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

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FY 2020  
Cost Allocation Plan

Based on actual expenditures for  
Fiscal Year Ended September 30, 2020

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

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FY 2020  
Cost Allocation Plan

Based on actual expenditures for  
Fiscal Year Ended September 30, 2020

**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, 2020 to establish cost allocations or billings for the year beginning October 1, 2021, 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 I. Jen

Title:

Director – Management & Budget

Date:

9/22/2021

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Table of Contents**

<b>Section A: Cost Allocation Methodology and Process</b> .....	A-1
<b>Section B: Organizational Chart</b> .....	B-1
<b>Section C: Cost Allocation Plan</b> .....	C-1
Summary Data .....	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-18
Schedule C - Summary Of Allocated Costs .....	C-20
Schedule E - Summary Of Allocation Basis .....	C-22
Building Depreciation.....	C-25
Schedule .1 - Nature and Extent of Services .....	C-25
Schedule .2 - Detail Costs To Be Allocated .....	C-27
Schedule .3 - Costs To Be Allocated By Activity.....	C-28
Schedule .4 - Detail Activity Allocations .....	C-34
Schedule .5 - Allocation Summary .....	C-60
Non-Departmental.....	C-72
Schedule .1 - Nature and Extent of Services .....	C-72
Schedule .2 - Detail Costs To Be Allocated .....	C-74
Schedule .3 - Costs To Be Allocated By Activity.....	C-75
Schedule .4 - Detail Activity Allocations .....	C-77
Schedule .5 - Allocation Summary .....	C-82
Co Exec Admin.....	C-84
Schedule .1 - Nature and Extent of Services .....	C-84
Schedule .2 - Detail Costs To Be Allocated .....	C-85
Schedule .3 - Costs To Be Allocated By Activity.....	C-86
Schedule .4 - Detail Activity Allocations .....	C-87
Schedule .5 - Allocation Summary .....	C-88
Co Exec Compliance.....	C-89
Schedule .1 - Nature and Extent of Services .....	C-89
Schedule .2 - Detail Costs To Be Allocated .....	C-90
Schedule .3 - Costs To Be Allocated By Activity.....	C-91
Schedule .4 - Detail Activity Allocations .....	C-93
Schedule .5 - Allocation Summary .....	C-97
Co Exec Corp Counsel.....	C-99
Schedule .1 - Nature and Extent of Services .....	C-99
Schedule .2 - Detail Costs To Be Allocated .....	C-100
Schedule .3 - Costs To Be Allocated By Activity.....	C-101
Schedule .4 - Detail Activity Allocations .....	C-102
Schedule .5 - Allocation Summary .....	C-104
Mgmt & Budget Admin.....	C-105
Schedule .1 - Nature and Extent of Services .....	C-105
Schedule .2 - Detail Costs To Be Allocated .....	C-106
Schedule .3 - Costs To Be Allocated By Activity.....	C-107
Schedule .4 - Detail Activity Allocations .....	C-108
Schedule .5 - Allocation Summary .....	C-109
Co Exec Purchasing.....	C-110

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Table of Contents**

Schedule .1 - Nature and Extent of Services .....	C-110
Schedule .2 - Detail Costs To Be Allocated .....	C-112
Schedule .3 - Costs To Be Allocated By Activity .....	C-113
Schedule .4 - Detail Activity Allocations .....	C-115
Schedule .5 - Allocation Summary .....	C-123
Mgmt & Budget Fiscal Services .....	C-127
Schedule .1 - Nature and Extent of Services .....	C-127
Schedule .2 - Detail Costs To Be Allocated .....	C-129
Schedule .3 - Costs To Be Allocated By Activity .....	C-130
Schedule .4 - Detail Activity Allocations .....	C-133
Schedule .5 - Allocation Summary .....	C-147
Facilities Management .....	C-153
Schedule .1 - Nature and Extent of Services .....	C-153
Schedule .2 - Detail Costs To Be Allocated .....	C-154
Schedule .3 - Costs To Be Allocated By Activity .....	C-155
Schedule .4 - Detail Activity Allocations .....	C-162
Schedule .5 - Allocation Summary .....	C-191
Central Services Admin .....	C-203
Schedule .1 - Nature and Extent of Services .....	C-203
Schedule .2 - Detail Costs To Be Allocated .....	C-204
Schedule .3 - Costs To Be Allocated By Activity .....	C-205
Schedule .4 - Detail Activity Allocations .....	C-206
Schedule .5 - Allocation Summary .....	C-207
Central Services Support Svcs .....	C-208
Schedule .1 - Nature and Extent of Services .....	C-208
Schedule .2 - Detail Costs To Be Allocated .....	C-210
Schedule .3 - Costs To Be Allocated By Activity .....	C-211
Schedule .4 - Detail Activity Allocations .....	C-215
Schedule .5 - Allocation Summary .....	C-219
Human Resources .....	C-221
Schedule .1 - Nature and Extent of Services .....	C-221
Schedule .2 - Detail Costs To Be Allocated .....	C-222
Schedule .3 - Costs To Be Allocated By Activity .....	C-223
Schedule .4 - Detail Activity Allocations .....	C-224
Schedule .5 - Allocation Summary .....	C-226
Treasurer .....	C-228
Schedule .1 - Nature and Extent of Services .....	C-228
Schedule .2 - Detail Costs To Be Allocated .....	C-229
Schedule .3 - Costs To Be Allocated By Activity .....	C-230
Schedule .4 - Detail Activity Allocations .....	C-232
Schedule .5 - Allocation Summary .....	C-238
Clerk Adm/Micrographics .....	C-242
Schedule .1 - Nature and Extent of Services .....	C-242
Schedule .2 - Detail Costs To Be Allocated .....	C-243
Schedule .3 - Costs To Be Allocated By Activity .....	C-244

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Table of Contents**

Schedule .4 - Detail Activity Allocations .....	C-245
Schedule .5 - Allocation Summary .....	C-247
<b>Section D: Supplemental Data .....</b>	<b>D-1</b>
Supplemental Data 1 .....	D-2
Supplemental Data 2 .....	D-3
Supplemental Data 3 .....	D-10

## Section A: Cost Allocation Methodology and Process

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**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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) 2020.

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

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

**A.1 Cost Allocation Methodology**

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

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

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

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

**A.1.1 First Step-Down**

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

**Process**

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

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

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

**A.1.2 Second Step-Down**

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

**Process**

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

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

**Results**

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Cost Allocation Methodology and Process**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Cost Allocation Methodology and Process**

**Summary Schedules**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Detail Schedules**

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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.

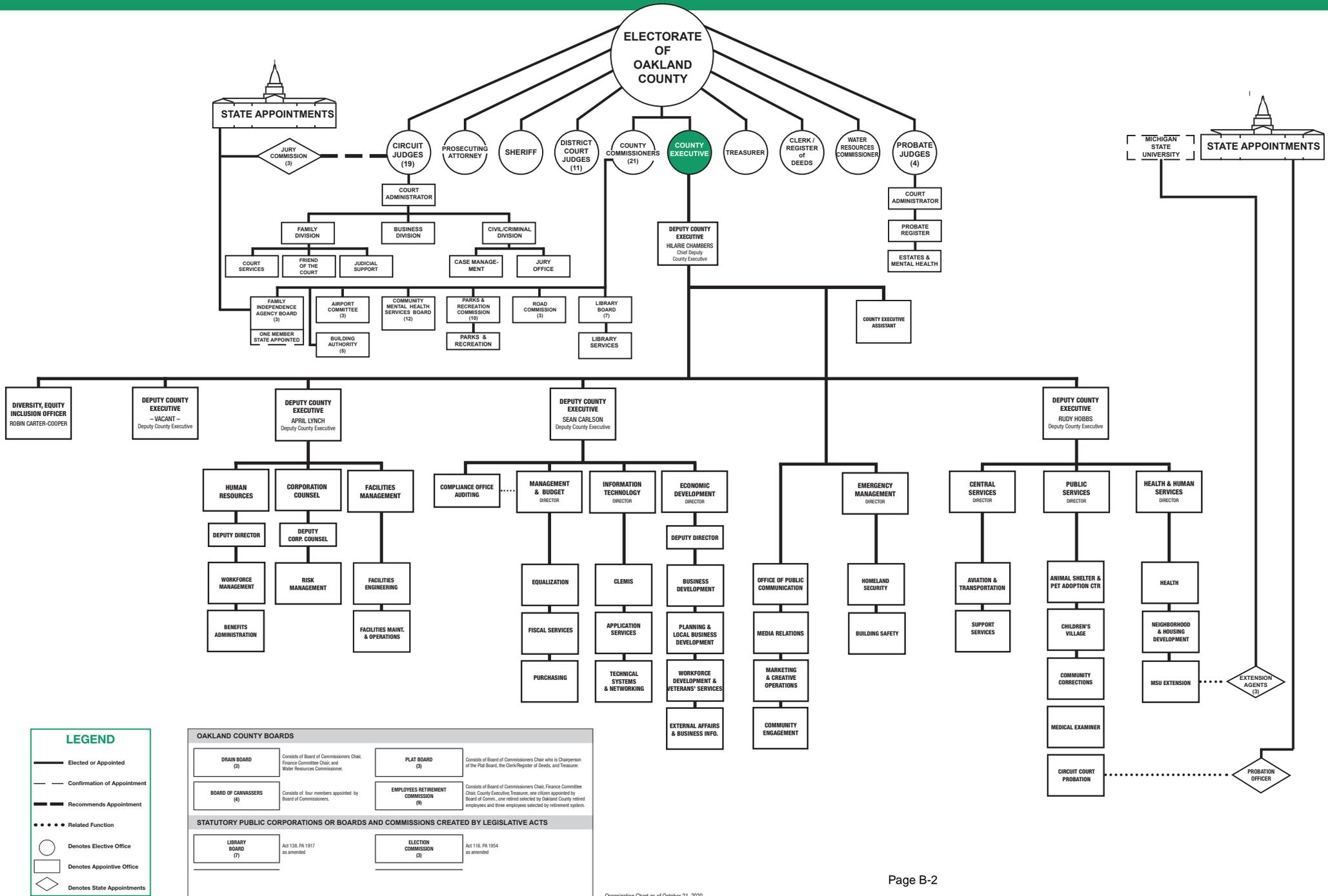
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detailschedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

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**LEGEND**

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

**OAKLAND COUNTY BOARDS**

<b>DRAIN BOARD (3)</b>	Consists of Board of Commissioners Chair, Finance Committee Chair and Water Resources Commissioner.	<b>PLAT BOARD (3)</b>	Consists of Board of Commissioners Chair who is Chairperson of the Plat Board, the Clerk/Register of Deeds, and Treasurer.
<b>BOARD OF CANVASSERS (4)</b>	Consists of four members appointed by Board of Commissioners.	<b>EMPLOYEES RETIREMENT COMMISSION (9)</b>	Consists of Board of Commissioners Chair, Finance Committee Chair, County Executive, Treasurer, one citizen appointed by Board of Comm., one retired selected by Oakland County retired employees and three employees selected by retirement system.

**STATUTORY PUBLIC CORPORATIONS OR BOARDS AND COMMISSIONS CREATED BY LEGISLATIVE ACTS**

<b>LIBRARY BOARD (7)</b>	Act 138, PA 1917 as amended	<b>ELECTION COMMISSION (9)</b>	Act 116, PA 1954 as amended
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## Section C: Cost Allocation Plan

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**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>M&amp;B Equalization</b>	<b>M&amp;B Reimb.</b>	<b>Hum Svc Admin</b>	<b>Hum Svc Childrens Villages</b>	<b>Hum Svc Homeland</b>
Building Depreciation	67,266	12,813	1,217	0	24,397
Non-Departmental	2,175	863	30	0	1,463
Co Exec Admin	174,088	45,143	4,951	706	20,231
Co Exec Compliance	3,749	7,740	497	13	769
Co Exec Corp Counsel	9,838	43,289	0	0	64,934
Mgmt & Budget Admin	95,559	23,088	0	0	0
Co Exec Purchasing	(1,729)	1,640	1,108	0	5,318
Mgmt & Budget Fiscal Services	60,038	26,075	5,303	217	11,466
Facilities Management	24,304	40,400	1,276	0	15,219
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	210,080	74,448	2,742	0	1,973
Human Resources	83,051	21,536	2,362	337	9,652
Treasurer	132	31,815	41	0	297
Clerk Adm/Micrographics	8,789	0	0	0	0
<b>Allocated Costs for Fiscal 2020</b>	<b>737,341</b>	<b>328,850</b>	<b>19,526</b>	<b>1,272</b>	<b>155,718</b>
Roll Forwards	0	0	0	0	0
<b>Fixed Costs</b>	<b>737,341</b>	<b>328,850</b>	<b>19,526</b>	<b>1,272</b>	<b>155,718</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Pub Svc Admin</b>	<b>Pub Svc Vets Svc</b>	<b>Pub Svc Comm Cor</b>	<b>Pub Svc MSU Ext</b>	<b>Pub Svc Animal</b>
Building Depreciation	3,988	18,529	84,882	19,173	400,271
Non-Departmental	30	409	1,350	225	2,433
Co Exec Admin	5,010	33,430	83,065	10,955	55,986
Co Exec Compliance	95	3,905	1,905	430	1,923
Co Exec Corp Counsel	0	15,742	11,806	0	94,449
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	85	324	3,271	91	21,644
Mgmt & Budget Fiscal Services	1,713	13,989	30,369	5,812	25,921
Facilities Management	1,365	30,769	41,926	56,881	68,909
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	3,707	10,243	3,197	39,454
Human Resources	2,390	15,948	39,628	5,226	26,709
Treasurer	11	190	1,837	29	21,454
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	14,687	136,941	310,280	102,019	759,153
Roll Forwards	0	0	0	0	0
Fixed Costs	14,687	136,941	310,280	102,019	759,153

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Pub Svc CC Prob</b>	<b>Pub Svc Med Exam</b>	<b>C&amp;ED Admin</b>	<b>C&amp;ED Dev &amp; Plan</b>	<b>Clerk / ROD</b>
Building Depreciation	106,485	255,192	6,939	197,323	76,438
Non-Departmental	0	1,679	68	1,868	3,292
Co Exec Admin	0	75,213	6,776	107,698	0
Co Exec Compliance	249	1,946	210	12,284	3,716
Co Exec Corp Counsel	0	43,289	0	186,930	186,930
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(305)	20,214	504	6,315	3,062
Mgmt & Budget Fiscal Services	2,511	33,993	3,140	166,150	63,205
Facilities Management	152,093	63,365	2,375	67,550	241,021
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	3,338	46,560	17,794	3,048	207,738
Human Resources	0	35,882	3,232	51,379	54,476
Treasurer	20	1,048	23	6,076	97,446
Clerk Adm/Micrographics	0	0	0	0	871,059
Allocated Costs for Fiscal 2020	264,391	578,381	41,062	806,621	1,808,383
Roll Forwards	0	0	0	0	0
Fixed Costs	264,391	578,381	41,062	806,621	1,808,383

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>District Court</b>	<b>Probate Court</b>	<b>Family Court</b>	<b>Prosecuting Atty</b>	<b>Sheriff Office</b>
Building Depreciation	0	58,282	330,109	107,702	1,899,553
Non-Departmental	6,859	1,446	8,236	24,780	119,780
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	27,537	2,626	16,060	11,696	144,055
Co Exec Corp Counsel	51,160	66,901	53,128	25,580	535,212
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	12,618	1,765	4,489	(1,955)	66,474
Mgmt & Budget Fiscal Services	121,605	78,952	268,974	127,804	1,276,404
Facilities Management	66,919	183,772	995,068	339,600	815,689
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	38,904	63,610	122,689	443,735	130,738
Human Resources	135,795	47,245	226,176	173,666	1,390,306
Treasurer	4,406	19,591	22,454	7,678	23,970
Clerk Adm/Micrographics	0	0	0	0	37,993
Allocated Costs for Fiscal 2020	465,802	524,191	2,047,384	1,260,286	6,440,174
Roll Forwards	0	0	0	0	0
Fixed Costs	465,802	524,191	2,047,384	1,260,286	6,440,174

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>BOC Bd of Comm</b>	<b>BOC Library</b>	<b>Water Res. Comm.</b>	<b>Parks &amp; Rec</b>	<b>Road Commission</b>
Building Depreciation	18,116	21,309	30,592	2,258	46,696
Non-Departmental	1,371	153	30	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	1,456	384	2,153	38,457	0
Co Exec Corp Counsel	108,223	3,935	57,063	137,738	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(440)	(187)	1,479	148,661	0
Mgmt & Budget Fiscal Services	23,075	4,311	40,112	130,948	0
Facilities Management	51,884	67,190	173,396	6,209	17,876
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	1,350	123	25,137	6,467	0
Human Resources	27,114	2,761	34,721	120,633	0
Treasurer	1,064	1	232	74,568	6,572
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	233,213	99,981	364,915	665,940	71,144
Roll Forwards	0	0	0	(275,409)	0
Fixed Costs	233,213	99,981	364,915	390,531	71,144

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Road Comm SA</b>	<b>Friend of Court</b>	<b>Hum Svc Health</b>	<b>Health</b>	<b>Indigent Defense</b>
Building Depreciation	0	168,231	0	150,744	0
Non-Departmental	0	0	0	67	0
Co Exec Admin	0	0	126,617	472,832	0
Co Exec Compliance	0	21,673	2,342	11,696	1,686
Co Exec Corp Counsel	0	15,742	0	338,442	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	2,012	0	30,088	413
Mgmt & Budget Fiscal Services	0	226,507	39,241	283,295	263,566
Facilities Management	0	418,106	0	174,059	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	65,316	0	164,143	0
Human Resources	0	150,042	60,405	225,572	8,167
Treasurer	149	1,722	0	52,143	9,355
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	149	1,069,350	228,604	1,903,082	283,186
Roll Forwards	0	595	0	0	0
Fixed Costs	149	1,069,946	228,604	1,903,082	283,186

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>ROD Automation</b>	<b>Oakland Enhance</b>	<b>Water Res Co SRF</b>	<b>Restricted Funds</b>	<b>Multi Org Grants</b>
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	9,504	0	0	0
Co Exec Compliance	638	183	6,787	8	768
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	2,286	0	82,223	0	3,835
Mgmt & Budget Fiscal Services	24,244	3,008	386,801	32	46,161
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	3,651	4,534	63,370	0	15,242
Treasurer	56	4	2,778	0	76
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	30,875	17,233	541,959	40	66,082
Roll Forwards	0	0	0	0	0
Fixed Costs	30,875	17,233	541,959	40	66,082

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Workforce Develp</b>	<b>LE Grants Misc</b>	<b>LE Grants PA-CRP</b>	<b>LE Grants Rd Pat</b>	<b>House Comm Dev</b>
Building Depreciation	23,164	0	16,408	0	24,291
Non-Departmental	0	0	0	0	0
Co Exec Admin	20,332	0	0	0	49,198
Co Exec Compliance	5,845	1,009	1,021	336	3,951
Co Exec Corp Counsel	17,709	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	(171)	(332)	13,732	0	22,770
Mgmt & Budget Fiscal Services	128,686	76,979	59,490	18,259	103,280
Facilities Management	7,930	0	51,738	0	8,777
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	715	0	22,495	0	18,798
Human Resources	9,700	16,547	22,264	7,361	23,470
Treasurer	1,741	156	460	5	6,141
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	215,650	94,359	187,609	25,961	260,675
Roll Forwards	0	0	4,559	0	0
Fixed Costs	215,650	94,359	192,168	25,961	260,675

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Hum Svcs Grants</b>	<b>Other Grants</b>	<b>Judicial Grants</b>	<b>Brownfield Init.</b>	<b>Concealed Pistol</b>
Building Depreciation	31,878	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	101,860	0	0	0	0
Co Exec Compliance	3,161	5,967	248	59	95
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	12,721	3,382	6,403	928	902
Mgmt & Budget Fiscal Services	262,734	187,397	65,455	1,696	1,790
Facilities Management	34,031	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	26,180	7,793	0	0	22,180
Human Resources	48,594	2,817	4,834	0	1,730
Treasurer	618	4,900	247	31	32
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	521,776	212,257	77,187	2,714	26,730
Roll Forwards	0	0	0	0	0
Fixed Costs	521,776	212,257	77,187	2,714	26,730

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Child Care Fund</b>	<b>Waste Res Mgmt</b>	<b>Misc DSF</b>	<b>Water Res Co DSF</b>	<b>Proj Work Orders</b>
Building Depreciation	364,619	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	319,323	0	0	0	0
Co Exec Compliance	12,490	14	0	0	0
Co Exec Corp Counsel	25,580	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	31,013	327	0	0	40,935
Mgmt & Budget Fiscal Services	284,118	1,147	0	8,834	872
Facilities Management	251,733	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	29,268	0	0	0	0
Human Resources	212,495	0	0	0	0
Treasurer	1,592	7	34	125	832
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	1,532,231	1,495	34	8,959	42,640
Roll Forwards	0	0	0	0	0
Fixed Costs	1,532,231	1,495	34	8,959	42,640

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	Water Res Co CPF	Resource & Crisis Ctr	Fire Record Mgmt	Airport	Drain Prop Funds
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	9,686	47,720	0
Co Exec Compliance	906	0	222	1,635	16,457
Co Exec Corp Counsel	0	0	0	64,934	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	7,086	0	1,313	21,347	244,217
Mgmt & Budget Fiscal Services	23,507	0	60,613	192,320	487,849
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	118,962	0
Central Services Support Svcs	0	8,926	0	2,479	24,773
Human Resources	5,144	0	4,621	22,765	259,469
Treasurer	166	0	36	1,965	49,282
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	36,809	8,926	76,491	474,127	1,082,046
Roll Forwards	0	0	40,919	51,524	(16,567)
Fixed Costs	36,809	8,926	117,410	525,651	1,065,479

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Delq Tax Revolv</b>	<b>Fac &amp; Operations</b>	<b>Info Tech Clemis</b>	<b>Info Technology</b>	<b>Drain Equipment</b>
Building Depreciation	0	40,361	26,576	284,120	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	330,107	66,782	357,523	0
Co Exec Compliance	173	10,796	3,710	15,097	0
Co Exec Corp Counsel	0	0	145,609	385,667	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	600	182,240	11,764	67,050	51,583
Mgmt & Budget Fiscal Services	2,264	488,570	180,163	378,095	59,388
Facilities Management	0	114,079	10,174	123,510	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	25	1,750	22	1,231	0
Human Resources	2,048	157,483	31,859	170,562	0
Treasurer	81,249	6,807	568	2,008	953
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	86,359	1,332,194	477,227	1,784,864	111,924
Roll Forwards	(15,921)	158,197	145,914	49,238	(19,417)
Fixed Costs	70,438	1,490,390	623,141	1,834,102	92,506

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Radio Communicat</b>	<b>Motor Pool</b>	<b>Communication</b>	<b>Bldg &amp; Liab Ins</b>	<b>Fringe Benefits</b>
Building Depreciation	9,258	42,481	3,982	19,039	57,450
Non-Departmental	0	0	0	0	0
Co Exec Admin	24,022	30,065	8,550	17,355	54,109
Co Exec Compliance	2,103	2,173	1,294	2,588	1,212
Co Exec Corp Counsel	0	0	0	25,547	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	5,617	84,430	8,301	3,881	7,007
Mgmt & Budget Fiscal Services	125,985	181,289	156,485	85,437	36,076
Facilities Management	8,560	39,278	1,525	6,518	26,200
Central Services Admin	0	74,951	0	0	0
Central Services Support Svcs	0	147,427	0	15,039	12,521
Human Resources	11,460	14,343	4,079	8,280	25,813
Treasurer	1,077	4,310	595	424	1,132
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	188,082	620,747	184,810	184,108	221,519
Roll Forwards	(45,700)	(42,305)	73,843	(2,078)	(21,826)
Fixed Costs	142,383	578,442	258,654	182,030	199,694

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Delq Per Prop Tx</b>	<b>Public Transport</b>	<b>Retirement</b>	<b>Retiree Hlt Care</b>	<b>Superseding Trust</b>
Building Depreciation	752	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	155	0	0	0	0
Co Exec Corp Counsel	0	0	1,968	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	(54)	0	0
Mgmt & Budget Fiscal Services	2,161	0	18,695	30,865	1,860
Facilities Management	2,370	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	22,897	0	0
Human Resources	2,551	0	0	0	0
Treasurer	73,457	13	40,258	444	10
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2020	81,445	13	83,762	31,309	1,870
Roll Forwards	(16,454)	0	0	0	0
Fixed Costs	64,990	13	83,762	31,309	1,870

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Road Comm Retire</b>	<b>Economic Develop</b>	<b>Others</b>	<b>Total Allocated</b>	<b>Direct Billed</b>
Building Depreciation	0	0	200,027	5,252,911	0
Non-Departmental	0	0	2,743	181,350	0
Co Exec Admin	0	0	0	2,668,834	0
Co Exec Compliance	0	0	0	422,350	0
Co Exec Corp Counsel	0	0	0	2,717,345	0
Mgmt & Budget Admin	0	0	0	118,648	0
Co Exec Purchasing	0	(46)	0	1,244,249	0
Mgmt & Budget Fiscal Services	0	0	0	7,507,300	140,793
Facilities Management	0	0	210,533	5,014,177	0
Central Services Admin	0	0	0	193,913	0
Central Services Support Svcs	0	0	321	2,051,372	0
Human Resources	0	0	0	4,111,497	0
Treasurer	1,596	0	253,032	923,543	0
Clerk Adm/Micrographics	0	0	0	917,841	0
Allocated Costs for Fiscal 2020	1,596	(46)	666,656	33,325,329	140,793
Roll Forwards	0	0	0	69,112	
Fixed Costs	1,596	(46)	666,656	33,394,440	

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>	<b>Total Expenditures</b>
Building Depreciation	0	(6,043,557)		
Non-Departmental	51,935,151	0		
Co Exec Admin	712,077	0		
Co Exec Compliance	13,018	(231,000)		
Co Exec Corp Counsel	95,992	0		
Mgmt & Budget Admin	0	0		
Co Exec Purchasing	59,393	317,464		
Mgmt & Budget Fiscal Services	133,759	0	(140,793)	
Facilities Management	0	(2,603,914)		
Central Services Admin	0	0		
Central Services Support Svcs	259,535	281,605		
Human Resources	0	0		
Treasurer	15,793,636	0		
Clerk Adm/Micrographics	0	0	6,989	
Allocated Costs for Fiscal 2020	69,002,560	(8,279,402)	(133,804)	94,055,476

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2020	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
M&B Equalization	737,341	NA	NA	737,341	0	737,341
M&B Reimb.	328,850	NA	NA	328,850	0	328,850
Hum Svc Admin	19,526	NA	NA	19,526	0	19,526
Hum Svc Childrens Villages	1,272	NA	NA	1,272	0	1,272
Hum Svc Homeland	155,718	NA	NA	155,718	0	155,718
Pub Svc Admin	14,687	NA	NA	14,687	0	14,687
Pub Svc Vets Svc	136,941	NA	NA	136,941	0	136,941
Pub Svc Comm Cor	310,280	NA	NA	310,280	0	310,280
Pub Svc MSU Ext	102,019	NA	NA	102,019	0	102,019
Pub Svc Animal	759,153	NA	NA	759,153	0	759,153
Pub Svc CC Prob	264,391	NA	NA	264,391	0	264,391
Pub Svc Med Exam	578,381	NA	NA	578,381	0	578,381
C&ED Admin	41,062	NA	NA	41,062	0	41,062
C&ED Dev & Plan	806,621	NA	NA	806,621	0	806,621
Clerk / ROD	1,808,383	NA	NA	1,808,383	0	1,808,383
District Court	465,802	NA	NA	465,802	0	465,802
Probate Court	524,191	NA	NA	524,191	0	524,191
Family Court	2,047,384	NA	NA	2,047,384	0	2,047,384
Prosecuting Atty	1,260,286	NA	NA	1,260,286	0	1,260,286
Sheriff Office	6,440,174	NA	NA	6,440,174	0	6,440,174
BOC Bd of Comm	233,213	NA	NA	233,213	0	233,213
BOC Library	99,981	NA	NA	99,981	0	99,981
Water Res. Comm.	364,915	NA	NA	364,915	0	364,915
Parks & Rec	665,940	941,349	(275,409)	390,531	0	390,531
Road Commission	71,144	NA	NA	71,144	0	71,144
Road Comm SA	149	NA	NA	149	0	149
Friend of Court	1,069,350	1,068,755	595	1,069,946	0	1,069,946
Hum Svc Health	228,604	NA	NA	228,604	0	228,604
Health	1,903,082	NA	NA	1,903,082	0	1,903,082
Indigent Defense	283,186	NA	NA	283,186	0	283,186
ROD Automation	30,875	NA	NA	30,875	0	30,875
Oakland Enhance	17,233	NA	NA	17,233	0	17,233
Water Res Co SRF	541,959	NA	NA	541,959	0	541,959
Restricted Funds	40	NA	NA	40	0	40
Multi Org Grants	66,082	NA	NA	66,082	0	66,082
Workforce Develop	215,650	NA	NA	215,650	0	215,650
LE Grants Misc	94,359	NA	NA	94,359	0	94,359
LE Grants PA-CRP	187,609	183,050	4,559	192,168	0	192,168
LE Grants Rd Pat	25,961	NA	NA	25,961	0	25,961
House Comm Dev	260,675	NA	NA	260,675	0	260,675
Hum Svcs Grants	521,776	NA	NA	521,776	0	521,776
Other Grants	212,257	NA	NA	212,257	0	212,257
Judicial Grants	77,187	NA	NA	77,187	0	77,187
Brownfield Init.	2,714	NA	NA	2,714	0	2,714
Concealed Pistol	26,730	NA	NA	26,730	0	26,730
Child Care Fund	1,532,231	NA	NA	1,532,231	0	1,532,231
Waste Res Mgmt	1,495	NA	NA	1,495	0	1,495
Misc DSF	34	NA	NA	34	0	34
Water Res Co DSF	8,959	NA	NA	8,959	0	8,959
Proj Work Orders	42,640	NA	NA	42,640	0	42,640
Water Res Co CPF	36,809	NA	NA	36,809	0	36,809
Resource & Crisis Ctr	8,926	NA	NA	8,926	0	8,926
Fire Record Mgmt	76,491	35,572	40,919	117,410	0	117,410

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule B - Fixed Costs Proposed**

Airport	474,127	422,603	51,524	525,651	0	525,651
Drain Prop Funds	1,082,046	1,098,613	(16,567)	1,065,479	0	1,065,479
Delq Tax Revolv	86,359	102,280	(15,921)	70,438	0	70,438
Fac & Operations	1,332,194	1,173,997	158,197	1,490,390	0	1,490,390
Info Tech Clemis	477,227	331,313	145,914	623,141	0	623,141
Info Technology	1,784,864	1,735,626	49,238	1,834,102	0	1,834,102
Drain Equipment	111,924	131,341	(19,417)	92,506	0	92,506
Radio Communicat	188,082	233,782	(45,700)	142,383	0	142,383
Motor Pool	620,747	663,052	(42,305)	578,442	0	578,442
Communication	184,810	110,967	73,843	258,654	0	258,654
Bldg & Liab Ins	184,108	186,186	(2,078)	182,030	0	182,030
Fringe Benefits	221,519	243,345	(21,826)	199,694	0	199,694
Delq Per Prop Tx	81,445	97,899	(16,454)	64,990	0	64,990
Public Transport	13	NA	NA	13	0	13
Retirement	83,762	NA	NA	83,762	0	83,762
Retiree Hlt Care	31,309	NA	NA	31,309	0	31,309
Superseding Trust	1,870	NA	NA	1,870	0	1,870
Road Comm Retire	1,596	NA	NA	1,596	0	1,596
Economic Develop	(46)	NA	NA	(46)	0	(46)
Others	666,656	NA	NA	666,656	0	666,656
<b>Total Allocated</b>	<b>33,325,329</b>	<b>8,759,730</b>	<b>69,112</b>	<b>33,394,440</b>	<b>0</b>	<b>33,394,440</b>
Direct Billed	140,793					
Unallocated Total	69,002,560					
Cost Adjustments	(8,279,402)					
Disallowed Total	(133,804)					
<b>Total Expenditures</b>	<b>94,055,476</b>					

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		6,043,557		0	
Non-Departmental	53,271,894		0	(51,935,151)	0	
Co Exec Admin	3,329,544		0	(712,077)	0	
Co Exec Compliance	489,361		231,000	(13,018)	0	
Co Exec Corp Counsel	3,083,620		0	(95,992)	0	
Mgmt & Budget Admin	191,561		0		0	
Co Exec Purchasing	1,414,469		(317,464)	(59,393)	0	
Mgmt & Budget Fiscal Services	6,776,253	140,793	0	(133,759)	(140,793)	
Facilities Management	1,449,122		2,603,914		0	
Central Services Admin	245,972		0		0	
Central Services Support Svcs	2,346,075		(281,605)	(259,535)	0	
Human Resources	3,828,604		0		0	
Treasurer	16,578,419		0	(15,793,636)	0	
Clerk Adm/Micrographics	1,050,582	(6,989)	0		0	
M&B Equalization						737,341
M&B Reimb.						328,850
Hum Svc Admin						19,526
Hum Svc Childrens Villages						1,272
Hum Svc Homeland						155,718
Pub Svc Admin						14,687
Pub Svc Vets Svc						136,941
Pub Svc Comm Cor						310,280
Pub Svc MSU Ext						102,019
Pub Svc Animal						759,153
Pub Svc CC Prob						264,391
Pub Svc Med Exam						578,381
C&ED Admin						41,062
C&ED Dev & Plan						806,621
Clerk / ROD						1,808,383
District Court						465,802
Probate Court						524,191
Family Court						2,047,384
Prosecuting Atty						1,260,286
Sheriff Office						6,440,174
BOC Bd of Comm						233,213
BOC Library						99,981
Water Res. Comm.						364,915
Parks & Rec						665,940
Road Commission						71,144
Road Comm SA						149
Friend of Court						1,069,350
Hum Svc Health						228,604
Health						1,903,082
Indigent Defense						283,186
ROD Automation						30,875
Oakland Enhance						17,233
Water Res Co SRF						541,959
Restricted Funds						40
Multi Org Grants						66,082
Workforce Develop						215,650
LE Grants Misc						94,359
LE Grants PA-CRP						187,609

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
LE Grants Rd Pat						25,961
House Comm Dev						260,675
Hum Svcs Grants						521,776
Other Grants						212,257
Judicial Grants						77,187
Brownfield Init.						2,714
Concealed Pistol						26,730
Child Care Fund						1,532,231
Waste Res Mgmt						1,495
Misc DSF						34
Water Res Co DSF						8,959
Proj Work Orders						42,640
Water Res Co CPF						36,809
Resource & Crisis Ctr						8,926
Fire Record Mgmt						76,491
Airport						474,127
Drain Prop Funds						1,082,046
Delq Tax Revolv						86,359
Fac & Operations						1,332,194
Info Tech Clemis						477,227
Info Technology						1,784,864
Drain Equipment						111,924
Radio Communicat						188,082
Motor Pool						620,747
Communication						184,810
Bldg & Liab Ins						184,108
Fringe Benefits						221,519
Delq Per Prop Tx						81,445
Public Transport						13
Retirement						83,762
Retiree Hlt Care						31,309
Superseding Trust						1,870
Road Comm Retire						1,596
Economic Develop						(46)
Others						666,656
<b>Totals</b>	<b>94,055,476</b>	<b>133,804</b>	<b>8,279,402</b>	<b>(69,002,560)</b>	<b>(140,793)</b>	<b>33,325,329</b>

Deviation: 0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule E - Summary of Allocation Basis**

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

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule E - Summary of Allocation Basis**

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
11.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers
11.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
<b>Human Resources</b>		
12.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
<b>Treasurer</b>		
13.4.1 Cash Accounting	Number of cash trasactions by department	Cash transaction summary
13.4.2 Disb General	Number of vouchers by department	Voucher transaction count summary
13.4.3 Disb Specific	Number of checks and direct deposits by department	Check and direct deposit summary
13.4.4 Delq Tax Fund	Direct allocation to the Delinquent Tax Fund	County Treasurer
13.4.5 Delq Per Prop	Direct allocation to Delinquent Personal Property Tax	County Treasurer
<b>Clerk Adm/Micrographics</b>		
14.4.1 Clerk Admin	Direct allocation to Clerk/ROD	General Ledger
14.4.2 Micrographics	Dollar amount of Micrographics charges by department	General ledger

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Building Depreciation**

Oakland County owns and operates numerous buildings throughout the County. Most of these buildings either house departments that directly administer Federal and State programs or provide support services to such programs. The depreciation is based on the assigned useful life of the original cost of the buildings and subsequent capital improvements. In addition, any allowable interest expense would also be included with the building charge. The cost of each facility was then allocated to the occupants at each respective facility based on the gross square footage assigned to each. The following is a list of buildings included in this schedule.

**Buildings**

North Office Building  
North Office Health Center  
Courthouse  
Central Service Building  
Information Technology Building  
Annex I  
Annex II  
Oak Pointe  
Public Works  
Child Care Center  
Health Service Center  
Southfield Health Center  
Law Enforcement Complex  
Medical Examiner  
Child Welfare  
Work Release  
Animal Control  
Trusty Camp  
Materials Management  
Sheriff Administration  
Farmers Market  
South Office Building  
Boot Camp  
Mens Facility  
D Building  
Central Garage  
Service Center  
EOB 41 West

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr./Int	6,043,557			
Total Departmental Cost Adjustments:	6,043,557			6,043,557
Total To Be Allocated:	6,043,557			6,043,557

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Total	G&A	N. Office Bldg	NO Health Ctr	Court House
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	0				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	6,043,557	0	52,123	130,128	799,897
Functional Cost	6,043,557	0	52,123	130,128	799,897
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,043,557	0	52,123	130,128	799,897
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	6,043,557	0	52,123	130,128	799,897

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	332,365	80,076	5,212	322,474	48,231
Functional Cost	332,365	80,076	5,212	322,474	48,231
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	332,365	80,076	5,212	322,474	48,231
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	332,365	80,076	5,212	322,474	48,231

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	47,935	3,631	39,700	1,019,984	255,192
Functional Cost	47,935	3,631	39,700	1,019,984	255,192
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	47,935	3,631	39,700	1,019,984	255,192
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	47,935	3,631	39,700	1,019,984	255,192

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	364,619	483,308	400,271	74,428	6,972
Functional Cost	364,619	483,308	400,271	74,428	6,972
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	364,619	483,308	400,271	74,428	6,972
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	364,619	483,308	400,271	74,428	6,972

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Sheriff Admin	South Ofc Bldg	Boot Camp	Mens Facility	D Building
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr./Int	261,765	198,913	21,475	27,161	13,858
<b>Functional Cost</b>					
	261,765	198,913	21,475	27,161	13,858
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	261,765	198,913	21,475	27,161	13,858
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	261,765	198,913	21,475	27,161	13,858

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Central Garage	Service Center	EOB 41 West
<hr/>			
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Building Depr./Int	51,739	36,313	965,787
Functional Cost	51,739	36,313	965,787
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	51,739	36,313	965,787
Allocation Step 2			
2nd Allocation	0	0	0
Total For Building Depreciation			
Schedule .3 Total	51,739	36,313	965,787

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	5,389	14.343510	7,476		7,476		7,476
Pub Svc MSU Ext	13,820	36.783690	19,173		19,173		19,173
Pub Svc CC Prob	17,123	45.575044	23,755		23,755		23,755
Water Res. Comm.	992	2.640334	1,376		1,376		1,376
Others	247	0.657422	343		343		343
<b>Schedule .4 Total for N. Office Bldg</b>	<b>37,571</b>	<b>100.000000</b>	<b>52,123</b>		<b>52,123</b>	<b>0</b>	<b>52,123</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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	720		720		720
Hum Svc Admin	786	0.935113	1,217		1,217		1,217
Health	64,517	76.756609	99,882		99,882		99,882
Hum Svcs Grants	18,286	21.755062	28,309		28,309		28,309
Schedule .4 Total for NO Health Ctr	84,054	100.000000	130,128		130,128	0	130,128

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - Court House

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Corp Counsel	6,519	1.570465	12,562		12,562		12,562
Central Services Support Svcs	23,932	5.765358	46,117		46,117		46,117
Treasurer	13,824	3.330282	26,639		26,639		26,639
Clerk Adm/Micrographics	5,087	1.225488	9,803		9,803		9,803
M&B Reimb.	6,649	1.601783	12,813		12,813		12,813
Pub Svc CC Prob	3,785	0.911828	7,294		7,294		7,294
Clerk / ROD	39,667	9.556011	76,438		76,438		76,438
Probate Court	30,245	7.286196	58,282		58,282		58,282
Family Court	161,301	38.858348	310,827		310,827		310,827
Prosecuting Atty	55,891	13.464466	107,702		107,702		107,702
Sheriff Office	18,092	4.358468	34,863		34,863		34,863
BOC Bd of Comm	8,257	1.989159	15,911		15,911		15,911
BOC Library	11,058	2.663936	21,309		21,309		21,309
LE Grants PA-CRP	8,515	2.051313	16,408		16,408		16,408
Fac & Operations	7,346	1.769694	14,156		14,156		14,156
Info Technology	443	0.106721	854		854		854
Delq Per Prop Tx	390	0.093953	752		752		752
Others	14,099	3.396531	27,169		27,169		27,169
<b>Schedule .4 Total for Court House</b>	<b>415,100</b>	<b>100.000000</b>	<b>799,897</b>		<b>799,897</b>	<b>0</b>	<b>799,897</b>

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	4,459		4,459		4,459
Road Commission	11,456	14.049546	46,696		46,696		46,696
Info Tech Clemis	6,520	7.996076	26,576		26,576		26,576
Info Technology	61,493	75.414520	250,651		250,651		250,651
Communication	977	1.198185	3,982		3,982		3,982
<b>Schedule .4 Total for Info Tech Bldg</b>	<b>81,540</b>	<b>100.000000</b>	<b>332,365</b>		<b>332,365</b>	<b>0</b>	<b>332,365</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	24,397		24,397		24,397
Sheriff Office	17,013	57.092520	45,717		45,717		45,717
Others	3,707	12.440015	9,961		9,961		9,961
Schedule .4 Total for Annex I	29,799	100.000000	80,076		80,076	0	80,076

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Annex II

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	67,266		67,266		67,266
Pub Svc Comm Cor	13,202	17.349366	55,947		55,947		55,947
Sheriff Office	1,590	2.089493	6,738		6,738		6,738
Friend of Court	39,698	52.169000	168,231		168,231		168,231
House Comm Dev	5,732	7.532689	24,291		24,291		24,291
<b>Schedule .4 Total for Oak Pointe</b>	<b>76,095</b>	<b>100.000000</b>	<b>322,474</b>		<b>322,474</b>	<b>0</b>	<b>322,474</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	2,838	4.183928	2,018		2,018		2,018
Water Res. Comm.	40,152	59.194173	28,550		28,550		28,550
Fac & Operations	24,841	36.621899	17,663		17,663		17,663
Schedule .4 Total for Public Works	67,831	100.000000	48,231		48,231	0	48,231

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	47,935		47,935		47,935
Schedule .4 Total for Child Care Ctr	14,193	100.000000	47,935		47,935	0	47,935

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	2,807	11.856389	431		431		431
Health	4,848	20.477297	744		744		744
Others	16,020	67.666314	2,457		2,457		2,457
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	3,631		3,631	0	3,631

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	2,161	5.687590	2,258		2,258		2,258
Health	32,419	85.324385	33,874		33,874		33,874
Hum Svcs Grants	3,415	8.988025	3,568		3,568		3,568
Schedule .4 Total for S. Health Svc	37,995	100.000000	39,700		39,700	0	39,700

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	610	0.227631	2,322		2,322		2,322
Sheriff Office	267,368	99.772369	1,017,662		1,017,662		1,017,662
Schedule .4 Total for Law Enf Complex	267,978	100.000000	1,019,984		1,019,984	0	1,019,984

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Medical Exam

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	172,476	100.000000	364,619		364,619		364,619
Schedule .4 Total for Child Welfare	172,476	100.000000	364,619		364,619	0	364,619

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	483,308		483,308		483,308
Schedule .4 Total for Work Release	61,138	100.000000	483,308		483,308	0	483,308

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Animal Shelter

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Trusty Camp

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	6,497	31.183105	2,174		2,174		2,174
Central Services Support Svcs	11,715	56.227502	3,920		3,920		3,920
Health	2,623	12.589393	878		878		878
Schedule .4 Total for Materials Mgmt	20,835	100.000000	6,972		6,972	0	6,972

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,891	100.000000	261,765		261,765		261,765
Schedule .4 Total for Sheriff Admin	61,891	100.000000	261,765		261,765	0	261,765

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	3,038	5.556470	11,053		11,053		11,053
Pub Svc Comm Cor	7,315	13.379058	26,613		26,613		26,613
Pub Svc CC Prob	20,735	37.924097	75,436		75,436		75,436
Family Court	5,300	9.693644	19,282		19,282		19,282
Sheriff Office	119	0.217650	433		433		433
BOC Bd of Comm	606	1.108368	2,205		2,205		2,205
Health	4,224	7.725652	15,367		15,367		15,367
Fac & Operations	2,348	4.294467	8,542		8,542		8,542
Info Technology	8,660	15.839049	31,506		31,506		31,506
Others	2,330	4.261545	8,477		8,477		8,477
<b>Schedule .4 Total for South Ofc Bldg</b>	<b>54,675</b>	<b>100.000000</b>	<b>198,913</b>		<b>198,913</b>	<b>0</b>	<b>198,913</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Boot Camp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	100	100.000000	21,475		21,475		21,475
Schedule .4 Total for Boot Camp	100	100.000000	21,475		21,475	0	21,475

Allocation Basis: Direct allocation to Sheriff  
Allocation Source: Facilities Management

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Mens Facility

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - D Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	3,164	100.000000	13,858		13,858		13,858
Schedule .4 Total for D Building	3,164	100.000000	13,858		13,858	0	13,858

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - Central Garage

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Service Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	36,313		36,313		36,313
Schedule .4 Total for Service Center	100	100.000000	36,313		36,313	0	36,313

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	17,963	17.049488	164,662		164,662		164,662
Co Exec Compliance	448	0.425217	4,107		4,107		4,107
Mgmt & Budget Admin	980	0.930162	8,983		8,983		8,983
Co Exec Purchasing	7,053	6.694318	64,653		64,653		64,653
Mgmt & Budget Fiscal Services	23,718	22.511817	217,416		217,416		217,416
Central Services Admin	415	0.393895	3,804		3,804		3,804
Human Resources	19,403	18.416257	177,862		177,862		177,862
Pub Svc Admin	435	0.412878	3,988		3,988		3,988
C&ED Admin	757	0.718503	6,939		6,939		6,939
C&ED Dev & Plan	21,526	20.431291	197,323		197,323		197,323
Workforce Develop	2,527	2.398489	23,164		23,164		23,164
Info Technology	121	0.114847	1,109		1,109		1,109
Bldg & Liab Ins	2,077	1.971374	19,039		19,039		19,039
Fringe Benefits	1,038	0.985212	9,515		9,515		9,515
Others	6,897	6.546252	63,223		63,223		63,223
<b>Schedule .4 Total for EOB 41 West</b>	<b>105,358</b>	<b>100.000000</b>	<b>965,787</b>		<b>965,787</b>	<b>0</b>	<b>965,787</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Non-Departmental	720	0	720	0	0
Co Exec Admin	164,662	0	0	0	0
Co Exec Compliance	4,107	0	0	0	0
Co Exec Corp Counsel	12,562	0	0	12,562	0
Mgmt & Budget Admin	8,983	0	0	0	0
Co Exec Purchasing	64,653	0	0	0	0
Mgmt & Budget Fiscal Services	217,416	0	0	0	0
Facilities Management	40,505	0	0	0	0
Central Services Admin	3,804	0	0	0	0
Central Services Support Svcs	54,472	0	0	46,117	0
Human Resources	177,862	0	0	0	0
Treasurer	26,639	0	0	26,639	0
Clerk Adm/Micrographics	14,262	0	0	9,803	4,459
M&B Equalization	67,266	0	0	0	0
M&B Reimb.	12,813	0	0	12,813	0
Hum Svc Admin	1,217	0	1,217	0	0
Hum Svc Homeland	24,397	0	0	0	0
Pub Svc Admin	3,988	0	0	0	0
Pub Svc Vets Svc	18,529	7,476	0	0	0
Pub Svc Comm Cor	84,882	0	0	0	0
Pub Svc MSU Ext	19,173	19,173	0	0	0
Pub Svc Animal	400,271	0	0	0	0
Pub Svc CC Prob	106,485	23,755	0	7,294	0
Pub Svc Med Exam	255,192	0	0	0	0
C&ED Admin	6,939	0	0	0	0
C&ED Dev & Plan	197,323	0	0	0	0
Clerk / ROD	76,438	0	0	76,438	0
Probate Court	58,282	0	0	58,282	0
Family Court	330,109	0	0	310,827	0
Prosecuting Atty	107,702	0	0	107,702	0
Sheriff Office	1,899,553	0	0	34,863	0
BOC Bd of Comm	18,116	0	0	15,911	0
BOC Library	21,309	0	0	21,309	0
Water Res. Comm.	30,592	1,376	0	0	0
Parks & Rec	2,258	0	0	0	0
Road Commission	46,696	0	0	0	46,696
Friend of Court	168,231	0	0	0	0
Health	150,744	0	99,882	0	0
Workforce Develp	23,164	0	0	0	0
LE Grants PA-CRP	16,408	0	0	16,408	0
House Comm Dev	24,291	0	0	0	0
Hum Svcs Grants	31,878	0	28,309	0	0
Child Care Fund	364,619	0	0	0	0
Fac & Operations	40,361	0	0	14,156	0
Info Tech Clemis	26,576	0	0	0	26,576
Info Technology	284,120	0	0	854	250,651
Radio Communicat	9,258	0	0	0	0
Motor Pool	42,481	0	0	0	0
Communication	3,982	0	0	0	3,982
Bldg & Liab Ins	19,039	0	0	0	0
Fringe Benefits	57,450	0	0	0	0
Delq Per Prop Tx	752	0	0	752	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Others	200,027	343	0	27,169	0
Direct Bill	0	0	0	0	0
Total	6,043,557	52,123	130,128	799,897	332,365

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	2,018	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	4,435	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	67,266	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	24,397	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	55,947	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	45,717	0	6,738	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	665	0	28,550	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	168,231	0	0
Health	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	24,291	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	17,663	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	47,935
Delq Per Prop Tx	0	0	0	0	0

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Others	9,961	112	0	0	0
Direct Bill	0	0	0	0	0
Total	80,076	5,212	322,474	48,231	47,935

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	2,322	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	255,192	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	431	0	1,017,662	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	2,258	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	744	33,874	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	3,568	0	0	0
Child Care Fund	0	0	0	0	364,619
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, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Others	2,457	0	0	0	0
Direct Bill	0	0	0	0	0
Total	3,631	39,700	1,019,984	255,192	364,619

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	2,174	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	3,920	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	400,271	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	483,308	0	0	0	261,765
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	0	878	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Others	0	0	74,428	0	0
Direct Bill	0	0	0	0	0
Total	483,308	400,271	74,428	6,972	261,765

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	11,053	0	0	0	0
Pub Svc Comm Cor	26,613	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	75,436	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	19,282	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	433	21,475	27,161	0	0
BOC Bd of Comm	2,205	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	15,367	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	8,542	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	31,506	0	0	0	0
Radio Communicat	0	0	0	0	9,258
Motor Pool	0	0	0	0	42,481
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Others	8,477	0	0	13,858	0
Direct Bill	0	0	0	0	0
Total	198,913	21,475	27,161	13,858	51,739

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Service Center	EOB 41 West
Non-Departmental	0	0
Co Exec Admin	0	164,662
Co Exec Compliance	0	4,107
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	8,983
Co Exec Purchasing	0	64,653
Mgmt & Budget Fiscal Services	0	217,416
Facilities Management	36,313	0
Central Services Admin	0	3,804
Central Services Support Svcs	0	0
Human Resources	0	177,862
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Pub Svc Admin	0	3,988
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	0
Pub Svc MSU Ext	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	6,939
C&ED Dev & Plan	0	197,323
Clerk / ROD	0	0
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	0
BOC Bd of Comm	0	0
BOC Library	0	0
Water Res. Comm.	0	0
Parks & Rec	0	0
Road Commission	0	0
Friend of Court	0	0
Health	0	0
Workforce Develop	0	23,164
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	0
Fac & Operations	0	0
Info Tech Clemis	0	0
Info Technology	0	1,109
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	0	19,039
Fringe Benefits	0	9,515
Delq Per Prop Tx	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Service Center	EOB 41 West
Others	0	63,223
Direct Bill	0	0
Total	36,313	965,787

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Non-Departmental**

Oakland County charges various expenses that are not related to a specific department to the Non-Departmental Department. While most of these expenses are general government in nature, some of the expenses are eligible for allocation. The cost of this department has been separated into the following functions:

**Property Insurance** – this activity includes the costs associated with property insurance for County owned buildings. The basis of allocation is the dollar amount of insured value by department. The insurance for buildings with multiple occupants was allocated to Facilities Management and in turn allocated to the occupants within each respective building.

**Specific Services** – this activity includes the costs included in the Non-Departmental schedule that relate to specific departments. The basis of allocation is the dollar amount of expenses by benefiting department.

**Service Center** - these activities identify the costs of providing grounds maintenance for several facilities that are primarily located in the Oakland County Complex as well as space costs for the Facility Maintenance & Operations department. The basis of allocation is the dollar amount of charges by benefiting department. The cost associated with ground maintenance has been allocated to the Facilities Management schedule in this cost plan for redistribution to those activities that are part of the Service Center location. These costs are then allocated to the appropriate building and in turn allocated based on the square footage of each department located within each respective facility.

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Non-Departmental**

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Non-Departmental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	53,271,894			53,271,894
Inbound Costs:				
Building Depreciation	720		720	
Non-Departmental		860	860	
Co Exec Compliance		7,017	7,017	
Co Exec Purchasing		-21,205	-21,205	
Mgmt & Budget Fiscal Services		76,684	76,684	
Facilities Management		734	734	
Central Services Support Svcs		159,652	159,652	
Treasurer		1,079	1,079	
Total Allocated Additions:	<u>720</u>	<u>224,822</u>	<u>225,542</u>	225,542
Total To Be Allocated:	<u>53,272,614</u>	<u>224,822</u>		<u>53,497,436</u>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	Total	G&A	Property Insur	Specific Serv	Grounds Care
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Buildings	1,927,534	0	0	0	500,000
Insurance	520,790	0	302,489	21,534	0
Other Expenses	50,823,570	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	53,271,894				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	53,271,894	0	302,489	21,534	500,000
<b>Allocation Step 1</b>					
Inbound - All Others	720	720	0	0	0
Reallocate Admin Costs		(720)	4	0	7
Unallocated Costs	(51,716,870)	0	0	0	0
1st Allocation	1,555,744	0	302,493	21,534	500,007
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Excess Coverage	860	0	0	0	0
Inbound - All Others	223,961	223,961	0	0	0
Reallocate Admin Costs		(223,961)	1,272	91	2,102
Unallocated Costs	(218,281)	0	0	0	0
2nd Allocation	6,540	0	1,272	91	2,102
<b>Total For Non-Departmental</b>					
Schedule .3 Total	1,562,284	0	303,765	21,625	502,109

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	FM&O	Excess Coverage	General Gov't**
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Buildings	540,887	0	886,647
Insurance	0	190,813	5,954
Other Expenses	0	0	50,823,570
<b>Departmental Total</b>			
Expenditures Per Financial Statement			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
 Functional Cost	 540,887	 190,813	 51,716,171
<b>Allocation Step 1</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	7	3	699
Unallocated Costs	0	0	(51,716,870)
1st Allocation	540,894	190,816	0
<b>Allocation Step 2</b>			
Inbound - Non-Departmental: Excess Coverage	0	0	860
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,274	802	217,421
Unallocated Costs	0	0	(218,281)
2nd Allocation	2,274	802	0
<b>Total For Non-Departmental</b>			
Schedule .3 Total	543,168	191,618	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Property Insur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	3,192,775.49	97.943546	296,272		296,272	1,246	297,518
District Court	13,340.58	0.409244	1,238		1,238	5	1,243
Sheriff Office	24,259.69	0.744205	2,251		2,251	9	2,261
Others	29,436.28	0.903005	2,732		2,732	11	2,743
Schedule .4 Total for Property Insur	3,259,812.04	100.000000	302,493		302,493	1,272	303,765

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, 2020  
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	222	1.030928	222		222	1	223
Human Resources	21,312	98.969072	21,312		21,312	90	21,402
<b>Schedule .4 Total for Specific Serv</b>	<b>21,534</b>	<b>100.000000</b>	<b>21,534</b>		<b>21,534</b>	<b>91</b>	<b>21,625</b>

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Grounds Care

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	500,007		500,007	2,102	502,109
Schedule .4 Total for Grounds Care	100	100.000000	500,007		500,007	2,102	502,109

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - FM&O

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	540,894		540,894	2,274	543,168
Schedule .4 Total for FM&O	100	100.000000	540,894		540,894	2,274	543,168

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, 2020  
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
Non-Departmental	10,035	0.450833	860		860		860
Co Exec Admin	13,373	0.600796	1,146		1,146	5	1,151
Co Exec Compliance	1,493	0.067075	128		128	1	129
Co Exec Corp Counsel	7,080	0.318077	607		607	3	609
Mgmt & Budget Admin	493	0.022149	42		42	0	42
Co Exec Purchasing	3,387	0.152165	290		290	1	292
Mgmt & Budget Fiscal Services	14,569	0.654528	1,249		1,249	5	1,254
Facilities Management	55,555	2.495868	4,763		4,763	20	4,783
Central Services Admin	354	0.015904	30		30	0	30
Central Services Support Svcs	5,792	0.260212	497		497	2	499
Human Resources	10,404	0.467411	892		892	4	896
Treasurer	56,230	2.526193	4,820		4,820	20	4,841
Clerk Adm/Micrographics	13,113	0.589116	1,124		1,124	5	1,129
M&B Equalization	25,261	1.134878	2,166		2,166	9	2,175
M&B Reimb.	10,019	0.450114	859		859	4	863
Hum Svc Admin	354	0.015904	30		30	0	30
Hum Svc Homeland	16,994	0.763474	1,457		1,457	6	1,463
Pub Svc Admin	354	0.015904	30		30	0	30
Pub Svc Vets Svc	4,749	0.213354	407		407	2	409
Pub Svc Comm Cor	15,677	0.704306	1,344		1,344	6	1,350
Pub Svc MSU Ext	2,610	0.117257	224		224	1	225
Pub Svc Animal	28,267	1.269925	2,423		2,423	10	2,433
Pub Svc Med Exam	19,508	0.876418	1,672		1,672	7	1,679
C&ED Admin	790	0.035492	68		68	0	68
C&ED Dev & Plan	21,694	0.974626	1,860		1,860	8	1,868
Clerk / ROD	38,238	1.717883	3,278		3,278	14	3,292
District Court	65,237	2.930842	5,593		5,593	24	5,616
Probate Court	16,801	0.754803	1,440		1,440	6	1,446
Family Court	95,671	4.298122	8,201		8,201	35	8,236
Prosecuting Atty	287,842	12.931610	24,676		24,676	104	24,780
Sheriff Office	1,365,103	61.328713	117,025		117,025	495	117,519
BOC Bd of Comm	15,921	0.715268	1,365		1,365	6	1,371
BOC Library	1,783	0.080103	153		153	1	153
Water Res. Comm.	353	0.015859	30		30	0	30
Health	775	0.034818	66		66	0	67
<b>Schedule .4 Total for Excess Coverage</b>	<b>2,225,879</b>	<b>100.000000</b>	<b>190,816</b>		<b>190,816</b>	<b>802</b>	<b>191,618</b>

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

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Non-Departmental**

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Non-Departmental	860	0	0	0	0
Co Exec Admin	1,151	0	0	0	0
Co Exec Compliance	129	0	0	0	0
Co Exec Corp Counsel	609	0	0	0	0
Mgmt & Budget Admin	42	0	0	0	0
Co Exec Purchasing	292	0	0	0	0
Mgmt & Budget Fiscal Services	1,254	0	0	0	0
Facilities Management	1,347,801	297,518	223	502,109	543,168
Central Services Admin	30	0	0	0	0
Central Services Support Svcs	499	0	0	0	0
Human Resources	22,298	0	21,402	0	0
Treasurer	4,841	0	0	0	0
Clerk Adm/Micrographics	1,129	0	0	0	0
M&B Equalization	2,175	0	0	0	0
M&B Reimb.	863	0	0	0	0
Hum Svc Admin	30	0	0	0	0
Hum Svc Homeland	1,463	0	0	0	0
Pub Svc Admin	30	0	0	0	0
Pub Svc Vets Svc	409	0	0	0	0
Pub Svc Comm Cor	1,350	0	0	0	0
Pub Svc MSU Ext	225	0	0	0	0
Pub Svc Animal	2,433	0	0	0	0
Pub Svc Med Exam	1,679	0	0	0	0
C&ED Admin	68	0	0	0	0
C&ED Dev & Plan	1,868	0	0	0	0
Clerk / ROD	3,292	0	0	0	0
District Court	6,859	1,243	0	0	0
Probate Court	1,446	0	0	0	0
Family Court	8,236	0	0	0	0
Prosecuting Atty	24,780	0	0	0	0
Sheriff Office	119,780	2,261	0	0	0
BOC Bd of Comm	1,371	0	0	0	0
BOC Library	153	0	0	0	0
Water Res. Comm.	30	0	0	0	0
Health	67	0	0	0	0
Others	2,743	2,743	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,562,284</b>	<b>303,765</b>	<b>21,625</b>	<b>502,109</b>	<b>543,168</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Non-Departmental**

Receiving Department	Excess Coverage
Non-Departmental	860
Co Exec Admin	1,151
Co Exec Compliance	129
Co Exec Corp Counsel	609
Mgmt & Budget Admin	42
Co Exec Purchasing	292
Mgmt & Budget Fiscal Services	1,254
Facilities Management	4,783
Central Services Admin	30
Central Services Support Svcs	499
Human Resources	896
Treasurer	4,841
Clerk Adm/Micrographics	1,129
M&B Equalization	2,175
M&B Reimb.	863
Hum Svc Admin	30
Hum Svc Homeland	1,463
Pub Svc Admin	30
Pub Svc Vets Svc	409
Pub Svc Comm Cor	1,350
Pub Svc MSU Ext	225
Pub Svc Animal	2,433
Pub Svc Med Exam	1,679
C&ED Admin	68
C&ED Dev & Plan	1,868
Clerk / ROD	3,292
District Court	5,616
Probate Court	1,446
Family Court	8,236
Prosecuting Atty	24,780
Sheriff Office	117,519
BOC Bd of Comm	1,371
BOC Library	153
Water Res. Comm.	30
Health	67
Others	0
Direct Bill	0
<b>Total</b>	<b>191,618</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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 to their respective activity based on assigned responsibilities.

**Administration** – this function identifies the cost of those activities that are administrative in nature, which benefit all departments without elected officials. Costs have been allocated based on the dollar amount of personnel expenses by benefiting department.

**Pandemics** – this function identifies costs associated with the Pandemics program. These costs were mostly recovered through the CARES Act and were not allocated for purposes of this cost allocation plan.

**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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,329,544			3,329,544
Inbound Costs:				
Building Depreciation	164,662		164,662	
Non-Departmental	1,146	5	1,151	
Co Exec Compliance		1,296	1,296	
Co Exec Corp Counsel		103,274	103,274	
Co Exec Purchasing		4,810	4,810	
Mgmt & Budget Fiscal Services		18,918	18,918	
Facilities Management		54,811	54,811	
Central Services Support Svcs		10,540	10,540	
Human Resources		22,421	22,421	
Treasurer		191	191	
Total Allocated Additions:	165,808	216,266	382,074	382,074
<b>Total To Be Allocated:</b>	<b>3,495,352</b>	<b>216,266</b>		<b>3,711,618</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Admin**

	Total	G&A	Administration	Pandemics**	General Govt**
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,558,237	0	1,333,996	14,856	209,385
FRINGE BENEFITS	670,947	0	575,023	5,668	90,256
<b>Other Expense &amp; Cost</b>					
Supplies	21,357	0	18,284	203	2,870
Travel	9,138	0	7,823	87	1,228
Operating Expenses	104,852	0	89,764	996	14,092
Professional Serv	188,140	0	4,834	2,938	180,368
Contract Services	107,878	12,031	65,446	0	30,401
Internal Charges	662,995	0	567,590	6,298	89,107
Advertising	6,000	0	0	0	6,000
<b>Departmental Total</b>					
Expenditures Per Financial Statement	3,329,544				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	3,329,544	12,031	2,662,760	31,046	623,707
<b>Allocation Step 1</b>					
Inbound - All Others	165,808	0	141,948	1,575	22,285
Reallocate Admin Costs		(12,031)	9,687	113	2,231
Unallocated Costs	(680,957)	0	0	(32,734)	(648,223)
1st Allocation	2,814,396	0	2,814,396	0	0
<b>Allocation Step 2</b>					
Inbound - All Others	216,266	0	185,145	2,054	29,066
Unallocated Costs	(31,120)	0	0	(2,054)	(29,066)
2nd Allocation	185,145	0	185,145	0	0
<b>Total For Co Exec Admin</b>					
Schedule .3 Total	2,999,541	0	2,999,541	0	0

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Co Exec Admin**

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Compliance	438,973	0.312156	8,785		8,785	578	9,363
Co Exec Corp Counsel	2,656,913	1.889348	53,174		53,174	3,498	56,672
Mgmt & Budget Admin	177,760	0.126406	3,558		3,558	234	3,792
Co Exec Purchasing	1,195,700	0.850270	23,930		23,930	1,574	25,504
Mgmt & Budget Fiscal Services	5,766,774	4.100790	115,412		115,412	7,592	123,005
Facilities Management	1,027,403	0.730593	20,562		20,562	1,353	21,914
Central Services Admin	234,099	0.166469	4,685		4,685	308	4,993
Central Services Support Svcs	1,249,480	0.888513	25,006		25,006	1,645	26,651
Human Resources	2,757,262	1.960707	55,182		55,182	3,630	58,812
M&B Equalization	8,161,657	5.803806	163,342		163,342	10,745	174,088
M&B Reimb.	2,116,422	1.505001	42,357		42,357	2,786	45,143
Hum Svc Admin	232,099	0.165047	4,645		4,645	306	4,951
Hum Svc Childrens Villages	33,084	0.023526	662		662	44	706
Hum Svc Homeland	948,490	0.674477	18,982		18,982	1,249	20,231
Pub Svc Admin	234,860	0.167010	4,700		4,700	309	5,010
Pub Svc Vets Svc	1,567,266	1.114493	31,366		31,366	2,063	33,430
Pub Svc Comm Cor	3,894,309	2.769268	77,938		77,938	5,127	83,065
Pub Svc MSU Ext	513,608	0.365230	10,279		10,279	676	10,955
Pub Svc Animal	2,624,747	1.866474	52,530		52,530	3,456	55,986
Pub Svc Med Exam	3,526,169	2.507481	70,570		70,570	4,643	75,213
C&ED Admin	317,665	0.225894	6,358		6,358	418	6,776
C&ED Dev & Plan	5,049,138	3.590474	101,050		101,050	6,648	107,698
Hum Svc Health	5,936,134	4.221223	118,802		118,802	7,815	126,617
Health	22,167,513	15.763462	443,646		443,646	29,186	472,832
Oakland Enhance	445,581	0.316855	8,918		8,918	587	9,504
Workforce Develop	953,211	0.677834	19,077		19,077	1,255	20,332
House Comm Dev	2,306,503	1.640169	46,161		46,161	3,037	49,198
Hum Svcs Grants	4,775,446	3.395850	95,573		95,573	6,287	101,860
Child Care Fund	14,970,653	10.645727	299,613		299,613	19,710	319,323
Fire Record Mgmt	454,089	0.322906	9,088		9,088	598	9,686
Airport	2,237,219	1.590901	44,774		44,774	2,945	47,720
Fac & Operations	15,476,235	11.005249	309,731		309,731	20,376	330,107
Info Tech Clemis	3,130,908	2.226409	62,660		62,660	4,122	66,782
Info Technology	16,761,568	11.919258	335,455		335,455	22,068	357,523
Radio Communicat	1,126,234	0.800872	22,540		22,540	1,483	24,022
Motor Pool	1,409,535	1.002329	28,210		28,210	1,856	30,065
Communication	400,828	0.285031	8,022		8,022	528	8,550
Bldg & Liab Ins	813,653	0.578594	16,284		16,284	1,071	17,355
Fringe Benefits	2,536,749	1.803898	50,769		50,769	3,340	54,109
<b>Schedule .4 Total for Administration</b>	<b>140,625,937</b>	<b>100.000000</b>	<b>2,814,396</b>		<b>2,814,396</b>	<b>185,145</b>	<b>2,999,541</b>

Allocation Basis: Dollar amount of personnel expenses by department  
Allocation Source: Annual Financial Statement

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Admin**

Receiving Department	Total	Administration
Co Exec Compliance	9,363	9,363
Co Exec Corp Counsel	56,672	56,672
Mgmt & Budget Admin	3,792	3,792
Co Exec Purchasing	25,504	25,504
Mgmt & Budget Fiscal Services	123,005	123,005
Facilities Management	21,914	21,914
Central Services Admin	4,993	4,993
Central Services Support Svcs	26,651	26,651
Human Resources	58,812	58,812
M&B Equalization	174,088	174,088
M&B Reimb.	45,143	45,143
Hum Svc Admin	4,951	4,951
Hum Svc Childrens Villages	706	706
Hum Svc Homeland	20,231	20,231
Pub Svc Admin	5,010	5,010
Pub Svc Vets Svc	33,430	33,430
Pub Svc Comm Cor	83,065	83,065
Pub Svc MSU Ext	10,955	10,955
Pub Svc Animal	55,986	55,986
Pub Svc Med Exam	75,213	75,213
C&ED Admin	6,776	6,776
C&ED Dev & Plan	107,698	107,698
Hum Svc Health	126,617	126,617
Health	472,832	472,832
Oakland Enhance	9,504	9,504
Workforce Develop	20,332	20,332
House Comm Dev	49,198	49,198
Hum Svcs Grants	101,860	101,860
Child Care Fund	319,323	319,323
Fire Record Mgmt	9,686	9,686
Airport	47,720	47,720
Fac & Operations	330,107	330,107
Info Tech Clemis	66,782	66,782
Info Technology	357,523	357,523
Radio Communicat	24,022	24,022
Motor Pool	30,065	30,065
Communication	8,550	8,550
Bldg & Liab Ins	17,355	17,355
Fringe Benefits	54,109	54,109
Direct Bill	0	0
<b>Total</b>	<b>2,999,541</b>	<b>2,999,541</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Co Exec Compliance**

The County Executive Compliance Division is responsible for reviewing the internal controls, which are necessary to ensure the integrity of the financial system. This is accomplished through both the verification and appraisal of the effectiveness of financial records, controls and operations, and the determination that management policies and procedures are being followed. The cost of the Compliance Division has been separated into the following activities based on the number of total audit hours by audit type.

**General Audits** – this function identifies the cost of those audit activities that are general such as reviewing County policies and procedures, attendance audits and assisting the outside auditors. In addition, the cost of the outside auditor, which is included in the Board of Commissioners budget, has been added to this function. Costs have been allocated based on the dollar amount of expenses by benefiting department.

**Specific Audits / Bank Reconciliation's** – this function identifies costs associated with performing specific types of audits and bank reconciliation's that relate to specific departments. The basis of allocation is the number of hours spent performing these services by benefiting department.

**Purchasing Administration** – this activity identifies the costs associated with providing administrative support related to the Purchasing Department. The costs included in this activity are allocated directly to the Purchasing Department for redistribution.

**Pandemics** – this function identifies costs associated with the Pandemics program. These costs were mostly recovered through the CARES Act and were not allocated for purposes of this cost allocation 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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Compliance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	489,361			489,361
Cost Adjustments:				
Annual County Audit	231,000			
Total Departmental Cost Adjustments:	231,000			231,000
Inbound Costs:				
Building Depreciation	4,107		4,107	
Non-Departmental	128	1	129	
Co Exec Admin	8,785	578	9,363	
Co Exec Compliance		190	190	
Co Exec Purchasing		557	557	
Mgmt & Budget Fiscal Services		2,944	2,944	
Facilities Management		1,367	1,367	
Central Services Support Svcs		187	187	
Human Resources		4,415	4,415	
Treasurer		23	23	
Total Allocated Additions:	13,020	10,261	23,281	23,281
Total To Be Allocated:	733,381	10,261		743,642

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Compliance**

	Total	G&A	General Audits	Audits/Bank Rec	Purchasing Adm
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	296,163	0	29,080	234,651	24,316
FRINGE BENEFITS	142,810	0	14,123	113,960	11,809
<b>Other Expense &amp; Cost</b>					
Supplies	175	0	17	139	14
Operating Expenses	2,888	0	284	2,288	237
Contract Services	1,267	0	1,267	0	0
Travel	915	0	90	725	75
Internal Charges	45,143	0	4,433	35,767	3,706
<b>Departmental Total</b>					
Expenditures Per Financial Statement	489,361				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Annual County Audit	231,000	0	231,000	0	0
<b>Functional Cost</b>					
Functional Cost	720,361	0	280,294	387,530	40,157
<b>Allocation Step 1</b>					
Inbound - All Others	13,020	0	1,279	10,316	1,069
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(12,737)	0	0	0	0
1st Allocation	720,644	0	281,573	397,846	41,226
<b>Allocation Step 2</b>					
Inbound - All Others	10,261	0	1,007	8,130	842
Unallocated Costs	(281)	0	0	0	0
2nd Allocation	9,980	0	1,007	8,130	842
<b>Total For Co Exec Compliance</b>					
Schedule .3 Total	730,624	0	282,580	405,976	42,068

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Compliance**

Pandemics\*\*

<hr/>	
Wages & Benefits -----	
SALARIES & WAGES	8,116
FRINGE BENEFITS	2,918
Other Expense & Cost -----	
Supplies	5
Operating Expenses	79
Contract Services	0
Travel	25
Internal Charges	1,237
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Cost Adjustments -----	
Annual County Audit	0
Functional Cost	12,380
Allocation Step 1 -----	
Inbound - All Others	357
Reallocate Admin Costs	0
Unallocated Costs	(12,737)
1st Allocation	0
Allocation Step 2 -----	
Inbound - All Others	281
Unallocated Costs	(281)
2nd Allocation	0
Total For Co Exec Compliance -----	
Schedule .3 Total	0

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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	18,035	2.492230	7,017		7,017		7,017
Co Exec Admin	3,330	0.460168	1,296		1,296		1,296
Co Exec Compliance	489	0.067574	190		190		190
Co Exec Corp Counsel	3,084	0.426173	1,200		1,200	4	1,204
Mgmt & Budget Admin	192	0.026532	75		75	0	75
Co Exec Purchasing	1,414	0.195399	550		550	2	552
Mgmt & Budget Fiscal Services	6,776	0.936366	2,637		2,637	10	2,646
Facilities Management	1,449	0.200235	564		564	2	566
Central Services Admin	246	0.033994	96		96	0	96
Central Services Support Svcs	2,346	0.324190	913		913	3	916
Human Resources	3,829	0.529124	1,490		1,490	5	1,495
Treasurer	16,578	2.290890	6,451		6,451	24	6,474
Clerk Adm/Micrographics	1,050	0.145098	409		409	1	410
M&B Equalization	9,599	1.326472	3,735		3,735	14	3,749
M&B Reimb.	2,736	0.378084	1,065		1,065	4	1,068
Hum Svc Admin	1,272	0.175776	495		495	2	497
Hum Svc Childrens Villages	33	0.004560	13		13	0	13
Hum Svc Homeland	1,968	0.271955	766		766	3	769
Pub Svc Admin	244	0.033718	95		95	0	95
Pub Svc Vets Svc	1,904	0.263111	741		741	3	744
Pub Svc Comm Cor	4,877	0.673946	1,898		1,898	7	1,905
Pub Svc MSU Ext	1,100	0.152007	428		428	2	430
Pub Svc Animal	4,924	0.680440	1,916		1,916	7	1,923
Pub Svc CC Prob	638	0.088164	248		248	1	249
Pub Svc Med Exam	4,982	0.688455	1,939		1,939	7	1,946
C&ED Admin	538	0.074345	209		209	1	210
C&ED Dev & Plan	31,455	4.346721	12,239		12,239	45	12,284
Clerk / ROD	9,516	1.315002	3,703		3,703	14	3,716
District Court	17,157	2.370901	6,676		6,676	25	6,700
Probate Court	6,723	0.929042	2,616		2,616	10	2,626
Family Court	30,479	4.211849	11,859		11,859	44	11,903
Prosecuting Atty	19,813	2.737930	7,709		7,709	28	7,738
Sheriff Office	167,621	23.163305	65,222		65,222	243	65,464
BOC Bd of Comm	3,729	0.515305	1,451		1,451	5	1,456
BOC Library	983	0.135839	382		382	1	384
Water Res. Comm.	5,513	0.761833	2,145		2,145	8	2,153
Parks & Rec	19,811	2.737653	7,708		7,708	28	7,737
Friend of Court	18,078	2.498172	7,034		7,034	26	7,060
Hum Svc Health	5,996	0.828578	2,333		2,333	9	2,342
Health	29,948	4.138470	11,653		11,653	43	11,696
Indigent Defense	4,317	0.596560	1,680		1,680	6	1,686
ROD Automation	1,633	0.225662	635		635	2	638
Oakland Enhance	468	0.064672	182		182	1	183
Water Res Co SRF	17,378	2.401440	6,762		6,762	25	6,787
Restricted Funds	21	0.002902	8		8	0	8
Multi Org Grants	1,967	0.271817	765		765	3	768
Workforce Develop	14,966	2.068130	5,823		5,823	21	5,845
LE Grants Misc	2,583	0.356941	1,005		1,005	4	1,009
LE Grants PA-CRP	2,615	0.361363	1,018		1,018	4	1,021
LE Grants Rd Pat	860	0.118842	335		335	1	336
House Comm Dev	10,116	1.397915	3,936		3,936	15	3,951
Hum Svcs Grants	8,093	1.118360	3,149		3,149	12	3,161

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	15,280	2.111521	5,945		5,945	22	5,967
Judicial Grants	636	0.087888	247		247	1	248
Brownfield Init.	151	0.020866	59		59	0	59
Concealed Pistol	244	0.033718	95		95	0	95
Child Care Fund	31,981	4.419408	12,444		12,444	46	12,490
Waste Res Mgmt	37	0.005113	14		14	0	14
Water Res Co CPF	2,319	0.320459	902		902	3	906
Fire Record Mgmt	569	0.078629	221		221	1	222
Airport	4,187	0.578595	1,629		1,629	6	1,635
Drain Prop Funds	42,139	5.823127	16,396		16,396	60	16,457
Delq Tax Revolv	442	0.061079	172		172	1	173
Fac & Operations	27,645	3.820222	10,757		10,757	40	10,796
Info Tech Clemis	9,499	1.312653	3,696		3,696	14	3,710
Info Technology	38,658	5.342093	15,042		15,042	55	15,097
Radio Communicat	5,384	0.744007	2,095		2,095	8	2,103
Motor Pool	5,565	0.769019	2,165		2,165	8	2,173
Communication	3,314	0.457957	1,289		1,289	5	1,294
Bldg & Liab Ins	6,628	0.915914	2,579		2,579	10	2,588
Fringe Benefits	3,103	0.428799	1,207		1,207	4	1,212
Delq Per Prop Tx	396	0.054723	154		154	1	155
<b>Schedule .4 Total for General Audits</b>	<b>723,649</b>	<b>100.000000</b>	<b>281,573</b>		<b>281,573</b>	<b>1,007</b>	<b>282,580</b>

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)  
Allocation Source: General ledger

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Co Exec Compliance**

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	190.50	4.672553	18,590		18,590	380	18,969
Treasurer	2,252.50	55.248959	219,806		219,806	4,492	224,298
M&B Reimb.	67.00	1.643365	6,538		6,538	134	6,672
Pub Svc Vets Svc	31.75	0.778759	3,098		3,098	63	3,162
District Court	209.25	5.132450	20,419		20,419	417	20,837
Family Court	41.75	1.024037	4,074		4,074	83	4,157
Prosecuting Atty	39.75	0.974982	3,879		3,879	79	3,958
Sheriff Office	789.25	19.358597	77,017		77,017	1,574	78,591
Parks & Rec	308.50	7.566838	30,104		30,104	615	30,720
Friend of Court	146.75	3.599460	14,320		14,320	293	14,613
<b>Schedule .4 Total for Audits/Bank Rec</b>	<b>4,077.00</b>	<b>100.000000</b>	<b>397,846</b>		<b>397,846</b>	<b>8,130</b>	<b>405,976</b>

Allocation Basis: Number of hours by benefiting department

Allocation Source: Annual Audit Division Time Summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Co Exec Compliance**

Activity - Purchasing Adm

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	100	100.000000	41,226		41,226	842	42,068
Schedule .4 Total for Purchasing Adm	100	100.000000	41,226		41,226	842	42,068

Allocation Basis: Direct allocation to Purchasing  
Allocation Source: Compliance Office time allocation summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Non-Departmental	7,017	7,017	0	0
Co Exec Admin	1,296	1,296	0	0
Co Exec Compliance	190	190	0	0
Co Exec Corp Counsel	1,204	1,204	0	0
Mgmt & Budget Admin	75	75	0	0
Co Exec Purchasing	42,620	552	0	42,068
Mgmt & Budget Fiscal Services	2,646	2,646	0	0
Facilities Management	566	566	0	0
Central Services Admin	96	96	0	0
Central Services Support Svcs	916	916	0	0
Human Resources	20,465	1,495	18,969	0
Treasurer	230,772	6,474	224,298	0
Clerk Adm/Micrographics	410	410	0	0
M&B Equalization	3,749	3,749	0	0
M&B Reimb.	7,740	1,068	6,672	0
Hum Svc Admin	497	497	0	0
Hum Svc Childrens Villages	13	13	0	0
Hum Svc Homeland	769	769	0	0
Pub Svc Admin	95	95	0	0
Pub Svc Vets Svc	3,905	744	3,162	0
Pub Svc Comm Cor	1,905	1,905	0	0
Pub Svc MSU Ext	430	430	0	0
Pub Svc Animal	1,923	1,923	0	0
Pub Svc CC Prob	249	249	0	0
Pub Svc Med Exam	1,946	1,946	0	0
C&ED Admin	210	210	0	0
C&ED Dev & Plan	12,284	12,284	0	0
Clerk / ROD	3,716	3,716	0	0
District Court	27,537	6,700	20,837	0
Probate Court	2,626	2,626	0	0
Family Court	16,060	11,903	4,157	0
Prosecuting Atty	11,696	7,738	3,958	0
Sheriff Office	144,055	65,464	78,591	0
BOC Bd of Comm	1,456	1,456	0	0
BOC Library	384	384	0	0
Water Res. Comm.	2,153	2,153	0	0
Parks & Rec	38,457	7,737	30,720	0
Friend of Court	21,673	7,060	14,613	0
Hum Svc Health	2,342	2,342	0	0
Health	11,696	11,696	0	0
Indigent Defense	1,686	1,686	0	0
ROD Automation	638	638	0	0
Oakland Enhance	183	183	0	0
Water Res Co SRF	6,787	6,787	0	0
Restricted Funds	8	8	0	0
Multi Org Grants	768	768	0	0
Workforce Develop	5,845	5,845	0	0
LE Grants Misc	1,009	1,009	0	0
LE Grants PA-CRP	1,021	1,021	0	0
LE Grants Rd Pat	336	336	0	0
House Comm Dev	3,951	3,951	0	0
Hum Svcs Grants	3,161	3,161	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Other Grants	5,967	5,967	0	0
Judicial Grants	248	248	0	0
Brownfield Init.	59	59	0	0
Concealed Pistol	95	95	0	0
Child Care Fund	12,490	12,490	0	0
Waste Res Mgmt	14	14	0	0
Water Res Co CPF	906	906	0	0
Fire Record Mgmt	222	222	0	0
Airport	1,635	1,635	0	0
Drain Prop Funds	16,457	16,457	0	0
Delq Tax Revolv	173	173	0	0
Fac & Operations	10,796	10,796	0	0
Info Tech Clemis	3,710	3,710	0	0
Info Technology	15,097	15,097	0	0
Radio Communicat	2,103	2,103	0	0
Motor Pool	2,173	2,173	0	0
Communication	1,294	1,294	0	0
Bldg & Liab Ins	2,588	2,588	0	0
Fringe Benefits	1,212	1,212	0	0
Delq Per Prop Tx	155	155	0	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>730,624</b>	<b>282,580</b>	<b>405,976</b>	<b>42,068</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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.

**Pandemics** – this function identifies costs associated with the Pandemics program. These costs were mostly recovered through the CARES Act and were not allocated for purposes of this cost allocation plan.

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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Corp Counsel**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,083,620			3,083,620
Inbound Costs:				
Building Depreciation	12,562		12,562	
Non-Departmental	607	3	609	
Co Exec Admin	53,174	3,498	56,672	
Co Exec Compliance	1,200	4	1,204	
Co Exec Corp Counsel		197,645	197,645	
Co Exec Purchasing		967	967	
Mgmt & Budget Fiscal Services		17,030	17,030	
Facilities Management		39,309	39,309	
Central Services Support Svcs		16,306	16,306	
Human Resources		26,724	26,724	
Treasurer		49	49	
Total Allocated Additions:	67,543	301,534	369,077	369,077
Total To Be Allocated:	3,151,163	301,534		3,452,697

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department Co Exec Corp Counsel**

	Total	G&A	Civil Counsel	Bldg Liab	Pandemics**
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,790,219	0	1,740,193	0	50,026
FRINGE BENEFITS	866,694	0	841,672	0	25,022
<b>Other Expense &amp; Cost</b>					
Supplies	2,794	0	2,716	0	78
Operating Exp	7,365	0	7,160	0	205
Travel	1,106	0	1,075	0	31
Legal Services	27,936	0	27,936	0	0
Building Space	107,945	0	93,318	11,939	2,688
Internal Charges	279,561	0	271,761	0	7,800
<b>Departmental Total</b>					
Expenditures Per Financial Statement	3,083,620				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	3,083,620	0	2,985,831	11,939	85,850
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Court House	12,562	0	10,860	1,389	313
Inbound - All Others	54,981	0	53,447	0	1,534
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(87,697)	0	0	0	(87,697)
1st Allocation	3,063,466	0	3,050,138	13,328	0
<b>Allocation Step 2</b>					
Inbound - Facilities Management: Courthouse	39,309	0	33,983	4,348	979
Inbound - All Others	262,225	0	254,909	0	7,316
Unallocated Costs	(8,295)	0	0	0	(8,295)
2nd Allocation	293,239	0	288,892	4,348	0
<b>Total For Co Exec Corp Counsel</b>					
Schedule .3 Total	3,356,705	0	3,339,029	17,676	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	58	3.385873	103,274		103,274		103,274
Co Exec Corp Counsel	111	6.479860	197,645		197,645		197,645
Co Exec Purchasing	8	0.467017	14,245		14,245	1,497	15,742
Mgmt & Budget Fiscal Services	14	0.817280	24,928		24,928	2,619	27,548
Facilities Management	28	1.634559	49,856		49,856	5,239	55,095
Central Services Support Svcs	14	0.817280	24,928		24,928	2,619	27,548
Human Resources	41	2.393462	73,004		73,004	7,671	80,675
Treasurer	67	3.911267	119,299		119,299	12,536	131,835
M&B Equalization	5	0.291886	8,903		8,903	935	9,838
M&B Reimb.	22	1.284297	39,173		39,173	4,116	43,289
Hum Svc Homeland	33	1.926445	58,759		58,759	6,174	64,934
Pub Svc Vets Svc	8	0.467017	14,245		14,245	1,497	15,742
Pub Svc Comm Cor	6	0.350263	10,684		10,684	1,123	11,806
Pub Svc Animal	48	2.802102	85,468		85,468	8,981	94,449
Pub Svc Med Exam	22	1.284297	39,173		39,173	4,116	43,289
C&ED Dev & Plan	95	5.545826	169,155		169,155	17,775	186,930
Clerk / ROD	95	5.545826	169,155		169,155	17,775	186,930
District Court	26	1.517805	46,295		46,295	4,865	51,160
Probate Court	34	1.984822	60,540		60,540	6,362	66,901
Family Court	27	1.576182	48,076		48,076	5,052	53,128
Prosecuting Atty	13	0.758903	23,148		23,148	2,432	25,580
Sheriff Office	272	15.878572	484,318		484,318	50,893	535,212
BOC Bd of Comm	55	3.210741	97,932		97,932	10,291	108,223
BOC Library	2	0.116754	3,561		3,561	374	3,935
Water Res. Comm.	29	1.692936	51,637		51,637	5,426	57,063
Parks & Rec	70	4.086398	124,641		124,641	13,097	137,738
Friend of Court	8	0.467017	14,245		14,245	1,497	15,742
Health	172	10.040864	306,260		306,260	32,182	338,442
Workforce Develop	9	0.525394	16,025		16,025	1,684	17,709
Child Care Fund	13	0.758903	23,148		23,148	2,432	25,580
Airport	33	1.926445	58,759		58,759	6,174	64,934
Info Tech Clemis	74	4.319907	131,763		131,763	13,846	145,609
Info Technology	196	11.441915	348,994		348,994	36,673	385,667
Bldg & Liab Ins	4	0.233508	7,122		7,122	748	7,871
Retirement	1	0.058377	1,781		1,781	187	1,968
<b>Schedule .4 Total for Civil Counsel</b>	<b>1,713</b>	<b>100.000000</b>	<b>3,050,138</b>		<b>3,050,138</b>	<b>288,892</b>	<b>3,339,029</b>

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

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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	13,328		13,328	4,348	17,676
Schedule .4 Total for Bldg Liab	100	100.000000	13,328		13,328	4,348	17,676

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, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Corp Counsel**

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	103,274	103,274	0
Co Exec Corp Counsel	197,645	197,645	0
Co Exec Purchasing	15,742	15,742	0
Mgmt & Budget Fiscal Services	27,548	27,548	0
Facilities Management	55,095	55,095	0
Central Services Support Svcs	27,548	27,548	0
Human Resources	80,675	80,675	0
Treasurer	131,835	131,835	0
M&B Equalization	9,838	9,838	0
M&B Reimb.	43,289	43,289	0
Hum Svc Homeland	64,934	64,934	0
Pub Svc Vets Svc	15,742	15,742	0
Pub Svc Comm Cor	11,806	11,806	0
Pub Svc Animal	94,449	94,449	0
Pub Svc Med Exam	43,289	43,289	0
C&ED Dev & Plan	186,930	186,930	0
Clerk / ROD	186,930	186,930	0
District Court	51,160	51,160	0
Probate Court	66,901	66,901	0
Family Court	53,128	53,128	0
Prosecuting Atty	25,580	25,580	0
Sheriff Office	535,212	535,212	0
BOC Bd of Comm	108,223	108,223	0
BOC Library	3,935	3,935	0
Water Res. Comm.	57,063	57,063	0
Parks & Rec	137,738	137,738	0
Friend of Court	15,742	15,742	0
Health	338,442	338,442	0
Workforce Develop	17,709	17,709	0
Child Care Fund	25,580	25,580	0
Airport	64,934	64,934	0
Info Tech Clemis	145,609	145,609	0
Info Technology	385,667	385,667	0
Bldg & Liab Ins	25,547	7,871	17,676
Retirement	1,968	1,968	0
Direct Bill	0	0	0
<b>Total</b>	<b>3,356,705</b>	<b>3,339,029</b>	<b>17,676</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	191,561			191,561
Inbound Costs:				
Building Depreciation	8,983		8,983	
Non-Departmental	42	0	42	
Co Exec Admin	3,558	234	3,792	
Co Exec Compliance	75	0	75	
Co Exec Purchasing		670	670	
Mgmt & Budget Fiscal Services		802	802	
Facilities Management		2,990	2,990	
Central Services Support Svcs		7,127	7,127	
Treasurer		10	10	
Total Allocated Additions:	<u>12,658</u>	<u>11,834</u>	<u>24,492</u>	<u>24,492</u>
Total To Be Allocated:	<u>204,219</u>	<u>11,834</u>		<u>216,053</u>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Admin**

	Total	G&A	Budget Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Operating Exp	660	0	660
Internal Charges	13,141	0	13,141
Contract Services	177,760	0	177,760
<b>Departmental Total</b>			
Expenditures Per Financial Statement	191,561		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	191,561	0	191,561
<b>Allocation Step 1</b>			
Inbound - All Others	12,658	0	12,658
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	204,219	0	204,219
<b>Allocation Step 2</b>			
Inbound - All Others	11,834	0	11,834
2nd Allocation	11,834	0	11,834
<b>Total For Mgmt &amp; Budget Admin</b>			
Schedule .3 Total	216,053	0	216,053

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Mgmt & Budget Admin**

Activity - Budget Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	766,878	6.613708	13,506		13,506	783	14,289
Mgmt & Budget Fiscal Services	4,460,740	38.470309	78,564		78,564	4,552	83,116
M&B Equalization	5,128,539	44.229540	90,325		90,325	5,234	95,559
M&B Reimb.	1,239,123	10.686443	21,824		21,824	1,265	23,088
Schedule .4 Total for Budget Admin	11,595,280	100.000000	204,219		204,219	11,834	216,053

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, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Admin**

Receiving Department	Total	Budget Admin
Co Exec Purchasing	14,289	14,289
Mgmt & Budget Fiscal Services	83,116	83,116
M&B Equalization	95,559	95,559
M&B Reimb.	23,088	23,088
Direct Bill	0	0
Total	216,053	216,053

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Co Exec Purchasing**

The Purchasing Division was established as a clearinghouse to provide goods and services to various County departments through its centralized procurement and stores activities. The Division provides timely, effective, and efficient service to using agencies and to vendors doing business with Oakland County. The costs of this department have been allocated to the following activities.

**Purchasing General** – this function accounts for the time associated with performing purchasing activities for all County departments with the exception of Information Technology funds. The cost of this department has been allocated based on the number of purchase orders recorded for each department.

**Purchasing I.T** - because the employees responsible for performing the purchasing for I.T. related items are dedicated to providing purchasing services for I.T. funds only, the cost of providing this service has been isolated into a separate cost pool and allocated exclusively to the benefiting group of funds. The basis of allocation is the number of purchase orders recorded for each I.T. related department.

**Auditing Administration** – This activity identifies the costs associated with providing administrative support to the Audit Division. The costs included in this activity have been allocated directly to the Audit Division for redistribution.

**Rebates** – these activities distribute rebates provided to Purchasing from vendors based on the amount of PCARD, OfficeMax and Home Depot purchases. The basis of allocation is the dollar amount of direct billed purchases by department. The ATM refund was allocated based on the number of ATM transactions by the building occupant where the ATM's are located. For those buildings that are identified in the Facilities Management schedule of this cost plan and may include multiple occupants, the ATM refund was allocated to Facilities Management and in turn assigned to the respective building within that schedule.

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Co Exec Purchasing**

**Pandemics** – this function identifies costs associated with the Pandemics program. These costs were mostly recovered through the CARES Act and were not allocated for purposes of this cost allocation 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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,414,469			1,414,469
Cost Adjustments:				
Reimbursements	-317,464			
Total Departmental Cost Adjustments:	-317,464			-317,464
Inbound Costs:				
Building Depreciation	64,653		64,653	
Non-Departmental	290	1	292	
Co Exec Admin	23,930	1,574	25,504	
Co Exec Compliance	41,776	844	42,620	
Co Exec Corp Counsel	14,245	1,497	15,742	
Mgmt & Budget Admin	13,506	783	14,289	
Co Exec Purchasing		35	35	
Mgmt & Budget Fiscal Services		7,634	7,634	
Facilities Management		21,521	21,521	
Central Services Support Svcs		1,612	1,612	
Human Resources		12,027	12,027	
Treasurer		917	917	
Total Allocated Additions:	158,400	48,446	206,846	206,846
Total To Be Allocated:	1,255,405	48,446		1,303,851

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Purchasing**

	Total	G&A	Purch General	Purch I.T.	PCARD
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	766,878	101,131	585,866	51,359	0
FRINGE BENEFITS	428,822	54,630	330,646	28,986	0
<b>Other Expense &amp; Cost</b>					
Supplies	938	124	716	63	0
Operating Exp	2,901	383	2,216	194	0
Bldg Space Costs	91,053	12,866	74,554	0	0
Internal Charges	123,877	16,339	94,630	8,300	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,414,469				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Reimbursements	(317,464)	(115,855)	0	0	(175,774)
Functional Cost	1,097,005	69,618	1,088,628	88,902	(175,774)
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: EOB 41 West	64,653	9,135	52,938	0	0
Inbound - All Others	93,748	12,365	71,614	6,281	0
Reallocate Admin Costs		(91,119)	83,775	7,344	0
Unallocated Costs	(57,533)	0	0	0	0
1st Allocation	1,197,872	0	1,296,954	102,527	(175,774)
<b>Allocation Step 2</b>					
Inbound - Facilities Management: EOB 41 West	21,521	3,041	17,622	0	0
Inbound - All Others	26,924	3,551	20,568	1,804	0
Reallocate Admin Costs		(6,592)	6,061	531	0
Unallocated Costs	(1,860)	0	0	0	0
2nd Allocation	46,586	0	44,251	2,335	0
<b>Total For Co Exec Purchasing</b>					
Schedule .3 Total	1,244,458	0	1,341,205	104,862	(175,774)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Purchasing**

	OfficeMax	ATM Reimb	Home Depot	Pandemics**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	0	28,522
FRINGE BENEFITS	0	0	0	14,560
<b>Other Expense &amp; Cost</b>				
Supplies	0	0	0	35
Operating Exp	0	0	0	108
Bldg Space Costs	0	0	0	3,633
Internal Charges	0	0	0	4,608
<b>Departmental Total</b>				
Expenditures Per Financial Statement				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
Reimbursements	(8,929)	(2,267)	(14,639)	0
Functional Cost	(8,929)	(2,267)	(14,639)	51,466
<b>Allocation Step 1</b>				
Inbound - Building Depreciation: EOB 41 West	0	0	0	2,580
Inbound - All Others	0	0	0	3,487
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	(57,533)
1st Allocation	(8,929)	(2,267)	(14,639)	0
<b>Allocation Step 2</b>				
Inbound - Facilities Management: EOB 41 West	0	0	0	859
Inbound - All Others	0	0	0	1,001
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	(1,860)
2nd Allocation	0	0	0	0
<b>Total For Co Exec Purchasing</b>				
Schedule .3 Total	(8,929)	(2,267)	(14,639)	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	328	1.333659	17,297		17,297		17,297
Co Exec Admin	117	0.475726	6,170		6,170		6,170
Co Exec Compliance	12	0.048792	633		633		633
Co Exec Corp Counsel	26	0.105717	1,371		1,371		1,371
Mgmt & Budget Admin	13	0.052858	686		686		686
Co Exec Purchasing	2	0.008132	105		105		105
Mgmt & Budget Fiscal Services	14	0.056924	738		738	26	764
Facilities Management	69	0.280556	3,639		3,639	127	3,765
Central Services Support Svcs	50	0.203302	2,637		2,637	92	2,728
Human Resources	67	0.272424	3,533		3,533	123	3,656
Treasurer	120	0.487924	6,328		6,328	220	6,548
Clerk Adm/Micrographics	12	0.048792	633		633	22	655
M&B Reimb.	35	0.142311	1,846		1,846	64	1,910
Hum Svc Admin	22	0.089453	1,160		1,160	40	1,200
Hum Svc Homeland	120	0.487924	6,328		6,328	220	6,548
Pub Svc Admin	2	0.008132	105		105	4	109
Pub Svc Vets Svc	9	0.036594	475		475	16	491
Pub Svc Comm Cor	69	0.280556	3,639		3,639	127	3,765
Pub Svc MSU Ext	4	0.016264	211		211	7	218
Pub Svc Animal	445	1.809384	23,467		23,467	817	24,284
Pub Svc CC Prob	4	0.016264	211		211	7	218
Pub Svc Med Exam	391	1.589819	20,619		20,619	718	21,337
C&ED Admin	11	0.044726	580		580	20	600
C&ED Dev & Plan	179	0.727820	9,440		9,440	329	9,768
Clerk / ROD	94	0.382207	4,957		4,957	173	5,130
District Court	286	1.162885	15,082		15,082	525	15,607
Probate Court	48	0.195170	2,531		2,531	88	2,619
Family Court	169	0.687159	8,912		8,912	310	9,222
Prosecuting Atty	71	0.288688	3,744		3,744	130	3,874
Sheriff Office	1,531	6.225096	80,737		80,737	2,812	83,548
BOC Bd of Comm	80	0.325283	4,219		4,219	147	4,366
Water Res. Comm.	45	0.182971	2,373		2,373	83	2,456
Parks & Rec	3,061	12.446125	161,421		161,421	5,621	167,042
Friend of Court	60	0.243962	3,164		3,164	110	3,274
Health	614	2.496544	32,379		32,379	1,128	33,507
Indigent Defense	8	0.032528	422		422	15	436
Water Res Co SRF	1,603	6.517850	84,534		84,534	2,944	87,477
Multi Org Grants	74	0.300886	3,902		3,902	136	4,038
Workforce Develop	2	0.008132	105		105	4	109
LE Grants Misc	14	0.056924	738		738	26	764
LE Grants PA-CRP	264	1.073433	13,922		13,922	485	14,407
House Comm Dev	441	1.793120	23,256		23,256	810	24,066
Hum Svcs Grants	274	1.114093	14,449		14,449	503	14,952
Other Grants	97	0.394405	5,115		5,115	178	5,293
Judicial Grants	124	0.504188	6,539		6,539	228	6,767
Brownfield Init.	17	0.069123	896		896	31	928
Concealed Pistol	19	0.077255	1,002		1,002	35	1,037
Child Care Fund	638	2.594129	33,645		33,645	1,172	34,816
Waste Res Mgmt	6	0.024396	316		316	11	327
Proj Work Orders	759	3.086119	40,026		40,026	1,394	41,419
Water Res Co CPF	135	0.548914	7,119		7,119	248	7,367
Airport	461	1.874441	24,311		24,311	847	25,157

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Drain Prop Funds	4,745	19.293325	250,226		250,226	8,717	258,943
Delq Tax Revolv	11	0.044726	580		580	20	600
Fac & Operations	3,867	15.723347	203,925		203,925	7,101	211,026
Drain Equipment	1,007	4.094495	53,104		53,104	1,849	54,953
Motor Pool	1,570	6.383671	82,793		82,793	2,883	85,676
Bldg & Liab Ins	72	0.292754	3,797		3,797	132	3,929
Fringe Benefits	206	0.837603	10,863		10,863	378	11,242
<b>Schedule .4 Total for Purch General</b>	<b>24,594</b>	<b>100.000000</b>	<b>1,296,954</b>		<b>1,296,954</b>	<b>44,251</b>	<b>1,341,205</b>

Allocation Basis: Number of purchase orders by benefiting department

Allocation Source: Purchase order summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Co Exec Purchasing**

Activity - Purch I.T.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ROD Automation	47	2.179963	2,235		2,235	51	2,286
Fire Record Mgmt	27	1.252319	1,284		1,284	29	1,313
Info Tech Clemis	260	12.059369	12,364		12,364	282	12,646
Info Technology	1,467	68.042672	69,762		69,762	1,589	71,351
Radio Communicat Communication	147	6.818182	6,991		6,991	159	7,150
	208	9.647495	9,891		9,891	225	10,117
<b>Schedule .4 Total for Purch I.T.</b>	<b>2,156</b>	<b>100.000000</b>	<b>102,527</b>		<b>102,527</b>	<b>2,335</b>	<b>104,862</b>

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Purchasing**

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	1,254,636	17.023475	(29,923)		(29,923)		(29,923)
Co Exec Admin	57,020	0.773673	(1,360)		(1,360)		(1,360)
Co Exec Compliance	3,196	0.043365	(76)		(76)		(76)
Co Exec Corp Counsel	16,933	0.229755	(404)		(404)		(404)
Mgmt & Budget Admin	660	0.008955	(16)		(16)		(16)
Co Exec Purchasing	2,947	0.039986	(70)		(70)		(70)
Mgmt & Budget Fiscal Services	15,858	0.215169	(378)		(378)		(378)
Facilities Management	10,728	0.145562	(256)		(256)		(256)
Central Services Admin	320	0.004342	(8)		(8)		(8)
Central Services Support Svcs	7,069	0.095915	(169)		(169)		(169)
Human Resources	33,623	0.456212	(802)		(802)		(802)
Treasurer	19,390	0.263092	(462)		(462)		(462)
Clerk Adm/Micrographics	2,138	0.029009	(51)		(51)		(51)
M&B Equalization	72,284	0.980782	(1,724)		(1,724)		(1,724)
M&B Reimb.	11,025	0.149592	(263)		(263)		(263)
Hum Svc Admin	3,855	0.052306	(92)		(92)		(92)
Hum Svc Homeland	51,314	0.696252	(1,224)		(1,224)		(1,224)
Pub Svc Admin	1,008	0.013677	(24)		(24)		(24)
Pub Svc Vets Svc	6,963	0.094477	(166)		(166)		(166)
Pub Svc Comm Cor	20,615	0.279714	(492)		(492)		(492)
Pub Svc MSU Ext	5,316	0.072130	(127)		(127)		(127)
Pub Svc Animal	108,515	1.472381	(2,588)		(2,588)		(2,588)
Pub Svc CC Prob	21,930	0.297556	(523)		(523)		(523)
Pub Svc Med Exam	46,812	0.635167	(1,116)		(1,116)		(1,116)
C&ED Admin	4,034	0.054735	(96)		(96)		(96)
C&ED Dev & Plan	141,446	1.919204	(3,373)		(3,373)		(3,373)
Clerk / ROD	85,806	1.164255	(2,046)		(2,046)		(2,046)
District Court	93,452	1.267999	(2,229)		(2,229)		(2,229)
Probate Court	35,618	0.483281	(849)		(849)		(849)
Family Court	198,041	2.687110	(4,723)		(4,723)		(4,723)
Prosecuting Atty	243,896	3.309292	(5,817)		(5,817)		(5,817)
Sheriff Office	668,476	9.070186	(15,943)		(15,943)		(15,943)
BOC Bd of Comm	201,473	2.733677	(4,805)		(4,805)		(4,805)
BOC Library	7,841	0.106390	(187)		(187)		(187)
Water Res. Comm.	38,459	0.521829	(917)		(917)		(917)
Parks & Rec	522,627	7.091241	(12,465)		(12,465)		(12,465)
Friend of Court	52,946	0.718395	(1,263)		(1,263)		(1,263)
Health	141,588	1.921130	(3,377)		(3,377)		(3,377)
Indigent Defense	990	0.013433	(24)		(24)		(24)
Water Res Co SRF	191,184	2.594071	(4,560)		(4,560)		(4,560)
Multi Org Grants	8,511	0.115481	(203)		(203)		(203)
Workforce Develop	11,742	0.159321	(280)		(280)		(280)
LE Grants Misc	45,940	0.623335	(1,096)		(1,096)		(1,096)
LE Grants PA-CRP	28,279	0.383702	(674)		(674)		(674)
House Comm Dev	54,038	0.733212	(1,289)		(1,289)		(1,289)
Hum Svcs Grants	93,557	1.269424	(2,231)		(2,231)		(2,231)
Other Grants	77,566	1.052451	(1,850)		(1,850)		(1,850)
Judicial Grants	15,263	0.207095	(364)		(364)		(364)
Concealed Pistol	5,446	0.073894	(130)		(130)		(130)
Child Care Fund	157,864	2.141971	(3,765)		(3,765)		(3,765)
Proj Work Orders	15,302	0.207624	(365)		(365)		(365)
Water Res Co CPF	11,785	0.159904	(281)		(281)		(281)

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Co Exec Purchasing**

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Airport	139,183	1.888498	(3,319)		(3,319)		(3,319)
Drain Prop Funds	471,284	6.394596	(11,240)		(11,240)		(11,240)
Fac & Operations	1,135,281	15.404009	(27,076)		(27,076)		(27,076)
Info Tech Clemis	36,971	0.501639	(882)		(882)		(882)
Info Technology	180,354	2.447125	(4,301)		(4,301)		(4,301)
Drain Equipment	107,868	1.463602	(2,573)		(2,573)		(2,573)
Radio Communicat	63,484	0.861380	(1,514)		(1,514)		(1,514)
Motor Pool	48,870	0.663090	(1,166)		(1,166)		(1,166)
Communication	76,111	1.032709	(1,815)		(1,815)		(1,815)
Bldg & Liab Ins	2,012	0.027300	(48)		(48)		(48)
Fringe Benefits	177,105	2.403041	(4,224)		(4,224)		(4,224)
Retirement	2,273	0.030841	(54)		(54)		(54)
Economic Develop	1,915	0.025984	(46)		(46)		(46)
<b>Schedule .4 Total for PCARD</b>	<b>7,370,036</b>	<b>100.000000</b>	<b>(175,774)</b>		<b>(175,774)</b>	<b>0</b>	<b>(175,774)</b>

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

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Co Exec Purchasing**

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	284,103	95.450606	(8,523)		(8,523)		(8,523)
Co Exec Admin	11	0.003696	0		0		0
Mgmt & Budget Fiscal Services	9	0.003024	0		0		0
Facilities Management	25	0.008399	(1)		(1)		(1)
Clerk Adm/Micrographics	122	0.040989	(4)		(4)		(4)
M&B Equalization	152	0.051068	(5)		(5)		(5)
M&B Reimb.	220	0.073914	(7)		(7)		(7)
Hum Svc Admin	26	0.008735	(1)		(1)		(1)
Hum Svc Homeland	174	0.058459	(5)		(5)		(5)
Pub Svc Vets Svc	34	0.011423	(1)		(1)		(1)
Pub Svc Comm Cor	91	0.030573	(3)		(3)		(3)
Pub Svc Animal	775	0.260378	(23)		(23)		(23)
Pub Svc Med Exam	236	0.079289	(7)		(7)		(7)
C&ED Dev & Plan	2,641	0.887302	(79)		(79)		(79)
Clerk / ROD	716	0.240556	(21)		(21)		(21)
District Court	74	0.024862	(2)		(2)		(2)
Probate Court	148	0.049724	(4)		(4)		(4)
Family Court	324	0.108855	(10)		(10)		(10)
Prosecuting Atty	423	0.142116	(13)		(13)		(13)
Sheriff Office	2,021	0.678999	(61)		(61)		(61)
Water Res. Comm.	1,991	0.668920	(60)		(60)		(60)
Parks & Rec	410	0.137748	(12)		(12)		(12)
Health	1,386	0.465657	(42)		(42)		(42)
Water Res Co SRF	93	0.031245	(3)		(3)		(3)
House Comm Dev	225	0.075594	(7)		(7)		(7)
Concealed Pistol	148	0.049724	(4)		(4)		(4)
Child Care Fund	457	0.153539	(14)		(14)		(14)
Airport	163	0.054763	(5)		(5)		(5)
Drain Prop Funds	18	0.006047	(1)		(1)		(1)
Drain Equipment	52	0.017471	(2)		(2)		(2)
Motor Pool	31	0.010415	(1)		(1)		(1)
Fringe Benefits	345	0.115910	(10)		(10)		(10)
<b>Schedule .4 Total for OfficeMax</b>	<b>297,644</b>	<b>100.000000</b>	<b>(8,929)</b>		<b>(8,929)</b>	<b>0</b>	<b>(8,929)</b>

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Purchasing**

Activity - ATM Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	3,866	70.883755	(1,607)		(1,607)		(1,607)
District Court	1,576	28.896223	(655)		(655)		(655)
Parks & Rec	12	0.220022	(5)		(5)		(5)
Schedule .4 Total for ATM Reimb	5,454	100.000000	(2,267)		(2,267)	0	(2,267)

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Purchasing**

Activity - Home Depot

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	979	0.385410	(56)		(56)		(56)
Facilities Management	80	0.031494	(5)		(5)		(5)
Hum Svc Homeland	30	0.011810	(2)		(2)		(2)
Pub Svc Animal	498	0.196051	(29)		(29)		(29)
District Court	1,785	0.702714	(103)		(103)		(103)
Sheriff Office	18,580	7.314529	(1,071)		(1,071)		(1,071)
Parks & Rec	102,356	40.295259	(5,899)		(5,899)		(5,899)
Water Res Co SRF	12,012	4.728855	(692)		(692)		(692)
Other Grants	1,067	0.420054	(61)		(61)		(61)
Child Care Fund	419	0.164951	(24)		(24)		(24)
Proj Work Orders	2,066	0.813338	(119)		(119)		(119)
Airport	8,432	3.319489	(486)		(486)		(486)
Drain Prop Funds	60,493	23.814735	(3,486)		(3,486)		(3,486)
Fac & Operations	29,671	11.680806	(1,710)		(1,710)		(1,710)
Drain Equipment	13,813	5.437868	(796)		(796)		(796)
Radio Communicat	329	0.129520	(19)		(19)		(19)
Motor Pool	1,397	0.549968	(81)		(81)		(81)
Communication	8	0.003149	0		0		0
<b>Schedule .4 Total for Home Depot</b>	<b>254,015</b>	<b>100.000000</b>	<b>(14,639)</b>		<b>(14,639)</b>	<b>0</b>	<b>(14,639)</b>

Allocation Basis: Dollar amount of Home Depot purchases by department

Allocation Source: P-card purchase summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Co Exec Purchasing**

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Non-Departmental	(21,205)	17,297	0	(29,923)	(8,523)
Co Exec Admin	4,810	6,170	0	(1,360)	0
Co Exec Compliance	557	633	0	(76)	0
Co Exec Corp Counsel	967	1,371	0	(404)	0
Mgmt & Budget Admin	670	686	0	(16)	0
Co Exec Purchasing	35	105	0	(70)	0
Mgmt & Budget Fiscal Services	385	764	0	(378)	0
Facilities Management	1,897	3,765	0	(256)	(1)
Central Services Admin	(8)	0	0	(8)	0
Central Services Support Svcs	2,560	2,728	0	(169)	0
Human Resources	2,854	3,656	0	(802)	0
Treasurer	6,086	6,548	0	(462)	0
Clerk Adm/Micrographics	600	655	0	(51)	(4)
M&B Equalization	(1,729)	0	0	(1,724)	(5)
M&B Reimb.	1,640	1,910	0	(263)	(7)
Hum Svc Admin	1,108	1,200	0	(92)	(1)
Hum Svc Homeland	5,318	6,548	0	(1,224)	(5)
Pub Svc Admin	85	109	0	(24)	0
Pub Svc Vets Svc	324	491	0	(166)	(1)
Pub Svc Comm Cor	3,271	3,765	0	(492)	(3)
Pub Svc MSU Ext	91	218	0	(127)	0
Pub Svc Animal	21,644	24,284	0	(2,588)	(23)
Pub Svc CC Prob	(305)	218	0	(523)	0
Pub Svc Med Exam	20,214	21,337	0	(1,116)	(7)
C&ED Admin	504	600	0	(96)	0
C&ED Dev & Plan	6,315	9,768	0	(3,373)	(79)
Clerk / ROD	3,062	5,130	0	(2,046)	(21)
District Court	12,618	15,607	0	(2,229)	(2)
Probate Court	1,765	2,619	0	(849)	(4)
Family Court	4,489	9,222	0	(4,723)	(10)
Prosecuting Atty	(1,955)	3,874	0	(5,817)	(13)
Sheriff Office	66,474	83,548	0	(15,943)	(61)
BOC Bd of Comm	(440)	4,366	0	(4,805)	0
BOC Library	(187)	0	0	(187)	0
Water Res. Comm.	1,479	2,456	0	(917)	(60)
Parks & Rec	148,661	167,042	0	(12,465)	(12)
Friend of Court	2,012	3,274	0	(1,263)	0
Health	30,088	33,507	0	(3,377)	(42)
Indigent Defense	413	436	0	(24)	0
ROD Automation	2,286	0	2,286	0	0
Water Res Co SRF	82,223	87,477	0	(4,560)	(3)
Multi Org Grants	3,835	4,038	0	(203)	0
Workforce Develp	(171)	109	0	(280)	0
LE Grants Misc	(332)	764	0	(1,096)	0
LE Grants PA-CRP	13,732	14,407	0	(674)	0
House Comm Dev	22,770	24,066	0	(1,289)	(7)
Hum Svcs Grants	12,721	14,952	0	(2,231)	0
Other Grants	3,382	5,293	0	(1,850)	0
Judicial Grants	6,403	6,767	0	(364)	0
Brownfield Init.	928	928	0	0	0
Concealed Pistol	902	1,037	0	(130)	(4)
Child Care Fund	31,013	34,816	0	(3,765)	(14)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Purchasing**

Receiving Department	Total	Purch General	Purch I.T.	PCARD	OfficeMax
Waste Res Mgmt	327	327	0	0	0
Proj Work Orders	40,935	41,419	0	(365)	0
Water Res Co CPF	7,086	7,367	0	(281)	0
Fire Record Mgmt	1,313	0	1,313	0	0
Airport	21,347	25,157	0	(3,319)	(5)
Drain Prop Funds	244,217	258,943	0	(11,240)	(1)
Delq Tax Revolv	600	600	0	0	0
Fac & Operations	182,240	211,026	0	(27,076)	0
Info Tech Clemis	11,764	0	12,646	(882)	0
Info Technology	67,050	0	71,351	(4,301)	0
Drain Equipment	51,583	54,953	0	(2,573)	(2)
Radio Communicat	5,617	0	7,150	(1,514)	0
Motor Pool	84,430	85,676	0	(1,166)	(1)
Communication	8,301	0	10,117	(1,815)	0
Bldg & Liab Ins	3,881	3,929	0	(48)	0
Fringe Benefits	7,007	11,242	0	(4,224)	(10)
Retirement	(54)	0	0	(54)	0
Economic Develop	(46)	0	0	(46)	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,244,458</b>	<b>1,341,205</b>	<b>104,862</b>	<b>(175,774)</b>	<b>(8,929)</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Purchasing**

Receiving Department	ATM Reimb	Home Depot
Non-Departmental	0	(56)
Co Exec Admin	0	0
Co Exec Compliance	0	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	0
Co Exec Purchasing	0	0
Mgmt & Budget Fiscal Services	0	0
Facilities Management	(1,607)	(5)
Central Services Admin	0	0
Central Services Support Svcs	0	0
Human Resources	0	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	(2)
Pub Svc Admin	0	0
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	0
Pub Svc MSU Ext	0	0
Pub Svc Animal	0	(29)
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	0
C&ED Dev & Plan	0	0
Clerk / ROD	0	0
District Court	(655)	(103)
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	(1,071)
BOC Bd of Comm	0	0
BOC Library	0	0
Water Res. Comm.	0	0
Parks & Rec	(5)	(5,899)
Friend of Court	0	0
Health	0	0
Indigent Defense	0	0
ROD Automation	0	0
Water Res Co SRF	0	(692)
Multi Org Grants	0	0
Workforce Develp	0	0
LE Grants Misc	0	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Other Grants	0	(61)
Judicial Grants	0	0
Brownfield Init.	0	0
Concealed Pistol	0	0
Child Care Fund	0	(24)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Purchasing**

Receiving Department	ATM Reimb	Home Depot
Waste Res Mgmt	0	0
Proj Work Orders	0	(119)
Water Res Co CPF	0	0
Fire Record Mgmt	0	0
Airport	0	(486)
Drain Prop Funds	0	(3,486)
Delq Tax Revolv	0	0
Fac & Operations	0	(1,710)
Info Tech Clemis	0	0
Info Technology	0	0
Drain Equipment	0	(796)
Radio Communicat	0	(19)
Motor Pool	0	(81)
Communication	0	0
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Retirement	0	0
Economic Develop	0	0
Direct Bill	0	0
<b>Total</b>	<b>(2,267)</b>	<b>(14,639)</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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, 2020**  
**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.

**Pandemics** – this function identifies costs associated with the Pandemics program. These costs were mostly recovered through the CARES Act and were not allocated for purposes of this cost allocation 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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Fiscal Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,776,253			6,776,253
Deductions:				
Wage & Fringe Adj.	140,793			
Total Deductions:	<u>140,793</u>			140,793
Inbound Costs:				
Building Depreciation	217,416		217,416	
Non-Departmental	1,249	5	1,254	
Co Exec Admin	115,412	7,592	123,005	
Co Exec Compliance	2,637	10	2,646	
Co Exec Corp Counsel	24,928	2,619	27,548	
Mgmt & Budget Admin	78,564	4,552	83,116	
Co Exec Purchasing	360	26	385	
Mgmt & Budget Fiscal Services		36,305	36,305	
Facilities Management		72,372	72,372	
Central Services Support Svcs		37,982	37,982	
Human Resources		58,003	58,003	
Treasurer		557,483	557,483	
Total Allocated Additions:	<u>440,566</u>	<u>776,951</u>	1,217,516	1,217,516
Total To Be Allocated:	<u>7,357,612</u>	<u>776,951</u>		<u>8,134,562</u>

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department Mgmt & Budget Fiscal Services**

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	3,849,739	135,704	536,012	474,358	528,470
FRINGE BENEFITS	2,057,828	72,641	286,450	253,524	282,540
<b>Other Expense &amp; Cost</b>					
Supplies	7,059	249	983	870	969
Postage	17,012	0	0	0	0
Operating Expenses	66,780	2,357	9,296	8,227	9,169
Professional Serv	66,870	0	25,900	0	0
Internal Charges	851,758	30,067	118,565	104,937	116,946
*Wage & Fringe Adj.	(140,793)	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	6,776,253				
<b>Deductions</b>					
*Total Disallowed Costs	140,793	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	6,917,046	241,018	977,206	841,916	938,094
<b>Allocation Step 1</b>					
Inbound - Mgmt & Budget Admin	78,564	78,564	0	0	0
Inbound - All Others	362,002	12,779	50,391	44,599	49,703
Reallocate Admin Costs		(332,360)	41,179	36,460	40,614
Unallocated Costs	(129,433)	0	0	0	0
1st Allocation	7,228,179	0	1,068,776	922,975	1,028,411
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Admin	4,552	4,552	0	0	0
Inbound - Central Services Support Svcs: Records Retent	12,712	10,141	0	2,570	0
Inbound - Treasurer: Cash Accounting	391,850	31,871	0	163,520	0
Inbound - Treasurer: Disb Specific	165,585	0	0	165,585	0
Inbound - All Others	202,252	7,139	28,153	24,917	27,769
Reallocate Admin Costs		(53,704)	6,654	5,891	6,563
Unallocated Costs	(4,326)	0	0	0	0
2nd Allocation	772,625	0	34,807	362,484	34,331
<b>Total For Mgmt &amp; Budget Fiscal Services</b>					
Schedule .3 Total	8,000,804	0	1,103,583	1,285,459	1,062,743

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Cash Recepting
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	370,210	1,072,571	290,513	370,252	5,209
FRINGE BENEFITS	197,963	572,900	155,366	197,963	2,881
<b>Other Expense &amp; Cost</b>					
Supplies	679	1,965	533	679	10
Postage	0	0	17,012	0	0
Operating Expenses	6,424	18,593	5,042	6,424	93
Professional Serv	0	0	0	0	0
Internal Charges	81,939	237,130	64,308	81,939	1,192
*Wage & Fringe Adj.	0	0	0	0	0
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	657,215	1,903,159	532,774	657,257	9,385
<b>Allocation Step 1</b>					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	34,825	100,782	27,331	34,825	507
Reallocate Admin Costs	28,450	82,425	22,335	28,417	399
Unallocated Costs	0	0	0	0	0
1st Allocation	720,490	2,086,366	582,440	720,498	10,291
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - Central Services Support Svcs: Records Retent	0	0	0	0	0
Inbound - Treasurer: Cash Accounting	88,139	68,333	160	28,187	11,638
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - All Others	19,456	56,310	15,270	19,456	283
Reallocate Admin Costs	4,597	13,319	3,609	4,592	64
Unallocated Costs	0	0	0	0	0
2nd Allocation	112,193	137,962	19,039	52,235	11,985
<b>Total For Mgmt &amp; Budget Fiscal Services</b>					
Schedule .3 Total	832,682	2,224,328	601,479	772,734	22,276

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Billed Acctng	Prof Services	Pandemics**
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	66,440
FRINGE BENEFITS	0	0	35,600
<b>Other Expense &amp; Cost</b>			
Supplies	0	0	122
Postage	0	0	0
Operating Expenses	0	0	1,155
Professional Serv	0	40,970	0
Internal Charges	0	0	14,735
*Wage & Fringe Adj.	0	0	0
<b>Departmental Total</b>			
<b>Expenditures Per Financial Statement</b>			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	0	40,970	118,052
<b>Allocation Step 1</b>			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - All Others	0	0	6,263
Reallocate Admin Costs	46,963	0	5,118
Unallocated Costs	0	0	(129,433)
1st Allocation	46,963	40,970	0
<b>Allocation Step 2</b>			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - Central Services Support Svcs: Records Retent	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0
Inbound - All Others	0	0	3,499
Reallocate Admin Costs	7,588	0	827
Unallocated Costs	0	0	(4,326)
2nd Allocation	7,588	0	0
<b>Total For Mgmt &amp; Budget Fiscal Services</b>			
Schedule .3 Total	54,551	40,970	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	18,035	2.492230	26,636		26,636		26,636
Co Exec Admin	3,330	0.460168	4,918		4,918		4,918
Co Exec Compliance	489	0.067574	722		722		722
Co Exec Corp Counsel	3,084	0.426173	4,555		4,555		4,555
Mgmt & Budget Admin	192	0.026532	284		284		284
Co Exec Purchasing	1,414	0.195399	2,088		2,088		2,088
Mgmt & Budget Fiscal Services	6,776	0.936366	10,008		10,008		10,008
Facilities Management	1,449	0.200235	2,140		2,140	73	2,213
Central Services Admin	246	0.033994	363		363	12	376
Central Services Support Svcs	2,346	0.324190	3,465		3,465	118	3,583
Human Resources	3,829	0.529124	5,655		5,655	193	5,848
Treasurer	16,578	2.290890	24,484		24,484	836	25,320
Clerk Adm/Micrographics	1,050	0.145098	1,551		1,551	53	1,604
M&B Equalization	9,599	1.326472	14,177		14,177	484	14,661
M&B Reimb.	2,736	0.378084	4,041		4,041	138	4,179
Hum Svc Admin	1,272	0.175776	1,879		1,879	64	1,943
Hum Svc Childrens Villages	33	0.004560	49		49	2	50
Hum Svc Homeland	1,968	0.271955	2,907		2,907	99	3,006
Pub Svc Admin	244	0.033718	360		360	12	373
Pub Svc Vets Svc	1,904	0.263111	2,812		2,812	96	2,908
Pub Svc Comm Cor	4,877	0.673946	7,203		7,203	246	7,449
Pub Svc MSU Ext	1,100	0.152007	1,625		1,625	55	1,680
Pub Svc Animal	4,924	0.680440	7,272		7,272	248	7,521
Pub Svc CC Prob	638	0.088164	942		942	32	974
Pub Svc Med Exam	4,982	0.688455	7,358		7,358	251	7,609
C&ED Admin	538	0.074345	795		795	27	822
C&ED Dev & Plan	31,455	4.346721	46,457		46,457	1,586	48,043
Clerk / ROD	9,516	1.315002	14,054		14,054	480	14,534
District Court	17,157	2.370901	25,340		25,340	865	26,205
Probate Court	6,723	0.929042	9,929		9,929	339	10,268
Family Court	30,479	4.211849	45,015		45,015	1,537	46,552
Prosecuting Atty	19,813	2.737930	29,262		29,262	999	30,261
Sheriff Office	167,621	23.163305	247,565		247,565	8,455	256,020
BOC Bd of Comm	3,729	0.515305	5,507		5,507	188	5,695
BOC Library	983	0.135839	1,452		1,452	49	1,501
Water Res. Comm.	5,513	0.761833	8,142		8,142	278	8,420
Parks & Rec	19,811	2.737653	29,259		29,259	999	30,258
Friend of Court	18,078	2.498172	26,700		26,700	911	27,611
Hum Svc Health	5,996	0.828578	8,856		8,856	302	9,158
Health	29,948	4.138470	44,231		44,231	1,510	45,741
Indigent Defense	4,317	0.596560	6,376		6,376	218	6,594
ROD Automation	1,633	0.225662	2,412		2,412	82	2,494
Oakland Enhance	468	0.064672	691		691	24	715
Water Res Co SRF	17,378	2.401440	25,666		25,666	876	26,542
Restricted Funds	21	0.002902	31		31	1	32
Multi Org Grants	1,967	0.271817	2,905		2,905	99	3,004
Workforce Develop	14,966	2.068130	22,104		22,104	755	22,858
LE Grants Misc	2,583	0.356941	3,815		3,815	130	3,945
LE Grants PA-CRP	2,615	0.361363	3,862		3,862	132	3,994
LE Grants Rd Pat	860	0.118842	1,270		1,270	43	1,313
House Comm Dev	10,116	1.397915	14,941		14,941	510	15,451
Hum Svcs Grants	8,093	1.118360	11,953		11,953	408	12,361

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	15,280	2.111521	22,567		22,567	770	23,338
Judicial Grants	636	0.087888	939		939	32	971
Brownfield Init.	151	0.020866	223		223	8	231
Concealed Pistol	244	0.033718	360		360	12	373
Child Care Fund	31,981	4.419408	47,234		47,234	1,612	48,846
Waste Res Mgmt	37	0.005113	55		55	2	56
Water Res Co CPF	2,319	0.320459	3,425		3,425	117	3,542
Fire Record Mgmt	569	0.078629	840		840	29	869
Airport	4,187	0.578595	6,184		6,184	211	6,395
Drain Prop Funds	42,139	5.823127	62,236		62,236	2,125	64,361
Delq Tax Revolv	442	0.061079	653		653	22	675
Fac & Operations	27,645	3.820222	40,830		40,830	1,394	42,223
Info Tech Clemis	9,499	1.312653	14,029		14,029	479	14,508
Info Technology	38,658	5.342093	57,095		57,095	1,949	59,044
Radio Communicat	5,384	0.744007	7,952		7,952	271	8,223
Motor Pool	5,565	0.769019	8,219		8,219	281	8,500
Communication	3,314	0.457957	4,895		4,895	167	5,062
Bldg & Liab Ins	6,628	0.915914	9,789		9,789	334	10,123
Fringe Benefits	3,103	0.428799	4,583		4,583	156	4,739
Delq Per Prop Tx	396	0.054723	585		585	20	605
<b>Schedule .4 Total for General Acctng</b>	<b>723,649</b>	<b>100.000000</b>	<b>1,068,776</b>		<b>1,068,776</b>	<b>34,807</b>	<b>1,103,583</b>

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)  
Allocation Source: General ledger

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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	2,229,184	0.523706	4,834		4,834		4,834
Co Exec Compliance	438,973	0.103129	952		952		952
Co Exec Corp Counsel	2,656,913	0.624193	5,761		5,761		5,761
Co Exec Purchasing	1,195,700	0.280908	2,593		2,593		2,593
Mgmt & Budget Fiscal Services	5,766,774	1.354797	12,504		12,504		12,504
Facilities Management	1,027,403	0.241369	2,228		2,228	901	3,129
Central Services Admin	234,099	0.054997	508		508	205	713
Central Services Support Svcs	1,249,480	0.293542	2,709		2,709	1,096	3,805
Human Resources	2,757,262	0.647768	5,979		5,979	2,418	8,397
Treasurer	3,222,314	0.757023	6,987		6,987	2,826	9,813
Clerk Adm/Micrographics	830,916	0.195208	1,802		1,802	729	2,530
M&B Equalization	8,161,657	1.917431	17,697		17,697	7,157	24,854
M&B Reimb.	2,116,422	0.497214	4,589		4,589	1,856	6,445
Hum Svc Admin	232,099	0.054527	503		503	203	707
Hum Svc Childrens Villages	33,084	0.007772	72		72	29	101
Hum Svc Homeland	948,490	0.222830	2,057		2,057	832	2,888
Pub Svc Admin	234,860	0.055176	509		509	206	715
Pub Svc Vets Svc	1,567,266	0.368200	3,398		3,398	1,374	4,773
Pub Svc Comm Cor	3,894,309	0.914896	8,444		8,444	3,415	11,859
Pub Svc MSU Ext	513,608	0.120663	1,114		1,114	450	1,564
Pub Svc Animal	2,624,747	0.616636	5,691		5,691	2,302	7,993
Pub Svc Med Exam	3,526,169	0.828408	7,646		7,646	3,092	10,738
C&ED Admin	317,665	0.074630	689		689	278	967
C&ED Dev & Plan	5,049,138	1.186202	10,948		10,948	4,428	15,376
Clerk / ROD	5,353,460	1.257697	11,608		11,608	4,694	16,303
District Court	13,344,885	3.135135	28,936		28,936	11,702	40,639
Probate Court	4,642,921	1.090769	10,068		10,068	4,071	14,139
Family Court	22,226,881	5.221796	48,196		48,196	19,491	67,687
Prosecuting Atty	17,066,618	4.009487	37,007		37,007	14,966	51,972
Sheriff Office	136,628,638	32.098385	296,261		296,261	119,813	416,074
BOC Bd of Comm	2,664,588	0.625996	5,778		5,778	2,337	8,114
BOC Library	271,361	0.063751	588		588	238	826
Water Res. Comm.	3,412,139	0.801619	7,399		7,399	2,992	10,391
Parks & Rec	11,854,936	2.785099	25,706		25,706	10,396	36,101
Friend of Court	14,745,005	3.464067	31,972		31,972	12,930	44,902
Hum Svc Health	5,936,134	1.394585	12,872		12,872	5,205	18,077
Health	22,167,513	5.207849	48,067		48,067	19,439	67,506
Indigent Defense	802,562	0.188547	1,740		1,740	704	2,444
ROD Automation	358,785	0.084290	778		778	315	1,092
Oakland Enhance	445,581	0.104681	966		966	391	1,357
Water Res Co SRF	6,227,552	1.463049	13,504		13,504	5,461	18,965
Multi Org Grants	1,497,831	0.351888	3,248		3,248	1,313	4,561
Workforce Develop	953,211	0.223939	2,067		2,067	836	2,903
LE Grants Misc	1,626,094	0.382021	3,526		3,526	1,426	4,952
LE Grants PA-CRP	2,187,938	0.514016	4,744		4,744	1,919	6,663
LE Grants Rd Pat	723,394	0.169948	1,569		1,569	634	2,203
House Comm Dev	2,306,503	0.541870	5,001		5,001	2,023	7,024
Hum Svcs Grants	4,775,446	1.121903	10,355		10,355	4,188	14,542
Other Grants	276,841	0.065039	600		600	243	843
Judicial Grants	475,028	0.111599	1,030		1,030	417	1,447
Concealed Pistol	169,991	0.039936	369		369	149	518
Child Care Fund	20,882,377	4.905930	45,280		45,280	18,312	63,592

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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
Water Res Co CPF	505,565	0.118773	1,096		1,096	443	1,539
Fire Record Mgmt	454,089	0.106680	985		985	398	1,383
Airport	2,237,219	0.525593	4,851		4,851	1,962	6,813
Drain Prop Funds	25,498,609	5.990428	55,290		55,290	22,360	77,650
Delq Tax Revolv	201,246	0.047279	436		436	176	613
Fac & Operations	15,476,235	3.635856	33,558		33,558	13,571	47,129
Info Tech Clemis	3,130,908	0.735549	6,789		6,789	2,745	9,534
Info Technology	16,761,568	3.937822	36,345		36,345	14,698	51,043
Radio Communicat	1,126,234	0.264588	2,442		2,442	988	3,430
Motor Pool	1,409,535	0.331144	3,056		3,056	1,236	4,292
Communication	400,828	0.094167	869		869	351	1,220
Bldg & Liab Ins	813,653	0.191153	1,764		1,764	713	2,478
Fringe Benefits	2,536,749	0.595962	5,501		5,501	2,224	7,725
Delq Per Prop Tx	250,670	0.058890	544		544	220	763
Schedule .4 Total for Payroll Svcs	425,655,853	100.000000	922,975		922,975	362,484	1,285,459

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, 2020**  
**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	18,035	3.390573	34,869		34,869		34,869
Co Exec Admin	3,330	0.626039	6,438		6,438		6,438
Co Exec Compliance	489	0.091932	945		945		945
Co Exec Corp Counsel	3,084	0.579791	5,963		5,963		5,963
Mgmt & Budget Admin	192	0.036096	371		371		371
Co Exec Purchasing	1,414	0.265831	2,734		2,734		2,734
Mgmt & Budget Fiscal Services	6,776	1.273885	13,101		13,101		13,101
Facilities Management	1,449	0.272411	2,801		2,801	100	2,901
Central Services Admin	246	0.046248	476		476	17	493
Central Services Support Svcs	2,346	0.441047	4,536		4,536	161	4,697
Human Resources	3,829	0.719851	7,403		7,403	264	7,667
Treasurer	16,578	3.116658	32,052		32,052	1,141	33,193
Clerk Adm/Micrographics	1,050	0.197400	2,030		2,030	72	2,102
M&B Equalization	9,599	1.804608	18,559		18,559	661	19,220
M&B Reimb.	2,736	0.514367	5,290		5,290	188	5,478
Hum Svc Admin	1,272	0.239136	2,459		2,459	88	2,547
Hum Svc Childrens Villages	33	0.006204	64		64	2	66
Hum Svc Homeland	1,968	0.369983	3,805		3,805	135	3,940
Pub Svc Admin	244	0.045872	472		472	17	489
Pub Svc Vets Svc	1,904	0.357951	3,681		3,681	131	3,812
Pub Svc Comm Cor	4,877	0.916874	9,429		9,429	336	9,765
Pub Svc MSU Ext	1,100	0.206800	2,127		2,127	76	2,202
Pub Svc Animal	4,924	0.925710	9,520		9,520	339	9,859
Pub Svc CC Prob	638	0.119944	1,234		1,234	44	1,277
Pub Svc Med Exam	4,982	0.936614	9,632		9,632	343	9,975
C&ED Admin	538	0.101144	1,040		1,040	37	1,077
C&ED Dev & Plan	31,455	5.913528	60,815		60,815	2,166	62,981
Clerk / ROD	9,516	1.789004	18,398		18,398	655	19,053
District Court	17,157	3.225509	33,172		33,172	1,181	34,353
Probate Court	6,723	1.263921	12,998		12,998	463	13,461
Family Court	30,479	5.730040	58,928		58,928	2,099	61,027
Prosecuting Atty	19,813	3.724836	38,307		38,307	1,364	39,671
Sheriff Office	167,621	31.512681	324,081		324,081	11,545	335,625
BOC Bd of Comm	3,729	0.701051	7,210		7,210	257	7,466
BOC Library	983	0.184804	1,901		1,901	68	1,968
Friend of Court	18,078	3.398657	34,952		34,952	1,245	36,197
Hum Svc Health	5,996	1.127246	11,593		11,593	413	12,006
Health	29,948	5.630212	57,902		57,902	2,062	59,964
Indigent Defense	4,317	0.811594	8,346		8,346	297	8,644
ROD Automation	1,633	0.307003	3,157		3,157	112	3,270
Oakland Enhance	468	0.087984	905		905	32	937
Multi Org Grants	1,967	0.369795	3,803		3,803	135	3,938
Workforce Develop	14,966	2.813602	28,935		28,935	1,030	29,966
LE Grants Misc	2,583	0.485603	4,994		4,994	178	5,172
LE Grants PA-CRP	2,615	0.491619	5,056		5,056	180	5,236
LE Grants Rd Pat	860	0.161680	1,663		1,663	59	1,722
House Comm Dev	10,116	1.901804	19,558		19,558	697	20,255
Hum Svcs Grants	8,093	1.521481	15,647		15,647	557	16,204
Other Grants	15,280	2.872634	29,542		29,542	1,052	30,595
Judicial Grants	636	0.119568	1,230		1,230	44	1,273
Brownfield Init.	151	0.028388	292		292	10	302
Concealed Pistol	244	0.045872	472		472	17	489

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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
Child Care Fund	31,981	6.012415	61,832		61,832	2,202	64,034
Waste Res Mgmt	37	0.006956	72		72	3	74
Delq Tax Revolv	442	0.083096	855		855	30	885
Delq Per Prop Tx	396	0.074448	766		766	27	793
Schedule .4 Total for Budgeting	531,916	100.000000	1,028,411		1,028,411	34,331	1,062,743

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, 2020  
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	37,375	10.095621	72,738		72,738	11,326	84,064
Indigent Defense	56,702	15.316172	110,351		110,351	17,184	127,535
ROD Automation	7,412	2.002107	14,425		14,425	2,246	16,671
Multi Org Grants	15,002	4.052295	29,196		29,196	4,546	33,743
Workforce Develop	29,992	8.101348	58,369		58,369	9,089	67,458
LE Grants Misc	26,913	7.269658	52,377		52,377	8,156	60,533
LE Grants PA-CRP	12,126	3.275438	23,599		23,599	3,675	27,274
LE Grants Rd Pat	5,762	1.556414	11,214		11,214	1,746	12,960
House Comm Dev	24,431	6.599227	47,547		47,547	7,404	54,951
Hum Svcs Grants	96,500	26.066287	187,805		187,805	29,245	217,050
Other Grants	31,534	8.517868	61,370		61,370	9,556	70,927
Judicial Grants	26,120	7.055455	50,834		50,834	7,916	58,750
Brownfield Init.	341	0.092110	664		664	103	767
<b>Schedule .4 Total for Grant Acctng</b>	<b>370,210</b>	<b>100.000000</b>	<b>720,490</b>		<b>720,490</b>	<b>112,193</b>	<b>832,682</b>

Allocation Basis: Assigned wages by benefiting grant  
Allocation Source: Grant accounting worksheet

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Fund Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	3,306	0.308231	6,431		6,431	425	6,856
Central Services Support Svcs	27,636	2.576613	53,758		53,758	3,555	57,312
Human Resources	1,424	0.132765	2,770		2,770	183	2,953
M&B Equalization	432	0.040277	840		840	56	896
District Court	2,470	0.230288	4,805		4,805	318	5,122
Sheriff Office	104,466	9.739775	203,207		203,207	13,437	216,644
Parks & Rec	21,171	1.973855	41,182	(22,888)	18,294	2,723	21,017
Health	51,370	4.789427	99,925		99,925	6,607	106,532
Child Care Fund	51,370	4.789427	99,925		99,925	6,607	106,532
Fire Record Mgmt	28,142	2.623789	54,742		54,742	3,620	58,362
Airport	85,275	7.950523	165,877		165,877	10,969	176,846
Fac & Operations	190,681	17.777936	370,913		370,913	24,528	395,441
Info Tech Clemis	74,721	6.966532	145,347		145,347	9,611	154,958
Info Technology	126,720	11.814602	246,496		246,496	16,300	262,795
Radio Communicat	52,456	4.890679	102,037		102,037	6,747	108,785
Motor Pool	55,378	5.163108	107,721		107,721	7,123	114,844
Communication	72,281	6.739041	140,601		140,601	9,297	149,898
Bldg & Liab Ins	33,659	3.138161	65,474		65,474	4,329	69,803
Fringe Benefits	64,855	6.046686	126,156	(117,905)	8,251	8,342	16,593
Retirement	8,978	0.837054	17,464		17,464	1,155	18,619
Retiree Hlt Care	14,883	1.387600	28,950		28,950	1,914	30,865
Superseding Trust	897	0.083631	1,745		1,745	115	1,860
Schedule .4 Total for Fund Accounting	1,072,571	100.000000	2,086,366	(140,793)	1,945,573	137,962	2,083,535
Direct Billed				140,793	140,793		140,793
Schedule .3 Total for Fund Accounting	1,072,571	100.000000		0	2,086,366	137,962	2,224,328

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, 2020**  
**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	938	2.374924	13,833		13,833		13,833
Co Exec Admin	185	0.468402	2,728		2,728		2,728
Co Exec Compliance	22	0.055702	324		324		324
Co Exec Corp Counsel	48	0.121531	708		708		708
Mgmt & Budget Admin	10	0.025319	147		147		147
Co Exec Purchasing	9	0.022787	133		133		133
Mgmt & Budget Fiscal Services	44	0.111404	649		649		649
Facilities Management	29	0.073425	428		428	14	442
Central Services Admin	2	0.005064	29		29	1	30
Central Services Support Svcs	22	0.055702	324		324	11	335
Human Resources	149	0.377253	2,197		2,197	74	2,271
Treasurer	154	0.389913	2,271		2,271	77	2,348
Clerk Adm/Micrographics	42	0.106340	619		619	21	640
M&B Equalization	20	0.050638	295		295	10	305
M&B Reimb.	211	0.534231	3,112		3,112	105	3,217
Hum Svc Admin	7	0.017723	103		103	3	107
Hum Svc Homeland	107	0.270914	1,578		1,578	53	1,631
Pub Svc Admin	9	0.022787	133		133	4	137
Pub Svc Vets Svc	157	0.397509	2,315		2,315	78	2,393
Pub Svc Comm Cor	85	0.215212	1,253		1,253	42	1,296
Pub Svc MSU Ext	24	0.060766	354		354	12	366
Pub Svc Animal	36	0.091148	531		531	18	549
Pub Svc CC Prob	17	0.043042	251		251	8	259
Pub Svc Med Exam	372	0.941868	5,486		5,486	185	5,671
C&ED Admin	18	0.045574	265		265	9	274
C&ED Dev & Plan	2,594	6.567754	38,253		38,253	1,292	39,545
Clerk / ROD	806	2.040713	11,886		11,886	401	12,287
District Court	996	2.521774	14,688		14,688	496	15,184
Probate Court	2,668	6.755114	39,344		39,344	1,328	40,673
Family Court	6,120	15.495240	90,250		90,250	3,047	93,297
Prosecuting Atty	387	0.979846	5,707		5,707	193	5,900
Sheriff Office	3,380	8.557829	49,844		49,844	1,683	51,527
BOC Bd of Comm	118	0.298764	1,740		1,740	59	1,799
BOC Library	1	0.002532	15		15	0	15
Water Res. Comm.	44	0.111404	649		649	22	671
Parks & Rec	1,000	2.531902	14,747		14,747	498	15,245
Friend of Court	214	0.541827	3,156		3,156	106	3,262
Health	233	0.589933	3,436		3,436	116	3,552
Indigent Defense	7,763	19.655157	114,481		114,481	3,869	118,350
ROD Automation	47	0.118999	693		693	23	716
Water Res Co SRF	107	0.270914	1,578		1,578	53	1,631
Multi Org Grants	60	0.151914	885		885	30	915
Workforce Develop	26	0.065829	383		383	13	396
LE Grants Misc	129	0.326615	1,902		1,902	64	1,966
LE Grants PA-CRP	382	0.967187	5,633		5,633	190	5,823
LE Grants Rd Pat	4	0.010128	59		59	2	61
House Comm Dev	28	0.070893	413		413	14	427
Hum Svcs Grants	169	0.427891	2,492		2,492	84	2,576
Other Grants	4,047	10.246607	59,680		59,680	2,015	61,695
Judicial Grants	191	0.483593	2,817		2,817	95	2,912
Brownfield Init.	26	0.065829	383		383	13	396
Concealed Pistol	27	0.068361	398		398	13	412

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	73	0.184829	1,077		1,077	36	1,113
Waste Res Mgmt	6	0.015191	88		88	3	91
Water Res Co DSF	3	0.007596	44		44	1	46
Proj Work Orders	37	0.093680	546		546	18	564
Water Res Co CPF	6	0.015191	88		88	3	91
Airport	115	0.291169	1,696		1,696	57	1,753
Drain Prop Funds	595	1.506482	8,774		8,774	296	9,071
Delq Tax Revolv	6	0.015191	88		88	3	91
Fac & Operations	214	0.541827	3,156		3,156	106	3,262
Info Tech Clemis	56	0.141787	826		826	28	854
Info Technology	106	0.268382	1,563		1,563	53	1,616
Drain Equipment	61	0.154446	900		900	30	930
Radio Communicat	47	0.118999	693		693	23	716
Motor Pool	3,297	8.347681	48,620		48,620	1,641	50,262
Communication	20	0.050638	295		295	10	305
Bldg & Liab Ins	172	0.435487	2,536		2,536	86	2,622
Fringe Benefits	393	0.995037	5,796		5,796	196	5,991
Retirement	5	0.012660	74		74	2	76
<b>Schedule .4 Total for Accts Payable</b>	<b>39,496</b>	<b>100.000000</b>	<b>582,440</b>		<b>582,440</b>	<b>19,039</b>	<b>601,479</b>

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, 2020**  
**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.	9,836	2.656569	19,141		19,141	1,388	20,528
Water Res Co SRF	162,699	43.942775	316,607		316,607	22,954	339,561
Water Res Co DSF	4,211	1.137333	8,194		8,194	594	8,788
Water Res Co CPF	8,785	2.372708	17,095		17,095	1,239	18,335
Drain Prop Funds	156,711	42.325497	304,955		304,955	22,109	327,063
Drain Equipment	28,010	7.565118	54,507		54,507	3,952	58,458
<b>Schedule .4 Total for Drain Acctng</b>	<b>370,252</b>	<b>100.000000</b>	<b>720,498</b>		<b>720,498</b>	<b>52,235</b>	<b>772,734</b>

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	31	13.080169	1,346		1,346		1,346
Co Exec Corp Counsel	1	0.421941	43		43		43
Co Exec Purchasing	2	0.843882	87		87		87
Mgmt & Budget Fiscal Services	1	0.421941	43		43		43
Central Services Support Svcs	4	1.687764	174		174	237	411
Human Resources	1	0.421941	43		43	59	103
Treasurer	3	1.265823	130		130	178	308
M&B Equalization	1	0.421941	43		43	59	103
Pub Svc Vets Svc	1	0.421941	43		43	59	103
C&ED Dev & Plan	2	0.843882	87		87	119	205
Clerk / ROD	10	4.219409	434		434	593	1,027
District Court	1	0.421941	43		43	59	103
Probate Court	4	1.687764	174		174	237	411
Family Court	4	1.687764	174		174	237	411
Sheriff Office	5	2.109705	217		217	297	514
Water Res. Comm.	1	0.421941	43		43	59	103
Parks & Rec	4	1.687764	174		174	237	411
Water Res Co SRF	1	0.421941	43		43	59	103
LE Grants Misc	4	1.687764	174		174	237	411
Judicial Grants	1	0.421941	43		43	59	103
Waste Res Mgmt	9	3.797468	391		391	534	925
Proj Work Orders	3	1.265823	130		130	178	308
Airport	5	2.109705	217		217	297	514
Drain Prop Funds	1	0.421941	43		43	59	103
Fac & Operations	5	2.109705	217		217	297	514
Info Tech Clemis	3	1.265823	130		130	178	308
Info Technology	35	14.767932	1,520		1,520	2,077	3,596
Radio Communicat	47	19.831220	2,041		2,041	2,790	4,831
Motor Pool	33	13.924051	1,433		1,433	1,958	3,391
Bldg & Liab Ins	4	1.687764	174		174	237	411
Fringe Benefits	10	4.219409	434		434	593	1,027
<b>Schedule .4 Total for Cash Receipting</b>	<b>237</b>	<b>100.000000</b>	<b>10,291</b>		<b>10,291</b>	<b>11,985</b>	<b>22,276</b>

Allocation Basis: Number of cash receipts processed by department  
Allocation Source: Detail transaction summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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.	75,674	12.385250	5,816		5,816	940	6,756
Parks & Rec	312,670	51.173402	24,032		24,032	3,883	27,916
Workforce Develop	57,175	9.357595	4,395		4,395	710	5,105
House Comm Dev	57,942	9.483127	4,453		4,453	720	5,173
Drain Prop Funds	107,540	17.600626	8,266		8,266	1,336	9,601
<b>Schedule .4 Total for Billed Acctng</b>	<b>611,001</b>	<b>100.000000</b>	<b>46,963</b>		<b>46,963</b>	<b>7,588</b>	<b>54,551</b>

Allocation Basis: Personnel expenses by benefiting department

Allocation Source: Labor Distribution Report

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Prof Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	30,470	74.371491	30,470		30,470		30,470
LE Grants PA-CRP	10,500	25.628509	10,500		10,500		10,500
Schedule .4 Total for Prof Services	40,970	100.000000	40,970		40,970	0	40,970

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, 2020  
Schedule .5 - Allocation Summary  
For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	76,684	26,636	0	34,869	0
Co Exec Admin	18,918	4,918	4,834	6,438	0
Co Exec Compliance	2,944	722	952	945	0
Co Exec Corp Counsel	17,030	4,555	5,761	5,963	0
Mgmt & Budget Admin	802	284	0	371	0
Co Exec Purchasing	7,634	2,088	2,593	2,734	0
Mgmt & Budget Fiscal Services	36,305	10,008	12,504	13,101	0
Facilities Management	15,541	2,213	3,129	2,901	0
Central Services Admin	1,611	376	713	493	0
Central Services Support Svcs	70,144	3,583	3,805	4,697	0
Human Resources	27,238	5,848	8,397	7,667	0
Treasurer	70,982	25,320	9,813	33,193	0
Clerk Adm/Micrographics	6,876	1,604	2,530	2,102	0
M&B Equalization	60,038	14,661	24,854	19,220	0
M&B Reimb.	26,075	4,179	6,445	5,478	0
Hum Svc Admin	5,303	1,943	707	2,547	0
Hum Svc Childrens Villages	217	50	101	66	0
Hum Svc Homeland	11,466	3,006	2,888	3,940	0
Pub Svc Admin	1,713	373	715	489	0
Pub Svc Vets Svc	13,989	2,908	4,773	3,812	0
Pub Svc Comm Cor	30,369	7,449	11,859	9,765	0
Pub Svc MSU Ext	5,812	1,680	1,564	2,202	0
Pub Svc Animal	25,921	7,521	7,993	9,859	0
Pub Svc CC Prob	2,511	974	0	1,277	0
Pub Svc Med Exam	33,993	7,609	10,738	9,975	0
C&ED Admin	3,140	822	967	1,077	0
C&ED Dev & Plan	166,150	48,043	15,376	62,981	0
Clerk / ROD	63,205	14,534	16,303	19,053	0
District Court	121,605	26,205	40,639	34,353	0
Probate Court	78,952	10,268	14,139	13,461	0
Family Court	268,974	46,552	67,687	61,027	0
Prosecuting Atty	127,804	30,261	51,972	39,671	0
Sheriff Office	1,276,404	256,020	416,074	335,625	0
BOC Bd of Comm	23,075	5,695	8,114	7,466	0
BOC Library	4,311	1,501	826	1,968	0
Water Res. Comm.	40,112	8,420	10,391	0	0
Parks & Rec	130,948	30,258	36,101	0	0
Friend of Court	226,507	27,611	44,902	36,197	84,064
Hum Svc Health	39,241	9,158	18,077	12,006	0
Health	283,295	45,741	67,506	59,964	0
Indigent Defense	263,566	6,594	2,444	8,644	127,535
ROD Automation	24,244	2,494	1,092	3,270	16,671
Oakland Enhance	3,008	715	1,357	937	0
Water Res Co SRF	386,801	26,542	18,965	0	0
Restricted Funds	32	32	0	0	0
Multi Org Grants	46,161	3,004	4,561	3,938	33,743
Workforce Develop	128,686	22,858	2,903	29,966	67,458
LE Grants Misc	76,979	3,945	4,952	5,172	60,533
LE Grants PA-CRP	59,490	3,994	6,663	5,236	27,274
LE Grants Rd Pat	18,259	1,313	2,203	1,722	12,960
House Comm Dev	103,280	15,451	7,024	20,255	54,951
Hum Svcs Grants	262,734	12,361	14,542	16,204	217,050

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Other Grants	187,397	23,338	843	30,595	70,927
Judicial Grants	65,455	971	1,447	1,273	58,750
Brownfield Init.	1,696	231	0	302	767
Concealed Pistol	1,790	373	518	489	0
Child Care Fund	284,118	48,846	63,592	64,034	0
Waste Res Mgmt	1,147	56	0	74	0
Water Res Co DSF	8,834	0	0	0	0
Proj Work Orders	872	0	0	0	0
Water Res Co CPF	23,507	3,542	1,539	0	0
Fire Record Mgmt	60,613	869	1,383	0	0
Airport	192,320	6,395	6,813	0	0
Drain Prop Funds	487,849	64,361	77,650	0	0
Delq Tax Revolv	2,264	675	613	885	0
Fac & Operations	488,570	42,223	47,129	0	0
Info Tech Clemis	180,163	14,508	9,534	0	0
Info Technology	378,095	59,044	51,043	0	0
Drain Equipment	59,388	0	0	0	0
Radio Communicat	125,985	8,223	3,430	0	0
Motor Pool	181,289	8,500	4,292	0	0
Communication	156,485	5,062	1,220	0	0
Bldg & Liab Ins	85,437	10,123	2,478	0	0
Fringe Benefits	36,076	4,739	7,725	0	0
Delq Per Prop Tx	2,161	605	763	793	0
Retirement	18,695	0	0	0	0
Retiree Hlt Care	30,865	0	0	0	0
Superseding Trust	1,860	0	0	0	0
Direct Bill	140,793	0	0	0	0
<b>Total</b>	<b>8,000,804</b>	<b>1,103,583</b>	<b>1,285,459</b>	<b>1,062,743</b>	<b>832,682</b>

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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	13,833	0	1,346	0
Co Exec Admin	0	2,728	0	0	0
Co Exec Compliance	0	324	0	0	0
Co Exec Corp Counsel	0	708	0	43	0
Mgmt & Budget Admin	0	147	0	0	0
Co Exec Purchasing	0	133	0	87	0
Mgmt & Budget Fiscal Services	0	649	0	43	0
Facilities Management	6,856	442	0	0	0
Central Services Admin	0	30	0	0	0
Central Services Support Svcs	57,312	335	0	411	0
Human Resources	2,953	2,271	0	103	0
Treasurer	0	2,348	0	308	0
Clerk Adm/Micrographics	0	640	0	0	0
M&B Equalization	896	305	0	103	0
M&B Reimb.	0	3,217	0	0	6,756
Hum Svc Admin	0	107	0	0	0
Hum Svc Childrens Villages	0	0	0	0	0
Hum Svc Homeland	0	1,631	0	0	0
Pub Svc Admin	0	137	0	0	0
Pub Svc Vets Svc	0	2,393	0	103	0
Pub Svc Comm Cor	0	1,296	0	0	0
Pub Svc MSU Ext	0	366	0	0	0
Pub Svc Animal	0	549	0	0	0
Pub Svc CC Prob	0	259	0	0	0
Pub Svc Med Exam	0	5,671	0	0	0
C&ED Admin	0	274	0	0	0
C&ED Dev & Plan	0	39,545	0	205	0
Clerk / ROD	0	12,287	0	1,027	0
District Court	5,122	15,184	0	103	0
Probate Court	0	40,673	0	411	0
Family Court	0	93,297	0	411	0
Prosecuting Atty	0	5,900	0	0	0
Sheriff Office	216,644	51,527	0	514	0
BOC Bd of Comm	0	1,799	0	0	0
BOC Library	0	15	0	0	0
Water Res. Comm.	0	671	20,528	103	0
Parks & Rec	21,017	15,245	0	411	27,916
Friend of Court	0	3,262	0	0	0
Hum Svc Health	0	0	0	0	0
Health	106,532	3,552	0	0	0
Indigent Defense	0	118,350	0	0	0
ROD Automation	0	716	0	0	0
Oakland Enhance	0	0	0	0	0
Water Res Co SRF	0	1,631	339,561	103	0
Restricted Funds	0	0	0	0	0
Multi Org Grants	0	915	0	0	0
Workforce Develop	0	396	0	0	5,105
LE Grants Misc	0	1,966	0	411	0
LE Grants PA-CRP	0	5,823	0	0	0
LE Grants Rd Pat	0	61	0	0	0
House Comm Dev	0	427	0	0	5,173
Hum Svcs Grants	0	2,576	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	61,695	0	0	0
Judicial Grants	0	2,912	0	103	0
Brownfield Init.	0	396	0	0	0
Concealed Pistol	0	412	0	0	0
Child Care Fund	106,532	1,113	0	0	0
Waste Res Mgmt	0	91	0	925	0
Water Res Co DSF	0	46	8,788	0	0
Proj Work Orders	0	564	0	308	0
Water Res Co CPF	0	91	18,335	0	0
Fire Record Mgmt	58,362	0	0	0	0
Airport	176,846	1,753	0	514	0
Drain Prop Funds	0	9,071	327,063	103	9,601
Delq Tax Revolv	0	91	0	0	0
Fac & Operations	395,441	3,262	0	514	0
Info Tech Clemis	154,958	854	0	308	0
Info Technology	262,795	1,616	0	3,596	0
Drain Equipment	0	930	58,458	0	0
Radio Communicat	108,785	716	0	4,831	0
Motor Pool	114,844	50,262	0	3,391	0
Communication	149,898	305	0	0	0
Bldg & Liab Ins	69,803	2,622	0	411	0
Fringe Benefits	16,593	5,991	0	1,027	0
Delq Per Prop Tx	0	0	0	0	0
Retirement	18,619	76	0	0	0
Retiree Hlt Care	30,865	0	0	0	0
Superseding Trust	1,860	0	0	0	0
Direct Bill	140,793	0	0	0	0
<b>Total</b>	<b>2,224,328</b>	<b>601,479</b>	<b>772,734</b>	<b>22,276</b>	<b>54,551</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Prof Services
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Co Exec Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management	0
Central Services Admin	0
Central Services Support Svcs	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Childrens Villages	0
Hum Svc Homeland	0
Pub Svc Admin	0
Pub Svc Vets Svc	0
Pub Svc Comm Cor	0
Pub Svc MSU Ext	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Dev & Plan	0
Clerk / ROD	0
District Court	0
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	0
BOC Bd of Comm	0
BOC Library	0
Water Res. Comm.	0
Parks & Rec	0
Friend of Court	30,470
Hum Svc Health	0
Health	0
Indigent Defense	0
ROD Automation	0
Oakland Enhance	0
Water Res Co SRF	0
Restricted Funds	0
Multi Org Grants	0
Workforce Develop	0
LE Grants Misc	0
LE Grants PA-CRP	10,500
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	0

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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	40,970

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Facilities Management**

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Facilities Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,449,122			1,449,122
Cost Adjustments:				
Building Security	2,603,914			
Total Departmental Cost Adjustments:	2,603,914			2,603,914
Inbound Costs:				
Building Depreciation	40,505		40,505	
Non-Departmental	1,342,158	5,643	1,347,801	
Co Exec Admin	20,562	1,353	21,914	
Co Exec Compliance	564	2	566	
Co Exec Corp Counsel	49,856	5,239	55,095	
Co Exec Purchasing	1,771	127	1,897	
Mgmt & Budget Fiscal Services	14,028	1,513	15,541	
Facilities Management		13,215	13,215	
Central Services Support Svcs		48,491	48,491	
Human Resources		10,334	10,334	
Treasurer		101	101	
Total Allocated Additions:	1,469,443	86,017	1,555,460	1,555,460
Total To Be Allocated:	5,522,479	86,017		5,608,496

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department Facilities Management**

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	677,785	0	13,285	29,755	146,944
FRINGE BENEFITS	349,618	0	6,853	15,348	75,799
<b>Other Expense &amp; Cost</b>					
Supplies	4,574	0	90	201	990
Operating Expenses	21,667	0	425	951	4,695
Professional Serv	233,697	0	4,580	10,259	50,666
Internal Charges	161,781	0	3,171	7,102	35,074
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,449,122				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	2,603,914	0	91,207	0	1,818,643
<b>Functional Cost</b>					
	4,053,036	0	119,611	63,616	2,132,811
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	36,313	0	863	1,930	9,532
Inbound - Non-Departmental: Property Insur	296,272	0	8,600	13,721	97,539
Inbound - Non-Departmental: Grounds Care	500,007	0	11,335	25,357	125,228
Inbound - Non-Departmental: FM&O	540,894	0	10,613	23,742	117,249
Inbound - Co Exec Purchasing: ATM Reimb	(1,607)	0	0	0	(493)
Inbound - All Others	97,564	0	1,912	4,283	21,154
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,522,479	0	152,933	132,649	2,503,020
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	1,246	0	36	58	410
Inbound - Non-Departmental: Grounds Care	2,102	0	48	107	527
Inbound - Non-Departmental: FM&O	2,274	0	45	100	493
Inbound - All Others	80,396	0	1,575	3,529	17,444
2nd Allocation	86,017	0	1,703	3,793	18,875
<b>Total For Facilities Management</b>					
Schedule .3 Total	5,608,496	0	154,637	136,442	2,521,895

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	6,710	28,874	10,573	12,065	26,908
FRINGE BENEFITS	3,461	14,894	5,454	6,223	13,880
<b>Other Expense &amp; Cost</b>					
Supplies	45	195	71	81	182
Operating Expenses	215	923	338	386	860
Professional Serv	2,314	9,955	3,646	4,160	9,278
Internal Charges	1,602	6,892	2,524	2,880	6,423
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	0
<b>Functional Cost</b>					
	14,347	61,733	22,606	25,795	57,531
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	437	1,872	684	784	0
Inbound - Non-Departmental: Property Insur	0	8,188	6,379	4,774	7,676
Inbound - Non-Departmental: Grounds Care	5,738	24,599	8,990	10,305	22,956
Inbound - Non-Departmental: FM&O	5,372	23,032	8,417	9,648	21,494
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	(426)
Inbound - All Others	966	4,156	1,522	1,737	3,873
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	26,860	123,580	48,599	53,042	113,104
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	34	27	20	32
Inbound - Non-Departmental: Grounds Care	24	103	38	43	97
Inbound - Non-Departmental: FM&O	23	97	35	41	90
Inbound - All Others	795	3,424	1,254	1,430	3,191
2nd Allocation	842	3,659	1,354	1,534	3,410
<b>Total For Facilities Management</b>					
Schedule .3 Total	27,702	127,239	49,952	54,576	116,514

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	23,994	5,016	8,405	13,420	94,822
FRINGE BENEFITS	12,376	2,587	4,335	6,922	48,912
<b>Other Expense &amp; Cost</b>					
Supplies	162	34	57	91	640
Operating Expenses	767	160	269	429	3,031
Professional Serv	8,273	1,729	2,898	4,627	32,694
Internal Charges	5,727	1,197	2,006	3,203	22,633
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	0
Functional Cost	51,299	10,723	17,970	28,692	202,732
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	1,558	326	544	0	6,154
Inbound - Non-Departmental: Property Insur	0	2,242	3,617	5,315	61,876
Inbound - Non-Departmental: Grounds Care	20,463	4,282	7,142	0	80,844
Inbound - Non-Departmental: FM&O	19,160	4,009	6,687	10,732	75,693
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	3,454	722	1,210	1,932	13,649
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	95,933	22,304	37,170	46,671	440,948
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	9	15	22	260
Inbound - Non-Departmental: Grounds Care	86	18	30	0	340
Inbound - Non-Departmental: FM&O	81	17	28	45	318
Inbound - All Others	2,845	594	996	1,591	11,247
2nd Allocation	3,012	639	1,070	1,659	12,165
<b>Total For Facilities Management</b>					
Schedule .3 Total	98,945	22,942	38,239	48,329	453,113

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	13,691	61,068	21,621	20,740	17,351
FRINGE BENEFITS	7,062	31,501	11,153	10,698	8,950
<b>Other Expense &amp; Cost</b>					
Supplies	92	412	146	140	117
Operating Expenses	438	1,952	691	663	555
Professional Serv	4,721	21,056	7,455	7,151	5,983
Internal Charges	3,268	14,576	5,161	4,950	4,142
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	0
<b>Functional Cost</b>					
	29,272	130,565	46,227	44,342	37,098
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	888	3,961	1,404	0	0
Inbound - Non-Departmental: Property Insur	6,892	0	12,274	2,495	201
Inbound - Non-Departmental: Grounds Care	11,669	52,033	18,444	0	0
Inbound - Non-Departmental: FM&O	10,926	48,718	17,269	16,547	13,826
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	1,971	8,790	3,112	2,985	2,498
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	61,618	244,066	98,730	66,370	53,623
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	29	0	52	11	1
Inbound - Non-Departmental: Grounds Care	49	219	78	0	0
Inbound - Non-Departmental: FM&O	46	205	73	70	58
Inbound - All Others	1,623	7,243	2,564	2,460	2,058
2nd Allocation	1,747	7,667	2,766	2,540	2,117
<b>Total For Facilities Management</b>					
Schedule .3 Total	63,365	251,733	101,496	68,909	55,739

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	7,388	21,892	1,288	19,385	2,508
FRINGE BENEFITS	3,811	11,293	664	9,999	1,294
<b>Other Expense &amp; Cost</b>					
Supplies	50	148	9	131	17
Operating Expenses	236	700	41	620	80
Professional Serv	2,547	7,548	444	6,684	865
Internal Charges	1,763	5,226	307	4,627	599
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	85,506	0
Functional Cost	15,795	46,807	2,753	126,952	5,363
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	478	1,421	0	0	161
Inbound - Non-Departmental: Property Insur	0	7,663	0	6,990	0
Inbound - Non-Departmental: Grounds Care	6,286	18,671	0	0	2,119
Inbound - Non-Departmental: FM&O	5,885	17,482	1,053	15,444	1,984
Inbound - Co Exec Purchasing: ATM Reimb	0	0	(688)	0	0
Inbound - All Others	1,063	3,151	185	2,790	361
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	29,507	95,196	3,303	152,176	9,988
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	32	0	29	0
Inbound - Non-Departmental: Grounds Care	26	78	0	0	9
Inbound - Non-Departmental: FM&O	25	73	4	65	8
Inbound - All Others	876	2,596	152	2,299	297
2nd Allocation	927	2,780	157	2,393	314
<b>Total For Facilities Management</b>					
Schedule .3 Total	30,434	97,976	3,460	154,569	10,302

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,152	11,590	1,084	37,278	18,978
FRINGE BENEFITS	594	5,978	559	19,229	9,789
<b>Other Expense &amp; Cost</b>					
Supplies	8	78	7	252	128
Operating Expenses	37	371	35	1,192	607
Professional Serv	397	3,996	374	12,853	6,544
Internal Charges	275	2,766	259	8,898	4,530
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	147,539	0
Functional Cost	2,463	24,779	2,318	227,241	40,576
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Service Center	73	754	69	2,419	0
Inbound - Non-Departmental: Property Insur	0	0	0	24,913	14,915
Inbound - Non-Departmental: Grounds Care	955	9,907	901	31,784	0
Inbound - Non-Departmental: FM&O	894	9,275	843	29,759	15,143
Inbound - Co Exec Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	166	1,668	156	5,366	2,732
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,550	46,383	4,286	321,484	73,366
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	0	0	105	63
Inbound - Non-Departmental: Grounds Care	4	42	4	134	0
Inbound - Non-Departmental: FM&O	4	39	4	125	64
Inbound - All Others	136	1,374	128	4,421	2,251
2nd Allocation	144	1,455	136	4,785	2,377
<b>Total For Facilities Management</b>					
Schedule .3 Total	4,694	47,838	4,422	326,268	75,743

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

Building Secur

<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Operating Expenses	0
Professional Serv	0
Internal Charges	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Building Security	461,019
Functional Cost	461,019
Allocation Step 1	
Inbound - Building Depreciation:	
Service Center	0
Inbound - Non-Departmental: Property Insur	0
Inbound - Non-Departmental: Grounds Care	0
Inbound - Non-Departmental: FM&O	0
Inbound - Co Exec Purchasing: ATM Reimb	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	461,019
Allocation Step 2	
Inbound - Non-Departmental: Property Insur	0
Inbound - Non-Departmental: Grounds Care	0
Inbound - Non-Departmental: FM&O	0
Inbound - All Others	0
2nd Allocation	0
Total For Facilities Management	
Schedule .3 Total	461,019

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	5,389	14.343510	21,936		21,936	244	22,180
Pub Svc MSU Ext	13,820	36.783690	56,255		56,255	627	56,881
Pub Svc CC Prob	17,123	45.575044	69,699		69,699	777	70,476
Water Res. Comm.	992	2.640334	4,038		4,038	45	4,083
Others	247	0.657422	1,005		1,005	11	1,017
<b>Schedule .4 Total for N. Office Bldg</b>	<b>37,571</b>	<b>100.000000</b>	<b>152,933</b>		<b>152,933</b>	<b>1,703</b>	<b>154,637</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	465	0.553216	734		734		734
Hum Svc Admin	786	0.935113	1,240		1,240	36	1,276
Health	64,517	76.756609	101,817		101,817	2,927	104,745
Hum Svcs Grants	18,286	21.755062	28,858		28,858	830	29,688
Schedule .4 Total for NO Health Ctr	84,054	100.000000	132,649		132,649	3,793	136,442

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Corp Counsel	6,519	1.570465	39,309		39,309		39,309
Central Services Support Svcs	23,932	5.765358	144,308		144,308	1,106	145,414
Treasurer	13,824	3.330282	83,358		83,358	639	83,996
Clerk Adm/Micrographics	5,087	1.225488	30,674		30,674	235	30,909
M&B Reimb.	6,649	1.601783	40,093		40,093	307	40,400
Pub Svc CC Prob	3,785	0.911828	22,823		22,823	175	22,998
Clerk / ROD	39,667	9.556011	239,189		239,189	1,832	241,021
Probate Court	30,245	7.286196	182,375		182,375	1,397	183,772
Family Court	161,301	38.858348	972,632		972,632	7,452	980,084
Prosecuting Atty	55,891	13.464466	337,018		337,018	2,582	339,600
Sheriff Office	18,092	4.358468	109,093		109,093	836	109,929
BOC Bd of Comm	8,257	1.989159	49,789		49,789	381	50,170
BOC Library	11,058	2.663936	66,679		66,679	511	67,190
LE Grants PA-CRP	8,515	2.051313	51,345		51,345	393	51,738
Fac & Operations	7,346	1.769694	44,296		44,296	339	44,635
Info Technology	443	0.106721	2,671		2,671	20	2,692
Delq Per Prop Tx	390	0.093953	2,352		2,352	18	2,370
Others	14,099	3.396531	85,016		85,016	651	85,667
<b>Schedule .4 Total for Courthouse</b>	<b>415,100</b>	<b>100.000000</b>	<b>2,503,020</b>		<b>2,503,020</b>	<b>18,875</b>	<b>2,521,895</b>

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

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Central Svc Bld

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	17,699	93.054679	24,994		24,994	784	25,778
Others	1,321	6.945321	1,866		1,866	58	1,924
Schedule .4 Total for Central Svc Bld	19,020	100.000000	26,860		26,860	842	27,702

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk Adm/Micrographics	1,094	1.341673	1,658		1,658	49	1,707
Road Commission	11,456	14.049546	17,362		17,362	514	17,876
Info Tech Clemis	6,520	7.996076	9,882		9,882	293	10,174
Info Technology	61,493	75.414520	93,197		93,197	2,759	95,957
Communication	977	1.198185	1,481		1,481	44	1,525
<b>Schedule .4 Total for Info Tech Bldg</b>	<b>81,540</b>	<b>100.000000</b>	<b>123,580</b>		<b>123,580</b>	<b>3,659</b>	<b>127,239</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	14,807		14,807	412	15,219
Sheriff Office	17,013	57.092520	27,746		27,746	773	28,519
Others	3,707	12.440015	6,046		6,046	168	6,214
Schedule .4 Total for Annex I	29,799	100.000000	48,599		48,599	1,354	49,952

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	29,062	85.083584	45,130		45,130	1,305	46,435
Water Res. Comm.	4,361	12.767515	6,772		6,772	196	6,968
Others	734	2.148901	1,140		1,140	33	1,173
<b>Schedule .4 Total for Annex II</b>	<b>34,157</b>	<b>100.000000</b>	<b>53,042</b>		<b>53,042</b>	<b>1,534</b>	<b>54,576</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	23,593		23,593	711	24,304
Pub Svc Comm Cor	13,202	17.349366	19,623		19,623	592	20,214
Sheriff Office	1,590	2.089493	2,363		2,363	71	2,435
Friend of Court	39,698	52.169000	59,005		59,005	1,779	60,784
House Comm Dev	5,732	7.532689	8,520		8,520	257	8,777
<b>Schedule .4 Total for Oak Pointe</b>	<b>76,095</b>	<b>100.000000</b>	<b>113,104</b>		<b>113,104</b>	<b>3,410</b>	<b>116,514</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	2,838	4.183928	4,014		4,014		4,014
Water Res. Comm.	40,152	59.194173	56,787		56,787	1,861	58,648
Fac & Operations	24,841	36.621899	35,133		35,133	1,151	36,284
Schedule .4 Total for Public Works	67,831	100.000000	95,933		95,933	3,012	98,945

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	14,193	100.000000	22,304		22,304	639	22,942
Schedule .4 Total for Child Care Ctr	14,193	100.000000	22,304		22,304	639	22,942

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	2,807	11.856389	4,407		4,407	127	4,534
Health	4,848	20.477297	7,611		7,611	219	7,830
Others	16,020	67.666314	25,151		25,151	724	25,875
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	37,170		37,170	1,070	38,239

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	2,161	5.687590	2,654		2,654	94	2,749
Health	32,419	85.324385	39,821		39,821	1,415	41,237
Hum Svcs Grants	3,415	8.988025	4,195		4,195	149	4,344
Schedule .4 Total for S. Health Svc	37,995	100.000000	46,671		46,671	1,659	48,329

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	610	0.227631	1,004		1,004	28	1,031
Sheriff Office	267,368	99.772369	439,944		439,944	12,137	452,081
Schedule .4 Total for Law Enf Complex	267,978	100.000000	440,948		440,948	12,165	453,113

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Med Exam	38,680	100.000000	61,618		61,618	1,747	63,365
Schedule .4 Total for Medical Exam	38,680	100.000000	61,618		61,618	1,747	63,365

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	172,476	100.000000	244,066		244,066	7,667	251,733
Schedule .4 Total for Child Welfare	172,476	100.000000	244,066		244,066	7,667	251,733

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Work Release

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,138	100.000000	98,730		98,730	2,766	101,496
Schedule .4 Total for Work Release	61,138	100.000000	98,730		98,730	2,766	101,496

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	58,582	100.000000	66,370		66,370	2,540	68,909
Schedule .4 Total for Animal Shelter	58,582	100.000000	66,370		66,370	2,540	68,909

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	48,948	100.000000	53,623		53,623	2,117	55,739
Schedule .4 Total for Trusty Camp	48,948	100.000000	53,623		53,623	2,117	55,739

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	6,497	31.183105	9,201		9,201		9,201
Central Services Support Svcs	11,715	56.227502	16,591		16,591	757	17,349
Health	2,623	12.589393	3,715		3,715	170	3,884
<b>Schedule .4 Total for Materials Mgmt</b>	<b>20,835</b>	<b>100.000000</b>	<b>29,507</b>		<b>29,507</b>	<b>927</b>	<b>30,434</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,891	100.000000	95,196		95,196	2,780	97,976
Schedule .4 Total for Sheriff Admin	61,891	100.000000	95,196		95,196	2,780	97,976

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	7,453	100.000000	3,303		3,303	157	3,460
Schedule .4 Total for P&R (Market)	7,453	100.000000	3,303		3,303	157	3,460

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Vets Svc	3,038	5.556470	8,456		8,456	133	8,589
Pub Svc Comm Cor	7,315	13.379058	20,360		20,360	320	20,680
Pub Svc CC Prob	20,735	37.924097	57,711		57,711	908	58,619
Family Court	5,300	9.693644	14,751		14,751	232	14,983
Sheriff Office	119	0.217650	331		331	5	336
BOC Bd of Comm	606	1.108368	1,687		1,687	27	1,713
Health	4,224	7.725652	11,757		11,757	185	11,941
Fac & Operations	2,348	4.294467	6,535		6,535	103	6,638
Info Technology	8,660	15.839049	24,103		24,103	379	24,482
Others	2,330	4.261545	6,485		6,485	102	6,587
<b>Schedule .4 Total for South Ofc Bldg</b>	<b>54,675</b>	<b>100.000000</b>	<b>152,176</b>		<b>152,176</b>	<b>2,393</b>	<b>154,569</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	7,024	100.000000	9,988		9,988	314	10,302
Schedule .4 Total for Mens Facility	7,024	100.000000	9,988		9,988	314	10,302

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - D Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	3,164	100.000000	4,550		4,550	144	4,694
Schedule .4 Total for D Building	3,164	100.000000	4,550		4,550	144	4,694

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	8,300		8,300	260	8,560
Motor Pool	26,962	82.106097	38,084		38,084	1,194	39,278
Schedule .4 Total for Central Garage	32,838	100.000000	46,383		46,383	1,455	47,838

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Med Care Fac.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	2,985	100.000000	4,286		4,286	136	4,422
Schedule .4 Total for Med Care Fac.	2,985	100.000000	4,286		4,286	136	4,422

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	17,963	17.049488	54,811		54,811		54,811
Co Exec Compliance	448	0.425217	1,367		1,367		1,367
Mgmt & Budget Admin	980	0.930162	2,990		2,990		2,990
Co Exec Purchasing	7,053	6.694318	21,521		21,521		21,521
Mgmt & Budget Fiscal Services	23,718	22.511817	72,372		72,372		72,372
Central Services Admin	415	0.393895	1,266		1,266	36	1,302
Human Resources	19,403	18.416257	59,205		59,205	1,682	60,887
Pub Svc Admin	435	0.412878	1,327		1,327	38	1,365
C&ED Admin	757	0.718503	2,310		2,310	66	2,375
C&ED Dev & Plan	21,526	20.431291	65,683		65,683	1,866	67,550
Workforce Develop	2,527	2.398489	7,711		7,711	219	7,930
Info Technology	121	0.114847	369		369	10	380
Bldg & Liab Ins	2,077	1.971374	6,338		6,338	180	6,518
Fringe Benefits	1,038	0.985212	3,167		3,167	90	3,257
Others	6,897	6.546252	21,045		21,045	598	21,643
<b>Schedule .4 Total for EOB 41 West</b>	<b>105,358</b>	<b>100.000000</b>	<b>321,484</b>		<b>321,484</b>	<b>4,785</b>	<b>326,268</b>

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

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Activity - District Court

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
District Court	47,366	88.349623	64,819		64,819	2,100	66,919
Sheriff Office	5,719	10.667388	7,826		7,826	254	8,080
Fac & Operations	527	0.982989	721		721	23	745
Schedule .4 Total for District Court	53,612	100.000000	73,366		73,366	2,377	75,743

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	103,697	22.492999	103,697		103,697		103,697
Friend of Court	357,322	77.507001	357,322		357,322		357,322
Schedule .4 Total for Building Secur	461,019	100.000000	461,019		461,019	0	461,019

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, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Non-Departmental	734	0	734	0	0
Co Exec Admin	54,811	0	0	0	0
Co Exec Compliance	1,367	0	0	0	0
Co Exec Corp Counsel	39,309	0	0	39,309	0
Mgmt & Budget Admin	2,990	0	0	0	0
Co Exec Purchasing	21,521	0	0	0	0
Mgmt & Budget Fiscal Services	72,372	0	0	0	0
Facilities Management	13,215	0	0	0	0
Central Services Admin	1,302	0	0	0	0
Central Services Support Svcs	209,198	0	0	145,414	0
Human Resources	60,887	0	0	0	0
Treasurer	83,996	0	0	83,996	0
Clerk Adm/Micrographics	32,616	0	0	30,909	0
M&B Equalization	24,304	0	0	0	0
M&B Reimb.	40,400	0	0	40,400	0
Hum Svc Admin	1,276	0	1,276	0	0
Hum Svc Homeland	15,219	0	0	0	0
Pub Svc Admin	1,365	0	0	0	0
Pub Svc Vets Svc	30,769	22,180	0	0	0
Pub Svc Comm Cor	41,926	0	0	0	0
Pub Svc MSU Ext	56,881	56,881	0	0	0
Pub Svc Animal	68,909	0	0	0	0
Pub Svc CC Prob	152,093	70,476	0	22,998	0
Pub Svc Med Exam	63,365	0	0	0	0
C&ED Admin	2,375	0	0	0	0
C&ED Dev & Plan	67,550	0	0	0	0
Clerk / ROD	241,021	0	0	241,021	0
District Court	66,919	0	0	0	0
Probate Court	183,772	0	0	183,772	0
Family Court	995,068	0	0	980,084	0
Prosecuting Atty	339,600	0	0	339,600	0
Sheriff Office	815,689	0	0	109,929	0
BOC Bd of Comm	51,884	0	0	50,170	0
BOC Library	67,190	0	0	67,190	0
Water Res. Comm.	173,396	4,083	0	0	0
Parks & Rec	6,209	0	0	0	0
Road Commission	17,876	0	0	0	0
Friend of Court	418,106	0	0	0	0
Health	174,059	0	104,745	0	0
Workforce Develp	7,930	0	0	0	0
LE Grants PA-CRP	51,738	0	0	51,738	0
House Comm Dev	8,777	0	0	0	0
Hum Svcs Grants	34,031	0	29,688	0	0
Child Care Fund	251,733	0	0	0	0
Fac & Operations	114,079	0	0	44,635	25,778
Info Tech Clemis	10,174	0	0	0	0
Info Technology	123,510	0	0	2,692	0
Radio Communicat	8,560	0	0	0	0
Motor Pool	39,278	0	0	0	0
Communication	1,525	0	0	0	0
Bldg & Liab Ins	6,518	0	0	0	0
Fringe Benefits	26,200	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Delq Per Prop Tx	2,370	0	0	2,370	0
Others	210,533	1,017	0	85,667	1,924
Direct Bill	0	0	0	0	0
Total	5,608,496	154,637	136,442	2,521,895	27,702

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Facilities Management**

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	4,014
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	46,435	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	1,707	0	0	0	0
M&B Equalization	0	0	0	24,304	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	15,219	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	20,214	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	28,519	0	2,435	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	6,968	0	58,648
Parks & Rec	0	0	0	0	0
Road Commission	17,876	0	0	0	0
Friend of Court	0	0	0	60,784	0
Health	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	8,777	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	36,284
Info Tech Clemis	10,174	0	0	0	0
Info Technology	95,957	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,525	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Delq Per Prop Tx	0	0	0	0	0
Others	0	6,214	1,173	0	0
Direct Bill	0	0	0	0	0
Total	127,239	49,952	54,576	116,514	98,945

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	1,031	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	63,365
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	4,534	0	452,081	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	2,749	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	7,830	41,237	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	4,344	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	22,942	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Delq Per Prop Tx	0	0	0	0	0
Others	0	25,875	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>22,942</b>	<b>38,239</b>	<b>48,329</b>	<b>453,113</b>	<b>63,365</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	9,201
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	17,349
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	68,909	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	101,496	0	0	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	0	0	3,884
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	251,733	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	55,739	0
Direct Bill	0	0	0	0	0
Total	251,733	101,496	68,909	55,739	30,434

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Facilities Management**

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Vets Svc	0	0	8,589	0	0
Pub Svc Comm Cor	0	0	20,680	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	58,619	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Family Court	0	0	14,983	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	97,976	0	336	10,302	0
BOC Bd of Comm	0	0	1,713	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	3,460	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health	0	0	11,941	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	6,638	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	24,482	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	6,587	0	4,694
Direct Bill	0	0	0	0	0
Total	97,976	3,460	154,569	10,302	4,694

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Facilities Management**

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	Building Secur
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	54,811	0	0
Co Exec Compliance	0	0	1,367	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	2,990	0	0
Co Exec Purchasing	0	0	21,521	0	0
Mgmt & Budget Fiscal Services	0	0	72,372	0	0
Facilities Management	0	0	0	0	0
Central Services Admin	0	0	1,302	0	0
Central Services Support Svcs	0	0	0	0	0
Human Resources	0	0	60,887	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Pub Svc Admin	0	0	1,365	0	0
Pub Svc Vets Svc	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	2,375	0	0
C&ED Dev & Plan	0	0	67,550	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	66,919	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	8,080	0
BOC Bd of Comm	0	0	0	0	0
BOC Library	0	0	0	0	0
Water Res. Comm.	0	0	0	0	103,697
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	357,322
Health	0	4,422	0	0	0
Workforce Develop	0	0	7,930	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	745	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	380	0	0
Radio Communicat	8,560	0	0	0	0
Motor Pool	39,278	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	6,518	0	0
Fringe Benefits	0	0	3,257	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	Building Secur
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	21,643	0	0
Direct Bill	0	0	0	0	0
Total	47,838	4,422	326,268	75,743	461,019

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Central Services Admin**

The Central Services Administration Division is responsible for the supervision and administration of several proprietary departments including Central Service Support Services (Mail Services, Records Retention, Materials Management, Motor Pool, Printing, and the Airport. The cost of this Division has been allocated based on the dollar amount of personnel expense by supervised department.

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Central Services Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	245,972			245,972
Inbound Costs:				
Building Depreciation	3,804		3,804	
Non-Departmental	30	0	30	
Co Exec Admin	4,685	308	4,993	
Co Exec Compliance	96	0	96	
Co Exec Purchasing	-8		-8	
Mgmt & Budget Fiscal Services	1,376	235	1,611	
Facilities Management	1,266	36	1,302	
Central Services Support Svcs		195	195	
Human Resources		2,355	2,355	
Treasurer		2	2	
Total Allocated Additions:	11,250	3,131	14,381	14,381
<b>Total To Be Allocated:</b>	<b>257,222</b>	<b>3,131</b>		<b>260,353</b>

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department Central Services Admin**

	Total	G&A	Cent Svcs Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	161,160	0	161,160
FRINGE BENEFITS	72,939	0	72,939
<b>Other Expense &amp; Cost</b>			
Operating Expenses	451	0	451
Internal Charges	11,422	0	11,422
<b>Departmental Total</b>			
Expenditures Per Financial Statement	245,972		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
Functional Cost	245,972	0	245,972
<b>Allocation Step 1</b>			
Inbound - All Others	11,250	0	11,250
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	257,222	0	257,222
<b>Allocation Step 2</b>			
Inbound - All Others	3,131	0	3,131
2nd Allocation	3,131	0	3,131
<b>Total For Central Services Admin</b>			
Schedule .3 Total	260,353	0	260,353

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Central Services Admin**

Activity - Cent Svcs Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	1,249,480	25.519205	65,641		65,641	799	66,440
Airport	2,237,219	45.692649	117,532		117,532	1,431	118,962
Motor Pool	1,409,535	28.788146	74,049		74,049	901	74,951
Schedule .4 Total for Cent Svcs Admin	4,896,234	100.000000	257,222		257,222	3,131	260,353

Allocation Basis: Dollar amount of personnel expenses by supervised dept

Allocation Source: Annual financial statement

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	66,440	66,440
Airport	118,962	118,962
Motor Pool	74,951	74,951
Direct Bill	0	0
Total	260,353	260,353

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Central Services Support Svcs**

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

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

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

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

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

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

**Pandemics** – this function identifies costs associated with the Pandemics program. These costs were mostly recovered through the CARES Act and were not allocated for purposes of this cost allocation plan.

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

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .1 - Nature and Extent of Services  
For Department Central Services Support Svcs

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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Central Services Support Svcs**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,346,075			2,346,075
Cost Adjustments:				
Misc Revenue	-296,738			
Equipment Depr.	15,133			
Total Departmental Cost Adjustments:	-281,605			-281,605
Inbound Costs:				
Building Depreciation	54,472		54,472	
Non-Departmental	497	2	499	
Co Exec Admin	25,006	1,645	26,651	
Co Exec Compliance	913	3	916	
Co Exec Corp Counsel	24,928	2,619	27,548	
Co Exec Purchasing	2,468	92	2,560	
Mgmt & Budget Fiscal Services	64,966	5,178	70,144	
Facilities Management	206,029	3,169	209,198	
Central Services Admin	65,641	799	66,440	
Central Services Support Svcs		654	654	
Human Resources		12,567	12,567	
Treasurer		492	492	
Clerk Adm/Micrographics		190,151	190,151	
Total Allocated Additions:	444,920	217,372	662,292	662,292
Total To Be Allocated:	2,509,390	217,372		2,726,762

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	802,553	165,570	365,667	268,452	0
FRINGE BENEFITS	446,927	56,362	234,378	154,973	0
<b>Other Expense &amp; Cost</b>					
Supplies	5,862	0	3,248	1,023	0
Operating Expenses	280,785	31	275,779	1,000	0
Internal Charges	809,948	609	335,335	246,051	49,286
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,346,075				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Revenue	(296,738)	(10)	(280,070)	0	(878)
Equipment Depr.	15,133	0	15,133	0	0
<b>Functional Cost</b>					
	2,064,470	222,562	949,470	671,499	48,408
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Court House	46,117	0	12,701	12,701	0
Inbound - Building Depreciation: Annex II	4,435	0	2,217	2,217	0
Inbound - Building Depreciation: Materials Mgmt	3,920	0	2,283	1,638	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	53,758	0	53,758	0	0
Inbound - Facilities Management: Courthouse	144,308	0	39,745	39,745	0
Inbound - Facilities Management: Annex II	45,130	0	22,565	22,565	0
Inbound - Facilities Management: Materials Mgmt	16,591	0	9,660	6,931	0
Inbound - All Others	130,661	26,955	59,529	43,706	0
Reallocate Admin Costs		(249,517)	61,431	43,341	0
Unallocated Costs	(258,958)	0	0	0	0
1st Allocation	2,250,432	0	1,213,359	844,344	48,408
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	3,555	0	3,555	0	0
Inbound - Facilities Management: Courthouse	1,106	0	305	305	0
Inbound - Facilities Management: Annex II	1,305	0	652	653	0
Inbound - Facilities Management: Materials Mgmt	757	0	441	316	0
Inbound - Clerk Adm/Micrographics: Micrographics	190,151	0	0	190,151	0
Inbound - All Others	20,498	4,228	9,341	6,856	0
Reallocate Admin Costs		(4,228)	1,041	734	0
Unallocated Costs	(577)	0	0	0	0
2nd Allocation	216,795	0	15,334	199,016	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
<hr/>					
Total For Central Services Support Svcs					
----- Schedule .3 Total	2,467,227	0	1,228,693	1,043,359	48,408

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Admin Supt MP	Food Services**	Pandemics**
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	2,864
FRINGE BENEFITS	0	0	1,214
<b>Other Expense &amp; Cost</b>			
Supplies	0	991	600
Operating Expenses	0	0	3,975
Internal Charges	0	178,667	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Misc Revenue	0	(15,780)	0
Equipment Depr.	0	0	0
Functional Cost	0	163,878	8,653
<b>Allocation Step 1</b>			
Inbound - Building Depreciation: Court House	0	20,714	0
Inbound - Building Depreciation: Annex II	0	0	0
Inbound - Building Depreciation: Materials Mgmt	0	0	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0	0
Inbound - Facilities Management: Courthouse	0	64,818	0
Inbound - Facilities Management: Annex II	0	0	0
Inbound - Facilities Management: Materials Mgmt	0	0	0
Inbound - All Others	0	0	470
Reallocate Admin Costs	144,321	0	424
Unallocated Costs	0	(249,411)	(9,547)
1st Allocation	144,321	0	0
<b>Allocation Step 2</b>			
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0	0
Inbound - Facilities Management: Courthouse	0	497	0
Inbound - Facilities Management: Annex II	0	0	0
Inbound - Facilities Management: Materials Mgmt	0	0	0
Inbound - Clerk Adm/Micrographics: Micrographics	0	0	0
Inbound - All Others	0	0	73
Reallocate Admin Costs	2,446	0	7
Unallocated Costs	0	(497)	(81)
2nd Allocation	2,446	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Admin Supt MP	Food Services**	Pandemics**
<hr/>			
Total For Central Services Support Svcs			
----- Schedule .3 Total	146,766	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	107,479.36	13.157885	159,652		159,652		159,652
Co Exec Admin	3,666.34	0.448842	5,446		5,446		5,446
Co Exec Corp Counsel	437.38	0.053545	650		650		650
Mgmt & Budget Fiscal Services	17,012.46	2.082707	25,271		25,271		25,271
Facilities Management	56.16	0.006875	83		83		83
Central Services Admin	131.07	0.016046	195		195		195
Human Resources	3,506.13	0.429229	5,208		5,208	78	5,286
Treasurer	32,811.62	4.016878	48,739		48,739	731	49,470
M&B Equalization	102,673.59	12.569551	152,514		152,514	2,288	154,802
M&B Reimb.	47,037.47	5.758441	69,871		69,871	1,048	70,919
Hum Svc Homeland	418.64	0.051251	622		622	9	631
Pub Svc Vets Svc	2,459.08	0.301047	3,653		3,653	55	3,707
Pub Svc Comm Cor	2,575.73	0.315327	3,826		3,826	57	3,883
Pub Svc MSU Ext	1,249.62	0.152982	1,856		1,856	28	1,884
Pub Svc Animal	26,167.88	3.203536	38,870		38,870	583	39,454
Pub Svc CC Prob	2,213.95	0.271037	3,289		3,289	49	3,338
Pub Svc Med Exam	447.31	0.054761	664		664	10	674
C&ED Dev & Plan	2,021.82	0.247516	3,003		3,003	45	3,048
Clerk / ROD	121,084.06	14.823404	179,862		179,862	2,702	182,563
District Court	361.20	0.044219	537		537	8	544
Probate Court	38,745.84	4.743360	57,554		57,554	863	58,417
Family Court	35,733.63	4.374598	53,080		53,080	796	53,876
Prosecuting Atty	26,344.81	3.225196	39,133		39,133	587	39,720
Sheriff Office	17,274.65	2.114805	25,660		25,660	385	26,045
BOC Bd of Comm	509.01	0.062314	756		756	11	767
BOC Library	81.80	0.010014	121		121	2	123
Water Res. Comm.	16,672.10	2.041039	24,765		24,765	372	25,137
Parks & Rec	4,289.51	0.525132	6,372		6,372	95	6,467
Friend of Court	41,309.06	5.057156	61,361		61,361	921	62,282
Health	50,691.16	6.205735	75,298		75,298	1,130	76,428
Workforce Develop	474.37	0.058074	705		705	10	715
LE Grants PA-CRP	14,920.10	1.826555	22,163		22,163	332	22,495
House Comm Dev	12,468.20	1.526387	18,521		18,521	278	18,798
Hum Svcs Grants	17,363.81	2.125720	25,793		25,793	387	26,180
Other Grants	5,168.88	0.632787	7,678		7,678	115	7,793
Concealed Pistol	14,710.87	1.800940	21,852		21,852	328	22,180
Child Care Fund	3,720.98	0.455531	5,527		5,527	83	5,610
Airport	1,644.48	0.201321	2,443		2,443	37	2,479
Drain Prop Funds	16,431.27	2.011556	24,407		24,407	366	24,773
Delq Tax Revolv	16.79	0.002055	25		25	0	25
Info Tech Clemis	14.41	0.001764	21		21	0	22
Info Technology	197.37	0.024163	293		293	4	297
Motor Pool	438.34	0.053663	651		651	10	661
Bldg & Liab Ins	320.72	0.039263	476		476	7	483
Fringe Benefits	8,304.39	1.016644	12,336		12,336	185	12,521
Retirement	15,186.34	1.859149	22,558		22,558	338	22,897
<b>Schedule .4 Total for Mail Services</b>	<b>816,843.76</b>	<b>100.000000</b>	<b>1,213,359</b>		<b>1,213,359</b>	<b>15,334</b>	<b>1,228,693</b>

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

Activity - Records Retent

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	218	0.603310	5,094		5,094		5,094
Co Exec Compliance	8	0.022140	187		187		187
Co Exec Corp Counsel	670	1.854209	15,656		15,656		15,656
Mgmt & Budget Admin	305	0.844080	7,127		7,127		7,127
Co Exec Purchasing	69	0.190956	1,612		1,612		1,612
Mgmt & Budget Fiscal Services	544	1.505507	12,712		12,712		12,712
Central Services Support Svcs	28	0.077489	654		654		654
Human Resources	564	1.560857	13,179		13,179	3,273	16,452
Treasurer	2,122	5.872585	49,585		49,585	12,315	61,900
M&B Equalization	1,895	5.244368	44,281		44,281	10,998	55,278
M&B Reimb.	121	0.334865	2,827		2,827	702	3,530
Hum Svc Admin	94	0.260143	2,196		2,196	545	2,742
Hum Svc Homeland	46	0.127304	1,075		1,075	267	1,342
Pub Svc Comm Cor	218	0.603310	5,094		5,094	1,265	6,359
Pub Svc MSU Ext	45	0.124536	1,052		1,052	261	1,313
Pub Svc Med Exam	1,573	4.353241	36,756		36,756	9,129	45,885
C&ED Admin	610	1.688161	14,254		14,254	3,540	17,794
Clerk / ROD	863	2.388332	20,166		20,166	5,008	25,174
District Court	1,315	3.639232	30,728		30,728	7,632	38,359
Probate Court	178	0.492611	4,159		4,159	1,033	5,192
Family Court	2,359	6.528477	55,123		55,123	13,691	68,813
Prosecuting Atty	13,850	38.329550	323,634		323,634	80,381	404,015
Sheriff Office	3,589	9.932474	83,864		83,864	20,829	104,693
BOC Bd of Comm	20	0.055350	467		467	116	583
Friend of Court	104	0.287818	2,430		2,430	603	3,034
Health	3,007	8.321802	70,265		70,265	17,451	87,716
Child Care Fund	811	2.244424	18,951		18,951	4,707	23,657
Resource & Crisis Ctr	306	0.846848	7,150		7,150	1,776	8,926
Fac & Operations	60	0.166049	1,402		1,402	348	1,750
Info Technology	32	0.088559	748		748	186	933
Bldg & Liab Ins	499	1.380971	11,660		11,660	2,896	14,556
Others	11	0.030442	257		257	64	321
<b>Schedule .4 Total for Records Retent</b>	<b>36,134</b>	<b>100.000000</b>	<b>844,344</b>		<b>844,344</b>	<b>199,016</b>	<b>1,043,359</b>

Allocation Basis: Records Count by department

Allocation Source: Record summary log

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management	100	100.000000	48,408		48,408		48,408
Schedule .4 Total for Materials Mgmt	100	100.000000	48,408		48,408	0	48,408

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Central Services Support Svcs**

Activity - Admin Supt MP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Motor Pool	100	100.000000	144,321		144,321	2,446	146,766
Schedule .4 Total for Admin Supt MP	100	100.000000	144,321		144,321	2,446	146,766

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, 2020  
Schedule .5 - Allocation Summary  
For Department Central Services Support Svcs**

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Non-Departmental	159,652	159,652	0	0	0
Co Exec Admin	10,540	5,446	5,094	0	0
Co Exec Compliance	187	0	187	0	0
Co Exec Corp Counsel	16,306	650	15,656	0	0
Mgmt & Budget Admin	7,127	0	7,127	0	0
Co Exec Purchasing	1,612	0	1,612	0	0
Mgmt & Budget Fiscal Services	37,982	25,271	12,712	0	0
Facilities Management	48,491	83	0	48,408	0
Central Services Admin	195	195	0	0	0
Central Services Support Svcs	654	0	654	0	0
Human Resources	21,738	5,286	16,452	0	0
Treasurer	111,370	49,470	61,900	0	0
M&B Equalization	210,080	154,802	55,278	0	0
M&B Reimb.	74,448	70,919	3,530	0	0
Hum Svc Admin	2,742	0	2,742	0	0
Hum Svc Homeland	1,973	631	1,342	0	0
Pub Svc Vets Svc	3,707	3,707	0	0	0
Pub Svc Comm Cor	10,243	3,883	6,359	0	0
Pub Svc MSU Ext	3,197	1,884	1,313	0	0
Pub Svc Animal	39,454	39,454	0	0	0
Pub Svc CC Prob	3,338	3,338	0	0	0
Pub Svc Med Exam	46,560	674	45,885	0	0
C&ED Admin	17,794	0	17,794	0	0
C&ED Dev & Plan	3,048	3,048	0	0	0
Clerk / ROD	207,738	182,563	25,174	0	0
District Court	38,904	544	38,359	0	0
Probate Court	63,610	58,417	5,192	0	0
Family Court	122,689	53,876	68,813	0	0
Prosecuting Atty	443,735	39,720	404,015	0	0
Sheriff Office	130,738	26,045	104,693	0	0
BOC Bd of Comm	1,350	767	583	0	0
BOC Library	123	123	0	0	0
Water Res. Comm.	25,137	25,137	0	0	0
Parks & Rec	6,467	6,467	0	0	0
Friend of Court	65,316	62,282	3,034	0	0
Health	164,143	76,428	87,716	0	0
Workforce Develop	715	715	0	0	0
LE Grants PA-CRP	22,495	22,495	0	0	0
House Comm Dev	18,798	18,798	0	0	0
Hum Svcs Grants	26,180	26,180	0	0	0
Other Grants	7,793	7,793	0	0	0
Concealed Pistol	22,180	22,180	0	0	0
Child Care Fund	29,268	5,610	23,657	0	0
Resource & Crisis Ctr	8,926	0	8,926	0	0
Airport	2,479	2,479	0	0	0
Drain Prop Funds	24,773	24,773	0	0	0
Delq Tax Revolv	25	25	0	0	0
Fac & Operations	1,750	0	1,750	0	0
Info Tech Clemis	22	22	0	0	0
Info Technology	1,231	297	933	0	0
Motor Pool	147,427	661	0	0	146,766
Bldg & Liab Ins	15,039	483	14,556	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Central Services Support Svcs**

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Fringe Benefits	12,521	12,521	0	0	0
Retirement	22,897	22,897	0	0	0
Others	321	0	321	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,467,227</b>	<b>1,228,693</b>	<b>1,043,359</b>	<b>48,408</b>	<b>146,766</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,828,604			3,828,604
Inbound Costs:				
Building Depreciation	177,862		177,862	
Non-Departmental	22,204	93	22,298	
Co Exec Admin	55,182	3,630	58,812	
Co Exec Compliance	20,079	385	20,465	
Co Exec Corp Counsel	73,004	7,671	80,675	
Co Exec Purchasing	2,731	123	2,854	
Mgmt & Budget Fiscal Services	24,047	3,191	27,238	
Facilities Management	59,205	1,682	60,887	
Central Services Support Svcs	18,387	3,351	21,738	
Human Resources		27,733	27,733	
Treasurer		154	154	
Total Allocated Additions:	452,702	48,013	500,716	500,716
Total To Be Allocated:	4,281,306	48,013		4,329,320

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	G&A	Personnel Svcs
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,863,312	0	1,863,312
FRINGE BENEFITS	893,950	0	893,950
<b>Other Expense &amp; Cost</b>			
Supplies	10,784	0	10,784
Professional Serv	127,765	0	127,765
Travel	9,646	0	9,646
Operating Expenses	215,413	0	215,413
Internal Charges	707,734	0	707,734
<b>Departmental Total</b>			
Expenditures Per Financial Statement	3,828,604		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
Functional Cost	3,828,604	0	3,828,604
<b>Allocation Step 1</b>			
Inbound - All Others	452,702	0	452,702
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,281,306	0	4,281,306
<b>Allocation Step 2</b>			
Inbound - All Others	48,013	0	48,013
2nd Allocation	48,013	0	48,013
<b>Total For Human Resources</b>			
Schedule .3 Total	4,329,320	0	4,329,320

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	2,229,184	0.523706	22,421		22,421		22,421
Co Exec Compliance	438,973	0.103129	4,415		4,415		4,415
Co Exec Corp Counsel	2,656,913	0.624193	26,724		26,724		26,724
Co Exec Purchasing	1,195,700	0.280908	12,027		12,027		12,027
Mgmt & Budget Fiscal Services	5,766,774	1.354797	58,003		58,003		58,003
Facilities Management	1,027,403	0.241369	10,334		10,334		10,334
Central Services Admin	234,099	0.054997	2,355		2,355		2,355
Central Services Support Svcs	1,249,480	0.293542	12,567		12,567		12,567
Human Resources	2,757,262	0.647768	27,733		27,733		27,733
Treasurer	3,222,314	0.757023	32,410		32,410	379	32,790
Clerk Adm/Micrographics	830,916	0.195208	8,357		8,357	98	8,455
M&B Equalization	8,161,657	1.917431	82,091		82,091	960	83,051
M&B Reimb.	2,116,422	0.497214	21,287		21,287	249	21,536
Hum Svc Admin	232,099	0.054527	2,334		2,334	27	2,362
Hum Svc Childrens Villages	33,084	0.007772	333		333	4	337
Hum Svc Homeland	948,490	0.222830	9,540		9,540	112	9,652
Pub Svc Admin	234,860	0.055176	2,362		2,362	28	2,390
Pub Svc Vets Svc	1,567,266	0.368200	15,764		15,764	184	15,948
Pub Svc Comm Cor	3,894,309	0.914896	39,170		39,170	458	39,628
Pub Svc MSU Ext	513,608	0.120663	5,166		5,166	60	5,226
Pub Svc Animal	2,624,747	0.616636	26,400		26,400	309	26,709
Pub Svc Med Exam	3,526,169	0.828408	35,467		35,467	415	35,882
C&ED Admin	317,665	0.074630	3,195		3,195	37	3,232
C&ED Dev & Plan	5,049,138	1.186202	50,785		50,785	594	51,379
Clerk / ROD	5,353,460	1.257697	53,846		53,846	630	54,476
District Court	13,344,885	3.135135	134,225		134,225	1,570	135,795
Probate Court	4,642,921	1.090769	46,699		46,699	546	47,245
Family Court	22,226,881	5.221796	223,561		223,561	2,615	226,176
Prosecuting Atty	17,066,618	4.009487	171,658		171,658	2,008	173,666
Sheriff Office	136,628,638	32.098385	1,374,231		1,374,231	16,076	1,390,306
BOC Bd of Comm	2,664,588	0.625996	26,801		26,801	313	27,114
BOC Library	271,361	0.063751	2,729		2,729	32	2,761
Water Res. Comm.	3,412,139	0.801619	34,320		34,320	401	34,721
Parks & Rec	11,854,936	2.785099	119,239		119,239	1,395	120,633
Friend of Court	14,745,005	3.464067	148,307		148,307	1,735	150,042
Hum Svc Health	5,936,134	1.394585	59,706		59,706	698	60,405
Health	22,167,513	5.207849	222,964		222,964	2,608	225,572
Indigent Defense	802,562	0.188547	8,072		8,072	94	8,167
ROD Automation	358,785	0.084290	3,609		3,609	42	3,651
Oakland Enhance	445,581	0.104681	4,482		4,482	52	4,534
Water Res Co SRF	6,227,552	1.463049	62,638		62,638	733	63,370
Multi Org Grants	1,497,831	0.351888	15,065		15,065	176	15,242
Workforce Develop	953,211	0.223939	9,588		9,588	112	9,700
LE Grants Misc	1,626,094	0.382021	16,356		16,356	191	16,547
LE Grants PA-CRP	2,187,938	0.514016	22,007		22,007	257	22,264
LE Grants Rd Pat	723,394	0.169948	7,276		7,276	85	7,361
House Comm Dev	2,306,503	0.541870	23,199		23,199	271	23,470
Hum Svcs Grants	4,775,446	1.121903	48,032		48,032	562	48,594
Other Grants	276,841	0.065039	2,785		2,785	33	2,817
Judicial Grants	475,028	0.111599	4,778		4,778	56	4,834
Concealed Pistol	169,991	0.039936	1,710		1,710	20	1,730
Child Care Fund	20,882,377	4.905930	210,038		210,038	2,457	212,495

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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
Water Res Co CPF	505,565	0.118773	5,085		5,085	59	5,144
Fire Record Mgmt	454,089	0.106680	4,567		4,567	53	4,621
Airport	2,237,219	0.525593	22,502		22,502	263	22,765
Drain Prop Funds	25,498,609	5.990428	256,469		256,469	3,000	259,469
Delq Tax Revolv	201,246	0.047279	2,024		2,024	24	2,048
Fac & Operations	15,476,235	3.635856	155,662		155,662	1,821	157,483
Info Tech Clemis	3,130,908	0.735549	31,491		31,491	368	31,859
Info Technology	16,761,568	3.937822	168,590		168,590	1,972	170,562
Radio Communicat	1,126,234	0.264588	11,328		11,328	132	11,460
Motor Pool	1,409,535	0.331144	14,177		14,177	166	14,343
Communication	400,828	0.094167	4,032		4,032	47	4,079
Bldg & Liab Ins	813,653	0.191153	8,184		8,184	96	8,280
Fringe Benefits	2,536,749	0.595962	25,515		25,515	298	25,813
Delq Per Prop Tx	250,670	0.058890	2,521		2,521	29	2,551
<b>Schedule .4 Total for Personnel Svcs</b>	<b>425,655,853</b>	<b>100.000000</b>	<b>4,281,306</b>		<b>4,281,306</b>	<b>48,013</b>	<b>4,329,320</b>

Allocation Basis: Dollar amount of personnel expenses by department  
Allocation Source: Annual Financial Statement

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Svcs
Co Exec Admin	22,421	22,421
Co Exec Compliance	4,415	4,415
Co Exec Corp Counsel	26,724	26,724
Co Exec Purchasing	12,027	12,027
Mgmt & Budget Fiscal Services	58,003	58,003
Facilities Management	10,334	10,334
Central Services Admin	2,355	2,355
Central Services Support Svcs	12,567	12,567
Human Resources	27,733	27,733
Treasurer	32,790	32,790
Clerk Adm/Micrographics	8,455	8,455
M&B Equalization	83,051	83,051
M&B Reimb.	21,536	21,536
Hum Svc Admin	2,362	2,362
Hum Svc Childrens Villages	337	337
Hum Svc Homeland	9,652	9,652
Pub Svc Admin	2,390	2,390
Pub Svc Vets Svc	15,948	15,948
Pub Svc Comm Cor	39,628	39,628
Pub Svc MSU Ext	5,226	5,226
Pub Svc Animal	26,709	26,709
Pub Svc Med Exam	35,882	35,882
C&ED Admin	3,232	3,232
C&ED Dev & Plan	51,379	51,379
Clerk / ROD	54,476	54,476
District Court	135,795	135,795
Probate Court	47,245	47,245
Family Court	226,176	226,176
Prosecuting Atty	173,666	173,666
Sheriff Office	1,390,306	1,390,306
BOC Bd of Comm	27,114	27,114
BOC Library	2,761	2,761
Water Res. Comm.	34,721	34,721
Parks & Rec	120,633	120,633
Friend of Court	150,042	150,042
Hum Svc Health	60,405	60,405
Health	225,572	225,572
Indigent Defense	8,167	8,167
ROD Automation	3,651	3,651
Oakland Enhance	4,534	4,534
Water Res Co SRF	63,370	63,370
Multi Org Grants	15,242	15,242
Workforce Develp	9,700	9,700
LE Grants Misc	16,547	16,547
LE Grants PA-CRP	22,264	22,264
LE Grants Rd Pat	7,361	7,361
House Comm Dev	23,470	23,470
Hum Svcs Grants	48,594	48,594
Other Grants	2,817	2,817
Judicial Grants	4,834	4,834
Concealed Pistol	1,730	1,730
Child Care Fund	212,495	212,495

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Svcs
Water Res Co CPF	5,144	5,144
Fire Record Mgmt	4,621	4,621
Airport	22,765	22,765
Drain Prop Funds	259,469	259,469
Delq Tax Revolv	2,048	2,048
Fac & Operations	157,483	157,483
Info Tech Clemis	31,859	31,859
Info Technology	170,562	170,562
Radio Communicat	11,460	11,460
Motor Pool	14,343	14,343
Communication	4,079	4,079
Bldg & Liab Ins	8,280	8,280
Fringe Benefits	25,813	25,813
Delq Per Prop Tx	2,551	2,551
Direct Bill	0	0
Total	4,329,320	4,329,320

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,578,419			16,578,419
Inbound Costs:				
Building Depreciation	26,639		26,639	
Non-Departmental	4,820	20	4,841	
Co Exec Compliance	226,256	4,516	230,772	
Co Exec Corp Counsel	119,299	12,536	131,835	
Co Exec Purchasing	5,866	220	6,086	
Mgmt & Budget Fiscal Services	65,925	5,057	70,982	
Facilities Management	83,358	639	83,996	
Central Services Support Svcs	98,324	13,046	111,370	
Human Resources	32,410	379	32,790	
Treasurer		39,824	39,824	
Total Allocated Additions:	662,897	76,238	739,135	739,135
Total To Be Allocated:	17,241,316	76,238		17,317,554

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Total	G&A	Cash Accounting	Disb General	Disb Specific
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,777,796	288,370	341,706	19,282	82,566
FRINGE BENEFITS	1,011,470	149,599	216,655	10,649	45,601
<b>Other Expense &amp; Cost</b>					
Supplies	14,156	4,354	1,332	1	6
Postage	28,329	3,274	0	1,120	4,796
Advertising	9,254	0	0	0	0
Bonds	41,133	0	0	0	0
Travel	1,529	750	0	0	0
Professional Serv	25,742	772	17,518	0	0
Operating Expenses	21,901	4,054	351	2,175	9,312
ISF IT Development	456,799	0	1,964	2	9
ISF IT Oper/Print	374,234	46,293	54,863	3,106	13,248
ISF Specific	147,187	844	4,786	2,290	9,808
ISF Insurance	47,351	4,476	12,193	657	2,812
ISF Building/Tele	234,320	31,211	36,976	2,085	8,928
Prop Tax Land Sale	12,387,218	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	16,578,419				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	<b>16,578,419</b>	<b>533,997</b>	<b>688,344</b>	<b>41,367</b>	<b>177,086</b>
<b>Allocation Step 1</b>					
Inbound - Co Exec Compliance: Audits/Bank Rec	219,806	7,002	187,091	25,713	0
Inbound - All Others	443,091	61,539	69,745	5,305	26,180
Reallocate Admin Costs		(602,538)	95,623	7,291	35,911
Unallocated Costs	(15,742,912)	0	0	0	0
1st Allocation	1,498,404	0	1,040,802	79,676	239,177
<b>Allocation Step 2</b>					
Inbound - Co Exec Compliance: Audits/Bank Rec	4,492	143	3,824	526	0
Inbound - Treasurer: Cash Accounting	39,665	0	0	12,172	0
Inbound - All Others	32,081	4,455	5,049	383	1,895
Reallocate Admin Costs		(4,598)	730	56	274
Unallocated Costs	(50,724)	0	0	0	0
2nd Allocation	25,514	0	9,602	13,136	2,169
<b>Total For Treasurer</b>					
Schedule .3 Total	1,523,918	0	1,050,404	92,812	241,346

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department Treasurer**

	Delq Tax Fund	Delq Per Prop	Investment Serv**	General Gov't**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	165,630	880,242
FRINGE BENEFITS	0	0	72,561	516,405
<b>Other Expense &amp; Cost</b>				
Supplies	0	0	68	8,395
Postage	0	0	0	19,139
Advertising	0	0	0	9,254
Bonds	0	0	0	41,133
Travel	0	0	0	779
Professional Serv	0	0	0	7,452
Operating Expenses	0	0	138	5,871
ISF IT Development	0	0	0	454,824
ISF IT Oper/Print	19,460	26,571	26,571	184,122
ISF Specific	0	0	0	129,459
ISF Insurance	0	0	3,126	24,087
ISF Building/Tele	13,122	0	17,925	124,073
Prop Tax Land Sale	0	0	0	12,387,218
<b>Departmental Total</b>				
Expenditures Per Financial Statement				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	32,582	26,571	286,019	14,792,453
<b>Allocation Step 1</b>				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - All Others	0	0	35,027	245,295
Reallocate Admin Costs	34,164	45,431	48,022	336,096
Unallocated Costs	0	0	(369,069)	(15,373,844)
1st Allocation	66,746	72,002	0	0
<b>Allocation Step 2</b>				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	27,494	0
Inbound - All Others	0	0	2,535	17,764
Reallocate Admin Costs	261	347	366	2,565
Unallocated Costs	0	0	(30,395)	(20,329)
2nd Allocation	261	347	0	0
<b>Total For Treasurer</b>				
Schedule .3 Total	67,007	72,349	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Purchasing	17	0.087197	908		908		908
Mgmt & Budget Fiscal Services	7,340	37.648749	391,850		391,850		391,850
Central Services Support Svcs	8	0.041034	427		427		427
Treasurer	743	3.811038	39,665		39,665		39,665
M&B Equalization	2	0.010259	107		107	2	108
M&B Reimb.	582	2.985228	31,070		31,070	491	31,561
Pub Svc Comm Cor	32	0.164136	1,708		1,708	27	1,735
Pub Svc Animal	385	1.974764	20,553		20,553	325	20,878
Pub Svc Med Exam	11	0.056422	587		587	9	596
C&ED Dev & Plan	54	0.276980	2,883		2,883	45	2,928
Clerk / ROD	1,779	9.124949	94,973		94,973	1,500	96,473
District Court	36	0.184653	1,922		1,922	30	1,952
Probate Court	302	1.549036	16,122		16,122	255	16,377
Family Court	2	0.010259	107		107	2	108
Prosecuting Atty	133	0.682191	7,100		7,100	112	7,212
Sheriff Office	260	1.333607	13,880		13,880	219	14,099
BOC Bd of Comm	17	0.087197	908		908	14	922
Parks & Rec	1,222	6.267952	65,237		65,237	1,030	66,267
Friend of Court	27	0.138490	1,441		1,441	23	1,464
Health	936	4.800985	49,969		49,969	789	50,758
House Comm Dev	95	0.487279	5,072		5,072	80	5,152
Drain Prop Funds	665	3.410956	35,501		35,501	561	36,062
Delq Tax Revolv	182	0.933525	9,716		9,716	153	9,870
Others	4,666	23.933114	249,096		249,096	3,936	253,032
<b>Schedule .4 Total for Cash Accounting</b>	<b>19,496</b>	<b>100.000000</b>	<b>1,040,802</b>		<b>1,040,802</b>	<b>9,602</b>	<b>1,050,404</b>

Allocation Basis: Number of cash trasactions by department

Allocation Source: Cash transaction summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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	1,047	1.354270	1,079		1,079		1,079
Co Exec Admin	185	0.239293	191		191		191
Co Exec Compliance	22	0.028456	23		23		23
Co Exec Corp Counsel	48	0.062087	49		49		49
Mgmt & Budget Admin	10	0.012935	10		10		10
Co Exec Purchasing	9	0.011641	9		9		9
Mgmt & Budget Fiscal Services	47	0.060793	48		48		48
Facilities Management	98	0.126761	101		101		101
Central Services Admin	2	0.002587	2		2		2
Central Services Support Svcs	63	0.081489	65		65		65
Human Resources	149	0.192728	154		154		154
Treasurer	154	0.199195	159		159		159
Clerk Adm/Micrographics	42	0.054326	43		43	7	50
M&B Equalization	20	0.025870	21		21	3	24
M&B Reimb.	211	0.272924	217		217	37	254
Hum Svc Admin	34	0.043978	35		35	6	41
Hum Svc Homeland	247	0.319489	255		255	43	297
Pub Svc Admin	9	0.011641	9		9	2	11
Pub Svc Vets Svc	158	0.204369	163		163	27	190
Pub Svc Comm Cor	85	0.109946	88		88	15	102
Pub Svc MSU Ext	24	0.031043	25		25	4	29
Pub Svc Animal	478	0.618282	493		493	83	576
Pub Svc CC Prob	17	0.021989	17		17	3	20
Pub Svc Med Exam	375	0.485054	386		386	65	452
C&ED Admin	19	0.024576	20		20	3	23
C&ED Dev & Plan	2,613	3.379855	2,693		2,693	455	3,148
Clerk / ROD	808	1.045129	833		833	141	973
District Court	996	1.288303	1,026		1,026	173	1,200
Probate Court	2,668	3.450997	2,750		2,750	464	3,214
Family Court	6,143	7.945829	6,331		6,331	1,069	7,400
Prosecuting Atty	387	0.500576	399		399	67	466
Sheriff Office	3,380	4.371952	3,483		3,483	588	4,072
BOC Bd of Comm	118	0.152630	122		122	20	142
BOC Library	1	0.001293	1		1	0	1
Water Res. Comm.	193	0.249641	199		199	34	232
Parks & Rec	6,891	8.913350	7,102		7,102	1,199	8,301
Road Comm SA	124	0.160391	128		128	22	149
Friend of Court	214	0.276804	220		220	37	258
Health	1,150	1.487499	1,185		1,185	200	1,385
Indigent Defense	7,766	10.045142	8,004		8,004	1,352	9,355
ROD Automation	47	0.060793	48		48	8	56
Oakland Enhance	3	0.003880	3		3	1	4
Water Res Co SRF	2,306	2.982758	2,377		2,377	401	2,778
Multi Org Grants	63	0.081489	65		65	11	76
Workforce Develop	1,445	1.869074	1,489		1,489	251	1,741
LE Grants Misc	130	0.168152	134		134	23	156
LE Grants PA-CRP	382	0.494108	394		394	66	460
LE Grants Rd Pat	4	0.005174	4		4	1	5
House Comm Dev	821	1.061945	846		846	143	989
Hum Svcs Grants	513	0.663554	529		529	89	618
Other Grants	4,068	5.261864	4,192		4,192	708	4,900
Judicial Grants	205	0.265163	211		211	36	247

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Disb General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Brownfield Init.	26	0.033630	27		27	4	31
Concealed Pistol	27	0.034924	28		28	5	32
Child Care Fund	1,322	1.709977	1,362		1,362	230	1,592
Waste Res Mgmt	6	0.007761	6		6	1	7
Misc DSF	28	0.036217	29		29	5	34
Water Res Co DSF	104	0.134522	107		107	18	125
Proj Work Orders	691	0.893793	712		712	120	832
Water Res Co CPF	138	0.178500	142		142	24	166
Fire Record Mgmt	30	0.038804	31		31	5	36
Airport	1,631	2.109661	1,681		1,681	284	1,965
Drain Prop Funds	10,968	14.186860	11,307		11,307	1,913	13,220
Delq Tax Revolv	53	0.068554	55		55	9	64
Fac & Operations	5,651	7.309439	5,824		5,824	983	6,807
Info Tech Clemis	472	0.610521	486		486	82	568
Info Technology	1,667	2.156226	1,718		1,718	290	2,008
Drain Equipment	791	1.023140	815		815	138	953
Radio Communicat	894	1.156368	921		921	155	1,077
Motor Pool	3,578	4.628061	3,687		3,687	623	4,310
Communication	494	0.638978	509		509	86	595
Bldg & Liab Ins	352	0.455304	363		363	61	424
Fringe Benefits	940	1.215868	969		969	164	1,132
Public Transport	11	0.014228	11		11	2	13
Retirement	68	0.087956	70		70	12	82
Retiree Hlt Care	369	0.477293	380		380	64	444
Superseding Trust	8	0.010348	8		8	1	10
<b>Schedule .4 Total for Disb General</b>	<b>77,311</b>	<b>100.000000</b>	<b>79,676</b>		<b>79,676</b>	<b>13,136</b>	<b>92,812</b>

Allocation Basis: Number of vouchers by department  
Allocation Source: Voucher transaction count summary

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
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	130,728	69.231259	165,585		165,585		165,585
District Court	962	0.509458	1,218		1,218	36	1,254
Family Court	11,462	6.070074	14,518		14,518	428	14,946
Sheriff Office	4,447	2.355053	5,633		5,633	166	5,799
Road Commission	5,040	2.669096	6,384		6,384	188	6,572
Delq Tax Revolv	3,305	1.750270	4,186		4,186	123	4,309
Delq Per Prop Tx	850	0.450145	1,077		1,077	32	1,108
Retirement	30,810	16.316436	39,025		39,025	1,151	40,176
Road Comm Retire	1,224	0.648209	1,550		1,550	46	1,596
Schedule .4 Total for Disb Specific	188,828	100.000000	239,177		239,177	2,169	241,346

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, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Delq Tax Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Delq Tax Revolv	100	100.000000	66,746		66,746	261	67,007
Schedule .4 Total for Delq Tax Fund	100	100.000000	66,746		66,746	261	67,007

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, 2020  
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	72,002		72,002	347	72,349
Schedule .4 Total for Delq Per Prop	100	100.000000	72,002		72,002	347	72,349

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, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	1,079	0	1,079	0	0
Co Exec Admin	191	0	191	0	0
Co Exec Compliance	23	0	23	0	0
Co Exec Corp Counsel	49	0	49	0	0
Mgmt & Budget Admin	10	0	10	0	0
Co Exec Purchasing	917	908	9	0	0
Mgmt & Budget Fiscal Services	557,483	391,850	48	165,585	0
Facilities Management	101	0	101	0	0
Central Services Admin	2	0	2	0	0
Central Services Support Svcs	492	427	65	0	0
Human Resources	154	0	154	0	0
Treasurer	39,824	39,665	159	0	0
Clerk Adm/Micrographics	50	0	50	0	0
M&B Equalization	132	108	24	0	0
M&B Reimb.	31,815	31,561	254	0	0
Hum Svc Admin	41	0	41	0	0
Hum Svc Homeland	297	0	297	0	0
Pub Svc Admin	11	0	11	0	0
Pub Svc Vets Svc	190	0	190	0	0
Pub Svc Comm Cor	1,837	1,735	102	0	0
Pub Svc MSU Ext	29	0	29	0	0
Pub Svc Animal	21,454	20,878	576	0	0
Pub Svc CC Prob	20	0	20	0	0
Pub Svc Med Exam	1,048	596	452	0	0
C&ED Admin	23	0	23	0	0
C&ED Dev & Plan	6,076	2,928	3,148	0	0
Clerk / ROD	97,446	96,473	973	0	0
District Court	4,406	1,952	1,200	1,254	0
Probate Court	19,591	16,377	3,214	0	0
Family Court	22,454	108	7,400	14,946	0
Prosecuting Atty	7,678	7,212	466	0	0
Sheriff Office	23,970	14,099	4,072	5,799	0
BOC Bd of Comm	1,064	922	142	0	0
BOC Library	1	0	1	0	0
Water Res. Comm.	232	0	232	0	0
Parks & Rec	74,568	66,267	8,301	0	0
Road Commission	6,572	0	0	6,572	0
Road Comm SA	149	0	149	0	0
Friend of Court	1,722	1,464	258	0	0
Health	52,143	50,758	1,385	0	0
Indigent Defense	9,355	0	9,355	0	0
ROD Automation	56	0	56	0	0
Oakland Enhance	4	0	4	0	0
Water Res Co SRF	2,778	0	2,778	0	0
Multi Org Grants	76	0	76	0	0
Workforce Develp	1,741	0	1,741	0	0
LE Grants Misc	156	0	156	0	0
LE Grants PA-CRP	460	0	460	0	0
LE Grants Rd Pat	5	0	5	0	0
House Comm Dev	6,141	5,152	989	0	0
Hum Svcs Grants	618	0	618	0	0
Other Grants	4,900	0	4,900	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Judicial Grants	247	0	247	0	0
Brownfield Init.	31	0	31	0	0
Concealed Pistol	32	0	32	0	0
Child Care Fund	1,592	0	1,592	0	0
Waste Res Mgmt	7	0	7	0	0
Misc DSF	34	0	34	0	0
Water Res Co DSF	125	0	125	0	0
Proj Work Orders	832	0	832	0	0
Water Res Co CPF	166	0	166	0	0
Fire Record Mgmt	36	0	36	0	0
Airport	1,965	0	1,965	0	0
Drain Prop Funds	49,282	36,062	13,220	0	0
Delq Tax Revolv	81,249	9,870	64	4,309	67,007
Fac & Operations	6,807	0	6,807	0	0
Info Tech Clemis	568	0	568	0	0
Info Technology	2,008	0	2,008	0	0
Drain Equipment	953	0	953	0	0
Radio Communicat	1,077	0	1,077	0	0
Motor Pool	4,310	0	4,310	0	0
Communication	595	0	595	0	0
Bldg & Liab Ins	424	0	424	0	0
Fringe Benefits	1,132	0	1,132	0	0
Delq Per Prop Tx	73,457	0	0	1,108	0
Public Transport	13	0	13	0	0
Retirement	40,258	0	82	40,176	0
Retiree Hlt Care	444	0	444	0	0
Superseding Trust	10	0	10	0	0
Road Comm Retire	1,596	0	0	1,596	0
Others	253,032	253,032	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,523,918</b>	<b>1,050,404</b>	<b>92,812</b>	<b>241,346</b>	<b>67,007</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

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

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2020  
Schedule .5 - Allocation Summary  
For Department Treasurer**

Receiving Department	Delq Per Prop
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Misc DSF	0
Water Res Co DSF	0
Proj Work Orders	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	72,349
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Road Comm Retire	0
Others	0
Direct Bill	0
<b>Total</b>	<b>72,349</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Clerk Adm/Micrographics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,050,582			1,050,582
Deductions:				
County Directory	-6,989			
Total Deductions:	-6,989			-6,989
Inbound Costs:				
Building Depreciation	14,262		14,262	
Non-Departmental	1,124	5	1,129	
Co Exec Compliance	409	1	410	
Co Exec Purchasing	578	22	600	
Mgmt & Budget Fiscal Services	6,002	875	6,876	
Facilities Management	32,332	284	32,616	
Human Resources	8,357	98	8,455	
Treasurer	43	7	50	
Total Allocated Additions:	63,107	1,292	64,399	64,399
Total To Be Allocated:	1,106,700	1,292		1,107,992

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Clerk Adm/Micrographics**

	Total	G&A	Clerk Admin	Micrographics
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	391,178	0	374,702	16,476
FRINGE BENEFITS	188,252	0	180,327	7,925
<b>Other Expense &amp; Cost</b>				
Supplies	1,273	0	1,219	54
Internal Charges	65,564	0	62,804	2,760
Operating Expenses	2,167	0	2,076	91
*County Directory	6,989	0	0	0
Micrographics	395,159	0	0	395,159
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,050,582			
<b>Deductions</b>				
*Total Disallowed Costs	(6,989)	0	0	0
Functional Cost	1,043,593	0	621,128	422,465
<b>Allocation Step 1</b>				
Inbound - Building Depreciation: Court House	9,803	0	3,444	6,359
Inbound - Building Depreciation: Info Tech Bldg	4,459	0	4,459	0
Inbound - Facilities Management: Courthouse	30,674	0	10,775	19,899
Inbound - Facilities Management: Info Tech Bldg	1,658	0	1,658	0
Inbound - All Others	16,513	0	10,760	5,753
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,106,700	0	652,224	454,476
<b>Allocation Step 2</b>				
Inbound - Facilities Management: Courthouse	235	0	83	152
Inbound - Facilities Management: Info Tech Bldg	49	0	49	0
Inbound - All Others	1,008	0	657	351
2nd Allocation	1,292	0	789	503
<b>Total For Clerk Adm/Micrographics</b>				
Schedule .3 Total	1,107,992	0	653,013	454,979

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2020**  
**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	652,224		652,224	789	653,013
Schedule .4 Total for Clerk Admin	100	100.000000	652,224		652,224	789	653,013

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, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Clerk Adm/Micrographics**

Activity - Micrographics

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Services Support Svcs	109,088.68	41.839704	190,151		190,151		190,151
M&B Equalization	5,032.50	1.930157	8,772		8,772	17	8,789
Clerk / ROD	124,854.18	47.886379	217,632		217,632	414	218,046
Sheriff Office	21,754.69	8.343760	37,920		37,920	72	37,993
Schedule .4 Total for Micrographics	260,730.05	100.000000	454,476		454,476	503	454,979

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, 2020  
Schedule .5 - Allocation Summary  
For Department Clerk Adm/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Central Services Support Svcs	190,151	0	190,151
M&B Equalization	8,789	0	8,789
Clerk / ROD	871,059	653,013	218,046
Sheriff Office	37,993	0	37,993
Direct Bill	0	0	0
Total	1,107,992	653,013	454,979

## Section D: Supplemental Data

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**Oakland County, Michigan**  
**CAP to Annual Comprehensive Financial Report (ACFR) Reconciliation**  
**Based on The Fiscal Year Ended September 30, 2020**

<b>Fund</b>	<b>Object</b>	<b>Name</b>	<b>CAP Page</b>	<b>Expenses</b>	<b>Notes</b>
10100	9010101	Non-departmental	C-74	53,271,894	
		<b>Total Per ACFR page 130</b>		<b><u>53,271,894</u></b>	
10100	101010X	Co Exec. - Admin	C-85	3,329,544	
10100	101020X	Co Exec. - Auditing/Compliance	C-90	489,361	
10100	1010501	Co Exec. - Corp Counsel	C-100	3,083,620	
10100	1010210	Co Exec - Purchasing	C-112	1,414,469	
		<b>Total Per ACFR page 128</b>		<b><u>8,316,994</u></b>	
10100	1020101	Mgmt & Budget - Admin	C-106	191,561	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-129	6,776,253	
		<b>Sub Total Mgmt &amp; Budget</b>		<b><u>6,967,814</u></b>	
10100	1020501	Mgmt & Budget - Equalization		9,599,309	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,736,257	Non Central Service
		<b>Total Per ACFR page 128</b>		<b><u>19,303,380</u></b>	
10100	1040XXX	Facilities Management	C-154	1,449,122	
		<b>Total Per ACFR page 128</b>		<b><u>1,449,122</u></b>	
10100	1030101	Central Services - Admin	C-204	245,972	
10100	10308XX	Central Services - Support Svcs	C-210	2,346,075	
		<b>Total Per ACFR page 128</b>		<b><u>2,592,047</u></b>	
10100	1050XXX	Human Resources	C-222	3,828,604	
		<b>Total Per ACFR page 128</b>		<b><u>3,828,604</u></b>	
10100	70101XX	Treasurer	C-229	16,578,419	
		<b>Total Per ACFR page 129</b>		<b><u>16,578,419</u></b>	
10100	2010101	Clerk/ROD - Admin	C-243	655,423	
10100	2010601	Clerk/ROD - Micrographics	C-243	395,159	
		<b>Sub Total Clerk</b>		<b><u>1,050,582</u></b>	
10100	2010201	Clerk/ROD - Clerk Admin		333,774	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		916,836	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,842,877	Non Central Service
10100	2010301	Clerk/ROD - Elections		3,531,662	Non Central Service
10100	2010401	Clerk/ROD - ROD		1,875,029	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		15,534	Non Central Service
		<b>Total Per ACFR page 129</b>		<b><u>10,566,294</u></b>	

**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based on Year Ended September 30, 2020**  
**For Use in Fiscal Year Beginning October 1, 2021**

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 2020. 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 2019 and FY 2020 of actual indirect costs and the proposed rate that was computed for each department. The amount shown under Actual Indirect Costs does not include any Roll-Forward amount or cost adjustment if applicable. These adjustments tend to fluctuate and could result in a distorted comparison.

**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based On The Year Ended September 30, 2020**  
**For Use in Fiscal Year Beginning October 1, 2021**

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less		Actual Indirect Costs	Carry Forward FY 2022	Proposed Costs FY 2022	Proposed Rate FY 2022
				FY 2020 Carry- Forward	Net Recoveries				
Friend of the Court	9,340,131	N/A	1,219,973	151,218	1,068,755	1,069,350	595	1,069,945	N/A
Health Division	14,376,917	11.86%	1,705,102	(114,237)	1,819,339	1,903,082	83,743	1,986,825	13.82%
Workforce Development	629,508	31.44%	197,917	(20,335)	218,252	215,650	(2,602)	213,048	33.84%
Prosecuting Attorney - CRP	1,376,459	N/A	177,957	(5,093)	183,050	187,609	4,559	192,168	N/A
Road Patrol Grant	468,419	10.97%	51,386	3,881	47,505	25,961	(21,544)	4,417	0.94%
Human Services Grants	3,062,356	24.32%	744,765	10,075	734,690	521,776	(212,914)	308,862	10.09%
Water Res. Comm. (CPF)	323,034	19.35%	62,507	(23)	62,530	36,809	(25,721)	11,088	3.43%
Child Care Fund	13,332,639	12.18%	1,623,915	(121,716)	1,745,631	1,532,231	(213,400)	1,318,831	9.89%
Indigent Defense	473,986	N/A	0	0	0	283,186	0	283,186	N/A

**Oakland County, Michigan**  
**Indirect Costs**  
**Based On The Year Ended September 30, 2020**  
**For Use in Fiscal Year Beginning October 1, 2021**

<b>Proprietary Funds</b>	<b>Actual Indirect Costs</b>	<b>Fixed Costs FY 2020</b>	<b>Roll Forward FY 2022</b>	<b>Proposed Costs FY 2022</b>
Parks & Recreation	665,940	941,349	(275,409)	390,531
Fire Records	76,491	35,572	40,919	117,410
Airport	474,127	422,603	51,524	525,651
Drain Proprietary Funds	1,082,046	1,098,613	(16,567)	1,065,479
Delq Tax Revolving	86,359	102,280	(15,921)	70,438
Facilities & Operations	1,332,194	1,137,917	194,277	1,526,471
Information Tech - Clemis	477,227	331,313	145,914	623,141
Information Technology	1,784,864	1,735,626	49,238	1,834,102
Drain Equipment	111,924	131,341	(19,417)	92,507
Radio Communication	188,082	233,782	(45,700)	142,382
Motor Pool	620,747	663,052	(42,305)	578,442
Telephone Communication	184,810	110,967	73,843	258,653
Building & Liability Insurance	184,108	186,186	(2,078)	182,030
Fringe Benefits	221,519	243,345	(21,826)	199,693
Delq Pers. Prop. Tax	81,445	97,899	(16,454)	64,991
<b>Totals</b>	<b>7,571,883</b>	<b>7,471,845</b>	<b>100,038</b>	<b>7,671,921</b>

**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based On The Year Ended September 30, 2020**  
**For Use in Fiscal Year Beginning October 1, 2021**

<b>Non-Billed Departments</b>	<b>(Base) Direct Wages</b>	<b>Fixed Rate</b>	<b>Actual Indirect Costs</b>	<b>Roll Forward FY 2020</b>	<b>Proposed Costs FY 2022</b>	<b>Proposed Rate FY 2022</b>
M & B - Equalization	5,128,539	0.00%	737,341	-	737,341	14.38%
M & B - Reimbursement	1,314,797	0.00%	328,850	-	328,850	25.01%
Human Svc - Admin	158,676	0.00%	19,526	-	19,526	12.31%
Human Svc - Childrens Village	20,366	0.00%	1,272	-	1,272	6.25%
Human Svc - Homeland	656,450	0.00%	155,718	-	155,718	23.72%
Human Svc - Health Programs	3,921,702	0.00%	228,604	-	228,604	5.83%
Public Svc - Admin	161,160	0.00%	14,687	-	14,687	9.11%
Public Svc - Vets Svcs	944,295	0.00%	136,941	-	136,941	14.50%
Public Svc - Community Correct	2,507,208	0.00%	310,280	-	310,280	12.38%
Public Svc - MSU Ext.	334,028	0.00%	102,019	-	102,019	30.54%
Public Svc - Animal Control	1,837,211	0.00%	759,153	-	759,153	41.32%
Public Svc - CC Probation	-	0.00%	264,391	-	264,391	N/A
Public Svc - Medical Exam	2,428,261	0.00%	578,381	-	578,381	23.82%
C&ED - Admin	210,892	0.00%	41,062	-	41,062	19.47%
C&ED - Dev & Planning	3,300,525	0.00%	806,621	-	806,621	24.44%
Clerk	3,301,200	0.00%	1,808,383	-	1,808,383	54.78%
District Court	8,650,496	0.00%	465,802	-	465,802	5.38%
Probate Court	2,991,771	0.00%	524,191	-	524,191	17.52%
Family Court	14,227,484	0.00%	2,047,384	-	2,047,384	14.39%
Prosecuting Attorney	11,289,183	0.00%	1,260,286	-	1,260,286	11.16%
Sheriff	88,346,416	0.00%	6,440,174	-	6,440,174	7.29%
Board of Commissioners	1,669,043	0.00%	233,213	-	233,213	13.97%
BOC Library	184,779	0.00%	99,981	-	99,981	54.11%
Water Resources Commission	2,173,182	0.00%	364,915	-	364,915	16.79%
Road Commissioner	-	0.00%	71,144	-	71,144	N/A
Road Commissioner SA	-	0.00%	149	-	149	N/A
Register of Deeds Automation	225,302	0.00%	30,875	-	30,875	13.70%
Oakland Enhance	282,158	0.00%	17,233	-	17,233	6.11%
Water Res. Comm. (SRF)	3,981,219	0.00%	541,959	-	541,959	13.61%
Restricted Funds	-	0.00%	40	-	40	N/A
Multi Organization Grants	967,722	0.00%	66,082	-	66,082	6.83%
LE Grants Misc	1,050,156	0.00%	94,359	-	94,359	8.99%
Housing & Community Dev.	1,495,187	0.00%	260,675	-	260,675	17.43%
Other Grants	181,294	0.00%	212,257	-	212,257	117.08%
Judicial Grants	296,004	0.00%	77,187	-	77,187	26.08%
Brownfield Initiative	-	0.00%	2,714	-	2,714	N/A
Concealed Pistol	98,983	0.00%	26,730	-	26,730	N/A
Waste Resource Mgmt	-	0.00%	1,495	-	1,495	N/A
Misc Debt Service Funds	-	0.00%	34	-	34	N/A
Water Res. Comm. (DSF)	-	0.00%	8,959	-	8,959	N/A
Project Work Orders	-	0.00%	42,640	-	42,640	N/A
Resource & Crisis Center	-	0.00%	8,926	-	8,926	N/A
Public Transport	-	0.00%	13	-	13	N/A
Retirement	-	0.00%	83,762	-	83,762	N/A
Retiree Health Care	-	0.00%	31,309	-	31,309	N/A
Superseding Trust	-	0.00%	1,870	-	1,870	N/A
Road Comm Retire	-	0.00%	1,596	-	1,596	N/A
Misc Trust Funds	-	0.00%	(46)	-	(46)	N/A

## Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2019		Based on FY 2020	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	27100	1,029,949	N/A	1,069,350	N/A
Health Division	20221	1,819,418	12.66%	1,903,082	13.82%
Workforce Development	Multi	158,068	12.74%	215,650	33.84%
Prosecuting Attorney - CRP	27315	176,672	N/A	187,609	N/A
Road Patrol Grant	27345	33,102	7.78%	25,961	0.94%
Human Services	Multi	627,049	17.04%	521,776	10.09%
Water Res. Comm. (CPF)	Multi	32,139	6.98%	36,809	3.43%
Child Care Fund	Multi	1,569,942	11.51%	1,532,231	9.89%
Indigent Defense	20260	75,837	N/A	283,186	N/A

		Based on FY 2019		Based on FY 2020	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	50800	878,756	N/A	665,940	N/A
Fire Records	53100	64,137	N/A	76,491	N/A
Airport	56500	400,985	N/A	474,127	N/A
Drain Proprietary Funds	Multi	1,063,253	N/A	1,082,046	N/A
Delq Tax Revolving	51800	85,833	N/A	86,359	N/A
Facilities & Operations	63100	1,199,686	N/A	1,332,194	N/A
Information Tech - Clemis	53500	420,489	N/A	477,227	N/A
Information Technology	63600	1,567,363	N/A	1,784,864	N/A
Drain Equipment	63900	133,236	N/A	111,924	N/A
Radio Communication	53600	191,636	N/A	188,082	N/A
Motor Pool	66100	582,947	N/A	620,747	N/A
Telephone Communication	67500	192,844	N/A	184,810	N/A
Building & Liability Insurance	67700	146,952	N/A	184,108	N/A
Fringe Benefits	67800	336,059	N/A	221,519	N/A
Delq. Pers. Prop. Tax	21290	91,157	N/A	81,445	N/A
<b>Totals</b>		<b>7,355,333</b>		<b>7,571,883</b>	

## Oakland County, Michigan Indirect Cost Comparison

Non-Billed Departments	Based on FY 2019		Based on FY 2020	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
M & B - Equalization	792,823	16.14%	737,341	14.38%
M & B - Reimbursement	419,401	28.05%	328,850	25.01%
Human Svc - Admin	19,291	13.27%	19,526	12.31%
Human Svc - Childrens Villag	0	0.00%	1,272	6.25%
Human Svc - Homeland Sec.	111,687	18.77%	155,718	23.72%
Human Svc - Health Program	0	0.00%	228,604	5.83%
Public Svc - Admin	13,843	8.79%	14,687	9.11%
Public Svc - Vets Svcs	118,939	13.46%	136,941	14.50%
Public Svc - Community Corr.	312,618	12.43%	310,280	12.38%
Public Svc - MSU Ext.	93,468	28.96%	102,019	30.54%
Public Svc - Animal Control	687,265	41.11%	759,153	41.32%
Public Svc - CC Probation	246,492	N/A	264,391	N/A
Public Svc - Medical Exam	671,635	29.94%	578,381	23.82%
C&ED - Admin	44,370	17.93%	41,062	19.47%
C&ED - Dev & Planning	663,138	21.05%	806,621	24.44%
Clerk	1,542,420	47.41%	1,808,383	54.78%
District Court	479,390	5.80%	465,802	5.38%
Probate Court	453,887	15.88%	524,191	17.52%
Family Court	2,095,216	15.02%	2,047,384	14.39%
Prosecuting Attorney	1,282,970	11.94%	1,260,286	11.16%
Sheriff	6,738,867	8.20%	6,440,174	7.29%
Board of Commissioners	201,481	13.40%	233,213	13.97%
BOC Library	163,902	60.41%	99,981	54.11%
Water Resources Comm.	372,117	19.37%	364,915	16.79%
Road Commissioner	90,028	N/A	71,144	N/A
Register of Deeds Automatio	32,230	14.45%	30,875	13.70%
Oakland Enhance	16,199	6.09%	17,233	6.11%
Water Res. Comm. (SRF)	521,796	13.93%	541,959	13.61%
Restricted Funds	424	N/A	40	N/A
Multi Organization Grants	73,296	7.89%	66,082	6.83%
LE Grants Misc	105,533	11.04%	94,359	8.99%
Housing & Community Dev.	280,517	19.42%	260,675	17.43%
Other Grants	53,826	39.32%	212,257	117.08%
Judicial Grants	98,472	33.87%	77,187	26.08%
Brownfield Initiative	2,279	N/A	2,714	N/A
Concealed Pistol	26,010	N/A	26,730	N/A
County Veterans Trust	0	N/A	0	N/A
Waste Resource Mgmt	707	N/A	1,495	N/A

## Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2019		Based on FY 2020	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
<b>Non-Billed Departments</b>				
Misc Debt Service Funds	45	N/A	34	N/A
Water Res. Comm. (DSF)	10,332	N/A	8,959	N/A
Project Work Orders	49,466	N/A	42,640	N/A
Resources & Crisis Center	10,287	N/A	8,926	N/A
Retirement	106,137	N/A	83,762	N/A
Retiree Health Care	36,897	N/A	31,309	N/A
Superseding Trust	9,226	N/A	1,870	N/A
Road Comm Retire	15,136	N/A	1,596	N/A
Misc Trust Funds	(108)	N/A	(46)	N/A

**Oakland County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended September 30, 2020**

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 2020 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, 2020**

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, 2020**

	<b>Total</b>	<b>Facilities Maintenance</b>	<b>Information Technology</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2019</b>	\$ 117,582,416	\$ 5,164,574	\$ (77,531,349)
<b>FY 2020 Fund Increase (Decrease)</b>			
<b>2 CFR Part 200 Revenues:</b>			
Operating Revenues	\$ 281,994,556	\$ 26,608,699	\$ 34,332,337
Non Operating Revenue / (Expenses)	<u>(3,718,017)</u>	<u>222,948</u>	<u>(6,988)</u>
<b>Revenues per ACFR</b>	\$ 278,276,539	\$ 26,831,647	\$ 34,325,349
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	<u>4,412,348</u>	<u>905,015</u>	<u>2,955,537</u>
<b>2 CFR Part 200 Revenues</b>	<u>\$ 282,688,887</u>	<u>\$ 27,736,662</u>	<u>\$ 37,280,886</u>
<b>2 CFR Part 200 Expenditures:</b>			
Operating Expenses	\$ 183,762,784	\$ 27,644,703	\$ 38,658,374
Depreciation	<u>6,351,969</u>	<u>211,872</u>	<u>2,616,487</u>
<b>Expenditures per ACFR</b>	\$ 190,114,753	\$ 27,856,575	\$ 41,274,861
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
<b>2 CFR Part 200 Allowable Expenditures</b>	<u>\$ 190,114,753</u>	<u>\$ 27,856,575</u>	<u>\$ 41,274,861</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ 92,574,134</u>	<u>\$ (119,913)</u>	<u>\$ (3,993,975)</u>
<b>2 CFR Part 200 Fund Balance September 30, 2020</b>	<u>\$ 210,156,550</u>	<u>\$ 5,044,661</u>	<u>\$ (81,525,324)</u>
<b>Excessive Balance *</b>			
2 CFR Part 200 Fund Balance	\$ (64,982,259)	\$ 5,044,661	\$ (81,525,324)
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(20,771,135)</u>	<u>(4,607,451)</u>	<u>(6,443,062)</u>
<b>Adjusted Fund Balance</b>	<u>\$ (85,753,394)</u>	<u>\$ 437,211</u>	<u>\$ (87,968,386)</u>
<b>Fund Transfers:</b>			
Contributed Capital	\$ 15,241,478	\$ -	\$ 15,241,478
Transfers In	11,471,046	905,015	9,459,682
Transfers Out	<u>(112,877)</u>	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ 26,599,647</u>	<u>\$ 905,015</u>	<u>\$ 24,701,160</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, 2020**

	<b>Drain Equipment</b>	<b>Motor Pool</b>	<b>Telephone</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2019</b>	\$ 22,750,403	\$ (1,656,790)	\$ 1,292,588
<b>FY 2020 Fund Increase (Decrease)</b>			
<b>2 CFR Part 200 Revenues:</b>			
Operating Revenues	\$ 46,944,989	\$ 7,902,749	\$ 3,206,564
Non Operating Revenue / (Expenses)	271,128	531,859	42,869
<b>Revenues per ACFR</b>	\$ 47,216,117	\$ 8,434,608	\$ 3,249,433
<i>Revenue Adjustments:</i>			
Transfers In (recognized as revenue)	265,206	215,256	71,334
<b>2 CFR Part 200 Revenues</b>	<u>\$ 47,481,323</u>	<u>\$ 8,649,864</u>	<u>\$ 3,320,767</u>
<b>2 CFR Part 200 Expenditures:</b>			
Operating Expenses	\$ 42,905,485	\$ 5,475,468	\$ 3,314,450
Depreciation	523,391	2,987,575	12,644
<b>Expenditures per ACFR</b>	\$ 43,428,876	\$ 8,463,043	\$ 3,327,094
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	-	-	-
<b>2 CFR Part 200 Allowable Expenditures</b>	<u>\$ 43,428,876</u>	<u>\$ 8,463,043</u>	<u>\$ 3,327,094</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ 4,052,447</u>	<u>\$ 186,821</u>	<u>\$ (6,327)</u>
<b>2 CFR Part 200 Fund Balance September 30, 2020</b>	<u>\$ 26,802,850</u>	<u>\$ (1,469,969)</u>	<u>\$ 1,286,261</u>
<b>Excessive Balance *</b>			
2 CFR Part 200 Fund Balance	\$ 26,802,850	\$ (1,469,969)	\$ 1,286,261
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	(7,150,914)	(912,578)	(552,408)
<b>Adjusted Fund Balance</b>	<u>\$ 19,651,936</u>	<u>\$ (2,382,547)</u>	<u>\$ 733,853</u>
<b>Fund Transfers:</b>			
Contributed Capital	\$ -	\$ -	\$ -
Transfers In	265,206	394,809	71,334
Transfers Out	(112,877)	-	-
<b>Net Transfers</b>	<u>\$ 152,329</u>	<u>\$ 394,809</u>	<u>\$ 71,334</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, 2020**

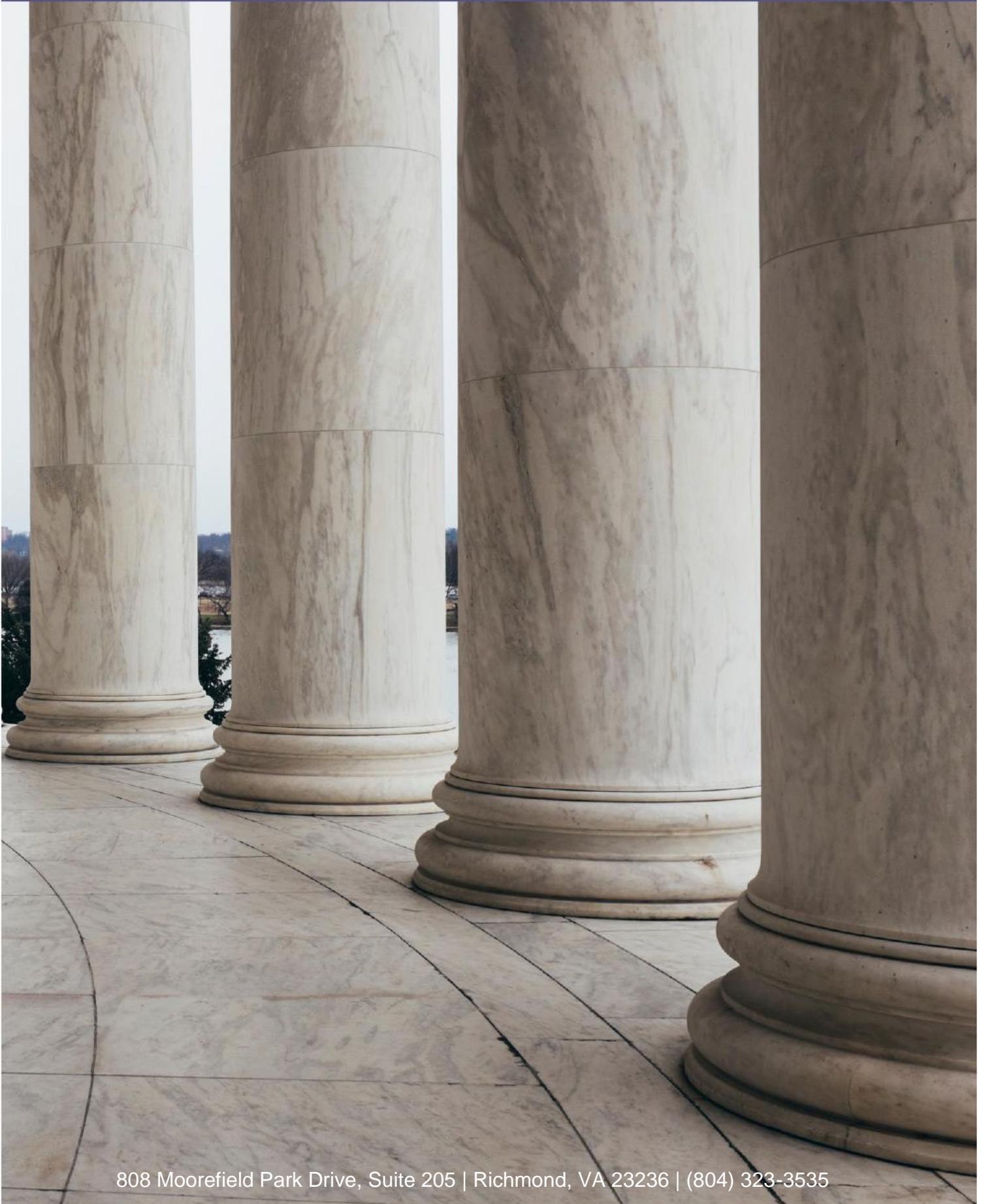
	<b>Liability Insurance</b>	<b>Fringe Benefits</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2019</b>	\$ (12,990,095)	\$ 180,553,085
<b>FY 2020 Fund Increase (Decrease)</b>		
<b>2 CFR Part 200 Revenues:</b>		
Operating Revenues	\$ 4,384,059	\$ 158,615,159
Non Operating Revenue / (Expenses)	113,625	(4,893,458)
<b>Revenues per ACFR</b>	\$ 4,497,684	\$ 153,721,701
<i>Revenue Adjustments:</i>		
Transfers In (recognized as revenue)	-	-
<b>2 CFR Part 200 Revenues</b>	<u>\$ 4,497,684</u>	<u>\$ 153,721,701</u>
<b>2 CFR Part 200 Expenditures:</b>		
Operating Expenses	\$ 6,628,327	\$ 59,135,977
Depreciation	-	-
<b>Expenditures per ACFR</b>	\$ 6,628,327	\$ 59,135,977
<i>Expenditure Adjustments:</i>		
Transfers Out (recognized as expense)	-	-
Indirect Costs	-	-
<b>2 CFR Part 200 Allowable Expenditures</b>	<u>\$ 6,628,327</u>	<u>\$ 59,135,977</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ (2,130,643)</u>	<u>\$ 94,585,724</u>
<b>2 CFR Part 200 Fund Balance September 30, 2020</b>	<u>\$ (15,120,738)</u>	<u>\$ 275,138,809</u>
<b>Excessive Balance *</b>		
2 CFR Part 200 Fund Balance	\$ (15,120,738)	* See Note
Less: 60 Day Expenditure Allowance		
Allowable Reserves - 60 Days	(1,104,721)	-
<b>Adjusted Fund Balance</b>	<u>\$ (16,225,459)</u>	<u>\$ -</u>
<b>Fund Transfers:</b>		
Contributed Capital	\$ -	\$ -
Transfers In	375,000	-
Transfers Out	-	-
<b>Net Transfers</b>	<u>\$ 375,000</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.

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