense & Cost					
Supplies	5,184	501	4,683	0	0
Operating Exp	27,527	2,662	24,865	0	0
Legal Services	0	0	0	0	0
Building Space	115,055	10,412	97,302	7,341	0
Internal Charges	293,279	28,360	264,919	0	0
Departmental Total					
Expenditures Per Financial Statement	3,109,678				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc. Reimbursement	(403)	0	(403)	0	0
Incentive Payment	12,582	1,217	11,365	0	0
Functional Cost	3,121,857	301,191	2,813,325	7,341	0
Allocation Step 1					
Inbound - Building Depreciation: Court House	16,941	1,533	14,327	1,081	0
Inbound - All Others	58,649	5,671	52,978	0	0
Reallocate Admin Costs		(308,395)	286,746	21,649	0
Unallocated Costs	0	0	0	0	0
1st Allocation	3,197,447	0	3,167,375	30,071	0
Allocation Step 2					
Inbound - Facilities Management Admin: Courthouse	39,967	3,617	33,800	2,550	0
Inbound - All Others	196,795	19,030	177,765	0	0
Reallocate Admin Costs		(22,647)	21,057	1,590	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	236,763	0	232,623	4,140	0
Total For Co Exec Corp Counsel					
Schedule .3 Total	3,434,209	0	3,399,998	34,211	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	26	1.605930	50,866		50,866		50,866
Co Exec Compliance	1	0.061767	1,956		1,956		1,956
Co Exec Corp Counsel	63	3.891291	123,252		123,252		123,252
Mgmt & Budget Purchasing	37	2.285361	72,386		72,386	5,629	78,015
Mgmt & Budget Fiscal Services	21	1.297097	41,084		41,084	3,195	44,279
Facilities Management Admin	23	1.420630	44,997		44,997	3,499	48,496
Facilities Support Services	2	0.123533	3,913		3,913	304	4,217
Human Resources	45	2.779494	88,037		88,037	6,846	94,883
Treasurer	3	0.185300	5,869		5,869	456	6,326
M&B Equalization	43	2.655960	84,124		84,124	6,542	90,666
M&B Reimb.	31	1.914762	60,648		60,648	4,716	65,364
Hum Svc Homeland	27	1.667696	52,822		52,822	4,108	56,930
Hum Svc MSU Ext	1	0.061767	1,956		1,956	152	2,108
Pub Svc Comm Cor	6	0.370599	11,738		11,738	913	12,651
Pub Svc Animal	21	1.297097	41,084		41,084	3,195	44,279
Pub Svc Med Exam	49	3.026560	95,863		95,863	7,455	103,317
C&ED Vets Svc	10	0.617665	19,564		19,564	1,521	21,085
C&ED Dev & Plan	40	2.470661	78,255		78,255	6,086	84,341
Public Communication	7	0.432366	13,695		13,695	1,065	14,760
Clerk / ROD	98	6.053119	191,725		191,725	14,910	206,635
District Court	29	1.791229	56,735		56,735	4,412	61,147
Probate Court	44	2.717727	86,081		86,081	6,694	92,775
Family Court	25	1.544163	48,909		48,909	3,804	52,713
Prosecuting Atty	35	2.161828	68,473		68,473	5,325	73,798
Sheriff Office	323	19.950587	631,910		631,910	49,142	681,052
Board of Comm.	54	3.335392	105,644		105,644	8,216	113,860
Water Res. Comm.	11	0.679432	21,520		21,520	1,673	23,194
Parks & Rec	46	2.841260	89,993		89,993	6,998	96,992
Friend of Court	6	0.370599	11,738		11,738	913	12,651
Health Dept.	153	9.450278	299,326		299,326	23,278	322,603
Workforce Develp	13	0.802965	25,433		25,433	1,978	27,411
House Comm Dev	23	1.420630	44,997		44,997	3,499	48,496
Child Care Fund	20	1.235330	39,128		39,128	3,043	42,170
Airport	18	1.111797	35,215		35,215	2,739	37,953
Delq Tax Revolv	38	2.347128	74,342		74,342	5,781	80,124
Info Tech Clemis	35	2.161828	68,473		68,473	5,325	73,798
Info Technology	161	9.944410	314,977		314,977	24,495	339,471
Bldg & Liab Ins	12	0.741198	23,477		23,477	1,826	25,302
Delq Per Prop Tx	18	1.111797	35,215		35,215	2,739	37,953
Retirement	1	0.061767	1,956		1,956	152	2,108
Schedule .4 Total for Civil Counsel	1,619	100.000000	3,167,375		3,167,375	232,623	3,399,998

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, 2022
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	30,071		30,071	4,140	34,211
Schedule .4 Total for Bldg Liab	100	100.000000	30,071		30,071	4,140	34,211

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, 2022
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	50,866	50,866	0
Co Exec Compliance	1,956	1,956	0
Co Exec Corp Counsel	123,252	123,252	0
Mgmt & Budget Purchasing	78,015	78,015	0
Mgmt & Budget Fiscal Services	44,279	44,279	0
Facilities Management Admin	48,496	48,496	0
Facilities Support Services	4,217	4,217	0
Human Resources	94,883	94,883	0
Treasurer	6,326	6,326	0
M&B Equalization	90,666	90,666	0
M&B Reimb.	65,364	65,364	0
Hum Svc Homeland	56,930	56,930	0
Hum Svc MSU Ext	2,108	2,108	0
Pub Svc Comm Cor	12,651	12,651	0
Pub Svc Animal	44,279	44,279	0
Pub Svc Med Exam	103,317	103,317	0
C&ED Vets Svc	21,085	21,085	0
C&ED Dev & Plan	84,341	84,341	0
Public Communication	14,760	14,760	0
Clerk / ROD	206,635	206,635	0
District Court	61,147	61,147	0
Probate Court	92,775	92,775	0
Family Court	52,713	52,713	0
Prosecuting Atty	73,798	73,798	0
Sheriff Office	681,052	681,052	0
Board of Comm.	113,860	113,860	0
Water Res. Comm.	23,194	23,194	0
Parks & Rec	96,992	96,992	0
Friend of Court	12,651	12,651	0
Health Dept.	322,603	322,603	0
Workforce Develp	27,411	27,411	0
House Comm Dev	48,496	48,496	0
Child Care Fund	42,170	42,170	0
Airport	37,953	37,953	0
Delq Tax Revolv	80,124	80,124	0
Info Tech Clemis	73,798	73,798	0
Info Technology	339,471	339,471	0
Bldg & Liab Ins	59,513	25,302	34,211
Delq Per Prop Tx	37,953	37,953	0
Retirement	2,108	2,108	0
Direct Bill	0	0	0
Total	3,434,209	3,399,998	34,211

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	442,030			442,030
Cost Adjustments:				
Incentive Payment	1,256			
Total Departmental Cost Adjustments:	1,256			1,256
Inbound Costs:				
Building Depreciation	35,768		35,768	
Non-Departmental	1,010	1	1,011	
Co Exec Admin	3,253	173	3,426	
Co Exec Compliance	277	4	281	
Mgmt & Budget Purchasing		39	39	
Mgmt & Budget Fiscal Services		2,195	2,195	
Facilities Management Admin		11,204	11,204	
Facilities Support Services		8,296	8,296	
Human Resources		3,278	3,278	
Treasurer		2	2	
Total Allocated Additions:	40,308	25,191	65,499	65,499
Total To Be Allocated:	483,594	25,191		508,785

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin

	Total	G&A	Budget Admin
Wages & Benefits			
SALARIES & WAGES	186,257	0	186,257
FRINGE BENEFITS	76,603	0	76,603
Other Expense & Cost			
Operating Exp	4,840	0	4,840
Internal Charges	174,330	0	174,330
Contract Services	0	0	0
Departmental Total			
Expenditures Per Financial Statement	442,030		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	1,256	0	1,256
Functional Cost			
	443,286	0	443,286
Allocation Step 1			
Inbound - All Others	40,308	0	40,308
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	483,594	0	483,594
Allocation Step 2			
Inbound - All Others	25,191	0	25,191
2nd Allocation	25,191	0	25,191
Total For Mgmt & Budget Admin			
Schedule .3 Total	508,785	0	508,785

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Mgmt & Budget Purchasing	764,365	6.278256	30,361		30,361	1,582	31,943
Mgmt & Budget Fiscal Services	4,441,125	36.478018	176,405		176,405	9,189	185,595
M&B Equalization	5,308,705	43.604050	210,866		210,866	10,984	221,851
M&B Reimb.	1,660,603	13.639676	65,961		65,961	3,436	69,397
Schedule .4 Total for Budget Admin	12,174,798	100.000000	483,594		483,594	25,191	508,785

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, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Mgmt & Budget Purchasing	31,943	31,943
Mgmt & Budget Fiscal Services	185,595	185,595
M&B Equalization	221,851	221,851
M&B Reimb.	69,397	69,397
Direct Bill	0	0
Total	508,785	508,785

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Mgmt & Budget 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. The cost of this department has been allocated based on the number of purchase orders recorded for each department.

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 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, 2022
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,954,993			1,954,993
Cost Adjustments:				
Reimbursements	-388,373			
Incentive Payment	5,155			
Total Departmental Cost Adjustments:	-383,218			-383,218
Inbound Costs:				
Building Depreciation	85,845		85,845	
Non-Departmental	25	0	25	
Co Exec Admin	14,299	760	15,059	
Co Exec Compliance	1,225	19	1,243	
Co Exec Corp Counsel	72,386	5,629	78,015	
Mgmt & Budget Admin	30,361	1,582	31,943	
Mgmt & Budget Purchasing		-48	-48	
Mgmt & Budget Fiscal Services		9,706	9,706	
Facilities Management Admin		26,889	26,889	
Facilities Support Services		1,877	1,877	
Human Resources		14,412	14,412	
Treasurer		84	84	
Total Allocated Additions:	204,141	60,909	265,049	265,049
Total To Be Allocated:	1,775,916	60,909		1,836,824

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	Total	G&A	Purch General	PCARD	OfficeMax
Wages & Benefits					
SALARIES & WAGES	764,365	116,896	647,469	0	0
FRINGE BENEFITS	391,254	59,823	331,431	0	0
Other Expense & Cost					
Supplies	649	99	550	0	0
Operating Exp	2,218	339	1,879	0	0
Bldg Space Costs	121,149	18,524	102,625	0	0
Internal Charges	675,358	103,262	572,096	0	0
Departmental Total					
Expenditures Per Financial Statement	1,954,993				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursements	(388,373)	(249,820)	0	(85,540)	(31,316)
Incentive Payment	5,155	788	4,367	0	0
Functional Cost	1,571,775	49,911	1,660,417	(85,540)	(31,316)
Allocation Step 1					
Inbound - All Others	204,141	31,213	172,928	0	0
Reallocate Admin Costs		(81,124)	81,124	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,775,916	0	1,914,469	(85,540)	(31,316)
Allocation Step 2					
Inbound - All Others	60,909	9,313	51,596	0	0
Reallocate Admin Costs		(9,313)	9,313	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	60,909	0	60,909	0	0
Total For Mgmt & Budget Purchasing					
Schedule .3 Total	1,836,824	0	1,975,377	(85,540)	(31,316)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	ATM Reimb	Home Depot	Pandemics**
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	0	0
Operating Exp	0	0	0
Bldg Space Costs	0	0	0
Internal Charges	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Reimbursements	(2,240)	(19,457)	0
Incentive Payment	0	0	0
Functional Cost	(2,240)	(19,457)	0
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	(2,240)	(19,457)	0
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
2nd Allocation	0	0	0
Total For Mgmt & Budget Purchasing			
Schedule .3 Total	(2,240)	(19,457)	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	85	0.331552	6,347		6,347		6,347
Co Exec Admin	60	0.234037	4,481		4,481		4,481
Co Exec Compliance	15	0.058509	1,120		1,120		1,120
Co Exec Corp Counsel	15	0.058509	1,120		1,120		1,120
Mgmt & Budget Admin	1	0.003901	75		75		75
Mgmt & Budget Fiscal Services	34	0.132621	2,539		2,539	81	2,620
Facilities Management Admin	91	0.354956	6,796		6,796	218	7,013
Facilities Support Services	64	0.249639	4,779		4,779	153	4,932
Human Resources	107	0.417366	7,990		7,990	256	8,246
Treasurer	155	0.604595	11,575		11,575	371	11,945
Clerk Adm/Micrographics	11	0.042907	821		821	26	848
M&B Equalization	4	0.015602	299		299	9	308
M&B Reimb.	36	0.140422	2,688		2,688	86	2,774
Hum Svc Admin	12	0.046807	896		896	29	925
Hum Svc Homeland	161	0.627999	12,023		12,023	385	12,408
Hum Svc MSU Ext	5	0.019503	373		373	12	385
Pub Svc Comm Cor	24	0.093615	1,792		1,792	57	1,849
Pub Svc Animal	593	2.313063	44,283		44,283	1,419	45,701
Pub Svc Med Exam	299	1.166283	22,328		22,328	715	23,043
C&ED Admin	1	0.003901	75		75	2	77
C&ED Vets Svc	8	0.031205	597		597	19	616
C&ED Dev & Plan	128	0.499278	9,559		9,559	306	9,865
Public Communication	81	0.315950	6,049		6,049	194	6,242
Clerk / ROD	71	0.276943	5,302		5,302	170	5,472
District Court	293	1.142879	21,880		21,880	701	22,581
Probate Court	41	0.159925	3,062		3,062	98	3,160
Family Court	132	0.514881	9,857		9,857	316	10,173
Prosecuting Atty	127	0.495378	9,484		9,484	304	9,788
Sheriff Office	1,440	5.616882	107,533		107,533	3,445	110,978
Board of Comm.	71	0.276943	5,302		5,302	170	5,472
Water Res. Comm.	81	0.315950	6,049		6,049	194	6,242
Parks & Rec	3,886	15.157780	290,191		290,191	9,296	299,487
Friend of Court	46	0.179428	3,435		3,435	110	3,545
Health Dept.	580	2.262355	43,312		43,312	1,387	44,700
Indigent Defense	14	0.054609	1,045		1,045	33	1,079
ROD Automation	33	0.128720	2,464		2,464	79	2,543
ARP	200	0.780122	14,935		14,935	478	15,414
Water Res Co SRF	1,366	5.328237	102,007		102,007	3,268	105,275
Multi Org Grants	53	0.206732	3,958		3,958	127	4,085
Workforce Develp	1	0.003901	75		75	2	77
LE Grants Misc	10	0.039006	747		747	24	771
LE Grants PA-CRP	45	0.175528	3,360		3,360	108	3,468
LE Grants Rd Pat	1	0.003901	75		75	2	77
House Comm Dev	194	0.756719	14,487		14,487	464	14,951
Hum Svcs Grants	621	2.422280	46,374		46,374	1,486	47,859
Other Grants	70	0.273043	5,227		5,227	167	5,395
Judicial Grants	110	0.429067	8,214		8,214	263	8,477
Brownfield Init.	41	0.159925	3,062		3,062	98	3,160
Concealed Pistol	7	0.027304	523		523	17	539
Child Care Fund	475	1.852791	35,471		35,471	1,136	36,607
Waste Res Mgmt	6	0.023404	448		448	14	462
Proj Work Orders	775	3.022975	57,874		57,874	1,854	59,728

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res Co CPF	167	0.651402	12,471		12,471	399	12,870
Fire Record Mgmt	36	0.140422	2,688		2,688	86	2,774
Airport	516	2.012716	38,533		38,533	1,234	39,767
Drain Prop Funds	3,972	15.493229	296,613		296,613	9,506	306,119
Delq Tax Revolv	3	0.011702	224		224	7	231
Fac & Operations	3,047	11.885166	227,538		227,538	7,289	234,827
Info Tech Clemis	243	0.947849	18,146		18,146	581	18,728
Info Technology	1,469	5.730000	109,699		109,699	3,514	113,213
Drain Equipment	751	2.929360	56,082		56,082	1,797	57,879
Radio Communicat	156	0.608496	11,649		11,649	373	12,023
Motor Pool	2,049	7.992355	153,011		153,011	4,902	157,913
Communication	129	0.503179	9,633		9,633	309	9,942
Bldg & Liab Ins	127	0.495378	9,484		9,484	304	9,788
Fringe Benefits	192	0.748918	14,338		14,338	459	14,797
Schedule .4 Total for Purch General	25,637	100.000000	1,914,469		1,914,469	60,909	1,975,377

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	27,408	0.420377	(360)		(360)		(360)
Co Exec Admin	24,957	0.382784	(327)		(327)		(327)
Co Exec Compliance	4,152	0.063682	(54)		(54)		(54)
Co Exec Corp Counsel	6,910	0.105984	(91)		(91)		(91)
Mgmt & Budget Admin	2,735	0.041949	(36)		(36)		(36)
Mgmt & Budget Purchasing	2,193	0.033636	(29)		(29)		(29)
Mgmt & Budget Fiscal Services	9,763	0.149742	(128)		(128)		(128)
Facilities Management Admin	23,168	0.355345	(304)		(304)		(304)
Facilities Support Services	7,627	0.116981	(100)		(100)		(100)
Human Resources	74,134	1.137047	(973)		(973)		(973)
Treasurer	69,204	1.061432	(908)		(908)		(908)
Clerk Adm/Micrographics	3,420	0.052455	(45)		(45)		(45)
M&B Equalization	54,929	0.842486	(721)		(721)		(721)
M&B Reimb.	239	0.003666	(3)		(3)		(3)
Hum Svc Admin	274	0.004203	(4)		(4)		(4)
Hum Svc Homeland	84,269	1.292495	(1,106)		(1,106)		(1,106)
Hum Svc MSU Ext	1,100	0.016872	(14)		(14)		(14)
Pub Svc Admin	277	0.004249	(4)		(4)		(4)
Pub Svc Comm Cor	7,728	0.118530	(101)		(101)		(101)
Pub Svc Animal	139,052	2.132742	(1,824)		(1,824)		(1,824)
Pub Svc CC Prob	6,463	0.099128	(85)		(85)		(85)
Pub Svc Med Exam	53,654	0.822931	(704)		(704)		(704)
C&ED Admin	640	0.009816	(8)		(8)		(8)
C&ED Vets Svc	12,043	0.184712	(158)		(158)		(158)
C&ED Dev & Plan	386,076	5.921530	(5,065)		(5,065)		(5,065)
Public Communication	40,555	0.622022	(532)		(532)		(532)
Clerk / ROD	19,709	0.302291	(259)		(259)		(259)
District Court	42,105	0.645795	(552)		(552)		(552)
Probate Court	17,062	0.261692	(224)		(224)		(224)
Family Court	158,157	2.425770	(2,075)		(2,075)		(2,075)
Prosecuting Atty	112,138	1.719943	(1,471)		(1,471)		(1,471)
Sheriff Office	677,801	10.395930	(8,893)		(8,893)		(8,893)
Board of Comm.	36,247	0.555947	(476)		(476)		(476)
Water Res. Comm.	67,667	1.037858	(888)		(888)		(888)
Parks & Rec	1,038,939	15.934965	(13,631)		(13,631)		(13,631)
Friend of Court	38,049	0.583585	(499)		(499)		(499)
Health Dept.	72,422	1.110789	(950)		(950)		(950)
Indigent Defense	315	0.004831	(4)		(4)		(4)
ROD Automation	585	0.008973	(8)		(8)		(8)
ARP	4,416	0.067731	(58)		(58)		(58)
Water Res Co SRF	308,510	4.731844	(4,048)		(4,048)		(4,048)
Multi Org Grants	14,247	0.218517	(187)		(187)		(187)
Workforce Develop	12,929	0.198302	(170)		(170)		(170)
LE Grants Misc	64,301	0.986231	(844)		(844)		(844)
LE Grants PA-CRP	7,015	0.107594	(92)		(92)		(92)
House Comm Dev	92,902	1.424906	(1,219)		(1,219)		(1,219)
Hum Svcs Grants	165,625	2.540312	(2,173)		(2,173)		(2,173)
Other Grants	19,383	0.297291	(254)		(254)		(254)
Judicial Grants	15,399	0.236186	(202)		(202)		(202)
Concealed Pistol	1,344	0.020614	(18)		(18)		(18)
Child Care Fund	153,867	2.359971	(2,019)		(2,019)		(2,019)
Proj Work Orders	59,063	0.905892	(775)		(775)		(775)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res Co CPF	2,082	0.031933	(27)		(27)		(27)
Airport	108,056	1.657334	(1,418)		(1,418)		(1,418)
Drain Prop Funds	519,224	7.963718	(6,812)		(6,812)		(6,812)
Fac & Operations	812,513	12.462106	(10,660)		(10,660)		(10,660)
Info Tech Clemis	23,228	0.356265	(305)		(305)		(305)
Info Technology	271,451	4.163443	(3,561)		(3,561)		(3,561)
Drain Equipment	128,526	1.971297	(1,686)		(1,686)		(1,686)
Radio Communicat	51,148	0.784494	(671)		(671)		(671)
Motor Pool	52,197	0.800584	(685)		(685)		(685)
Communication	67,371	1.033318	(884)		(884)		(884)
Bldg & Liab Ins	3,683	0.056489	(48)		(48)		(48)
Fringe Benefits	230,306	3.532372	(3,022)		(3,022)		(3,022)
Retirement	4,362	0.066903	(57)		(57)		(57)
Economic Develop	2,555	0.039188	(34)		(34)		(34)
Schedule .4 Total for PCARD	6,519,869	100.000000	(85,540)		(85,540)	0	(85,540)

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

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing**

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	3,436	0.329161	(103)		(103)		(103)
Co Exec Compliance	59	0.005652	(2)		(2)		(2)
Co Exec Corp Counsel	4,501	0.431186	(135)		(135)		(135)
Mgmt & Budget Purchasing	649	0.062173	(19)		(19)		(19)
Mgmt & Budget Fiscal Services	5,243	0.502268	(157)		(157)		(157)
Facilities Management Admin	314	0.030080	(9)		(9)		(9)
Facilities Support Services	2,471	0.236716	(74)		(74)		(74)
Human Resources	3,878	0.371504	(116)		(116)		(116)
Treasurer	5,346	0.512135	(160)		(160)		(160)
Clerk Adm/Micrographics	347	0.033242	(10)		(10)		(10)
M&B Equalization	26,534	2.541897	(796)		(796)		(796)
M&B Reimb.	8,930	0.855474	(268)		(268)		(268)
Hum Svc Admin	53	0.005077	(2)		(2)		(2)
Hum Svc Homeland	337,759	32.356548	(10,133)		(10,133)		(10,133)
Hum Svc MSU Ext	1,051	0.100683	(32)		(32)		(32)
Pub Svc Comm Cor	3,251	0.311438	(98)		(98)		(98)
Pub Svc Animal	6,096	0.583983	(183)		(183)		(183)
Pub Svc CC Prob	9,193	0.880669	(276)		(276)		(276)
Pub Svc Med Exam	5,276	0.505429	(158)		(158)		(158)
C&ED Vets Svc	2,611	0.250128	(78)		(78)		(78)
C&ED Dev & Plan	5,625	0.538862	(169)		(169)		(169)
Public Communication	1,890	0.181058	(57)		(57)		(57)
Clerk / ROD	21,243	2.035031	(637)		(637)		(637)
District Court	48,972	4.691407	(1,469)		(1,469)		(1,469)
Probate Court	21,116	2.022865	(633)		(633)		(633)
Family Court	59,935	5.741637	(1,798)		(1,798)		(1,798)
Prosecuting Atty	79,900	7.654239	(2,397)		(2,397)		(2,397)
Sheriff Office	117,296	11.236691	(3,519)		(3,519)		(3,519)
Board of Comm.	1,610	0.154234	(48)		(48)		(48)
Water Res. Comm.	9,827	0.941404	(295)		(295)		(295)
Parks & Rec	29,609	2.836475	(888)		(888)		(888)
Friend of Court	11,210	1.073893	(336)		(336)		(336)
Health Dept.	56,712	5.432881	(1,701)		(1,701)		(1,701)
Indigent Defense	654	0.062652	(20)		(20)		(20)
ARP	2,229	0.213533	(67)		(67)		(67)
Water Res Co SRF	3,610	0.345830	(108)		(108)		(108)
Workforce Develop	2,811	0.269287	(84)		(84)		(84)
LE Grants Misc	4,427	0.424097	(133)		(133)		(133)
LE Grants PA-CRP	12,904	1.236174	(387)		(387)		(387)
House Comm Dev	4,112	0.393920	(123)		(123)		(123)
Hum Svcs Grants	17,873	1.712193	(536)		(536)		(536)
Other Grants	1,942	0.186039	(58)		(58)		(58)
Judicial Grants	721	0.069070	(22)		(22)		(22)
Concealed Pistol	3,255	0.311822	(98)		(98)		(98)
Child Care Fund	15,304	1.466089	(459)		(459)		(459)
Airport	5,394	0.516733	(162)		(162)		(162)
Drain Prop Funds	18,475	1.769863	(554)		(554)		(554)
Fac & Operations	9,527	0.912665	(286)		(286)		(286)
Info Tech Clemis	420	0.040235	(13)		(13)		(13)
Info Technology	35,120	3.364417	(1,054)		(1,054)		(1,054)
Drain Equipment	241	0.023087	(7)		(7)		(7)
Radio Communicat	3,946	0.378018	(118)		(118)		(118)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Motor Pool	2,782	0.266509	(83)		(83)		(83)
Communication	1,770	0.169562	(53)		(53)		(53)
Bldg & Liab Ins	2,405	0.230394	(72)		(72)		(72)
Fringe Benefits	2,001	0.191691	(60)		(60)		(60)
Schedule .4 Total for OfficeMax	1,043,866	100.000000	(31,316)		(31,316)	0	(31,316)

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing**

Activity - ATM Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	3,519	67.881944	(1,521)		(1,521)		(1,521)
District Court	1,665	32.118056	(719)		(719)		(719)
Schedule .4 Total for ATM Reimb	5,184	100.000000	(2,240)		(2,240)	0	(2,240)

Allocation Basis: Number of ATM transactions by building occupant

Allocation Source: ATM withdrawals summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing**

Activity - Home Depot

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	1,529	0.454370	(88)		(88)		(88)
Pub Svc Animal	1,386	0.411875	(80)		(80)		(80)
District Court	1,283	0.381267	(74)		(74)		(74)
Sheriff Office	15,721	4.671778	(909)		(909)		(909)
Water Res. Comm.	255	0.075778	(15)		(15)		(15)
Parks & Rec	161,207	47.905559	(9,321)		(9,321)		(9,321)
Health Dept.	90	0.026745	(5)		(5)		(5)
Water Res Co SRF	14,737	4.379365	(852)		(852)		(852)
Hum Svcs Grants	211	0.062702	(12)		(12)		(12)
Child Care Fund	44	0.013075	(3)		(3)		(3)
Proj Work Orders	4,040	1.200559	(234)		(234)		(234)
Airport	14,683	4.363318	(849)		(849)		(849)
Drain Prop Funds	67,393	20.027042	(3,897)		(3,897)		(3,897)
Fac & Operations	34,777	10.334611	(2,011)		(2,011)		(2,011)
Drain Equipment	16,874	5.014413	(976)		(976)		(976)
Radio Communicat	329	0.097768	(19)		(19)		(19)
Motor Pool	1,922	0.571157	(111)		(111)		(111)
Fringe Benefits	29	0.008618	(2)		(2)		(2)
Schedule .4 Total for Home Depot	336,510	100.000000	(19,457)		(19,457)	0	(19,457)

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, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	PCARD	OfficeMax	ATM Reimb
Non-Departmental	5,988	6,347	(360)	0	0
Co Exec Admin	4,050	4,481	(327)	(103)	0
Co Exec Compliance	1,064	1,120	(54)	(2)	0
Co Exec Corp Counsel	894	1,120	(91)	(135)	0
Mgmt & Budget Admin	39	75	(36)	0	0
Mgmt & Budget Purchasing	(48)	0	(29)	(19)	0
Mgmt & Budget Fiscal Services	2,335	2,620	(128)	(157)	0
Facilities Management Admin	5,179	7,013	(304)	(9)	(1,521)
Facilities Support Services	4,758	4,932	(100)	(74)	0
Human Resources	7,157	8,246	(973)	(116)	0
Treasurer	10,877	11,945	(908)	(160)	0
Clerk Adm/Micrographics	792	848	(45)	(10)	0
M&B Equalization	(1,209)	308	(721)	(796)	0
M&B Reimb.	2,503	2,774	(3)	(268)	0
Hum Svc Admin	920	925	(4)	(2)	0
Hum Svc Homeland	1,081	12,408	(1,106)	(10,133)	0
Hum Svc MSU Ext	339	385	(14)	(32)	0
Pub Svc Admin	(4)	0	(4)	0	0
Pub Svc Comm Cor	1,651	1,849	(101)	(98)	0
Pub Svc Animal	43,614	45,701	(1,824)	(183)	0
Pub Svc CC Prob	(361)	0	(85)	(276)	0
Pub Svc Med Exam	22,181	23,043	(704)	(158)	0
C&ED Admin	69	77	(8)	0	0
C&ED Vets Svc	380	616	(158)	(78)	0
C&ED Dev & Plan	4,631	9,865	(5,065)	(169)	0
Public Communication	5,654	6,242	(532)	(57)	0
Clerk / ROD	4,576	5,472	(259)	(637)	0
District Court	19,766	22,581	(552)	(1,469)	(719)
Probate Court	2,302	3,160	(224)	(633)	0
Family Court	6,300	10,173	(2,075)	(1,798)	0
Prosecuting Atty	5,919	9,788	(1,471)	(2,397)	0
Sheriff Office	97,658	110,978	(8,893)	(3,519)	0
Board of Comm.	4,948	5,472	(476)	(48)	0
Water Res. Comm.	5,045	6,242	(888)	(295)	0
Parks & Rec	275,647	299,487	(13,631)	(888)	0
Friend of Court	2,710	3,545	(499)	(336)	0
Health Dept.	42,043	44,700	(950)	(1,701)	0
Indigent Defense	1,055	1,079	(4)	(20)	0
ROD Automation	2,535	2,543	(8)	0	0
ARP	15,289	15,414	(58)	(67)	0
Water Res Co SRF	100,267	105,275	(4,048)	(108)	0
Multi Org Grants	3,898	4,085	(187)	0	0
Workforce Develp	(177)	77	(170)	(84)	0
LE Grants Misc	(206)	771	(844)	(133)	0
LE Grants PA-CRP	2,989	3,468	(92)	(387)	0
LE Grants Rd Pat	77	77	0	0	0
House Comm Dev	13,609	14,951	(1,219)	(123)	0
Hum Svcs Grants	45,138	47,859	(2,173)	(536)	0
Other Grants	5,082	5,395	(254)	(58)	0
Judicial Grants	8,254	8,477	(202)	(22)	0
Brownfield Init.	3,160	3,160	0	0	0
Concealed Pistol	424	539	(18)	(98)	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	PCARD	OfficeMax	ATM Reimb
Child Care Fund	34,127	36,607	(2,019)	(459)	0
Waste Res Mgmt	462	462	0	0	0
Proj Work Orders	58,719	59,728	(775)	0	0
Water Res Co CPF	12,843	12,870	(27)	0	0
Fire Record Mgmt	2,774	2,774	0	0	0
Airport	37,339	39,767	(1,418)	(162)	0
Drain Prop Funds	294,856	306,119	(6,812)	(554)	0
Delq Tax Revolv	231	231	0	0	0
Fac & Operations	221,870	234,827	(10,660)	(286)	0
Info Tech Clemis	18,410	18,728	(305)	(13)	0
Info Technology	108,598	113,213	(3,561)	(1,054)	0
Drain Equipment	55,209	57,878	(1,686)	(7)	0
Radio Communicat	11,214	12,023	(671)	(118)	0
Motor Pool	157,033	157,913	(685)	(83)	0
Communication	9,005	9,942	(884)	(53)	0
Bldg & Liab Ins	9,667	9,788	(48)	(72)	0
Fringe Benefits	11,714	14,797	(3,022)	(60)	0
Retirement	(57)	0	(57)	0	0
Economic Develop	(34)	0	(34)	0	0
Direct Bill	0	0	0	0	0
Total	1,836,824	1,975,377	(85,540)	(31,316)	(2,240)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Home Depot
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	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	(88)
Hum Svc MSU Ext	0
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Animal	(80)
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	(74)
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	(909)
Board of Comm.	0
Water Res. Comm.	(15)
Parks & Rec	(9,321)
Friend of Court	0
Health Dept.	(5)
Indigent Defense	0
ROD Automation	0
ARP	0
Water Res Co SRF	(852)
Multi Org Grants	0
Workforce Develp	0
LE Grants Misc	0
LE Grants PA-CRP	0
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	(12)
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Home Depot
Child Care Fund	(3)
Waste Res Mgmt	0
Proj Work Orders	(234)
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	(849)
Drain Prop Funds	(3,897)
Delq Tax Revolv	0
Fac & Operations	(2,011)
Info Tech Clemis	0
Info Technology	0
Drain Equipment	(976)
Radio Communicat	(19)
Motor Pool	(111)
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	(2)
Retirement	0
Economic Develop	0
Direct Bill	0
Total	<u>(19,457)</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,415,992			7,415,992
Deductions:				
Wage & Fringe Adj.	131,876			
Total Deductions:	<u>131,876</u>			131,876
Cost Adjustments:				
Incentive Payment	25,881			
Misc Reimbursement	-217			
Total Departmental Cost Adjustments:	<u>25,664</u>			25,664
Inbound Costs:				
Building Depreciation	238,406		238,406	
Non-Departmental	116	0	116	
Co Exec Admin	71,223	3,787	75,011	
Co Exec Compliance	10,445	338	10,784	
Co Exec Corp Counsel	41,084	3,195	44,279	
Mgmt & Budget Admin	176,405	9,189	185,595	
Mgmt & Budget Purchasing	2,254	81	2,335	
Mgmt & Budget Fiscal Services		39,335	39,335	
Facilities Management Admin		74,676	74,676	
Facilities Support Services		22,906	22,906	
Human Resources		71,790	71,790	
Treasurer		135,562	135,562	
Total Allocated Additions:	<u>539,934</u>	<u>360,860</u>	900,794	900,794
Total To Be Allocated:	<u>8,113,466</u>	<u>360,860</u>		<u>8,474,326</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	3,923,189	139,408	533,808	453,668	492,831
FRINGE BENEFITS	1,965,307	69,870	267,542	227,376	247,004
Other Expense & Cost					
Supplies	5,281	187	719	610	663
Postage	5,028	0	0	0	0
Operating Expenses	27,540	978	3,748	3,184	3,459
Professional Serv	82,676	3,869	25,000	10,522	0
Internal Charges	1,538,847	54,629	209,437	177,891	193,279
*Wage & Fringe Adj.	(131,876)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,415,992				
Deductions					
*Total Disallowed Costs	131,876	0	0	0	0
Cost Adjustments					
Incentive Payment	25,881	919	3,522	2,992	3,251
Misc Reimbursement	(217)	(217)	0	0	0
Functional Cost					
	7,573,532	269,643	1,043,776	876,243	940,487
Allocation Step 1					
Inbound - Mgmt & Budget Admin	176,405	176,405	0	0	0
Inbound - All Others	363,529	12,905	49,476	42,024	45,659
Reallocate Admin Costs		(458,954)	55,671	47,318	51,403
Unallocated Costs	(3,464)	0	0	0	0
1st Allocation	8,110,002	0	1,148,923	965,585	1,037,549
Allocation Step 2					
Inbound - Mgmt & Budget Admin	9,189	9,189	0	0	0
Inbound - Facilities Support Services: Records Retent	14,797	11,805	0	2,992	0
Inbound - Treasurer: Cash Accounting	14,863	0	0	14,863	0
Inbound - Treasurer: Disb Specific	120,680	0	0	120,680	0
Inbound - All Others	201,330	7,147	27,401	23,273	25,287
Reallocate Admin Costs		(28,141)	3,413	2,901	3,152
Unallocated Costs	(114)	0	0	0	0
2nd Allocation	360,745	0	30,814	164,710	28,439
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	8,470,747	0	1,179,737	1,130,295	1,065,988

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	545,023	1,146,745	180,987	420,447	8,121
FRINGE BENEFITS	273,163	574,743	90,710	210,726	4,070
Other Expense & Cost					
Supplies	734	1,545	243	566	11
Postage	0	0	5,028	0	0
Operating Expenses	3,825	8,052	1,270	2,952	58
Professional Serv	0	0	0	0	0
Internal Charges	213,746	449,959	70,941	164,964	3,232
*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	3,595	7,568	1,193	2,774	54
Misc Reimbursement	0	0	0	0	0
Functional Cost	1,040,086	2,188,612	350,372	802,429	15,546
Allocation Step 1					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	50,494	106,296	16,759	38,970	763
Reallocate Admin Costs	56,818	119,603	18,863	43,830	826
Unallocated Costs	0	0	0	0	0
1st Allocation	1,147,399	2,414,511	385,994	885,229	17,136
Allocation Step 2					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - Facilities Support Services: Records Retent	0	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - All Others	27,965	58,872	9,281	21,583	422
Reallocate Admin Costs	3,484	7,334	1,157	2,687	51
Unallocated Costs	0	0	0	0	0
2nd Allocation	31,448	66,205	10,438	24,270	473
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	1,178,847	2,480,716	396,431	909,499	17,609

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Billed Acctng	Prof Services	Pandemics**
Wages & Benefits			
SALARIES & WAGES	0	0	2,151
FRINGE BENEFITS	0	0	103
Other Expense & Cost			
Supplies	0	0	3
Postage	0	0	0
Operating Expenses	0	0	14
Professional Serv	0	43,285	0
Internal Charges	0	0	769
*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	13
Misc Reimbursement	0	0	0
Functional Cost	0	43,285	3,053
Allocation Step 1			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - All Others	0	0	182
Reallocate Admin Costs	64,391	0	229
Unallocated Costs	0	0	(3,464)
1st Allocation	64,391	43,285	0
Allocation Step 2			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - Facilities Support Services: Records Retent	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0
Inbound - All Others	0	0	100
Reallocate Admin Costs	3,948	0	14
Unallocated Costs	0	0	(114)
2nd Allocation	3,948	0	0
Total For Mgmt & Budget Fiscal Services			
Schedule .3 Total	68,339	43,285	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Actng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,517	0.469199	5,391		5,391		5,391
Co Exec Admin	3,183	0.424640	4,879		4,879		4,879
Co Exec Compliance	328	0.043758	503		503		503
Co Exec Corp Counsel	3,110	0.414901	4,767		4,767		4,767
Mgmt & Budget Admin	442	0.058967	677		677		677
Mgmt & Budget Purchasing	1,955	0.260814	2,997		2,997		2,997
Mgmt & Budget Fiscal Services	7,416	0.989359	11,367		11,367		11,367
Facilities Management Admin	1,327	0.177033	2,034		2,034	56	2,090
Central Services Admin	79	0.010539	121		121	3	124
Facilities Support Services	2,622	0.349798	4,019		4,019	111	4,130
Human Resources	4,858	0.648100	7,446		7,446	205	7,651
Treasurer	10,260	1.368774	15,726		15,726	433	16,159
Clerk Adm/Micrographics	962	0.128339	1,475		1,475	41	1,515
Co. Exec Indigent Defense	153	0.020412	235		235	6	241
M&B Equalization	9,781	1.304871	14,992		14,992	413	15,405
M&B Reimb.	3,274	0.436780	5,018		5,018	138	5,156
Hum Svc Admin	1,371	0.182903	2,101		2,101	58	2,159
Hum Svc Social Service	36	0.004803	55		55	1	57
Hum Svc Homeland	5,033	0.671446	7,714		7,714	213	7,927
Hum Svc MSU Ext	988	0.131808	1,514		1,514	42	1,556
Pub Svc Admin	249	0.033219	382		382	10	392
Pub Svc Comm Cor	4,629	0.617549	7,095		7,095	196	7,291
Pub Svc Animal	4,714	0.628889	7,225		7,225	199	7,424
Pub Svc CC Prob	632	0.084314	969		969	27	995
Pub Svc Med Exam	4,953	0.660774	7,592		7,592	209	7,801
C&ED Admin	670	0.089384	1,027		1,027	28	1,055
C&ED Vets Svc	1,840	0.245472	2,820		2,820	78	2,898
C&ED Dev & Plan	7,866	1.049393	12,057		12,057	332	12,389
Public Communication	2,237	0.298435	3,429		3,429	94	3,523
Clerk / ROD	8,666	1.156120	13,283		13,283	366	13,649
District Court	17,223	2.297699	26,399		26,399	727	27,126
Probate Court	7,272	0.970148	11,146		11,146	307	11,453
Family Court	32,600	4.349125	49,968		49,968	1,377	51,345
Prosecuting Atty	21,850	2.914981	33,491		33,491	923	34,414
Sheriff Office	175,832	23.457529	269,510		269,510	7,429	276,939
Board of Comm.	5,297	0.706666	8,119		8,119	224	8,343
Water Res. Comm.	5,067	0.675982	7,767		7,767	214	7,981
Parks & Rec	24,912	3.323479	38,184		38,184	1,052	39,236
Friend of Court	19,152	2.555044	29,356		29,356	809	30,164
Health Dept.	34,991	4.668106	53,633		53,633	1,478	55,111
Indigent Defense	6,179	0.824333	9,471		9,471	261	9,732
ROD Automation	1,642	0.219057	2,517		2,517	69	2,586
Oakland Enhance	371	0.049495	569		569	16	584
ARP	20,510	2.736214	31,437		31,437	866	32,303
Water Res Co SRF	15,449	2.061032	23,680		23,680	652	24,332
Multi Org Grants	1,906	0.254277	2,921		2,921	80	3,002
Workforce Develop	18,370	2.450719	28,157		28,157	776	28,933
LE Grants Misc	2,462	0.328452	3,774		3,774	104	3,878
LE Grants PA-CRP	2,730	0.364206	4,184		4,184	115	4,300
LE Grants Rd Pat	939	0.125271	1,439		1,439	40	1,479
House Comm Dev	11,868	1.583295	18,191		18,191	501	18,692
Hum Svcs Grants	16,491	2.200044	25,277		25,277	696	25,973

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Other Grants	1,144	0.152620	1,753		1,753	48	1,802
Judicial Grants	750	0.100057	1,150		1,150	32	1,181
Brownfield Init.	262	0.034953	402		402	11	413
Concealed Pistol	155	0.020678	238		238	6	244
Child Care Fund	28,248	3.768530	43,298		43,298	1,193	44,490
Waste Res Mgmt	143	0.019077	219		219	6	225
Water Res Co CPF	8,376	1.117432	12,838		12,838	354	13,192
Fire Record Mgmt	730	0.097388	1,119		1,119	31	1,150
Airport	4,537	0.605276	6,954		6,954	192	7,146
Drain Prop Funds	47,262	6.305165	72,442		72,442	1,996	74,437
Delq Tax Revolv	563	0.075109	863		863	24	887
Fac & Operations	27,712	3.697023	42,476		42,476	1,170	43,646
Info Tech Clemis	9,659	1.288595	14,805		14,805	408	15,213
Info Technology	48,492	6.469257	74,327		74,327	2,048	76,375
Radio Communicat	4,591	0.612480	7,037		7,037	194	7,231
Motor Pool	7,298	0.973617	11,186		11,186	308	11,494
Communication	3,828	0.510689	5,867		5,867	162	6,029
Bldg & Liab Ins	12,802	1.707899	19,622		19,622	541	20,163
Fringe Benefits	2,436	0.324984	3,734		3,734	103	3,837
Delq Per Prop Tx	324	0.043224	497		497	14	510
Schedule .4 Total for General Acctng	749,576	100.000000	1,148,923		1,148,923	30,814	1,179,737

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, 2022
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	2,048,148	0.467737	4,516		4,516		4,516
Co Exec Compliance	181,159	0.041371	399		399		399
Co Exec Corp Counsel	2,668,633	0.609438	5,885		5,885		5,885
Mgmt & Budget Admin	262,860	0.060030	580		580		580
Mgmt & Budget Purchasing	1,155,619	0.263910	2,548		2,548		2,548
Mgmt & Budget Fiscal Services	5,756,620	1.314644	12,694		12,694		12,694
Facilities Management Admin	853,616	0.194941	1,882		1,882	330	2,212
Central Services Admin	75,082	0.017147	166		166	29	195
Facilities Support Services	1,222,065	0.279084	2,695		2,695	473	3,167
Human Resources	2,706,630	0.618115	5,968		5,968	1,047	7,015
Treasurer	3,323,696	0.759035	7,329		7,329	1,286	8,615
Clerk Adm/Micrographics	763,721	0.174412	1,684		1,684	295	1,979
Co. Exec Indigent Defense	89,216	0.020374	197		197	34	231
M&B Equalization	8,174,272	1.866765	18,025		18,025	3,162	21,187
M&B Reimb.	2,555,498	0.583601	5,635		5,635	988	6,624
Hum Svc Admin	239,949	0.054797	529		529	93	622
Hum Svc Social Service	4,409	0.001007	10		10	2	11
Hum Svc Homeland	1,011,329	0.230958	2,230		2,230	391	2,621
Hum Svc MSU Ext	390,782	0.089243	862		862	151	1,013
Pub Svc Admin	240,861	0.055006	531		531	93	624
Pub Svc Comm Cor	3,565,547	0.814267	7,862		7,862	1,379	9,242
Pub Svc Animal	2,711,752	0.619285	5,980		5,980	1,049	7,029
Pub Svc Med Exam	3,182,010	0.726678	7,017		7,017	1,231	8,248
C&ED Admin	259,980	0.059372	573		573	101	674
C&ED Vets Svc	1,534,647	0.350468	3,384		3,384	594	3,978
C&ED Dev & Plan	5,014,536	1.145173	11,058		11,058	1,940	12,997
Public Communication	1,736,338	0.396529	3,829		3,829	672	4,500
Clerk / ROD	5,920,088	1.351975	13,054		13,054	2,290	15,344
District Court	13,144,672	3.001858	28,985		28,985	5,085	34,070
Probate Court	4,965,983	1.134085	10,951		10,951	1,921	12,871
Family Court	22,872,866	5.223493	50,437		50,437	8,848	59,285
Prosecuting Atty	18,502,383	4.225403	40,800		40,800	7,157	47,957
Sheriff Office	141,502,504	32.315030	312,030		312,030	54,739	366,768
Board of Comm.	3,133,190	0.715529	6,909		6,909	1,212	8,121
Water Res. Comm.	3,496,474	0.798492	7,710		7,710	1,353	9,063
Parks & Rec	14,194,876	3.241694	31,301		31,301	5,491	36,792
Friend of Court	15,668,464	3.578219	34,551		34,551	6,061	40,611
Health Dept.	25,991,723	5.935749	57,315		57,315	10,054	67,369
Indigent Defense	1,128,156	0.257638	2,488		2,488	436	2,924
ROD Automation	386,463	0.088257	852		852	149	1,002
Oakland Enhance	360,240	0.082268	794		794	139	934
ARP	277,287	0.063324	611		611	107	719
Water Res Co SRF	6,295,879	1.437795	13,883		13,883	2,435	16,318
Multi Org Grants	1,680,327	0.383738	3,705		3,705	650	4,355
Workforce Develp	1,230,812	0.281081	2,714		2,714	476	3,190
LE Grants Misc	1,908,847	0.435925	4,209		4,209	738	4,948
LE Grants PA-CRP	2,026,643	0.462826	4,469		4,469	784	5,253
LE Grants Rd Pat	854,708	0.195190	1,885		1,885	331	2,215
House Comm Dev	2,553,978	0.583254	5,632		5,632	988	6,620
Hum Svcs Grants	6,884,941	1.572319	15,182		15,182	2,663	17,845
Other Grants	337,283	0.077026	744		744	130	874
Judicial Grants	541,024	0.123554	1,193		1,193	209	1,402

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Concealed Pistol	84,689	0.019340	187		187	33	220
Child Care Fund	18,645,027	4.257979	41,114		41,114	7,212	48,327
Water Res Co CPF	718,537	0.164093	1,584		1,584	278	1,862
Fire Record Mgmt	352,682	0.080542	778		778	136	914
Airport	2,268,551	0.518071	5,002		5,002	877	5,880
Drain Prop Funds	27,106,618	6.190358	59,773		59,773	10,485	70,258
Delq Tax Revolv	215,549	0.049225	475		475	83	559
Fac & Operations	14,824,474	3.385476	32,690		32,690	5,734	38,424
Info Tech Clemis	3,764,632	0.859732	8,301		8,301	1,456	9,758
Info Technology	16,659,538	3.804551	36,736		36,736	6,444	43,180
Radio Communicat	1,132,955	0.258734	2,498		2,498	438	2,936
Motor Pool	1,520,159	0.347160	3,352		3,352	588	3,940
Communication	136,799	0.031241	302		302	53	355
Bldg & Liab Ins	763,863	0.174444	1,684		1,684	295	1,980
Fringe Benefits	1,918,785	0.438194	4,231		4,231	742	4,973
Delq Per Prop Tx	182,822	0.041751	403		403	71	474
Schedule .4 Total for Payroll Svcs	437,884,466	100.000000	965,585		965,585	164,710	1,130,295

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	3,517	0.668091	6,932		6,932		6,932
Co Exec Admin	3,183	0.604645	6,274		6,274		6,274
Co Exec Compliance	328	0.062307	646		646		646
Co Exec Corp Counsel	3,110	0.590777	6,130		6,130		6,130
Mgmt & Budget Admin	442	0.083963	871		871		871
Mgmt & Budget Purchasing	1,955	0.371373	3,853		3,853		3,853
Mgmt & Budget Fiscal Services	7,416	1.408748	14,616		14,616		14,616
Facilities Management Admin	1,327	0.252078	2,615		2,615	74	2,690
Central Services Admin	79	0.015007	156		156	4	160
Facilities Support Services	2,622	0.498077	5,168		5,168	147	5,315
Human Resources	4,858	0.922829	9,575		9,575	273	9,848
Treasurer	10,260	1.948996	20,222		20,222	576	20,798
Clerk Adm/Micrographics	962	0.182742	1,896		1,896	54	1,950
Co. Exec Indigent Defense	153	0.029064	302		302	9	310
M&B Equalization	9,781	1.858004	19,278		19,278	549	19,827
M&B Reimb.	3,274	0.621931	6,453		6,453	184	6,637
Hum Svc Admin	1,371	0.260436	2,702		2,702	77	2,779
Hum Svc Social Service	36	0.006839	71		71	2	73
Hum Svc Homeland	5,033	0.956072	9,920		9,920	283	10,202
Hum Svc MSU Ext	988	0.187681	1,947		1,947	55	2,003
Pub Svc Admin	249	0.047300	491		491	14	505
Pub Svc Comm Cor	4,629	0.879328	9,123		9,123	260	9,383
Pub Svc Animal	4,714	0.895474	9,291		9,291	265	9,556
Pub Svc CC Prob	632	0.120055	1,246		1,246	35	1,281
Pub Svc Med Exam	4,953	0.940875	9,762		9,762	278	10,040
C&ED Admin	670	0.127274	1,321		1,321	38	1,358
C&ED Vets Svc	1,840	0.349527	3,627		3,627	103	3,730
C&ED Dev & Plan	7,866	1.494230	15,503		15,503	442	15,945
Public Communication	2,237	0.424942	4,409		4,409	126	4,535
Clerk / ROD	8,666	1.646198	17,080		17,080	487	17,567
District Court	17,223	3.271691	33,945		33,945	967	34,912
Probate Court	7,272	1.381393	14,333		14,333	408	14,741
Family Court	32,600	6.192715	64,252		64,252	1,830	66,083
Prosecuting Atty	21,850	4.150639	43,065		43,065	1,227	44,292
Sheriff Office	175,832	33.401148	346,554		346,554	9,876	356,430
Board of Comm.	5,297	1.006221	10,440		10,440	297	10,737
Friend of Court	19,152	3.638125	37,747		37,747	1,075	38,823
Health Dept.	34,991	6.646911	68,965		68,965	1,965	70,930
Indigent Defense	6,179	1.173766	12,178		12,178	347	12,525
ROD Automation	1,642	0.311915	3,236		3,236	92	3,328
Oakland Enhance	371	0.070475	731		731	21	752
ARP	20,510	3.896092	40,424		40,424	1,152	41,575
Multi Org Grants	1,906	0.362065	3,757		3,757	107	3,864
Workforce Develop	18,370	3.489576	36,206		36,206	1,031	37,237
LE Grants Misc	2,462	0.467683	4,852		4,852	138	4,991
LE Grants PA-CRP	2,730	0.518592	5,381		5,381	153	5,534
LE Grants Rd Pat	939	0.178373	1,851		1,851	53	1,903
House Comm Dev	11,868	2.254452	23,391		23,391	666	24,057
Hum Svcs Grants	16,491	3.132640	32,503		32,503	926	33,429
Other Grants	1,144	0.217315	2,255		2,255	64	2,319
Judicial Grants	750	0.142470	1,478		1,478	42	1,520
Brownfield Init.	262	0.049770	516		516	15	531

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Concealed Pistol	155	0.029444	305		305	9	314
Child Care Fund	28,248	5.366007	55,675		55,675	1,586	57,261
Waste Res Mgmt	143	0.027164	282		282	8	290
Delq Tax Revolv	563	0.106948	1,110		1,110	32	1,141
Delq Per Prop Tx	324	0.061547	639		639	18	657
Schedule .4 Total for Budgeting	526,425	100.000000	1,037,549		1,037,549	28,439	1,065,988

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services**

Activity - Grant Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	28,443	5.218679	59,879		59,879	1,641	61,520
Indigent Defense	129,200	23.705422	271,996		271,996	7,455	279,451
ROD Automation	4,167	0.764555	8,772		8,772	240	9,013
ARP	8,628	1.583052	18,164		18,164	498	18,662
Multi Org Grants	45,643	8.374509	96,089		96,089	2,634	98,723
Workforce Develp	28,987	5.318491	61,024		61,024	1,673	62,697
LE Grants Misc	38,995	7.154744	82,093		82,093	2,250	84,343
LE Grants PA-CRP	7,117	1.305816	14,983		14,983	410	15,393
LE Grants Rd Pat	10,711	1.965238	22,549		22,549	618	23,167
House Comm Dev	31,942	5.860670	67,245		67,245	1,843	69,088
Hum Svcs Grants	175,065	32.120663	368,552		368,552	10,102	378,654
Other Grants	10,608	1.946340	22,332		22,332	612	22,944
Judicial Grants	24,937	4.575403	52,498		52,498	1,439	53,937
Brownfield Init.	580	0.106418	1,221		1,221	33	1,254
Schedule .4 Total for Grant Acctng	545,023	100.000000	1,147,399		1,147,399	31,448	1,178,847

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, 2022
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 Admin	14,674	1.279622	30,897		30,897	847	31,744
Facilities Support Services	21,548	1.879058	45,370		45,370	1,244	46,614
Human Resources	584	0.050927	1,230		1,230	34	1,263
M&B Equalization	531	0.046305	1,118		1,118	31	1,149
District Court	1,717	0.149728	3,615		3,615	99	3,714
Sheriff Office	128,181	11.177812	269,890		269,890	7,400	277,290
Parks & Rec	46,506	4.055479	97,920		97,920	2,685	100,605
Health Dept.	54,144	4.721538	114,002		114,002	3,126	117,128
Child Care Fund	54,144	4.721538	114,002		114,002	3,126	117,128
Fire Record Mgmt	31,516	2.748301	66,358		66,358	1,819	68,177
Airport	78,523	6.847468	165,333		165,333	4,533	169,866
Fac & Operations	136,089	11.867416	286,540		286,540	7,857	294,397
Info Tech Clemis	63,604	5.546482	133,920		133,920	3,672	137,592
Info Technology	141,302	12.322005	297,517		297,517	8,159	305,675
Radio Communicat	55,644	4.852343	117,160		117,160	3,212	120,373
Motor Pool	68,227	5.949623	143,654		143,654	3,939	147,593
Communication	75,315	6.567720	158,578		158,578	4,348	162,926
Bldg & Liab Ins	62,345	5.436693	131,270		131,270	3,599	134,869
Fringe Benefits	70,812	6.175043	149,097	(131,876)	17,221	4,088	21,309
Retirement	16,710	1.457168	35,183		35,183	965	36,148
Retiree Hlt Care	23,100	2.014397	48,638		48,638	1,334	49,971
Superseding Trust	1,529	0.133334	3,219		3,219	88	3,308
Schedule .4 Total for Fund Accounting	1,146,745	100.000000	2,414,511	(131,876)	2,282,635	66,205	2,348,840
Direct Billed				131,876	131,876		131,876
Schedule .3 Total for Fund Accounting	1,146,745	100.000000		0	2,414,511	66,205	2,480,716

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, 2022
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	100	0.343136	1,324		1,324		1,324
Co Exec Admin	79	0.271077	1,046		1,046		1,046
Co Exec Compliance	21	0.072058	278		278		278
Co Exec Corp Counsel	45	0.154411	596		596		596
Mgmt & Budget Admin	5	0.017157	66		66		66
Mgmt & Budget Purchasing	4	0.013725	53		53		53
Mgmt & Budget Fiscal Services	40	0.137254	530		530		530
Facilities Management Admin	15	0.051470	199		199	5	204
Facilities Support Services	12	0.041176	159		159	4	163
Human Resources	215	0.737741	2,848		2,848	78	2,925
Treasurer	205	0.703428	2,715		2,715	74	2,789
Clerk Adm/Micrographics	35	0.120097	464		464	13	476
M&B Equalization	18	0.061764	238		238	6	245
M&B Reimb.	235	0.806369	3,112		3,112	85	3,197
Hum Svc Admin	3	0.010294	40		40	1	41
Hum Svc Social Service	4	0.013725	53		53	1	54
Hum Svc Homeland	86	0.295097	1,139		1,139	31	1,170
Hum Svc MSU Ext	16	0.054902	212		212	6	218
Pub Svc Admin	1	0.003431	13		13	0	14
Pub Svc Comm Cor	75	0.257352	993		993	27	1,020
Pub Svc Animal	18	0.061764	238		238	6	245
Pub Svc CC Prob	6	0.020588	79		79	2	82
Pub Svc Med Exam	375	1.286758	4,967		4,967	136	5,102
C&ED Admin	4	0.013725	53		53	1	54
C&ED Vets Svc	109	0.374018	1,444		1,444	39	1,483
C&ED Dev & Plan	250	0.857839	3,311		3,311	90	3,402
Public Communication	96	0.329410	1,272		1,272	35	1,306
Clerk / ROD	742	2.546066	9,828		9,828	268	10,096
District Court	1,215	4.169097	16,092		16,092	440	16,532
Probate Court	3,187	10.935731	42,211		42,211	1,153	43,364
Family Court	5,473	18.779810	72,489		72,489	1,980	74,469
Prosecuting Atty	358	1.228425	4,742		4,742	129	4,871
Sheriff Office	3,161	10.846515	41,867		41,867	1,144	43,010
Board of Comm.	87	0.298528	1,152		1,152	31	1,184
Water Res. Comm.	36	0.123529	477		477	13	490
Parks & Rec	544	1.866658	7,205		7,205	197	7,402
Friend of Court	139	0.476958	1,841		1,841	50	1,891
Health Dept.	112	0.384312	1,483		1,483	40	1,524
Indigent Defense	10,116	34.711598	133,985		133,985	3,664	137,650
ROD Automation	33	0.113235	437		437	12	449
ARP	140	0.480390	1,854		1,854	51	1,905
Water Res Co SRF	59	0.202450	781		781	21	803
Multi Org Grants	56	0.192156	742		742	20	762
Workforce Develop	15	0.051470	199		199	5	204
LE Grants Misc	102	0.349998	1,351		1,351	37	1,388
LE Grants PA-CRP	88	0.301959	1,166		1,166	32	1,197
House Comm Dev	13	0.044608	172		172	5	177
Hum Svcs Grants	83	0.284803	1,099		1,099	30	1,129
Other Grants	96	0.329410	1,272		1,272	35	1,306
Judicial Grants	190	0.651958	2,517		2,517	69	2,585
Brownfield Init.	32	0.109803	424		424	11	435
Concealed Pistol	10	0.034314	132		132	4	136

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	71	0.243626	940		940	26	966
Waste Res Mgmt	7	0.024019	93		93	2	95
Water Res Co DSF	1	0.003431	13		13	0	14
Proj Work Orders	20	0.068627	265		265	7	272
Water Res Co CPF	1	0.003431	13		13	0	14
Airport	59	0.202450	781		781	21	803
Drain Prop Funds	273	0.936760	3,616		3,616	99	3,715
Delq Tax Revolv	2	0.006863	26		26	1	27
Fac & Operations	109	0.374018	1,444		1,444	39	1,483
Info Tech Clemis	23	0.078921	305		305	8	313
Info Technology	46	0.157842	609		609	17	626
Drain Equipment	28	0.096078	371		371	10	381
Radio Communicat	16	0.054902	212		212	6	218
Motor Pool	13	0.044608	172		172	5	177
Communication	12	0.041176	159		159	4	163
Bldg & Liab Ins	28	0.096078	371		371	10	381
Fringe Benefits	270	0.926466	3,576		3,576	98	3,674
Retirement	5	0.017157	66		66	2	68
Schedule .4 Total for Accts Payable	29,143	100.000000	385,994		385,994	10,438	396,431

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, 2022
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.	6,881	1.636592	14,488		14,488	397	14,885
Water Res Co SRF	181,408	43.146459	381,945		381,945	10,472	392,417
Water Res Co DSF	1,660	0.394818	3,495		3,495	96	3,591
Water Res Co CPF	18,528	4.406739	39,010		39,010	1,070	40,079
Drain Prop Funds	180,940	43.035151	380,960		380,960	10,445	391,404
Drain Equipment	31,030	7.380241	65,332		65,332	1,791	67,123
Schedule .4 Total for Drain Acctng	420,447	100.000000	885,229		885,229	24,270	909,499

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Cash Receipting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	45	16.728625	2,867		2,867		2,867
Mgmt & Budget Purchasing	4	1.486989	255		255		255
Mgmt & Budget Fiscal Services	2	0.743494	127		127		127
Facilities Support Services	1	0.371747	64		64	2	66
Human Resources	1	0.371747	64		64	2	66
Hum Svc Homeland	1	0.371747	64		64	2	66
C&ED Vets Svc	1	0.371747	64		64	2	66
C&ED Dev & Plan	6	2.230483	382		382	13	395
Clerk / ROD	23	8.550186	1,465		1,465	50	1,515
Probate Court	1	0.371747	64		64	2	66
Family Court	2	0.743494	127		127	4	132
Prosecuting Atty	1	0.371747	64		64	2	66
Sheriff Office	6	2.230483	382		382	13	395
Water Res. Comm.	3	1.115242	191		191	6	198
Parks & Rec	3	1.115242	191		191	6	198
Health Dept.	1	0.371747	64		64	2	66
Indigent Defense	2	0.743494	127		127	4	132
House Comm Dev	1	0.371747	64		64	2	66
Waste Res Mgmt	21	7.806691	1,338		1,338	45	1,383
Airport	1	0.371747	64		64	2	66
Drain Prop Funds	1	0.371747	64		64	2	66
Fac & Operations	8	2.973978	510		510	17	527
Info Tech Clemis	1	0.371747	64		64	2	66
Info Technology	26	9.665428	1,656		1,656	56	1,713
Radio Communicat	87	32.342010	5,542		5,542	190	5,732
Communication	5	1.858736	318		318	11	329
Fringe Benefits	15	5.576208	956		956	32	988
Schedule .4 Total for Cash Receipting	269	100.000000	17,136		17,136	473	17,609

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, 2022
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.	99,685	16.140157	10,393		10,393	637	11,030
Parks & Rec	274,633	44.466266	28,632		28,632	1,756	30,388
Workforce Develop	54,816	8.875346	5,715		5,715	350	6,065
House Comm Dev	60,404	9.780108	6,298		6,298	386	6,684
Drain Prop Funds	128,083	20.738123	13,354		13,354	819	14,172
Schedule .4 Total for Billed Acctng	617,621	100.000000	64,391		64,391	3,948	68,339

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, 2022
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	31,785	73.431905	31,785		31,785		31,785
LE Grants PA-CRP	11,500	26.568095	11,500		11,500		11,500
Schedule .4 Total for Prof Services	43,285	100.000000	43,285		43,285	0	43,285

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, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	16,513	5,391	0	6,932	0
Co Exec Admin	16,715	4,879	4,516	6,274	0
Co Exec Compliance	1,827	503	399	646	0
Co Exec Corp Counsel	17,377	4,767	5,885	6,130	0
Mgmt & Budget Admin	2,195	677	580	871	0
Mgmt & Budget Purchasing	9,706	2,997	2,548	3,853	0
Mgmt & Budget Fiscal Services	39,335	11,367	12,694	14,616	0
Facilities Management Admin	38,940	2,090	2,212	2,690	0
Central Services Admin	479	124	195	160	0
Facilities Support Services	59,455	4,130	3,167	5,315	0
Human Resources	28,769	7,651	7,015	9,848	0
Treasurer	48,361	16,159	8,615	20,798	0
Clerk Adm/Micrographics	5,921	1,515	1,979	1,950	0
Co. Exec Indigent Defense	782	241	231	310	0
M&B Equalization	57,812	15,405	21,187	19,827	0
M&B Reimb.	32,644	5,156	6,624	6,637	0
Hum Svc Admin	5,601	2,159	622	2,779	0
Hum Svc Social Service	195	57	11	73	0
Hum Svc Homeland	21,986	7,927	2,621	10,202	0
Hum Svc MSU Ext	4,789	1,556	1,013	2,003	0
Pub Svc Admin	1,534	392	624	505	0
Pub Svc Comm Cor	26,936	7,291	9,242	9,383	0
Pub Svc Animal	24,254	7,424	7,029	9,556	0
Pub Svc CC Prob	2,358	995	0	1,281	0
Pub Svc Med Exam	31,191	7,801	8,248	10,040	0
C&ED Admin	3,141	1,055	674	1,358	0
C&ED Vets Svc	12,154	2,898	3,978	3,730	0
C&ED Dev & Plan	45,128	12,389	12,997	15,945	0
Public Communication	13,864	3,523	4,500	4,535	0
Clerk / ROD	58,171	13,649	15,344	17,567	0
District Court	116,355	27,126	34,070	34,912	0
Probate Court	82,496	11,453	12,871	14,741	0
Family Court	251,313	51,345	59,285	66,083	0
Prosecuting Atty	131,599	34,414	47,957	44,292	0
Sheriff Office	1,320,833	276,939	366,768	356,430	0
Board of Comm.	28,385	8,343	8,121	10,737	0
Water Res. Comm.	32,615	7,981	9,063	0	0
Parks & Rec	214,621	39,236	36,792	0	0
Friend of Court	204,795	30,164	40,611	38,823	61,520
Health Dept.	312,127	55,111	67,369	70,930	0
Indigent Defense	442,413	9,732	2,924	12,525	279,451
ROD Automation	16,378	2,586	1,002	3,328	9,013
Oakland Enhance	2,270	584	934	752	0
ARP	95,164	32,303	719	41,575	18,662
Water Res Co SRF	433,870	24,332	16,318	0	0
Multi Org Grants	110,705	3,002	4,355	3,864	98,723
Workforce Develop	138,327	28,933	3,190	37,237	62,697
LE Grants Misc	99,547	3,878	4,948	4,991	84,343
LE Grants PA-CRP	43,177	4,300	5,253	5,534	15,393
LE Grants Rd Pat	28,764	1,479	2,215	1,903	23,167
House Comm Dev	125,384	18,692	6,620	24,057	69,088
Hum Svcs Grants	457,030	25,973	17,845	33,429	378,654

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Other Grants	29,245	1,802	874	2,319	22,944
Judicial Grants	60,626	1,181	1,402	1,520	53,937
Brownfield Init.	2,633	413	0	531	1,254
Concealed Pistol	914	244	220	314	0
Child Care Fund	268,172	44,490	48,327	57,261	0
Waste Res Mgmt	1,993	225	0	290	0
Water Res Co DSF	3,604	0	0	0	0
Proj Work Orders	272	0	0	0	0
Water Res Co CPF	55,147	13,192	1,862	0	0
Fire Record Mgmt	70,241	1,150	914	0	0
Airport	183,760	7,146	5,880	0	0
Drain Prop Funds	554,053	74,437	70,258	0	0
Delq Tax Revolv	2,614	887	559	1,141	0
Fac & Operations	378,477	43,646	38,424	0	0
Info Tech Clemis	162,941	15,213	9,758	0	0
Info Technology	427,569	76,375	43,180	0	0
Drain Equipment	67,504	0	0	0	0
Radio Communicat	136,490	7,231	2,936	0	0
Motor Pool	163,204	11,494	3,940	0	0
Communication	169,802	6,029	355	0	0
Bldg & Liab Ins	157,393	20,163	1,980	0	0
Fringe Benefits	34,781	3,837	4,973	0	0
Delq Per Prop Tx	1,641	510	474	657	0
Retirement	36,216	0	0	0	0
Retiree Hlt Care	49,971	0	0	0	0
Superseding Trust	3,308	0	0	0	0
Direct Bill	131,876	0	0	0	0
Total	8,470,747	1,179,737	1,130,295	1,065,988	1,178,847

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Non-Departmental	0	1,324	0	2,867	0
Co Exec Admin	0	1,046	0	0	0
Co Exec Compliance	0	278	0	0	0
Co Exec Corp Counsel	0	596	0	0	0
Mgmt & Budget Admin	0	66	0	0	0
Mgmt & Budget Purchasing	0	53	0	255	0
Mgmt & Budget Fiscal Services	0	530	0	127	0
Facilities Management Admin	31,744	204	0	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	46,614	163	0	66	0
Human Resources	1,263	2,925	0	66	0
Treasurer	0	2,789	0	0	0
Clerk Adm/Micrographics	0	476	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	1,149	245	0	0	0
M&B Reimb.	0	3,197	0	0	11,030
Hum Svc Admin	0	41	0	0	0
Hum Svc Social Service	0	54	0	0	0
Hum Svc Homeland	0	1,170	0	66	0
Hum Svc MSU Ext	0	218	0	0	0
Pub Svc Admin	0	14	0	0	0
Pub Svc Comm Cor	0	1,020	0	0	0
Pub Svc Animal	0	245	0	0	0
Pub Svc CC Prob	0	82	0	0	0
Pub Svc Med Exam	0	5,102	0	0	0
C&ED Admin	0	54	0	0	0
C&ED Vets Svc	0	1,483	0	66	0
C&ED Dev & Plan	0	3,402	0	395	0
Public Communication	0	1,306	0	0	0
Clerk / ROD	0	10,096	0	1,515	0
District Court	3,714	16,532	0	0	0
Probate Court	0	43,364	0	66	0
Family Court	0	74,469	0	132	0
Prosecuting Atty	0	4,871	0	66	0
Sheriff Office	277,290	43,010	0	395	0
Board of Comm.	0	1,184	0	0	0
Water Res. Comm.	0	490	14,885	198	0
Parks & Rec	100,605	7,402	0	198	30,388
Friend of Court	0	1,891	0	0	0
Health Dept.	117,128	1,524	0	66	0
Indigent Defense	0	137,650	0	132	0
ROD Automation	0	449	0	0	0
Oakland Enhance	0	0	0	0	0
ARP	0	1,905	0	0	0
Water Res Co SRF	0	803	392,417	0	0
Multi Org Grants	0	762	0	0	0
Workforce Develop	0	204	0	0	6,065
LE Grants Misc	0	1,388	0	0	0
LE Grants PA-CRP	0	1,197	0	0	0
LE Grants Rd Pat	0	0	0	0	0
House Comm Dev	0	177	0	66	6,684
Hum Svcs Grants	0	1,129	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Other Grants	0	1,306	0	0	0
Judicial Grants	0	2,585	0	0	0
Brownfield Init.	0	435	0	0	0
Concealed Pistol	0	136	0	0	0
Child Care Fund	117,128	966	0	0	0
Waste Res Mgmt	0	95	0	1,383	0
Water Res Co DSF	0	14	3,591	0	0
Proj Work Orders	0	272	0	0	0
Water Res Co CPF	0	14	40,079	0	0
Fire Record Mgmt	68,177	0	0	0	0
Airport	169,866	803	0	66	0
Drain Prop Funds	0	3,715	391,404	66	14,172
Delq Tax Revolv	0	27	0	0	0
Fac & Operations	294,397	1,483	0	527	0
Info Tech Clemis	137,592	313	0	66	0
Info Technology	305,675	626	0	1,713	0
Drain Equipment	0	381	67,123	0	0
Radio Communicat	120,373	218	0	5,732	0
Motor Pool	147,593	177	0	0	0
Communication	162,926	163	0	329	0
Bldg & Liab Ins	134,869	381	0	0	0
Fringe Benefits	21,309	3,674	0	988	0
Delq Per Prop Tx	0	0	0	0	0
Retirement	36,148	68	0	0	0
Retiree Hlt Care	49,971	0	0	0	0
Superseding Trust	3,308	0	0	0	0
Direct Bill	131,876	0	0	0	0
Total	2,480,716	396,431	909,499	17,609	68,339

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Central Services Admin	0
Facilities Support Services	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
Co. Exec Indigent Defense	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Social Service	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
Public Communication	0
Clerk / ROD	0
District Court	0
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	0
Board of Comm.	0
Water Res. Comm.	0
Parks & Rec	0
Friend of Court	31,785
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	11,500
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
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	43,285

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Facilities Management Admin

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.

Facilities Administration – this activity identifies the costs associated with providing administrative support to Facilities Support Services and the Motor Pool. The basis of allocation is the dollar amount of wages 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, 2022
Schedule .2 - Costs To Be Allocated
For Department Facilities Management Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,327,194			1,327,194
Cost Adjustments:				
Building Security	2,664,984			
Incentive Payment	3,898			
Total Departmental Cost Adjustments:	<u>2,668,882</u>			2,668,882
Inbound Costs:				
Building Depreciation	2,977		2,977	
Non-Departmental	1,428,781	1,626	1,430,407	
Co Exec Admin	18,110	963	19,073	
Co Exec Compliance	831	13	844	
Co Exec Corp Counsel	44,997	3,499	48,496	
Mgmt & Budget Purchasing	4,962	218	5,179	
Mgmt & Budget Fiscal Services	37,627	1,313	38,940	
Facilities Management Admin		8,940	8,940	
Facilities Support Services		44,806	44,806	
Human Resources		10,645	10,645	
Treasurer		51	51	
Total Allocated Additions:	<u>1,538,285</u>	<u>72,074</u>	1,610,359	1,610,359
Total To Be Allocated:	<u>5,534,361</u>	<u>72,074</u>		<u>5,606,435</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	578,012	0	11,367	25,430	125,588
FRINGE BENEFITS	275,604	0	5,429	12,127	59,863
Other Expense & Cost					
Supplies	867	0	17	38	188
Operating Expenses	48,773	0	961	2,146	10,592
Professional Serv	269,296	0	5,467	12,226	60,375
Internal Charges	154,642	0	3,046	6,804	33,589
Departmental Total					
Expenditures Per Financial Statement	1,327,194				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	2,664,984	0	93,127	0	1,861,544
Incentive Payment	3,898	0	77	172	847
Functional Cost					
	3,996,076	0	119,491	58,943	2,152,586
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	340,547	0	9,888	15,776	112,144
Inbound - Non-Departmental: Grounds Care	500,012	0	11,271	25,215	124,523
Inbound - Non-Departmental: FM&O	587,929	0	11,926	26,680	131,759
Inbound - Mgmt & Budget Purchasing: ATM Reimb	(1,521)	0	0	0	(258)
Inbound - All Others	111,317	0	2,193	4,898	24,181
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,534,361	0	154,768	131,512	2,544,936
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	388	0	11	18	128
Inbound - Non-Departmental: Grounds Care	569	0	13	29	142
Inbound - Non-Departmental: FM&O	669	0	14	30	150
Inbound - All Others	70,449	0	1,387	3,099	15,317
2nd Allocation	72,074	0	1,425	3,176	15,737
Total For Facilities Management Admin					
Schedule .3 Total	5,606,435	0	156,193	134,688	2,560,672

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
SALARIES & WAGES	5,754	24,670	9,016	10,334	23,022
FRINGE BENEFITS	2,756	11,768	4,299	4,933	10,969
Other Expense & Cost					
Supplies	9	37	14	16	35
Operating Expenses	488	2,083	761	873	1,941
Professional Serv	2,774	11,849	4,336	4,955	11,068
Internal Charges	1,546	6,603	2,412	2,768	6,155
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	39	166	61	70	155
Functional Cost	13,366	57,176	20,899	23,949	53,345
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	0	9,414	7,334	5,488	8,825
Inbound - Non-Departmental: Grounds Care	5,706	24,461	8,939	10,247	22,827
Inbound - Non-Departmental: FM&O	6,037	25,882	9,459	10,842	24,154
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	(507)
Inbound - All Others	1,113	4,753	1,737	1,993	4,430
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	26,222	121,686	48,368	52,518	113,075
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	11	8	6	10
Inbound - Non-Departmental: Grounds Care	6	28	10	12	26
Inbound - Non-Departmental: FM&O	7	29	11	12	27
Inbound - All Others	704	3,008	1,098	1,260	2,803
2nd Allocation	717	3,075	1,128	1,291	2,867
Total For Facilities Management Admin					
Schedule .3 Total	26,939	124,761	49,495	53,809	115,942

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Wages & Benefits					
SALARIES & WAGES	20,522	4,294	7,163	11,495	81,076
FRINGE BENEFITS	9,784	2,039	3,417	5,485	38,667
Other Expense & Cost					
Supplies	31	6	11	17	122
Operating Expenses	1,731	361	605	971	6,843
Professional Serv	9,856	2,074	3,447	5,521	38,967
Internal Charges	5,490	1,144	1,918	3,077	21,696
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	138	29	48	78	547
Functional Cost	47,552	9,947	16,609	26,644	187,918
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	0	2,579	4,158	6,111	71,141
Inbound - Non-Departmental: Grounds Care	20,348	4,258	7,102	0	80,389
Inbound - Non-Departmental: FM&O	21,531	4,505	7,515	12,060	85,060
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	3,952	824	1,380	2,215	15,618
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	93,382	22,112	36,764	47,031	440,126
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	3	5	7	81
Inbound - Non-Departmental: Grounds Care	23	5	8	0	91
Inbound - Non-Departmental: FM&O	24	5	9	14	97
Inbound - All Others	2,500	521	873	1,401	9,883
2nd Allocation	2,548	534	894	1,422	10,153
Total For Facilities Management Admin					
Schedule .3 Total	95,930	22,646	37,658	48,453	450,279

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	11,703	52,182	18,497	10,720	0
FRINGE BENEFITS	5,567	24,887	8,819	5,099	0
Other Expense & Cost					
Supplies	18	78	28	16	0
Operating Expenses	985	4,404	1,561	902	0
Professional Serv	5,628	25,071	8,887	5,144	0
Internal Charges	3,124	13,964	4,949	2,861	0
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	79	352	125	72	0
Functional Cost					
	27,104	120,938	42,866	24,814	0
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	7,924	0	14,112	2,870	231
Inbound - Non-Departmental: Grounds Care	11,603	51,740	18,340	0	0
Inbound - Non-Departmental: FM&O	12,278	54,747	19,406	11,246	0
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	2,249	10,052	3,562	2,059	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	61,157	237,477	98,286	40,989	231
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	9	0	16	3	0
Inbound - Non-Departmental: Grounds Care	13	59	21	0	0
Inbound - Non-Departmental: FM&O	14	62	22	13	0
Inbound - All Others	1,422	6,361	2,254	1,303	0
2nd Allocation	1,459	6,482	2,313	1,319	0
Total For Facilities Management Admin					
Schedule .3 Total	62,616	243,959	100,599	42,308	231

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
Wages & Benefits					
SALARIES & WAGES	6,304	18,725	1,127	16,542	2,125
FRINGE BENEFITS	3,004	8,930	524	7,882	1,020
Other Expense & Cost					
Supplies	9	28	2	25	3
Operating Expenses	532	1,580	93	1,395	180
Professional Serv	3,016	8,994	539	7,944	1,023
Internal Charges	1,686	5,010	294	4,423	572
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	87,306	0
Incentive Payment	42	126	7	111	14
Functional Cost	14,593	43,393	2,586	125,628	4,937
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	0	8,724	0	8,036	0
Inbound - Non-Departmental: Grounds Care	6,250	18,566	0	0	2,107
Inbound - Non-Departmental: FM&O	6,613	19,645	1,183	17,355	2,230
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	(756)	0	0
Inbound - All Others	1,213	3,607	211	3,184	412
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	28,670	93,936	3,224	154,203	9,685
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	10	0	9	0
Inbound - Non-Departmental: Grounds Care	7	21	0	0	2
Inbound - Non-Departmental: FM&O	8	22	1	20	3
Inbound - All Others	767	2,282	133	2,014	260
2nd Allocation	782	2,335	135	2,043	265
Total For Facilities Management Admin					
Schedule .3 Total	29,452	96,271	3,359	156,246	9,951

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
Wages & Benefits					
SALARIES & WAGES	957	9,935	903	31,876	16,220
FRINGE BENEFITS	469	4,740	441	15,186	7,744
Other Expense & Cost					
Supplies	1	15	1	48	24
Operating Expenses	83	839	78	2,687	1,371
Professional Serv	458	4,767	431	15,323	7,783
Internal Charges	263	2,660	247	8,521	4,345
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	150,866	0
Incentive Payment	7	67	6	215	110
Functional Cost	2,238	23,023	2,107	224,722	37,597
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	0	0	0	28,644	17,148
Inbound - Non-Departmental: Grounds Care	949	9,851	895	31,606	0
Inbound - Non-Departmental: FM&O	1,004	10,423	947	33,442	17,017
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	189	1,915	178	6,133	3,128
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,381	45,212	4,128	324,547	74,891
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	0	0	0	33	20
Inbound - Non-Departmental: Grounds Care	1	11	1	36	0
Inbound - Non-Departmental: FM&O	1	12	1	38	19
Inbound - All Others	119	1,211	112	3,881	1,979
2nd Allocation	122	1,234	114	3,988	2,018
Total For Facilities Management Admin					
Schedule .3 Total	4,502	46,446	4,242	328,535	76,909

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	West Oakland Ofc Bldg	Building Secur	Support Services Admin
Wages & Benefits			
SALARIES & WAGES	2,842	0	17,623
FRINGE BENEFITS	1,350	0	8,406
Other Expense & Cost			
Supplies	4	0	26
Operating Expenses	239	0	1,488
Professional Serv	1,373	0	0
Internal Charges	758	0	4,717
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Building Security	0	472,141	0
Incentive Payment	19	0	119
Functional Cost			
	6,585	472,141	32,379
Allocation Step 1			
Inbound - Non-Departmental: Property Insur	0	0	0
Inbound - Non-Departmental: Grounds Care	2,818	0	0
Inbound - Non-Departmental: FM&O	2,981	0	0
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0
Inbound - All Others	545	0	3,395
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	12,930	472,141	35,774
Allocation Step 2			
Inbound - Non-Departmental: Property Insur	0	0	0
Inbound - Non-Departmental: Grounds Care	3	0	0
Inbound - Non-Departmental: FM&O	3	0	0
Inbound - All Others	345	0	2,148
2nd Allocation	351	0	2,148
Total For Facilities Management Admin			
Schedule .3 Total	13,281	472,141	37,922

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin**

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	56,930		56,930	524	57,454
Pub Svc CC Prob	17,123	45.575044	70,536		70,536	650	71,185
C&ED Vets Svc	5,389	14.343510	22,199		22,199	204	22,404
Water Res. Comm.	992	2.640334	4,086		4,086	38	4,124
Others	247	0.657422	1,017		1,017	9	1,027
Schedule .4 Total for N. Office Bldg	37,571	100.000000	154,768		154,768	1,425	156,193

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

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	728		728		728
Hum Svc Admin	786	0.935113	1,230		1,230	30	1,260
Health Dept.	69,508	82.694458	108,753		108,753	2,641	111,394
Hum Svcs Grants	13,295	15.817213	20,802		20,802	505	21,307
Schedule .4 Total for NO Health Ctr	84,054	100.000000	131,512		131,512	3,176	134,688

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

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	39,967		39,967		39,967
Facilities Support Services	23,932	5.765358	146,725		146,725	922	147,646
Treasurer	13,824	3.330282	84,754		84,754	532	85,286
Clerk Adm/Micrographics	5,087	1.225488	31,188		31,188	196	31,384
M&B Reimb.	6,649	1.601783	40,764		40,764	256	41,020
Pub Svc CC Prob	3,785	0.911828	23,205		23,205	146	23,351
Clerk / ROD	39,667	9.556011	243,194		243,194	1,528	244,722
Probate Court	30,245	7.286196	185,429		185,429	1,165	186,594
Family Court	161,301	38.858347	988,920		988,920	6,213	995,133
Prosecuting Atty	55,891	13.464466	342,662		342,662	2,153	344,815
Sheriff Office	18,092	4.358468	110,920		110,920	697	111,617
Board of Comm.	19,315	4.653096	118,418		118,418	744	119,162
LE Grants PA-CRP	8,515	2.051313	52,205		52,205	328	52,533
Fac & Operations	7,346	1.769694	45,038		45,038	283	45,321
Info Technology	443	0.106721	2,716		2,716	17	2,733
Delq Per Prop Tx	390	0.093953	2,391		2,391	15	2,406
Others	14,099	3.396531	86,440		86,440	543	86,983
Schedule .4 Total for Courthouse	415,100	100.000000	2,544,936		2,544,936	15,737	2,560,672

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

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	24,401		24,401	668	25,068
Others	1,321	6.945321	1,821		1,821	50	1,871
Schedule .4 Total for Central Svc Bld	19,020	100.000000	26,222		26,222	717	26,939

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

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	1,633		1,633	41	1,674
Road Commission	11,456	14.049546	17,096		17,096	432	17,528
Info Tech Clemis	6,520	7.996076	9,730		9,730	246	9,976
Info Technology	61,493	75.414520	91,769		91,769	2,319	94,088
Communication	977	1.198185	1,458		1,458	37	1,495
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	121,686		121,686	3,075	124,761

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	14,736		14,736	344	15,080
Sheriff Office	17,013	57.092520	27,614		27,614	644	28,258
Others	3,707	12.440015	6,017		6,017	140	6,157
Schedule .4 Total for Annex I	29,799	100.000000	48,368		48,368	1,128	49,495

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	29,062	85.083584	44,684		44,684	1,098	45,783
Water Res. Comm.	4,361	12.767515	6,705		6,705	165	6,870
Others	734	2.148901	1,129		1,129	28	1,156
Schedule .4 Total for Annex II	34,157	100.000000	52,518		52,518	1,291	53,809

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin**

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	23,587		23,587	598	24,185
Pub Svc Comm Cor	13,202	17.349366	19,618		19,618	497	20,115
Sheriff Office	1,588	2.086865	2,360		2,360	60	2,420
Friend of Court	39,700	52.171628	58,993		58,993	1,496	60,489
House Comm Dev	5,732	7.532689	8,518		8,518	216	8,734
Schedule .4 Total for Oak Pointe	76,095	100.000000	113,075		113,075	2,867	115,942

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 Admin

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	55,512		55,512	1,515	57,027
Fac & Operations	27,508	40.554327	37,871		37,871	1,033	38,904
Schedule .4 Total for Public Works	67,830	100.000000	93,382		93,382	2,548	95,930

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 Admin

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	22,112		22,112	534	22,646
Schedule .4 Total for Child Care Ctr	14,193	100.000000	22,112		22,112	534	22,646

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	2,613	11.036959	4,058		4,058	99	4,156
Health Dept.	4,512	19.058078	7,007		7,007	170	7,177
Others	16,550	69.904963	25,700		25,700	625	26,325
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	36,764		36,764	894	37,658

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 Admin

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	35,160	92.538492	43,521		43,521	1,316	44,837
Hum Svcs Grants	2,835	7.461508	3,509		3,509	106	3,615
Schedule .4 Total for S. Health Svc	37,995	100.000000	47,031		47,031	1,422	48,453

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 Admin

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	1,002		1,002	23	1,025
Sheriff Office	267,368	99.772369	439,124		439,124	10,130	449,254
Schedule .4 Total for Law Enf Complex	267,978	100.000000	440,126		440,126	10,153	450,279

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Med Exam	38,680	100.000000	61,157		61,157	1,459	62,616
Schedule .4 Total for Medical Exam	38,680	100.000000	61,157		61,157	1,459	62,616

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

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	237,477		237,477	6,482	243,959
Schedule .4 Total for Child Welfare	172,476	100.000000	237,477		237,477	6,482	243,959

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

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	98,286		98,286	2,313	100,599
Schedule .4 Total for Work Release	61,138	100.000000	98,286		98,286	2,313	100,599

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

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	40,989		40,989	1,319	42,308
Schedule .4 Total for Animal Shelter	35,431	100.000000	40,989		40,989	1,319	42,308

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

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	231		231	0	231
Schedule .4 Total for Trusty Camp	48,948	100.000000	231		231	0	231

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	6,497	31.183105	8,940		8,940		8,940
Facilities Support Services	11,715	56.227502	16,120		16,120	639	16,759
Health Dept.	2,623	12.589393	3,609		3,609	143	3,752
Schedule .4 Total for Materials Mgmt	20,835	100.000000	28,670		28,670	782	29,452

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 Admin

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	93,936		93,936	2,335	96,271
Schedule .4 Total for Sheriff Admin	61,891	100.000000	93,936		93,936	2,335	96,271

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 Admin

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	3,224		3,224	135	3,359
Schedule .4 Total for P&R (Market)	7,453	100.000000	3,224		3,224	135	3,359

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin**

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	7,171	13.115684	20,225		20,225	268	20,493
Pub Svc CC Prob	20,326	37.176039	57,326		57,326	760	58,086
C&ED Vets Svc	2,978	5.446731	8,399		8,399	111	8,510
Clerk / ROD	1,077	1.969822	3,038		3,038	40	3,078
Family Court	5,196	9.503429	14,655		14,655	194	14,849
Sheriff Office	117	0.213992	330		330	4	334
Board of Comm.	594	1.086420	1,675		1,675	22	1,697
Health Dept.	4,141	7.573845	11,679		11,679	155	11,834
Fac & Operations	2,302	4.210334	6,492		6,492	86	6,578
Info Technology	8,489	15.526292	23,942		23,942	317	24,259
Others	2,284	4.177412	6,442		6,442	85	6,527
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	154,203		154,203	2,043	156,246

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	7,024	100.000000	9,685		9,685	265	9,951
Schedule .4 Total for Mens Facility	7,024	100.000000	9,685		9,685	265	9,951

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 Admin

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	4,381		4,381	122	4,502
Schedule .4 Total for D Building	3,164	100.000000	4,381		4,381	122	4,502

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 Admin

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	8,090		8,090	221	8,311
Motor Pool	26,962	82.106097	37,122		37,122	1,013	38,135
Schedule .4 Total for Central Garage	32,838	100.000000	45,212		45,212	1,234	46,446

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 Admin**

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	4,128		4,128	114	4,242
Schedule .4 Total for Med Care Fac.	2,985	100.000000	4,128		4,128	114	4,242

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 Admin

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	42,624		42,624		42,624
Co Exec Compliance	1,384	1.313616	4,263		4,263		4,263
Mgmt & Budget Admin	3,637	3.452040	11,204		11,204		11,204
Mgmt & Budget Purchasing	8,729	8.285085	26,889		26,889		26,889
Mgmt & Budget Fiscal Services	24,242	23.009167	74,676		74,676		74,676
Central Services Admin	447	0.424268	1,377		1,377	33	1,410
Human Resources	22,654	21.501927	69,784		69,784	1,688	71,472
Pub Svc Admin	474	0.449895	1,460		1,460	35	1,495
C&ED Admin	447	0.424268	1,377		1,377	33	1,410
C&ED Dev & Plan	23,157	21.979347	71,333		71,333	1,725	73,059
Workforce Develop	2,920	2.771503	8,995		8,995	218	9,212
Info Technology	139	0.131931	428		428	10	438
Bldg & Liab Ins	965	0.915925	2,973		2,973	72	3,044
Fringe Benefits	2,326	2.207711	7,165		7,165	173	7,338
Schedule .4 Total for EOB 41 West	105,358	100.000000	324,547		324,547	3,988	328,535

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 Admin

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	66,166		66,166	1,783	67,949
Sheriff Office	5,719	10.667388	7,989		7,989	215	8,204
Fac & Operations	527	0.982989	736		736	20	756
Schedule .4 Total for District Court	53,612	100.000000	74,891		74,891	2,018	76,909

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 Admin

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	7,786		7,786	212	7,997
Child Care Fund	3,737	39.784946	5,144		5,144	140	5,284
Schedule .4 Total for West Oakland Ofc Bldg	9,393	100.000000	12,930		12,930	351	13,281

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	105,991	22.449014	105,991		105,991		105,991
Friend of Court	366,150	77.550986	366,150		366,150		366,150
Schedule .4 Total for Building Secur	472,141	100.000000	472,141		472,141	0	472,141

Allocation Basis: Dollar amount of security costs by location

Allocation Source: Building security summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - Support Services Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	457,977	37.292874	13,341		13,341	801	14,142
Motor Pool	770,078	62.707126	22,433		22,433	1,347	23,780
Schedule .4 Total for Support Services Admin	1,228,055	100.000000	35,774		35,774	2,148	37,922

Allocation Basis: Dollar amount of wages by supervised division
Allocation Source: Trial Balance

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Non-Departmental	728	0	728	0	0
Co Exec Admin	42,624	0	0	0	0
Co Exec Compliance	4,263	0	0	0	0
Co Exec Corp Counsel	39,967	0	0	39,967	0
Mgmt & Budget Admin	11,204	0	0	0	0
Mgmt & Budget Purchasing	26,889	0	0	0	0
Mgmt & Budget Fiscal Services	74,676	0	0	0	0
Facilities Management Admin	8,940	0	0	0	0
Central Services Admin	1,410	0	0	0	0
Facilities Support Services	224,330	0	0	147,646	0
Human Resources	71,472	0	0	0	0
Treasurer	85,286	0	0	85,286	0
Clerk Adm/Micrographics	33,058	0	0	31,384	0
M&B Equalization	24,185	0	0	0	0
M&B Reimb.	41,020	0	0	41,020	0
Hum Svc Admin	1,260	0	1,260	0	0
Hum Svc Homeland	15,080	0	0	0	0
Hum Svc MSU Ext	57,454	57,454	0	0	0
Pub Svc Admin	1,495	0	0	0	0
Pub Svc Comm Cor	41,633	0	0	0	0
Pub Svc Animal	42,308	0	0	0	0
Pub Svc CC Prob	152,623	71,185	0	23,351	0
Pub Svc Med Exam	62,616	0	0	0	0
C&ED Admin	1,410	0	0	0	0
C&ED Vets Svc	30,914	22,404	0	0	0
C&ED Dev & Plan	73,059	0	0	0	0
Clerk / ROD	247,800	0	0	244,722	0
District Court	67,949	0	0	0	0
Probate Court	186,594	0	0	186,594	0
Family Court	1,009,982	0	0	995,133	0
Prosecuting Atty	344,815	0	0	344,815	0
Sheriff Office	819,061	0	0	111,617	0
Board of Comm.	120,860	0	0	119,162	0
Water Res. Comm.	174,012	4,124	0	0	0
Parks & Rec	3,359	0	0	0	0
Road Commission	17,528	0	0	0	0
Friend of Court	426,639	0	0	0	0
Health Dept.	183,237	0	111,394	0	0
Workforce Develp	9,212	0	0	0	0
LE Grants PA-CRP	52,533	0	0	52,533	0
House Comm Dev	8,734	0	0	0	0
Hum Svcs Grants	24,922	0	21,307	0	0
Child Care Fund	249,242	0	0	0	0
Fac & Operations	116,627	0	0	45,321	25,068
Info Tech Clemis	9,976	0	0	0	0
Info Technology	121,519	0	0	2,733	0
Radio Communicat	8,311	0	0	0	0
Motor Pool	61,915	0	0	0	0
Communication	1,495	0	0	0	0
Bldg & Liab Ins	3,044	0	0	0	0
Fringe Benefits	29,984	0	0	0	0
Delq Per Prop Tx	2,406	0	0	2,406	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Others	134,779	1,027	0	86,983	1,871
Direct Bill	0	0	0	0	0
Total	5,606,435	156,193	134,688	2,560,672	26,939

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	0	45,783	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	1,674	0	0	0	0
M&B Equalization	0	0	0	24,185	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	15,080	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	20,115	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	28,258	0	2,420	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	6,870	0	57,027
Parks & Rec	0	0	0	0	0
Road Commission	17,528	0	0	0	0
Friend of Court	0	0	0	60,489	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	8,734	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	38,904
Info Tech Clemis	9,976	0	0	0	0
Info Technology	94,088	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,495	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, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Others	0	6,157	1,156	0	0
Direct Bill	0	0	0	0	0
Total	124,761	49,495	53,809	115,942	95,930

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin**

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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	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	1,025	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	62,616
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	4,156	0	449,254	0
Board of Comm.	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	7,177	44,837	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	3,615	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	22,646	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, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Others	0	26,325	0	0	0
Direct Bill	0	0	0	0	0
Total	22,646	37,658	48,453	450,279	62,616

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	8,940
Central Services Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	16,759
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	42,308	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	100,599	0	0	0
Board of Comm.	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	3,752
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	243,959	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, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Others	0	0	0	231	0
Direct Bill	0	0	0	0	0
Total	243,959	100,599	42,308	231	29,452

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Facilities Support Services	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	20,493	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	58,086	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	8,510	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	3,078	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	14,849	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	96,271	0	334	9,951	0
Board of Comm.	0	0	1,697	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	3,359	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	11,834	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	6,578	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	24,259	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, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Others	0	0	6,527	0	4,502
Direct Bill	0	0	0	0	0
Total	96,271	3,359	156,246	9,951	4,502

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin**

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	42,624	0	0
Co Exec Compliance	0	0	4,263	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	11,204	0	0
Mgmt & Budget Purchasing	0	0	26,889	0	0
Mgmt & Budget Fiscal Services	0	0	74,676	0	0
Facilities Management Admin	0	0	0	0	0
Central Services Admin	0	0	1,410	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	71,472	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	1,495	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	1,410	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	73,059	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	67,949	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	8,204	7,997
Board of Comm.	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	4,242	0	0	0
Workforce Develop	0	0	9,212	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	5,284
Fac & Operations	0	0	0	756	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	438	0	0
Radio Communicat	8,311	0	0	0	0
Motor Pool	38,135	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	3,044	0	0
Fringe Benefits	0	0	7,338	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, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg
Others	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	46,446	4,242	328,535	76,909	13,281

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Building Secur	Support Services Admin
Non-Departmental	0	0
Co Exec Admin	0	0
Co Exec Compliance	0	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	0
Mgmt & Budget Purchasing	0	0
Mgmt & Budget Fiscal Services	0	0
Facilities Management Admin	0	0
Central Services Admin	0	0
Facilities Support Services	0	14,142
Human Resources	0	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Hum Svc MSU Ext	0	0
Pub Svc Admin	0	0
Pub Svc Comm Cor	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	0
C&ED Vets Svc	0	0
C&ED Dev & Plan	0	0
Clerk / ROD	0	0
District Court	0	0
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	0
Board of Comm.	0	0
Water Res. Comm.	105,991	0
Parks & Rec	0	0
Road Commission	0	0
Friend of Court	366,150	0
Health Dept.	0	0
Workforce Develop	0	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	0
Fac & Operations	0	0
Info Tech Clemis	0	0
Info Technology	0	0
Radio Communicat	0	0
Motor Pool	0	23,780
Communication	0	0
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Delq Per Prop Tx	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Building Secur	Support Services Admin
Others	0	0
Direct Bill	0	0
Total	472,141	37,922

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, and the Airport. Part way through FY2022, the Central Services Administration division was eliminated and the responsibility for providing administrative support to these departments is now under the direction of Facilities Management Administration. The costs identified in this schedule have 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, 2022
Schedule .2 - Costs To Be Allocated
For Department Central Services Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	79,035			79,035
Cost Adjustments:				
Incentive Payment	365			
Total Departmental Cost Adjustments:	365			365
Inbound Costs:				
Building Depreciation	4,396		4,396	
Non-Departmental	2		2	
Co Exec Admin	801	43	844	
Co Exec Compliance	49	1	50	
Mgmt & Budget Fiscal Services	442	37	479	
Facilities Management Admin	1,377	33	1,410	
Facilities Support Services		35	35	
Human Resources		936	936	
Total Allocated Additions:	7,068	1,085	8,153	8,153
Total To Be Allocated:	86,468	1,085		87,553

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Central Services Admin

	Total	G&A	Cent Svcs Admin
Wages & Benefits			
SALARIES & WAGES	54,162	0	54,162
FRINGE BENEFITS	20,920	0	20,920
Other Expense & Cost			
Operating Expenses	22	0	22
Internal Charges	3,931	0	3,931
Departmental Total			
Expenditures Per Financial Statement	79,035		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	365	0	365
Functional Cost	79,400	0	79,400
Allocation Step 1			
Inbound - All Others	7,068	0	7,068
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	86,468	0	86,468
Allocation Step 2			
Inbound - All Others	1,085	0	1,085
2nd Allocation	1,085	0	1,085
Total For Central Services Admin			
Schedule .3 Total	87,553	0	87,553

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Facilities Support Services	1,222,065	24.388742	21,089		21,089	265	21,353
Airport	2,268,551	45.273456	39,147		39,147	491	39,638
Motor Pool	1,520,159	30.337802	26,233		26,233	329	26,562
Schedule .4 Total for Cent Svcs Admin	5,010,775	100.000000	86,468		86,468	1,085	87,553

Allocation Basis: Dollar amount of personnel expenses by supervised division

Allocation Source: Annual financial statement

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Facilities Support Services	21,353	21,353
Airport	39,638	39,638
Motor Pool	26,562	26,562
Direct Bill	0	0
Total	87,553	87,553

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Facilities Support Services

The Facilities Support Services Division (formerly Central Services Support Services) accounts for the cost of central services provided to all County departments that are not included the Proprietary Funds. The costs associated with Support Services in FY2022 was accounted for in Central Services for a portion of the year and Facilities for the remainder of the fiscal year. For cost allocation purposes, these cost centers have been consolidated in this schedule and allocated as follows:

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Facilities Support Services

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, 2022
Schedule .2 - Costs To Be Allocated
For Department Facilities Support Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,621,509			2,621,509
Cost Adjustments:				
Misc Revenue	-409,692			
Equipment Depr.	16,394			
Incentive Payment	5,442			
Total Departmental Cost Adjustments:	<u>-387,856</u>			-387,856
Inbound Costs:				
Building Depreciation	85,676		85,676	
Non-Departmental	47	0	47	
Co Exec Admin	20,310	1,080	21,390	
Co Exec Compliance	1,643	25	1,668	
Co Exec Corp Counsel	3,913	304	4,217	
Mgmt & Budget Purchasing	4,605	153	4,758	
Mgmt & Budget Fiscal Services	57,474	1,981	59,455	
Facilities Management Admin	220,871	3,460	224,330	
Central Services Admin	21,089	265	21,353	
Facilities Support Services		770	770	
Human Resources		15,240	15,240	
Treasurer		21	21	
Clerk Adm/Micrographics		102	102	
Total Allocated Additions:	<u>415,627</u>	<u>23,401</u>	439,029	439,029
Total To Be Allocated:	<u>2,649,280</u>	<u>23,401</u>		<u>2,672,682</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	807,011	196,262	376,026	234,723	0
FRINGE BENEFITS	415,055	73,392	205,170	136,493	0
Other Expense & Cost					
Supplies	5,445	0	4,041	712	0
Operating Expenses	498,660	0	492,232	0	449
Internal Charges	895,338	646	209,875	445,344	47,999
Departmental Total					
Expenditures Per Financial Statement	2,621,509				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Revenue	(409,692)	0	(405,462)	0	(3,701)
Equipment Depr.	16,394	0	16,394	0	0
Incentive Payment	5,442	1,323	2,536	1,583	0
Functional Cost	2,233,653	271,623	900,812	818,855	44,747
Allocation Step 1					
Inbound - Building Depreciation: Court House	62,192	0	17,129	17,129	0
Inbound - Building Depreciation: Annex II	18,116	0	9,058	9,058	0
Inbound - Building Depreciation: Materials Mgmt	5,369	0	3,126	2,243	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	45,370	0	45,370	0	0
Inbound - Facilities Management Admin: Courthouse	146,725	0	40,410	40,410	0
Inbound - Facilities Management Admin: Annex II	44,684	0	22,342	22,342	0
Inbound - Facilities Management Admin: Materials Mgmt	16,120	0	9,386	6,734	0
Inbound - Facilities Management Admin: Support Services Admin	13,341	3,793	5,683	3,865	0
Inbound - All Others	63,711	15,494	29,683	18,533	0
Reallocate Admin Costs		(290,911)	68,393	43,666	0
Unallocated Costs	(291,454)	0	0	0	0
1st Allocation	2,357,826	0	1,151,392	982,835	44,747
Allocation Step 2					
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	1,244	0	1,244	0	0
Inbound - Facilities Management Admin: Courthouse	922	0	254	254	0
Inbound - Facilities Management Admin: Annex II	1,098	0	549	549	0
Inbound - Facilities Management Admin: Materials Mgmt	639	0	372	267	0
Inbound - Facilities Management Admin: Support Services Admin	801	228	341	232	0
Inbound - Clerk Adm/Micrographics: Micrographics	102	0	0	102	0
Inbound - All Others	18,595	4,521	8,665	5,409	0
Reallocate Admin Costs		(4,749)	1,116	713	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
Unallocated Costs	(414)	0	0	0	0
2nd Allocation	22,987	0	12,541	7,526	0
Total For Facilities Support Services					
Schedule .3 Total	2,380,813	0	1,163,934	990,361	44,747

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Admin Supt MP	Food Services**
<hr/>		
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Supplies	0	692
Operating Expenses	0	5,979
Internal Charges	0	191,474
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Misc Revenue	0	(529)
Equipment Depr.	0	0
Incentive Payment	0	0
Functional Cost	0	197,616
Allocation Step 1		
Inbound - Building Depreciation: Court House	0	27,934
Inbound - Building Depreciation: Annex II	0	0
Inbound - Building Depreciation: Materials Mgmt	0	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management Admin: Courthouse	0	65,904
Inbound - Facilities Management Admin: Annex II	0	0
Inbound - Facilities Management Admin: Materials Mgmt	0	0
Inbound - Facilities Management Admin: Support Services Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	178,852	0
Unallocated Costs	0	(291,454)
1st Allocation	178,852	0
Allocation Step 2		
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management Admin: Courthouse	0	414
Inbound - Facilities Management Admin: Annex II	0	0
Inbound - Facilities Management Admin: Materials Mgmt	0	0
Inbound - Facilities Management Admin: Support Services Admin	0	0
Inbound - Clerk Adm/Micrographics: Micrographics	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	2,920	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Admin Supt MP	Food Services**
Unallocated Costs	0	(414)
2nd Allocation	2,920	0
Total For Facilities Support Services		
Schedule .3 Total	181,772	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Support Services

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	203.05	0.028446	327		327		327
Co Exec Compliance	0.60	0.000084	1		1		1
Co Exec Corp Counsel	437.66	0.061314	706		706		706
Mgmt & Budget Fiscal Services	5,027.58	0.704335	8,110		8,110		8,110
Facilities Management Admin	36.64	0.005133	59		59		59
Central Services Admin	22.00	0.003082	35		35		35
Facilities Support Services	5.12	0.000717	8		8		8
Human Resources	4,192.91	0.587403	6,763		6,763	74	6,837
Treasurer	32,166.30	4.506315	51,885		51,885	570	52,455
M&B Equalization	99,030.01	13.873538	159,739		159,739	1,754	161,493
M&B Reimb.	45,655.62	6.396091	73,644		73,644	809	74,453
Hum Svc Homeland	52.16	0.007307	84		84	1	85
Hum Svc MSU Ext	888.75	0.124509	1,434		1,434	16	1,449
Pub Svc Comm Cor	1,653.60	0.231660	2,667		2,667	29	2,696
Pub Svc Animal	30,798.05	4.314631	49,678		49,678	545	50,224
Pub Svc CC Prob	988.75	0.138518	1,595		1,595	17	1,612
Pub Svc Med Exam	530.91	0.074377	856		856	9	866
C&ED Vets Svc	1,463.48	0.205025	2,361		2,361	26	2,386
C&ED Dev & Plan	934.11	0.130863	1,507		1,507	16	1,523
Clerk / ROD	129,534.39	18.147030	208,944		208,944	2,297	211,242
District Court	660.58	0.092543	1,066		1,066	12	1,077
Probate Court	45,429.43	6.364403	73,279		73,279	805	74,084
Family Court	35,859.95	5.023774	57,843		57,843	635	58,478
Prosecuting Atty	33,610.97	4.708705	54,216		54,216	595	54,811
Sheriff Office	16,481.02	2.308897	26,584		26,584	292	26,876
Board of Comm.	237.87	0.033324	384		384	4	388
Water Res. Comm.	14,578.77	2.042402	23,516		23,516	258	23,774
Parks & Rec	2,914.68	0.408330	4,701		4,701	52	4,753
Friend of Court	40,326.45	5.649505	65,048		65,048	714	65,762
Health Dept.	54,713.60	7.665063	88,255		88,255	969	89,224
ARP	2,726.02	0.381900	4,397		4,397	48	4,445
Water Res Co SRF	81.83	0.011464	132		132	1	133
Workforce Develop	2,704.55	0.378892	4,363		4,363	48	4,410
LE Grants PA-CRP	14,532.52	2.035923	23,441		23,441	257	23,699
House Comm Dev	3,695.38	0.517702	5,961		5,961	65	6,026
Hum Svcs Grants	46,026.91	6.448107	74,243		74,243	815	75,058
Concealed Pistol	15,749.46	2.206409	25,404		25,404	279	25,683
Child Care Fund	1,930.85	0.270501	3,115		3,115	34	3,149
Airport	1,781.39	0.249563	2,873		2,873	32	2,905
Drain Prop Funds	22,205.73	3.110896	35,819		35,819	393	36,212
Delq Tax Revolv	1,619.06	0.226821	2,612		2,612	29	2,640
Info Tech Clemis	4.50	0.000630	7		7	0	7
Info Technology	270.00	0.037825	435		435	5	440
Motor Pool	60.80	0.008518	98		98	1	99
Bldg & Liab Ins	53.61	0.007510	86		86	1	87
Fringe Benefits	1,927.38	0.270015	3,109		3,109	34	3,143
Schedule .4 Total for Mail Services	713,805.00	100.000000	1,151,392		1,151,392	12,541	1,163,934

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Support Services

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	5,930		5,930		5,930
Co Exec Compliance	8	0.022140	218		218		218
Co Exec Corp Counsel	670	1.854209	18,224		18,224		18,224
Mgmt & Budget Admin	305	0.844080	8,296		8,296		8,296
Mgmt & Budget Purchasing	69	0.190956	1,877		1,877		1,877
Mgmt & Budget Fiscal Services	544	1.505507	14,797		14,797		14,797
Facilities Support Services	28	0.077489	762		762		762
Human Resources	564	1.560857	15,341		15,341	124	15,464
Treasurer	2,122	5.872585	57,718		57,718	466	58,184
M&B Equalization	1,895	5.244368	51,544		51,544	416	51,959
M&B Reimb.	121	0.334865	3,291		3,291	26	3,318
Hum Svc Admin	94	0.260143	2,557		2,557	21	2,577
Hum Svc Homeland	46	0.127304	1,251		1,251	10	1,261
Hum Svc MSU Ext	45	0.124536	1,224		1,224	10	1,234
Pub Svc Comm Cor	218	0.603310	5,930		5,930	48	5,977
Pub Svc Med Exam	1,573	4.353241	42,785		42,785	345	43,130
C&ED Admin	610	1.688161	16,592		16,592	134	16,726
Clerk / ROD	863	2.388332	23,473		23,473	189	23,663
District Court	1,315	3.639232	35,768		35,768	288	36,056
Probate Court	178	0.492611	4,842		4,842	39	4,881
Family Court	2,359	6.528477	64,164		64,164	518	64,682
Prosecuting Atty	13,850	38.329550	376,717		376,717	3,042	379,758
Sheriff Office	3,589	9.932474	97,620		97,620	788	98,407
Board of Comm.	20	0.055350	544		544	4	548
Friend of Court	104	0.287818	2,829		2,829	23	2,851
Health Dept.	3,007	8.321802	81,790		81,790	660	82,449
Child Care Fund	811	2.244424	22,059		22,059	178	22,237
Fac & Operations	60	0.166049	1,632		1,632	13	1,645
Info Technology	32	0.088559	870		870	7	877
Bldg & Liab Ins	499	1.380971	13,573		13,573	109	13,682
Others	317	0.877290	8,622		8,622	69	8,692
Schedule .4 Total for Records Retent	36,134	100.000000	982,835		982,835	7,526	990,361

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Support Services

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	100	100.000000	44,747		44,747		44,747
Schedule .4 Total for Materials Mgmt	100	100.000000	44,747		44,747	0	44,747

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Support Services

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	178,852		178,852	2,920	181,772
Schedule .4 Total for Admin Supt MP	100	100.000000	178,852		178,852	2,920	181,772

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, 2022
Schedule .5 - Allocation Summary
For Department Facilities Support Services

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Co Exec Admin	6,257	327	5,930	0	0
Co Exec Compliance	218	1	218	0	0
Co Exec Corp Counsel	18,930	706	18,224	0	0
Mgmt & Budget Admin	8,296	0	8,296	0	0
Mgmt & Budget Purchasing	1,877	0	1,877	0	0
Mgmt & Budget Fiscal Services	22,906	8,110	14,797	0	0
Facilities Management Admin	44,806	59	0	44,747	0
Central Services Admin	35	35	0	0	0
Facilities Support Services	770	8	762	0	0
Human Resources	22,302	6,837	15,464	0	0
Treasurer	110,639	52,455	58,184	0	0
M&B Equalization	213,452	161,493	51,959	0	0
M&B Reimb.	77,770	74,453	3,318	0	0
Hum Svc Admin	2,577	0	2,577	0	0
Hum Svc Homeland	1,346	85	1,261	0	0
Hum Svc MSU Ext	2,683	1,449	1,234	0	0
Pub Svc Comm Cor	8,674	2,696	5,977	0	0
Pub Svc Animal	50,224	50,224	0	0	0
Pub Svc CC Prob	1,612	1,612	0	0	0
Pub Svc Med Exam	43,996	866	43,130	0	0
C&ED Admin	16,726	0	16,726	0	0
C&ED Vets Svc	2,386	2,386	0	0	0
C&ED Dev & Plan	1,523	1,523	0	0	0
Clerk / ROD	234,904	211,242	23,663	0	0
District Court	37,133	1,077	36,056	0	0
Probate Court	78,964	74,084	4,881	0	0
Family Court	123,160	58,478	64,682	0	0
Prosecuting Atty	434,569	54,811	379,758	0	0
Sheriff Office	125,284	26,876	98,407	0	0
Board of Comm.	936	388	548	0	0
Water Res. Comm.	23,774	23,774	0	0	0
Parks & Rec	4,753	4,753	0	0	0
Friend of Court	68,614	65,762	2,851	0	0
Health Dept.	171,673	89,224	82,449	0	0
ARP	4,445	4,445	0	0	0
Water Res Co SRF	133	133	0	0	0
Workforce Develop	4,410	4,410	0	0	0
LE Grants PA-CRP	23,699	23,699	0	0	0
House Comm Dev	6,026	6,026	0	0	0
Hum Svcs Grants	75,058	75,058	0	0	0
Concealed Pistol	25,683	25,683	0	0	0
Child Care Fund	25,386	3,149	22,237	0	0
Airport	2,905	2,905	0	0	0
Drain Prop Funds	36,212	36,212	0	0	0
Delq Tax Revolv	2,640	2,640	0	0	0
Fac & Operations	1,645	0	1,645	0	0
Info Tech Clemis	7	7	0	0	0
Info Technology	1,317	440	877	0	0
Motor Pool	181,871	99	0	0	181,772
Bldg & Liab Ins	13,769	87	13,682	0	0
Fringe Benefits	3,143	3,143	0	0	0
Others	8,692	0	8,692	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Support Services

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Direct Bill	0	0	0	0	0
Total	2,380,813	1,163,934	990,361	44,747	181,772

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,857,826			4,857,826
Cost Adjustments:				
Incentive Payment	12,651			
Total Departmental Cost Adjustments:	12,651			12,651
Inbound Costs:				
Building Depreciation	222,789		222,789	
Non-Departmental	21,388	24	21,413	
Co Exec Admin	57,419	3,053	60,472	
Co Exec Compliance	74,783	3,354	78,137	
Co Exec Corp Counsel	88,037	6,846	94,883	
Mgmt & Budget Purchasing	6,901	256	7,157	
Mgmt & Budget Fiscal Services	27,130	1,638	28,769	
Facilities Management Admin	69,784	1,688	71,472	
Facilities Support Services	22,104	198	22,302	
Human Resources		33,754	33,754	
Treasurer		101	101	
Total Allocated Additions:	590,336	50,913	641,249	641,249
Total To Be Allocated:	5,460,813	50,913		5,511,726

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

	Total	G&A	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	1,876,032	0	1,876,032
FRINGE BENEFITS	830,598	0	830,598
Other Expense & Cost			
Supplies	8,750	0	8,750
Professional Serv	288,790	0	288,790
Operating Expenses	448,331	0	448,331
Internal Charges	1,405,325	0	1,405,325
Departmental Total			
Expenditures Per Financial Statement	4,857,826		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	12,651	0	12,651
Functional Cost			
	4,870,477	0	4,870,477
Allocation Step 1			
Inbound - All Others	590,336	0	590,336
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	5,460,813	0	5,460,813
Allocation Step 2			
Inbound - All Others	50,913	0	50,913
2nd Allocation	50,913	0	50,913
Total For Human Resources			
Schedule .3 Total	5,511,726	0	5,511,726

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	2,048,148	0.467737	25,542		25,542		25,542
Co Exec Compliance	181,159	0.041371	2,259		2,259		2,259
Co Exec Corp Counsel	2,668,633	0.609438	33,280		33,280		33,280
Mgmt & Budget Admin	262,860	0.060030	3,278		3,278		3,278
Mgmt & Budget Purchasing	1,155,619	0.263910	14,412		14,412		14,412
Mgmt & Budget Fiscal Services	5,756,620	1.314644	71,790		71,790		71,790
Facilities Management Admin	853,616	0.194941	10,645		10,645		10,645
Central Services Admin	75,082	0.017147	936		936		936
Facilities Support Services	1,222,065	0.279084	15,240		15,240		15,240
Human Resources	2,706,630	0.618115	33,754		33,754		33,754
Treasurer	3,323,696	0.759035	41,449		41,449	402	41,852
Clerk Adm/Micrographics	763,721	0.174412	9,524		9,524	92	9,617
Co. Exec Indigent Defense	89,216	0.020374	1,113		1,113	11	1,123
M&B Equalization	8,174,272	1.866765	101,941		101,941	989	102,929
M&B Reimb.	2,555,498	0.583601	31,869		31,869	309	32,178
Hum Svc Admin	239,949	0.054797	2,992		2,992	29	3,021
Hum Svc Social Service	4,409	0.001007	55		55	1	55
Hum Svc Homeland	1,011,329	0.230958	12,612		12,612	122	12,734
Hum Svc MSU Ext	390,782	0.089243	4,873		4,873	47	4,921
Pub Svc Admin	240,861	0.055006	3,004		3,004	29	3,033
Pub Svc Comm Cor	3,565,547	0.814267	44,466		44,466	431	44,897
Pub Svc Animal	2,711,752	0.619285	33,818		33,818	328	34,146
Pub Svc Med Exam	3,182,010	0.726678	39,683		39,683	385	40,067
C&ED Admin	259,980	0.059372	3,242		3,242	31	3,274
C&ED Vets Svc	1,534,647	0.350468	19,138		19,138	186	19,324
C&ED Dev & Plan	5,014,536	1.145173	62,536		62,536	606	63,142
Public Communication	1,736,338	0.396529	21,654		21,654	210	21,864
Clerk / ROD	5,920,088	1.351975	73,829		73,829	716	74,545
District Court	13,144,672	3.001858	163,926		163,926	1,590	165,516
Probate Court	4,965,983	1.134085	61,930		61,930	601	62,531
Family Court	22,872,866	5.223493	285,245		285,245	2,766	288,012
Prosecuting Atty	18,502,383	4.225403	230,741		230,741	2,238	232,979
Sheriff Office	141,502,504	32.315030	1,764,664		1,764,664	17,116	1,781,780
Board of Comm.	3,133,190	0.715529	39,074		39,074	379	39,453
Water Res. Comm.	3,496,474	0.798492	43,604		43,604	423	44,027
Parks & Rec	14,194,876	3.241694	177,023		177,023	1,717	178,740
Friend of Court	15,668,464	3.578219	195,400		195,400	1,895	197,295
Health Dept.	25,991,723	5.935749	324,140		324,140	3,144	327,284
Indigent Defense	1,128,156	0.257638	14,069		14,069	136	14,206
ROD Automation	386,463	0.088257	4,820		4,820	47	4,866
Oakland Enhance	360,240	0.082268	4,492		4,492	43	4,536
ARP	277,287	0.063324	3,458		3,458	33	3,491
Water Res Co SRF	6,295,879	1.437795	78,515		78,515	761	79,277
Multi Org Grants	1,680,327	0.383738	20,955		20,955	203	21,158
Workforce Develop	1,230,812	0.281081	15,349		15,349	149	15,498
LE Grants Misc	1,908,847	0.435925	23,805		23,805	231	24,036
LE Grants PA-CRP	2,026,643	0.462826	25,274		25,274	245	25,519
LE Grants Rd Pat	854,708	0.195190	10,659		10,659	103	10,762
House Comm Dev	2,553,978	0.583254	31,850		31,850	309	32,159
Hum Svcs Grants	6,884,941	1.572319	85,861		85,861	833	86,694
Other Grants	337,283	0.077026	4,206		4,206	41	4,247
Judicial Grants	541,024	0.123554	6,747		6,747	65	6,812

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Concealed Pistol	84,689	0.019340	1,056		1,056	10	1,066
Child Care Fund	18,645,027	4.257979	232,520		232,520	2,255	234,775
Water Res Co CPF	718,537	0.164093	8,961		8,961	87	9,048
Fire Record Mgmt	352,682	0.080542	4,398		4,398	43	4,441
Airport	2,268,551	0.518071	28,291		28,291	274	28,565
Drain Prop Funds	27,106,618	6.190358	338,044		338,044	3,278	341,322
Delq Tax Revolv	215,549	0.049225	2,688		2,688	26	2,714
Fac & Operations	14,824,474	3.385476	184,875		184,875	1,793	186,667
Info Tech Clemis	3,764,632	0.859732	46,948		46,948	455	47,404
Info Technology	16,659,538	3.804551	207,759		207,759	2,015	209,774
Radio Communicat	1,132,955	0.258734	14,129		14,129	137	14,266
Motor Pool	1,520,159	0.347160	18,958		18,958	184	19,142
Communication	136,799	0.031241	1,706		1,706	17	1,723
Bldg & Liab Ins	763,863	0.174444	9,526		9,526	92	9,618
Fringe Benefits	1,918,785	0.438194	23,929		23,929	232	24,161
Delq Per Prop Tx	182,822	0.041751	2,280		2,280	22	2,302
Schedule .4 Total for Personnel Svcs	437,884,466	100.000000	5,460,813		5,460,813	50,913	5,511,726

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, 2022
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Co Exec Admin	25,542	25,542
Co Exec Compliance	2,259	2,259
Co Exec Corp Counsel	33,280	33,280
Mgmt & Budget Admin	3,278	3,278
Mgmt & Budget Purchasing	14,412	14,412
Mgmt & Budget Fiscal Services	71,790	71,790
Facilities Management Admin	10,645	10,645
Central Services Admin	936	936
Facilities Support Services	15,240	15,240
Human Resources	33,754	33,754
Treasurer	41,852	41,852
Clerk Adm/Micrographics	9,617	9,617
Co. Exec Indigent Defense	1,123	1,123
M&B Equalization	102,929	102,929
M&B Reimb.	32,178	32,178
Hum Svc Admin	3,021	3,021
Hum Svc Social Service	55	55
Hum Svc Homeland	12,734	12,734
Hum Svc MSU Ext	4,921	4,921
Pub Svc Admin	3,033	3,033
Pub Svc Comm Cor	44,897	44,897
Pub Svc Animal	34,146	34,146
Pub Svc Med Exam	40,067	40,067
C&ED Admin	3,274	3,274
C&ED Vets Svc	19,324	19,324
C&ED Dev & Plan	63,142	63,142
Public Communication	21,864	21,864
Clerk / ROD	74,545	74,545
District Court	165,516	165,516
Probate Court	62,531	62,531
Family Court	288,012	288,012
Prosecuting Atty	232,979	232,979
Sheriff Office	1,781,780	1,781,780
Board of Comm.	39,453	39,453
Water Res. Comm.	44,027	44,027
Parks & Rec	178,740	178,740
Friend of Court	197,295	197,295
Health Dept.	327,284	327,284
Indigent Defense	14,206	14,206
ROD Automation	4,866	4,866
Oakland Enhance	4,536	4,536
ARP	3,491	3,491
Water Res Co SRF	79,277	79,277
Multi Org Grants	21,158	21,158
Workforce Develp	15,498	15,498
LE Grants Misc	24,036	24,036
LE Grants PA-CRP	25,519	25,519
LE Grants Rd Pat	10,762	10,762
House Comm Dev	32,159	32,159
Hum Svcs Grants	86,694	86,694
Other Grants	4,247	4,247
Judicial Grants	6,812	6,812

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Concealed Pistol	1,066	1,066
Child Care Fund	234,775	234,775
Water Res Co CPF	9,048	9,048
Fire Record Mgmt	4,441	4,441
Airport	28,565	28,565
Drain Prop Funds	341,322	341,322
Delq Tax Revolv	2,714	2,714
Fac & Operations	186,667	186,667
Info Tech Clemis	47,404	47,404
Info Technology	209,774	209,774
Radio Communicat	14,266	14,266
Motor Pool	19,142	19,142
Communication	1,723	1,723
Bldg & Liab Ins	9,618	9,618
Fringe Benefits	24,161	24,161
Delq Per Prop Tx	2,302	2,302
Direct Bill	0	0
Total	5,511,726	5,511,726

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	49,338,347			49,338,347
Cost Adjustments:				
Incentive Payment	13,995			
Total Departmental Cost Adjustments:	13,995			13,995
Inbound Costs:				
Building Depreciation	35,924		35,924	
Non-Departmental	3,614	4	3,618	
Co Exec Admin	5,010	266	5,276	
Co Exec Compliance	10,036	265	10,301	
Co Exec Corp Counsel	5,869	456	6,326	
Mgmt & Budget Purchasing	10,506	371	10,877	
Mgmt & Budget Fiscal Services	45,992	2,369	48,361	
Facilities Management Admin	84,754	532	85,286	
Facilities Support Services	109,603	1,035	110,639	
Human Resources	41,449	402	41,852	
Treasurer		16,767	16,767	
Clerk Adm/Micrographics		14,898	14,898	
Total Allocated Additions:	352,758	37,367	390,124	390,124
Total To Be Allocated:	49,705,100	37,367		49,742,466

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Total	G&A	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	1,915,629	316,220	387,261	12,560	127,840
FRINGE BENEFITS	907,875	136,005	213,638	5,891	59,964
Other Expense & Cost					
Supplies	40,165	6,536	3,405	1,443	14,689
Postage	25,955	2,490	0	559	5,686
Advertising	1,037	0	0	0	0
Bonds	44,420	0	0	0	0
Travel	3,432	1,656	0	0	0
Professional Serv	25,422	0	16,591	0	0
Operating Expenses	25,067	2,790	2,604	404	4,117
ISF IT Development	486,025	0	0	526	5,351
ISF IT Oper/Print	462,507	366,753	0	194	1,976
ISF Specific	37,074	2,922	0	0	0
ISF Insurance	387,242	35,692	92,702	2,328	23,697
ISF Building/Tele	247,490	32,916	40,291	1,312	13,315
Prop Tax Land Sale	44,729,007	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	49,338,347				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	13,995	2,311	2,830	92	933
Functional Cost	49,352,342	906,291	759,322	25,309	257,568
Allocation Step 1					
Inbound - Co Exec Compliance: Audits/Bank Rec	3,608	0	3,608	0	0
Inbound - All Others	349,149	49,315	60,394	1,959	19,937
Reallocate Admin Costs		(955,606)	143,150	5,734	57,910
Unallocated Costs	(48,238,358)	0	0	0	0
1st Allocation	1,466,742	0	966,475	33,001	335,415
Allocation Step 2					
Inbound - Co Exec Compliance: Audits/Bank Rec	166	0	166	0	0
Inbound - Treasurer: Cash Accounting	16,677	11,869	0	0	0
Inbound - All Others	20,524	2,898	3,550	114	1,171
Reallocate Admin Costs		(14,767)	2,212	89	895
Unallocated Costs	(27,356)	0	0	0	0
2nd Allocation	10,010	0	5,928	203	2,066
Total For Treasurer					
Schedule .3 Total	1,476,752	0	972,403	33,204	337,481

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	188,285	883,463
FRINGE BENEFITS	0	0	72,508	419,869
Other Expense & Cost				
Supplies	0	0	0	14,092
Postage	0	0	0	17,220
Advertising	0	0	37	1,000
Bonds	0	0	0	44,420
Travel	0	0	0	1,776
Professional Serv	0	0	0	8,831
Operating Expenses	0	0	220	14,932
ISF IT Development	0	0	0	480,148
ISF IT Oper/Print	0	0	19,516	74,068
ISF Specific	0	0	0	34,152
ISF Insurance	0	0	24,521	208,302
ISF Building/Tele	14,503	0	19,601	125,552
Prop Tax Land Sale	0	0	0	44,729,007
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Incentive Payment	0	0	1,376	6,453
Functional Cost	14,503	0	326,064	47,063,285
Allocation Step 1				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - All Others	0	0	29,363	188,181
Reallocate Admin Costs	63,070	54,278	85,240	546,225
Unallocated Costs	0	0	(440,668)	(47,797,690)
1st Allocation	77,573	54,278	0	0
Allocation Step 2				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0	4,808
Inbound - All Others	0	0	1,726	11,065
Reallocate Admin Costs	975	839	1,317	8,441
Unallocated Costs	0	0	(3,043)	(24,314)
2nd Allocation	975	839	0	0
Total For Treasurer				
Schedule .3 Total	78,548	55,117	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Mgmt & Budget Purchasing	3	0.008528	82		82		82
Mgmt & Budget Fiscal Services	541	1.537893	14,863		14,863		14,863
Treasurer	607	1.725510	16,677		16,677		16,677
M&B Reimb.	15	0.042640	412		412	3	415
Hum Svc Homeland	5	0.014213	137		137	1	138
Pub Svc Animal	302	0.858491	8,297		8,297	53	8,350
C&ED Dev & Plan	2	0.005685	55		55	0	55
Clerk / ROD	114	0.324066	3,132		3,132	20	3,152
District Court	66	0.187617	1,813		1,813	11	1,825
Family Court	3	0.008528	82		82	0	83
Prosecuting Atty	1	0.002843	27		27	0	28
Sheriff Office	49	0.139292	1,346		1,346	8	1,355
Water Res. Comm.	119	0.338280	3,269		3,269	21	3,290
Parks & Rec	4,219	11.993291	115,912		115,912	735	116,647
Road Commission	345	0.980727	9,479		9,479	60	9,539
Friend of Court	97	0.275741	2,665		2,665	17	2,682
Health Dept.	70	0.198988	1,923		1,923	12	1,935
Indigent Defense	198	0.562852	5,440		5,440	34	5,474
ROD Automation	173	0.491785	4,753		4,753	30	4,783
ARP	142	0.403661	3,901		3,901	25	3,926
Water Res Co SRF	1,143	3.249190	31,403		31,403	199	31,602
Multi Org Grants	56	0.159190	1,538		1,538	10	1,548
Workforce Develop	1,219	3.465234	33,491		33,491	212	33,703
LE Grants Misc	54	0.153505	1,484		1,484	9	1,493
LE Grants PA-CRP	60	0.170561	1,648		1,648	10	1,659
LE Grants Rd Pat	21	0.059696	577		577	4	580
House Comm Dev	568	1.614646	15,605		15,605	99	15,704
Hum Svcs Grants	950	2.700551	26,100		26,100	165	26,266
Other Grants	60	0.170561	1,648		1,648	10	1,659
Judicial Grants	140	0.397976	3,846		3,846	24	3,871
Brownfield Init.	27	0.076753	742		742	5	746
Concealed Pistol	16	0.045483	440		440	3	442
Child Care Fund	253	0.719199	6,951		6,951	44	6,995
Waste Res Mgmt	37	0.105179	1,017		1,017	6	1,023
Misc DSF	26	0.073910	714		714	4	719
Water Res Co DSF	289	0.821536	7,940		7,940	50	7,990
Proj Work Orders	434	1.233726	11,924		11,924	75	11,999
Water Res Co CPF	90	0.255842	2,473		2,473	16	2,488
Fire Record Mgmt	154	0.437774	4,231		4,231	27	4,258
Airport	2,910	8.272216	79,949		79,949	507	80,456
Drain Prop Funds	5,842	16.606970	160,502		160,502	1,018	161,520
Delq Tax Revolv	960	2.728978	26,375		26,375	167	26,542
Fac & Operations	949	2.697709	26,073		26,073	165	26,238
Info Tech Clemis	529	1.503781	14,534		14,534	92	14,626
Info Technology	1,777	5.051453	48,821		48,821	310	49,131
Drain Equipment	266	0.756154	7,308		7,308	46	7,354
Radio Communicat	284	0.807323	7,803		7,803	49	7,852
Motor Pool	199	0.565694	5,467		5,467	35	5,502
Communication	90	0.255842	2,473		2,473	16	2,488
Bldg & Liab Ins	101	0.287111	2,775		2,775	17	2,792
Fringe Benefits	197	0.560009	5,412		5,412	34	5,447
Delq Per Prop Tx	17	0.048326	467		467	3	470

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Public Transport	35	0.099494	962		962	6	968
Retirement	83	0.235943	2,280		2,280	14	2,295
Retiree Hlt Care	177	0.503155	4,863		4,863	31	4,894
Superseding Trust	2	0.005685	55		55	0	55
Others	8,092	23.003014	222,320		222,320	1,415	223,735
Schedule .4 Total for Cash Accounting	35,178	100.000000	966,475		966,475	5,928	972,403

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, 2022
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	196	0.259957	86		86		86
Co Exec Admin	86	0.114063	38		38		38
Co Exec Compliance	21	0.027853	9		9		9
Co Exec Corp Counsel	50	0.066316	22		22		22
Mgmt & Budget Admin	5	0.006632	2		2		2
Mgmt & Budget Purchasing	4	0.005305	2		2		2
Mgmt & Budget Fiscal Services	42	0.055705	18		18		18
Facilities Management Admin	117	0.155179	51		51		51
Facilities Support Services	49	0.064989	21		21		21
Human Resources	230	0.305052	101		101		101
Treasurer	207	0.274547	91		91		91
Clerk Adm/Micrographics	36	0.047747	16		16	0	16
M&B Equalization	21	0.027853	9		9	0	9
M&B Reimb.	237	0.314336	104		104	1	104
Hum Svc Admin	32	0.042442	14		14	0	14
Hum Svc Social Service	10	0.013263	4		4	0	4
Hum Svc Homeland	601	0.797114	263		263	2	265
Hum Svc MSU Ext	21	0.027853	9		9	0	9
Pub Svc Admin	1	0.001326	0		0		0
Pub Svc Comm Cor	78	0.103452	34		34	0	34
Pub Svc Animal	635	0.842209	278		278	2	280
Pub Svc CC Prob	10	0.013263	4		4	0	4
Pub Svc Med Exam	376	0.498694	165		165	1	165
C&ED Admin	7	0.009284	3		3	0	3
C&ED Vets Svc	112	0.148547	49		49	0	49
C&ED Dev & Plan	274	0.363410	120		120	1	121
Public Communication	97	0.128652	42		42	0	43
Clerk / ROD	749	0.993408	328		328	2	330
District Court	1,231	1.632691	539		539	3	542
Probate Court	3,228	4.281337	1,413		1,413	9	1,422
Family Court	5,599	7.426025	2,451		2,451	15	2,466
Prosecuting Atty	364	0.482778	159		159	1	160
Sheriff Office	3,269	4.335716	1,431		1,431	9	1,440
Board of Comm.	99	0.131305	43		43	0	44
Water Res. Comm.	173	0.229452	76		76	0	76
Parks & Rec	7,161	9.497725	3,134		3,134	19	3,154
Friend of Court	142	0.188336	62		62	0	62
Health Dept.	1,060	1.405891	464		464	3	467
Indigent Defense	10,117	13.418306	4,428		4,428	28	4,456
ROD Automation	33	0.043768	14		14	0	14
ARP	463	0.614083	203		203	1	204
Water Res Co SRF	2,383	3.160603	1,043		1,043	6	1,049
Multi Org Grants	56	0.074274	24		24	0	25
Workforce Develop	1,789	2.372773	783		783	5	788
LE Grants Misc	109	0.144568	48		48	0	48
LE Grants PA-CRP	88	0.116716	38		38	0	39
House Comm Dev	1,026	1.360797	449		449	3	452
Hum Svcs Grants	2,705	3.587676	1,184		1,184	7	1,191
Other Grants	120	0.159158	52		52	0	53
Judicial Grants	205	0.271894	90		90	0	90
Brownfield Init.	50	0.066316	22		22	0	22
Concealed Pistol	10	0.013263	4		4	0	4

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	950	1.259997	416		416	2	418
Waste Res Mgmt	7	0.009284	3		3	0	3
Misc DSF	31	0.041116	14		14	0	14
Water Res Co DSF	104	0.137937	45		45	0	46
Proj Work Orders	956	1.267955	418		418	3	421
Water Res Co CPF	187	0.248020	82		82	0	82
Fire Record Mgmt	39	0.051726	17		17	0	17
Airport	1,722	2.283911	754		754	5	758
Drain Prop Funds	10,392	13.783040	4,552		4,552	33	4,584
Delq Tax Revolv	20	0.026526	9		9	0	9
Fac & Operations	5,749	7.624972	2,516		2,516	16	2,532
Info Tech Clemis	395	0.523894	173		173	1	174
Info Technology	1,699	2.253405	744		744	5	748
Drain Equipment	690	0.915156	302		302	2	304
Radio Communicat	971	1.287850	425		425	3	427
Motor Pool	3,635	4.821147	1,591		1,591	10	1,601
Communication	344	0.456252	151		151	1	151
Bldg & Liab Ins	565	0.749367	247		247	1	249
Fringe Benefits	848	1.124713	371		371	2	373
Delq Per Prop Tx	6	0.007958	3		3	0	3
Public Transport	17	0.022547	7		7	0	7
Retirement	43	0.057031	19		19	0	19
Retiree Hlt Care	237	0.314336	104		104	1	104
Superseding Trust	6	0.007958	3		3	0	3
Schedule .4 Total for Disb General	75,397	100.000000	33,001		33,001	203	33,204

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, 2022
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	146,881	35.979345	120,680		120,680		120,680
District Court	1,705	0.417650	1,401		1,401	13	1,414
Family Court	12,588	3.083503	10,342		10,342	99	10,442
Sheriff Office	4,847	1.187301	3,982		3,982	38	4,021
Retirement	242,216	59.332201	199,009		199,009	1,915	200,924
Schedule .4 Total for Disb Specific	408,237	100.000000	335,415		335,415	2,066	337,481

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, 2022
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	77,573		77,573	975	78,548
Schedule .4 Total for Delq Tax Fund	100	100.000000	77,573		77,573	975	78,548

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, 2022
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	54,278		54,278	839	55,117
Schedule .4 Total for Delq Per Prop	100	100.000000	54,278		54,278	839	55,117

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, 2022
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	86	0	86	0	0
Co Exec Admin	38	0	38	0	0
Co Exec Compliance	9	0	9	0	0
Co Exec Corp Counsel	22	0	22	0	0
Mgmt & Budget Admin	2	0	2	0	0
Mgmt & Budget Purchasing	84	82	2	0	0
Mgmt & Budget Fiscal Services	135,562	14,863	18	120,680	0
Facilities Management Admin	51	0	51	0	0
Facilities Support Services	21	0	21	0	0
Human Resources	101	0	101	0	0
Treasurer	16,767	16,677	91	0	0
Clerk Adm/Micrographics	16	0	16	0	0
M&B Equalization	9	0	9	0	0
M&B Reimb.	519	415	104	0	0
Hum Svc Admin	14	0	14	0	0
Hum Svc Social Service	4	0	4	0	0
Hum Svc Homeland	403	138	265	0	0
Hum Svc MSU Ext	9	0	9	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	34	0	34	0	0
Pub Svc Animal	8,629	8,350	280	0	0
Pub Svc CC Prob	4	0	4	0	0
Pub Svc Med Exam	165	0	165	0	0
C&ED Admin	3	0	3	0	0
C&ED Vets Svc	49	0	49	0	0
C&ED Dev & Plan	176	55	121	0	0
Public Communication	43	0	43	0	0
Clerk / ROD	3,481	3,152	330	0	0
District Court	3,781	1,825	542	1,414	0
Probate Court	1,422	0	1,422	0	0
Family Court	12,991	83	2,466	10,442	0
Prosecuting Atty	188	28	160	0	0
Sheriff Office	6,815	1,355	1,440	4,021	0
Board of Comm.	44	0	44	0	0
Water Res. Comm.	3,366	3,290	76	0	0
Parks & Rec	119,801	116,647	3,154	0	0
Road Commission	9,539	9,539	0	0	0
Friend of Court	2,744	2,682	62	0	0
Health Dept.	2,402	1,935	467	0	0
Indigent Defense	9,930	5,474	4,456	0	0
ROD Automation	4,797	4,783	14	0	0
ARP	4,130	3,926	204	0	0
Water Res Co SRF	32,651	31,602	1,049	0	0
Multi Org Grants	1,573	1,548	25	0	0
Workforce Develp	34,491	33,703	788	0	0
LE Grants Misc	1,541	1,493	48	0	0
LE Grants PA-CRP	1,697	1,659	39	0	0
LE Grants Rd Pat	580	580	0	0	0
House Comm Dev	16,156	15,704	452	0	0
Hum Svcs Grants	27,457	26,266	1,191	0	0
Other Grants	1,711	1,659	53	0	0
Judicial Grants	3,961	3,871	90	0	0

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Brownfield Init.	768	746	22	0	0
Concealed Pistol	447	442	4	0	0
Child Care Fund	7,413	6,995	418	0	0
Waste Res Mgmt	1,026	1,023	3	0	0
Misc DSF	732	719	14	0	0
Water Res Co DSF	8,036	7,990	46	0	0
Proj Work Orders	12,420	11,999	421	0	0
Water Res Co CPF	2,570	2,488	82	0	0
Fire Record Mgmt	4,275	4,258	17	0	0
Airport	81,214	80,456	758	0	0
Drain Prop Funds	166,104	161,520	4,584	0	0
Delq Tax Revolv	105,098	26,542	9	0	78,548
Fac & Operations	28,770	26,238	2,532	0	0
Info Tech Clemis	14,800	14,626	174	0	0
Info Technology	49,879	49,131	748	0	0
Drain Equipment	7,658	7,354	304	0	0
Radio Communicat	8,279	7,852	427	0	0
Motor Pool	7,103	5,502	1,601	0	0
Communication	2,639	2,488	151	0	0
Bldg & Liab Ins	3,041	2,792	249	0	0
Fringe Benefits	5,820	5,447	373	0	0
Delq Per Prop Tx	55,590	470	3	0	0
Public Transport	975	968	7	0	0
Retirement	203,237	2,295	19	200,924	0
Retiree Hlt Care	4,998	4,894	104	0	0
Superseding Trust	58	55	3	0	0
Others	223,735	223,735	0	0	0
Direct Bill	0	0	0	0	0
Total	1,476,752	972,403	33,204	337,481	78,548

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	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 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
Board of Comm.	0
Water Res. Comm.	0
Parks & Rec	0
Road Commission	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
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Misc DSF	0
Water Res Co DSF	0
Proj Work Orders	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	55,117
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Others	0
Direct Bill	0
Total	<u>55,117</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Clerk Adm/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	962,250			962,250
Deductions:				
County Directory	-11,443			
Total Deductions:	<u>-11,443</u>			-11,443
Cost Adjustments:				
Incentive Payment	3,582			
Total Departmental Cost Adjustments:	<u>3,582</u>			3,582
Inbound Costs:				
Building Depreciation	18,208		18,208	
Non-Departmental	105	0	106	
Co Exec Admin	1,152	61	1,213	
Co Exec Compliance	603	9	612	
Mgmt & Budget Purchasing	766	26	792	
Mgmt & Budget Fiscal Services	5,518	402	5,921	
Facilities Management Admin	32,821	237	33,058	
Human Resources	9,524	92	9,617	
Treasurer	16	0	16	
Total Allocated Additions:	<u>68,713</u>	<u>829</u>	69,542	69,542
Total To Be Allocated:	<u>1,023,102</u>	<u>829</u>		<u>1,023,931</u>

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Clerk Adm/Micrographics

	Total	G&A	Clerk Admin	Micrographics
Wages & Benefits				
SALARIES & WAGES	426,288	0	415,418	10,870
FRINGE BENEFITS	172,398	0	168,002	4,396
Other Expense & Cost				
Supplies	523	0	510	13
Internal Charges	82,101	0	80,007	2,094
Operating Expenses	6,320	0	6,159	161
*County Directory	11,443	0	0	0
Micrographics	263,177	0	0	263,177
Departmental Total				
Expenditures Per Financial Statement	962,250			
Deductions				
*Total Disallowed Costs	(11,443)	0	0	0
Cost Adjustments				
Incentive Payment	3,582	0	2,875	707
Functional Cost				
	954,389	0	672,971	281,418
Allocation Step 1				
Inbound - Building Depreciation: Court House	13,220	0	4,644	8,576
Inbound - Building Depreciation: Info Tech Bldg	4,989	0	0	4,989
Inbound - Facilities Management Admin: Courthouse	31,188	0	10,956	20,232
Inbound - Facilities Management Admin: Info Tech Bldg	1,633	0	0	1,633
Inbound - All Others	17,685	0	13,511	4,173
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,023,102	0	702,082	321,020
Allocation Step 2				
Inbound - Facilities Management Admin: Courthouse	196	0	69	127
Inbound - Facilities Management Admin: Info Tech Bldg	41	0	0	41
Inbound - All Others	591	0	453	139
2nd Allocation	829	0	521	307
Total For Clerk Adm/Micrographics				
Schedule .3 Total	1,023,931	0	702,603	321,328

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2022
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	702,082		702,082	521	702,603
Schedule .4 Total for Clerk Admin	100	100.000000	702,082		702,082	521	702,603

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, 2022
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
Facilities Support Services	164.00	0.031730	102		102		102
Treasurer	23,987.00	4.640950	14,898		14,898		14,898
M&B Equalization	52.50	0.010158	33		33	0	33
Clerk / ROD	240,372.19	46.506663	149,296		149,296	150	149,446
Probate Court	24,239.81	4.689863	15,055		15,055	15	15,071
Sheriff Office	11,645.68	2.253180	7,233		7,233	7	7,240
Board of Comm.	6.00	0.001161	4		4		4
Water Res. Comm.	216,388.20	41.866295	134,399		134,399	135	134,534
Schedule .4 Total for Micrographics	516,855.38	100.000000	321,020		321,020	307	321,328

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, 2022
Schedule .5 - Allocation Summary
For Department Clerk Adm/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Facilities Support Services	102	0	102
Treasurer	14,898	0	14,898
M&B Equalization	33	0	33
Clerk / ROD	852,049	702,603	149,446
Probate Court	15,071	0	15,071
Sheriff Office	7,240	0	7,240
Board of Comm.	4	0	4
Water Res. Comm.	134,534	0	134,534
Direct Bill	0	0	0
Total	1,023,931	702,603	321,328

Section D: Supplemental Data

Oakland County, Michigan
CAP to ACFR Reconciliation
Based on The Fiscal Year Ended September 30, 2022

Fund	Object	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	C-75	22,425,990	
		Total Per ACFR page 102		<u>22,425,990</u>	
10100	101010X	Co Exec. - Admin	C-86	3,182,745	
10100	101020X	Co Exec. - Auditing/Compliance	C-93	328,465	
10100	1010501	Co Exec. - Corp Counsel	C-101	3,109,678	
		Sub Total Co. Executive		<u>6,620,888</u>	
10100	101060X	Co Exec - Public Communications		-	
10100	1010702	Co Exec - Indigent Defense		152,523	Non Central Service
		Total Per ACFR page 100		<u>6,773,411</u>	
10100	1020101	Mgmt & Budget - Admin	C-107	442,030	
10100	1020301	Mgmt & Budget - Purchasing	C-112	1,954,993	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-129	7,415,992	
		Sub Total Mgmt & Budget		<u>9,813,015</u>	
10100	1020501	Mgmt & Budget - Equalization		9,780,673	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		3,274,150	Non Central Service
		Total Per ACFR page 100		<u>22,867,838</u>	
10100	1040101	Facilities Mgmt - Admin	C-154	263,965	
	1040810	Facilities Mgmt - Planning & Eng.	C-154	1,063,229	
		Sub Total		<u>1,327,194</u>	
10100	10402XX	Facilities Mgmt - Support Services	C-214	1,478,927	
		Total Per ACFR page 100		<u>2,806,121</u>	
10100	1030101	Central Services - Admin	C-208	79,035	
10100	10308XX	Central Services - Support Services	C-214	1,142,582	
		Total Per ACFR page 100		<u>1,221,617</u>	
10100	1050XXX	Human Resources	C-226	4,857,826	
		Total Per ACFR page 100		<u>4,857,826</u>	
10100	70101XX	Treasurer	C-233	49,338,347	
		Total Per ACFR page 101		<u>49,338,347</u>	

2,621,509

Oakland County, Michigan
CAP to ACFR Reconciliation
Based on The Fiscal Year Ended September 30, 2022

Fund	Object	Name	CAP Page	Expenses	Notes
10100	2010101	Clerk/ROD - Admin	C-248	699,073	
10100	2010601	Clerk/ROD - Micrographics	C-248	<u>263,177</u>	
		Sub Total Clerk		962,250	
10100	2010201	Clerk/ROD - Clerk Admin		352,085	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		1,227,429	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,969,772	Non Central Service
10100	2010301	Clerk/ROD - Elections		2,003,536	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,096,492	Non Centr:
10100	2010501	Clerk/ROD - Jury Comm		<u>17,105</u>	Non Central Service
		Total Per ACFR page 101		<u>9,628,669</u>	

Oakland County, Michigan
Employee Incentive Cost Adjustment
Based on Year Ended September 30, 2022
For Use in Fiscal Year Beginning October 1, 2023

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, 2022

Fund	Name	Incentive Pmt	%	Wages (excluding elected officials)
10100	Co Exec. - Admin	8,613	0.44%	1,277,416
10100	Co Exec. - Auditing/Compliance	848	0.04%	125,786
10100	Co Exec. - Corp Counsel	12,582	0.64%	1,865,766
10100	Mgmt & Budget - Admin	1,256	0.06%	186,257
10100	Mgmt & Budget - Purchasing	5,155	0.26%	764,365
10100	Mgmt & Budget - Fiscal Svcs	25,881	1.32%	3,837,819
10100	Fac Mgmt - Admin	1,104	0.06%	163,635
10100	Fac Mgmt - Fac. Engineering	2,794	0.14%	414,377
10100	Central Svcs - Admin	365	0.02%	54,162
10100	Central Svcs - Support Svcs	2,354	0.12%	349,034
10100	Fac Mgmt - Support Svcs	3,088	0.16%	457,976
10100	Human Resources	12,651	0.64%	1,876,032
10100	Treasurer -	13,995	0.71%	2,075,298
10100	Clerk/ROD - Micrographics	707	0.04%	104,875
10100	Clerk/ROD - Admin	2,875	0.15%	426,288
	Sub Total Central Service Depts.	\$ 94,268	4.80%	\$ 13,979,086
10100	Co Exec. - Indigent Def	371	0.02%	55,002
10100	Mgmt & Budget - Equalization	35,800	1.82%	5,308,705
10100	Mgmt & Budget - Reimb.	11,199	0.57%	1,660,603
10100	Human Svc - Admin	1,148	0.06%	170,180
10100	Human Svc - Social Service	28	0.00%	4,083
10100	Emergency Mgmt & Homeland Security	4,806	0.24%	712,726
10100	Human Svc - MSU Extension	1,758	0.09%	260,751
10100	Public Svc - Admin	1,107	0.06%	164,105
10100	Public Svc - Comm Corr.	16,059	0.82%	2,381,269
10100	Public Svc - Animal Ctrl	12,786	0.65%	1,896,010
10100	Public Svc - Medical Exam	15,327	0.78%	2,272,778
10100	Comm & Econ Dev - Admin	1,245	0.06%	184,552
10100	Comm & Econ Dev - Veterans	6,721	0.34%	996,671
10100	Comm & Econ Dev - Dev & Planning	23,053	1.17%	3,418,516
10100	Office of Public Communication	8,160	0.42%	1,209,978
10100	Clerk/ROD - Clerk, Elect, ROD, Jury	24,982	1.27%	3,704,453
10100	District Ct - Admin	57,803	2.95%	8,571,489
10100	Probate Ct - Judicial Admin	18,119	0.92%	2,686,793
10100	Family Court	97,972	4.99%	14,527,928
10100	Pros Atty - Admin	84,535	4.31%	12,535,421
10100	Sheriff - Sheriffs Office	642,135	32.72%	95,220,066
10100	Board of Comm.	8,400	0.43%	1,245,679
10100	Drain Comm - Admin	14,651	0.75%	2,172,508
50800	Parks & Rec	64,048	3.26%	9,497,524
27100	Friend of the Court	70,485	3.59%	10,452,046
10100	Human Services (Health Dept)	117,648	5.99%	17,445,658
20260	Indigent Defense	4,977	0.25%	737,976

Oakland County, MI
Incentive Payment allocation
Based On The Fiscal Year Ended September 30, 2022

Fund	Name	Incentive Pmt	%	Wages (excluding elected officials)
21160	ROD Automation Fund	1,704	0.09%	252,696
2118X	Oakland Enhancement	1,641	0.08%	243,282
21285	ARP Local Fiscal Recovery Fund	1,245	0.06%	184,679
26XXX	Water & Sewer Act 342	114	0.01%	16,852
24XXX	Lake Levels Act 146	1,466	0.07%	217,458
25XXX	Chpt 4 & 18 Act 40 Maint	2,031	0.10%	301,156
82XXX	Chapter 20 & 21 Act 40 Maint	24,755	1.26%	3,670,866
Multi	Multi Org Grants Ctrl	7,547	0.38%	1,119,144
29XXX	Workforce Development (JTPA Grants)	5,758	0.29%	853,762
27XXX	LE Grants - Misc.	8,567	0.44%	1,270,393
27315	LE Grants - Pros Atty CRP	9,238	0.47%	1,369,832
27345	LE Grants - Road Patrol	3,869	0.20%	573,705
Multi	Housing Comm Dev Grants	11,335	0.58%	1,680,837
Multi	Human Services Grants	31,251	1.59%	4,634,044
Multi	Other Grants	1,562	0.08%	231,615
Multi	Judicial Grants	2,436	0.12%	361,223
20300	Concealed Pistol Lic	368	0.02%	54,498
20293	Juvenile Maintenance	8,461	0.43%	1,254,585
20293	Juvenile Maintenance	75,611	3.85%	11,212,109
44XXX	Lake Levels Act 146	78	0.00%	11,599
45370	Drain Ch 4 Construction	165	0.01%	24,424
84XXX	Chap 20 & 21 Act 40 Const	2,994	0.15%	444,037
53100	Fire Records	1,579	0.08%	234,159
56500	OC International Airport	10,311	0.53%	1,528,930
58XXX	Combined	23,851	1.22%	3,536,741
57XXX	Water & Sewer Trust	98,279	5.01%	14,573,429
51800	Delq Tax Revolving	840	0.04%	124,501
63100	Facilities & Operations	65,819	3.35%	9,760,129
53500	Info Tech - Clemis	17,029	0.87%	2,525,107
63600	Information Technology	77,718	3.96%	11,524,554
53600	Radio communication Fund	4,882	0.25%	723,986
66100	Motor Pool Fund	6,924	0.35%	1,026,770
67500	Tele Communications Fund	622	0.03%	92,239
67700	County Bldg & Liab Insurance	3,568	0.18%	529,043
67800	Fringe Benefits	8,601	0.44%	1,275,393
21290	Delq Personal Prop Tax Adm	808	0.04%	119,886
	Sub Total Non-Central Serv Depts.	\$ 1,868,350	95.20%	\$ 277,051,134
	Total Incentive payments	\$ 1,962,618	100.00%	\$ 291,030,220

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2022
For Use in Fiscal Year Beginning October 1, 2023

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 2022. 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 2021 and FY 2022 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, 2022
For Use in Fiscal Year Beginning October 1, 2023

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less FY 2022		Actual Indirect Costs	Roll Forward FY 2024	Indirect Costs W / Roll Forward	Employee Incentives	Proposed Costs FY 2024	Proposed Rate FY 2024
				Roll Forward	Net Recoveries						
Friend of the Court	10,452,046	N/A	1,069,945	595	1,069,350	1,148,821	79,471	1,228,292	70,485	1,298,777	N/A
Health Division	17,445,658	13.82%	2,410,990	83,743	2,327,247	1,806,728	(520,519)	1,286,209	117,648	1,403,857	8.05%
Workforce Development	853,762	33.84%	288,913	(2,602)	291,515	285,610	(5,905)	279,705	5,758	285,463	33.44%
Prosecuting Attorney - CRP	1,369,832	N/A	192,168	4,559	187,609	176,695	(10,914)	165,781	9,238	175,019	N/A
Road Patrol Grant	573,705	0.94%	5,393	(21,544)	26,937	42,139	15,202	57,341	3,869	61,210	10.67%
Human Services Grants	4,634,044	10.09%	467,575	(212,914)	680,489	821,739	141,250	962,989	31,251	994,240	21.46%
Water Res. Comm. (CPF)	480,060	3.43%	16,466	(25,721)	42,187	86,077	43,890	129,967	3,237	133,204	27.75%
Child Care Fund	12,466,694	9.89%	1,232,956	(213,400)	1,446,356	1,660,382	214,026	1,874,408	84,072	1,958,480	15.71%
Indigent Defense	737,976	N/A	0	0	0	473,324	0	473,324	4,977	478,301	N/A
ARP Local Fiscal Recovery	195,679	N/A	0	0	0	139,178	0	139,178	1,245	140,423	N/A

Oakland County, Michigan
Indirect Costs
Based On The Fiscal Year Ended September 30, 2022
For Use in Fiscal Year Beginning October 1, 2023

Proprietary Funds	Actual Indirect Costs	Fixed Costs FY 2022	Roll Forward FY 2024	Indirect Costs W / Roll Forward	Employee Incentives	Proposed Costs FY 2024
Parks & Recreation	932,918	665,940	266,978	1,199,896	64,048	1,263,944
Fire Records	86,790	76,491	10,299	97,089	1,579	98,668
Airport	439,734	474,127	(34,393)	405,341	10,311	415,652
Drain Proprietary Funds	1,465,632	1,082,046	383,586	1,849,218	122,130	1,971,348
Delq Tax Revolving	194,121	86,359	107,762	301,883	840	302,723
Facilities & Operations	1,352,941	1,332,194	20,747	1,373,688	65,819	1,439,507
Information Tech - Clemis	412,265	477,227	(64,962)	347,303	17,029	364,332
Information Technology	1,822,429	1,784,864	37,565	1,859,994	77,718	1,937,712
Drain Equipment	130,371	111,924	18,447	148,818		148,818
Radio Communication	208,963	188,082	20,881	229,844	4,882	234,726
Motor Pool	696,903	620,747	76,156	773,059	6,924	779,983
Telephone Communication	193,337	184,810	8,527	201,864	622	202,486
Building & Liability Insurance	290,746	184,108	106,638	397,384	3,568	400,952
Fringe Benefits	241,653	221,519	20,134	261,787	8,601	270,388
Delq Pers. Prop. Tax	101,402	81,445	19,957	121,359	808	122,167
Totals	8,570,205	7,571,883	998,322	9,568,527	384,879	9,953,406

Oakland County, Michigan
Indirect Cost Overhead Rates
Based On The Fiscal Year Ended September 30, 2022
For Use in Fiscal Year Beginning October 1, 2023

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Employee Incentives	Proposed Costs FY 2024	Proposed Rate FY 2024
Co. Exec. Indigent Defense	55,002	0.00%	2,414	371	2,785	5.06%
M & B - Equalization	5,308,705	0.00%	901,147	35,800	936,947	17.65%
M & B - Reimbursement	1,660,603	0.00%	374,133	11,199	385,332	23.20%
Human Svc - Admin	170,180	0.00%	17,874	1,148	19,022	11.18%
Human Svc - Social Services	4,083	0.00%	327	28	355	8.69%
Emergency Mgmt & Homeland	712,726	0.00%	147,464	4,806	152,270	21.36%
Human Svc - Neighborhood Hou	-	0.00%	-	-	-	N/A
Human Svc - MSU Ext.	260,751	0.00%	99,767	1,758	101,525	38.94%
Public Svc - Admin	164,105	0.00%	13,587	1,107	14,694	8.95%
Public Svc - Community Correcti	2,681,269	0.00%	276,371	16,059	292,430	10.91%
Public Svc - Childrens Village	-	0.00%	-	-	-	N/A
Public Svc - Animal Control	1,896,101	0.00%	714,352	12,786	727,138	38.35%
Public Svc - CC Probation	-	0.00%	274,346	-	274,346	N/A
Public Svc - Medical Exam	2,272,778	0.00%	636,567	15,327	651,894	28.68%
C&ED - Admin	184,552	0.00%	32,836	1,245	34,081	18.47%
C&ED - Veterans	996,671	0.00%	127,975	6,721	134,696	13.51%
C&ED - Dev & Planning	3,418,516	0.00%	570,183	23,053	593,236	17.35%
Public Communications	1,209,978	0.00%	65,618	8,160	73,778	6.10%
Clerk	3,867,970	0.00%	1,804,505	24,982	1,829,487	47.30%
District Court	9,045,014	0.00%	505,423	57,803	563,226	6.23%
Probate Court	3,347,692	0.00%	613,426	18,199	631,625	18.87%
Family Court	15,462,953	0.00%	2,243,184	97,972	2,341,156	15.14%
Prosecuting Attorney	12,719,089	0.00%	1,412,985	84,535	1,497,520	11.77%
Sheriff	95,383,583	0.00%	7,541,857	642,135	8,183,992	8.58%
Board of Commissioners	2,055,340	0.00%	370,450	8,400	378,850	18.43%
BOC Library	-	0.00%	-	-	-	#DIV/0!
Water Resources Commission	2,336,025	0.00%	503,177	14,651	517,828	22.17%
Road Commissioner	-	0.00%	79,308	-	79,308	N/A
Road Commissioner SA	-	0.00%	-	-	-	N/A
Register of Deeds Automation	252,696	0.00%	30,235	1,704	31,939	12.64%
Oakland Enhance	243,282	0.00%	11,737	1,641	13,378	5.50%
Water Res. Comm. (SRF)	4,206,332	0.00%	666,017	28,366	694,383	16.51%
Restricted Funds	-	0.00%	-	-	-	N/A
Multi Organization Grants	1,119,144	0.00%	141,212	7,547	148,759	13.29%
LE Grants Misc	1,270,393	0.00%	129,515	8,567	138,082	10.87%
Housing & Community Dev.	1,680,837	0.00%	319,736	11,355	331,091	19.70%
Other Grants	231,615	0.00%	41,548	1,562	43,110	18.61%
Judicial Grants	361,223	0.00%	80,987	2,436	83,423	23.09%
Brownfield Initiative	-	0.00%	6,728	-	6,728	N/A
Concealed Pistol	54,498	0.00%	28,767	368	29,135	N/A
Waste Resource Mgmt	-	0.00%	3,572	-	3,572	N/A
Misc Debt Service Funds	-	0.00%	732	-	732	N/A
Water Res. Comm. (DSF)	-	0.00%	11,640	-	11,640	N/A
Project Work Orders	-	0.00%	71,411	-	71,411	N/A
Resource & Crisis Center	-	0.00%	-	-	-	N/A
Public Transport	-	0.00%	975	-	975	N/A
Retirement	-	0.00%	241,505	-	241,505	N/A
Retiree Health Care	-	0.00%	54,969	-	54,969	N/A
Superseding Trust	-	0.00%	3,365	-	3,365	N/A
Road Comm Retire	-	0.00%	-	-	-	N/A
Misc Trust Funds	-	0.00%	(34)	-	(34)	N/A

All Monetary Values are US Dollars

Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2021		Based on FY 2022	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	27100	1,103,397	N/A	1,148,821	N/A
Health Division	10100	1,949,734	13.81%	1,806,728	8.05%
Workforce Development	Multi	183,128	32.20%	285,610	33.44%
Prosecuting Attorney - CRP	27315	174,043	N/A	176,695	N/A
Road Patrol Grant	27345	30,909	10.00%	42,139	10.67%
Human Services	Multi	817,366	6.56%	821,739	21.46%
Water Res. Comm. (CPF)	Multi	58,624	24.58%	86,077	27.75%
Child Care Fund	Multi	1,560,201	16.45%	1,660,382	15.71%
Indigent Defense	20260	327,149	N/A	473,324	N/A
ARP Local Fiscal Recovery	21285	72,934	N/A	139,178	N/A

		Based on FY 2021		Based on FY 2022	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	50800	825,308	N/A	932,918	N/A
Fire Records	53100	87,280	N/A	86,790	N/A
Airport	56500	491,102	N/A	439,734	N/A
Drain Proprietary Funds	Multi	1,403,783	N/A	1,465,632	N/A
Delq Tax Revolving	51800	61,523	N/A	194,121	N/A
Facilities & Operations	63100	1,551,739	N/A	1,352,941	N/A
Information Tech - Clemis	53500	459,749	N/A	412,265	N/A
Information Technology	63600	1,726,910	N/A	1,822,429	N/A
Drain Equipment	63900	107,582	N/A	130,371	N/A
Radio Communication	53600	220,592	N/A	208,963	N/A
Motor Pool	66100	651,538	N/A	696,903	N/A
Telephone Communication	67500	208,672	N/A	193,337	N/A
Building & Liability Insurance	67700	201,366	N/A	290,746	N/A
Fringe Benefits	67800	233,686	N/A	241,653	N/A
Delq. Pers. Prop. Tax	21290	84,697	N/A	101,402	N/A
Totals		8,315,527		8,570,205	

Oakland County, Michigan Indirect Cost Comparison

Non-Billed Departments	Based on FY 2021		Based on FY 2022	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Co. Exec. Indigent Defense	0	0.00%	2,414	5.06%
M & B - Equalization	721,836	15.98%	901,147	17.65%
M & B - Reimbursement	357,613	26.07%	374,133	23.20%
Human Svc - Admin	17,465	13.17%	17,874	11.18%
Human Svc - Social Services	306	8.73%	327	8.69%
Human Svc - Homeland Sec.	142,416	24.22%	147,464	21.36%
Human Svc - Neighborhood	107	N/A	0	N/A
Human Svc - MSU Ext.	94,332	30.83%	99,767	38.94%
Public Svc - Admin	11,595	12.54%	13,587	8.95%
Public Svc - Community Corr.	285,730	14.03%	276,371	10.91%
Public Svc - Childrens Village	3,201	7.34%	0	N/A
Public Svc - Animal Control	642,388	40.34%	714,352	38.35%
Public Svc - CC Probation	260,567	N/A	274,346	N/A
Public Svc - Medical Exam	529,841	26.22%	636,567	28.68%
C&ED - Admin	32,535	19.33%	32,836	18.47%
C&ED - Vets Services	140,126	17.63%	127,975	13.51%
C&ED - Dev & Planning	730,499	25.44%	570,183	17.35%
Public Communications	29,847	6.57%	65,618	6.10%
Clerk	1,988,888	57.49%	1,804,505	47.30%
District Court	506,592	8.09%	505,423	6.23%
Probate Court	590,156	20.29%	613,426	18.87%
Family Court	2,114,049	16.31%	2,243,184	15.14%
Prosecuting Attorney	1,260,933	13.23%	1,412,985	11.77%
Sheriff	7,182,364	10.72%	7,541,857	8.58%
Board of Commissioners	452,174	20.49%	370,450	18.43%
Water Resources Comm.	489,177	25.11%	503,177	22.17%
Road Commissioner	62,538	N/A	79,308	N/A
Register of Deeds Automation	34,981	15.63%	30,235	12.64%
Oakland Enhance	14,023	7.84%	11,737	5.50%
Water Res. Comm. (SRF)	651,099	18.04%	666,017	16.51%
Multi Organization Grants	83,000	10.29%	141,212	13.29%
LE Grants Misc	132,817	12.64%	129,515	10.87%
Housing & Community Dev.	330,777	23.60%	319,736	19.70%
Other Grants	74,754	35.47%	41,548	18.61%
Judicial Grants	114,813	37.85%	80,987	23.09%
Brownfield Initiative	7,565	N/A	6,728	N/A
Concealed Pistol	31,324	N/A	28,767	N/A
Waste Resource Mgmt	3,376	N/A	3,572	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2021		Based on FY 2022	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Misc Debt Service Funds	34	N/A	732	N/A
Water Res. Comm. (DSF)	2,898	N/A	11,640	N/A
Project Work Orders	54,121	N/A	71,411	N/A
Resources & Crisis Center	6,703	N/A	0	N/A
Public Transport	16	N/A	975	N/A
Retirement	194,686	N/A	241,505	N/A
Retiree Health Care	39,661	N/A	54,969	N/A
Superseding Trust	2,367	N/A	3,365	N/A
Misc Trust Funds	(8)	N/A	(34)	N/A

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2022

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 2022 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, 2022

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, 2022

	Total	Facilities Maintenance	Information Technology
2 CFR Part 200 Adjusted Fund Balance October 1, 2021	\$ 319,193,992	\$ 3,650,487	\$ (82,799,636)
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 287,763,767	\$ 27,953,161	\$ 39,532,150
Non Operating Revenue / (Expenses)	<u>(10,215,740)</u>	<u>37,403</u>	<u>17,427</u>
Revenues per ACFR	\$ 277,548,027	\$ 27,990,564	\$ 39,549,577
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	<u>376,085</u>	<u>-</u>	<u>329,285</u>
2 CFR Part 200 Revenues	<u>\$ 277,924,112</u>	<u>\$ 27,990,564</u>	<u>\$ 39,878,862</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 274,853,851	\$ 27,712,255	\$ 48,491,769
Depreciation	<u>5,679,370</u>	<u>317,698</u>	<u>2,040,561</u>
Expenditures per ACFR	\$ 280,533,221	\$ 28,029,953	\$ 50,532,330
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 280,533,221</u>	<u>\$ 28,029,953</u>	<u>\$ 50,532,330</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ (2,609,109)</u>	<u>\$ (39,389)</u>	<u>\$ (10,653,468)</u>
2 CFR Part 200 Fund Balance September 30, 2022	<u>\$ 316,584,883</u>	<u>\$ 3,611,098</u>	<u>\$ (93,453,104)</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ (85,935,542)	\$ 3,611,098	\$ (93,453,104)
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(24,473,551)</u>	<u>(4,618,709)</u>	<u>(8,081,962)</u>
Adjusted Fund Balance	<u>\$ (110,409,093)</u>	<u>\$ (1,007,611)</u>	<u>\$ (101,535,066)</u>
Fund Transfers:			
Contributed Capital	\$ 6,005,459	\$ -	\$ 6,005,459
Transfers In	14,845,187	-	8,902,324
Transfers Out	<u>(133,630)</u>	<u>-</u>	<u>(43,645)</u>
Net Transfers	<u>\$ 20,717,016</u>	<u>\$ -</u>	<u>\$ 14,864,138</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, 2022

	Drain Equipment	Motor Pool	Telephone
2 CFR Part 200 Adjusted Fund Balance October 1, 2021	\$ 30,636,801	\$ (1,421,514)	\$ 731,496
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 48,329,149	\$ 8,909,626	\$ 4,034,253
Non Operating Revenue / (Expenses)	<u>122,426</u>	<u>1,004,983</u>	<u>10,193</u>
Revenues per ACFR	\$ 48,451,575	\$ 9,914,609	\$ 4,044,446
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	<u>46,800</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 48,498,375</u>	<u>\$ 9,914,609</u>	<u>\$ 4,044,446</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 46,709,461	\$ 7,297,635	\$ 3,828,331
Depreciation	<u>661,005</u>	<u>2,654,838</u>	<u>5,268</u>
Expenditures per ACFR	\$ 47,370,466	\$ 9,952,473	\$ 3,833,599
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 47,370,466</u>	<u>\$ 9,952,473</u>	<u>\$ 3,833,599</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 1,127,909</u>	<u>\$ (37,864)</u>	<u>\$ 210,847</u>
2 CFR Part 200 Fund Balance September 30, 2022	<u>\$ 31,764,710</u>	<u>\$ (1,459,378)</u>	<u>\$ 942,343</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 31,764,710	\$ (1,459,378)	\$ 942,343
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(7,784,910)</u>	<u>(1,216,273)</u>	<u>(638,055)</u>
Adjusted Fund Balance	<u>\$ 23,979,800</u>	<u>\$ (2,675,651)</u>	<u>\$ 304,288</u>
Fund Transfers:			
Contributed Capital	\$ -	\$ -	\$ -
Transfers In	46,800	396,063	-
Transfers Out	<u>(89,985)</u>	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ (43,185)</u>	<u>\$ 396,063</u>	<u>\$ -</u>

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

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

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

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2022

	Liability Insurance	Fringe Benefits
2 CFR Part 200 Adjusted Fund Balance October 1, 2021	\$ (22,071,199)	\$ 390,467,557
FY 2022 Fund Increase (Decrease)		
2 CFR Part 200 Revenues:		
Operating Revenues	\$ 7,513,510	\$ 151,491,918
Non Operating Revenue / (Expenses)	<u>18,330</u>	<u>(11,426,502)</u>
Revenues per ACFR	\$ 7,531,840	\$ 140,065,416
<i>Revenue Adjustments:</i>		
Transfers In (recognized as revenue)	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 7,531,840</u>	<u>\$ 140,065,416</u>
2 CFR Part 200 Expenditures:		
Operating Expenses	\$ 12,801,852	\$ 128,012,548
Depreciation	<u>-</u>	<u>-</u>
Expenditures per ACFR	\$ 12,801,852	\$ 128,012,548
<i>Expenditure Adjustments:</i>		
Transfers Out (recognized as expense)	<u>-</u>	<u>-</u>
Indirect Costs	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 12,801,852</u>	<u>\$ 128,012,548</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ (5,270,012)</u>	<u>\$ 12,052,868</u>
2 CFR Part 200 Fund Balance September 30, 2022	<u>\$ (27,341,211)</u>	<u>\$ 402,520,425</u>
Excessive Balance *		
2 CFR Part 200 Fund Balance	\$ (27,341,211)	* See Note
Less: 60 Day Expenditure Allowance		
Allowable Reserves - 60 Days	<u>(2,133,642)</u>	<u>-</u>
Adjusted Fund Balance	<u>\$ (29,474,853)</u>	<u>\$ -</u>
Fund Transfers:		
Contributed Capital	\$ -	\$ -
Transfers In	5,500,000	-
Transfers Out	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ 5,500,000</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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