

maximus



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# Oakland County, MI Central Services Cost Allocation Plan

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Fiscal Year 2023 Actual Expenditures



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

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Final Report – August 2024

Based on Actual Expenditures for the  
Fiscal Year Ended September 30, 2023



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

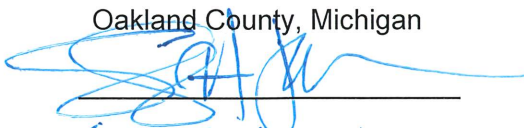
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the fiscal year ended September 30, 2023 to establish cost allocations or billings for the year beginning October 1, 2024, 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: SHEKYL H. JOHNSON

Title: DEPUTY CHIEF FINANCIAL OFFICER

Date: 8/29/2024

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
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## Section A: Cost Allocation Methodology and Process

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**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for Oakland County, MI. 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) 2023.

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



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**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.

**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.

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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.

#### **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.

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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.

**Schedule F – Indirect Cost Rate Proposal:** Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiving Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

**Schedule G – Origins of Costs:** Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

**Schedule H – Summary of Fixed Costs:** Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

#### **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*.

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**Cost Allocation Methodology and Process**

**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

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 Activity 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 balance 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.

**Schedule \_\_.6 – Department Roll Forward:** Schedule \_\_.6 lists all roll forward information within a given department and calculates the amounts for each Receiving Department.

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Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column — *Base Year Estimated Costs* — is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving 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 detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

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

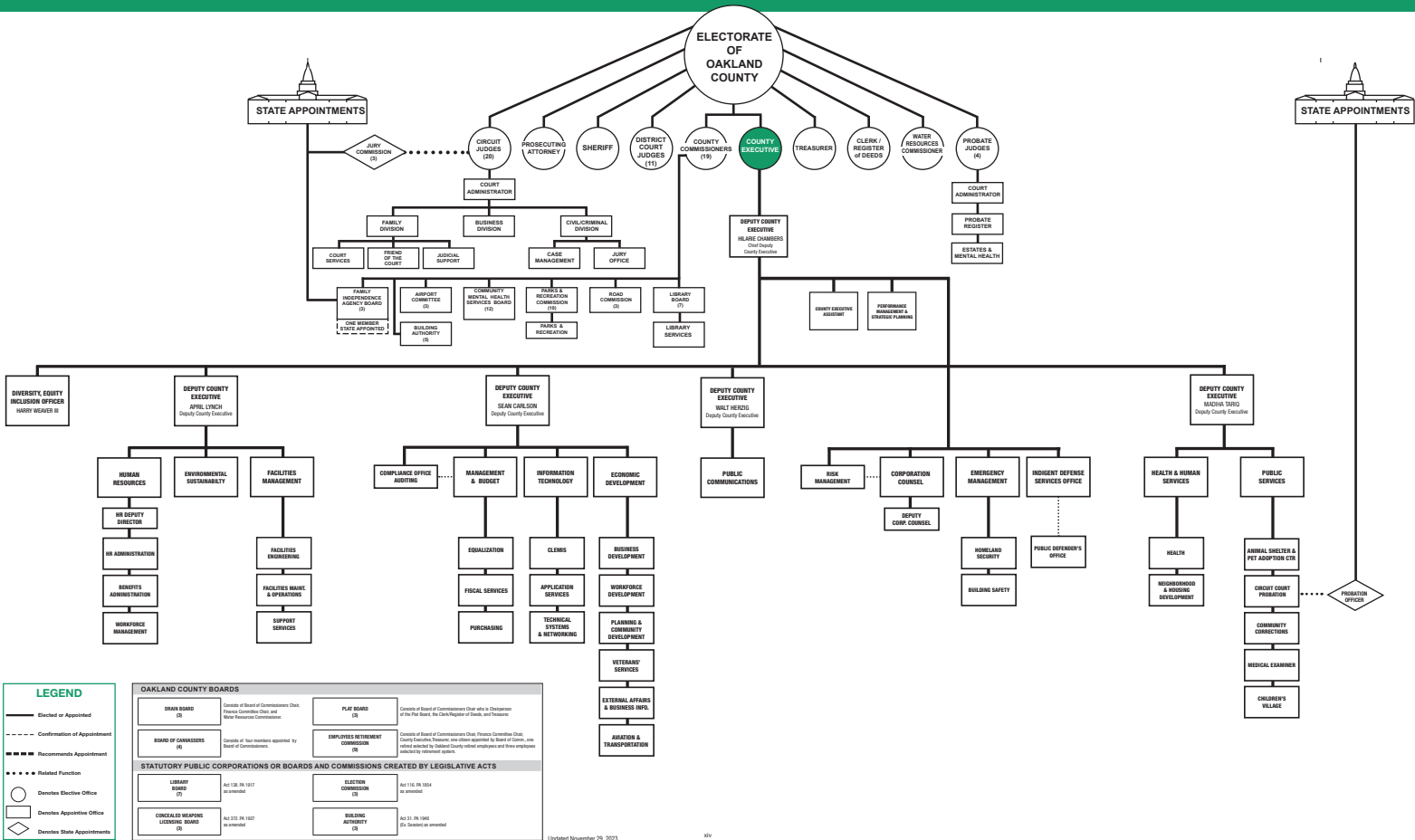
At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule \_-2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

## Section B: Organizational Chart

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# OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



## Section C: Cost Allocation Plan

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**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Div, Equity, and Inclusion</b>	<b>Co. Exec Indigent Defense</b>	<b>M&amp;B Equalization</b>	<b>M&amp;B Reimb.</b>	<b>Hum Svc Admin</b>
Building Depreciation	0	5,642	77,773	17,173	911
Non-Departmental	0	0	179	60	154
Co Exec Admin	0	529	127,775	36,632	3,037
Co Exec Compliance	33	217	7,873	2,280	1,756
Co Exec Corp Counsel	0	0	83,940	26,381	0
Mgmt & Budget Admin	0	0	225,604	63,934	0
Mgmt & Budget Purchasing	664	0	(1,403)	2,260	0
Mgmt & Budget Fiscal Services	474	1,255	60,706	26,099	8,575
Facilities Management Admin	0	14,464	29,356	44,027	1,521
Facilities Support Services	0	0	244,922	40,232	30,624
Human Resources	0	1,328	111,075	31,405	3,712
Treasurer	12	2	986	421	937
Clerk Adm/Micrographics	0	0	3	0	0
<b>Allocated Costs for Fiscal 2023</b>	<b>1,183</b>	<b>23,437</b>	<b>968,790</b>	<b>290,905</b>	<b>51,227</b>
Roll Forwards	0	0	0	0	0
<b>Fixed Costs</b>	<b>1,183</b>	<b>23,437</b>	<b>968,790</b>	<b>290,905</b>	<b>51,227</b>
Adjustments	0	184	17,124	4,853	618
<b>Proposed Costs Future Period</b>	<b>1,183</b>	<b>23,621</b>	<b>985,914</b>	<b>295,758</b>	<b>51,845</b>

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Based On The Fiscal Year Ended September 30, 2023  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Hum Svc Social Service</b>	<b>Hum Svc Homeland</b>	<b>Hum Svc MSU Ext</b>	<b>Pub Svc Admin</b>	<b>Pub Svc Comm Cor</b>
Building Depreciation	0	23,167	22,421	4,358	95,419
Non-Departmental	0	179	0	4	119
Co Exec Admin	141	12,607	807	2,888	44,301
Co Exec Compliance	35	2,684	0	210	3,915
Co Exec Corp Counsel	0	43,169	0	0	23,983
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	9,559	0	(9)	2,174
Mgmt & Budget Fiscal Services	239	16,296	0	1,824	31,047
Facilities Management Admin	0	18,172	37,071	1,706	48,643
Facilities Support Services	0	1,893	0	2,047	11,545
Human Resources	190	15,356	0	3,490	53,932
Treasurer	4	627	8	1,084	911
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	609	143,709	60,307	17,603	315,989
Roll Forwards	0	0	0	0	0
Fixed Costs	609	143,709	60,307	17,603	315,989
Adjustments	34	2,525	0	569	8,440
Proposed Costs Future Period	643	146,234	60,307	18,172	324,429

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**Schedule A - Allocated Costs By Department**

Central Service Departments	Pub Svc Animal	Pub Svc CC Prob	Pub Svc Med Exam	IT Application Services	C&ED Admin
Building Depreciation	432,472	116,861	294,066	0	4,110
Non-Departmental	1,359	0	85	0	43
Co Exec Admin	31,945	0	38,242	0	2,689
Co Exec Compliance	3,885	488	4,155	0	270
Co Exec Corp Counsel	26,381	0	55,161	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	41,717	(546)	18,747	0	(7)
Mgmt & Budget Fiscal Services	25,835	2,216	35,872	8	1,696
Facilities Management Admin	53,634	137,330	75,607	0	1,609
Facilities Support Services	31,677	790	58,489	0	0
Human Resources	38,464	0	46,240	36	2,157
Treasurer	12,503	19	316	0	2,481
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	699,874	257,158	626,979	45	15,048
Roll Forwards	0	0	0	0	0
Fixed Costs	699,874	257,158	626,979	45	15,048
Adjustments	6,244	0	7,848	6	360
Proposed Costs Future Period	706,118	257,158	634,827	51	15,408

**Oakland County, Michigan**  
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**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>C&amp;ED Vets Svc</b>	<b>C&amp;ED Dev &amp; Plan</b>	<b>Public Communication</b>	<b>Clerk / ROD</b>	<b>District Court</b>
Building Depreciation	24,096	212,901	0	106,667	0
Non-Departmental	32	754	53	132	2,074
Co Exec Admin	25,720	80,231	10,212	12,235	27,164
Co Exec Compliance	1,578	7,251	2,813	6,806	14,432
Co Exec Corp Counsel	23,983	71,949	16,788	172,677	62,356
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	489	6,976	19,692	3,641	25,485
Mgmt & Budget Fiscal Services	12,925	50,932	24,285	57,004	137,606
Facilities Management Admin	27,298	83,341	0	266,295	84,496
Facilities Support Services	1,753	32,811	102,997	158,539	31,199
Human Resources	22,589	69,988	25,567	84,023	193,469
Treasurer	66	350	238	7,831	4,336
Clerk Adm/Micrographics	0	0	0	945,692	0
Allocated Costs for Fiscal 2023	140,530	617,484	202,645	1,821,542	582,617
Roll Forwards	0	0	0	0	0
Fixed Costs	140,530	617,484	202,645	1,821,542	582,617
Adjustments	3,478	11,238	4,104	12,615	31,299
Proposed Costs Future Period	144,008	628,722	206,749	1,834,157	613,916

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Probate Court</b>	<b>Circuit Court</b>	<b>Prosecuting Atty</b>	<b>Sheriff Office</b>	<b>Board of Comm.</b>
Building Depreciation	78,118	437,136	144,420	2,282,848	44,276
Non-Departmental	324	721	736	33,921	872
Co Exec Admin	10,262	47,269	38,236	292,423	6,476
Co Exec Compliance	6,132	26,540	18,997	155,469	4,534
Co Exec Corp Counsel	69,551	136,703	86,339	825,015	182,270
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	(974)	(2,809)	4,157	111,712	7,546
Mgmt & Budget Fiscal Services	107,355	290,913	153,637	1,508,206	32,659
Facilities Management Admin	200,270	1,086,136	370,248	975,808	113,508
Facilities Support Services	60,382	143,595	372,667	145,499	302
Human Resources	72,625	318,430	275,272	2,070,629	45,952
Treasurer	2,608	25,817	2,864	15,731	133
Clerk Adm/Micrographics	89	1,981	0	17,778	0
Allocated Costs for Fiscal 2023	606,743	2,512,432	1,467,572	8,435,040	438,528
Roll Forwards	0	0	0	0	0
Fixed Costs	606,743	2,512,432	1,467,572	8,435,040	438,528
Adjustments	11,612	50,531	44,689	326,801	7,126
Proposed Costs Future Period	618,355	2,562,963	1,512,261	8,761,841	445,654

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

<b>Central Service Departments</b>	<b>Water Res. Comm.</b>	<b>Parks &amp; Rec</b>	<b>Road Commission</b>	<b>Friend of Court</b>	<b>Health Dept.</b>
Building Depreciation	53,809	0	52,091	194,519	127,530
Non-Departmental	8	0	0	0	640
Co Exec Admin	8,633	29,336	0	32,381	320,345
Co Exec Compliance	4,375	23,061	0	15,647	28,631
Co Exec Corp Counsel	40,771	139,101	0	0	306,982
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	8,268	341,330	0	881	50,799
Mgmt & Budget Fiscal Services	36,803	177,388	0	216,115	316,461
Facilities Management Admin	194,495	4,543	21,239	468,745	218,950
Facilities Support Services	15,300	27,565	0	58,683	178,828
Human Resources	55,647	232,032	0	216,739	389,344
Treasurer	265	145,084	13,921	183	8,217
Clerk Adm/Micrographics	47,567	0	0	0	0
Allocated Costs for Fiscal 2023	465,942	1,119,440	87,251	1,203,892	1,946,727
Roll Forwards	0	294,132	0	100,495	0
Fixed Costs	465,942	1,413,571	87,251	1,304,387	1,946,727
Adjustments	8,722	41,678	0	34,115	61,471
Proposed Costs Future Period	474,664	1,455,249	87,251	1,338,502	2,008,198

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	Indigent Defense	Land Bank	ROD Automation	Pontiac Develop Fund	Oakland Enhance
Building Depreciation	0	0	0	0	0
Non-Departmental	1,572	0	0	0	0
Co Exec Admin	2,331	0	799	0	5,836
Co Exec Compliance	7,442	0	843	0	306
Co Exec Corp Counsel	11,991	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	1,142	0	1,522	0	0
Mgmt & Budget Fiscal Services	543,273	43	13,681	43	2,496
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	4	0	0	0	0
Human Resources	20,837	0	5,815	0	5,100
Treasurer	12,318	2	10,686	75	0
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	600,910	44	33,346	118	13,738
Roll Forwards	0	0	0	0	0
Fixed Costs	600,910	44	33,346	118	13,738
Adjustments	3,267	0	873	0	809
Proposed Costs Future Period	604,177	44	34,219	118	14,547

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>ARP</b>	<b>PA Seized Funds</b>	<b>Water Res Co SRF</b>	<b>Multi Org Grants</b>	<b>Workforce Develop</b>
Building Depreciation	0	0	0	0	26,846
Non-Departmental	0	0	0	0	0
Co Exec Admin	10,634	0	14,651	3,472	20,975
Co Exec Compliance	34,395	0	29,568	1,460	14,853
Co Exec Corp Counsel	0	0	0	0	40,771
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	23,596	(6)	110,757	5,310	(450)
Mgmt & Budget Fiscal Services	202,017	0	556,650	92,436	85,708
Facilities Management Admin	0	0	0	0	10,509
Facilities Support Services	0	0	0	0	546
Human Resources	10,078	0	94,422	21,445	18,465
Treasurer	2,931	0	21,026	1,893	15,520
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	283,651	(6)	827,074	126,016	233,742
Roll Forwards	0	0	0	0	0
Fixed Costs	283,651	(6)	827,074	126,016	233,742
Adjustments	1,624	0	14,801	3,424	2,913
Proposed Costs Future Period	285,275	(6)	841,875	129,440	236,655



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>LE Grants Misc</b>	<b>LE Grants PA-CRP</b>	<b>LE Grants Rd Pat</b>	<b>Housing Trust Fund</b>	<b>House Comm Dev</b>
Building Depreciation	0	22,003	0	0	28,085
Non-Departmental	0	0	0	0	0
Co Exec Admin	3,946	4,188	1,766	0	37,757
Co Exec Compliance	3,263	2,136	955	61	7,431
Co Exec Corp Counsel	0	0	0	0	76,745
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	676	1,485	814	0	858
Mgmt & Budget Fiscal Services	146,278	42,288	30,601	420	85,417
Facilities Management Admin	0	56,409	0	0	10,601
Facilities Support Services	0	17,816	0	0	5,288
Human Resources	38,159	28,920	14,455	678	32,535
Treasurer	6,924	1,683	734	2	13,373
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	199,246	176,931	49,327	1,160	298,091
Roll Forwards	0	2,888	0	0	0
Fixed Costs	199,246	179,818	49,327	1,160	298,091
Adjustments	13,029	4,587	2,284	160	4,981
Proposed Costs Future Period	212,275	184,405	51,611	1,320	303,072

**Oakland County, Michigan**  
**Cost Allocation Plan**  
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**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	19,233	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	63,494	697	1,119	0	176
Co Exec Compliance	8,401	1,152	963	365	127
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	50,268	5,377	5,356	2,524	145
Mgmt & Budget Fiscal Services	366,359	35,309	68,476	2,875	957
Facilities Management Admin	33,109	0	0	0	0
Facilities Support Services	55,678	0	0	0	19,579
Human Resources	71,939	5,142	12,107	0	1,202
Treasurer	21,598	1,571	3,399	691	225
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	690,079	49,249	91,420	6,455	22,412
Roll Forwards	0	0	0	0	0
Fixed Costs	690,079	49,249	91,420	6,455	22,412
Adjustments	11,094	833	1,912	0	174
Proposed Costs Future Period	701,173	50,082	93,332	6,455	22,586

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

<b>Central Service Departments</b>	<b>Child Care Fund</b>	<b>Waste Res Mgmt</b>	<b>Opioid Settlement</b>	<b>Oakland Transit</b>	<b>Misc DSF</b>
Building Depreciation	589,548	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	206,593	0	0	0	0
Co Exec Compliance	23,231	7	0	37,797	0
Co Exec Corp Counsel	59,957	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	35,038	407	0	(19)	0
Mgmt & Budget Fiscal Services	266,753	849	0	167,005	0
Facilities Management Admin	303,714	0	0	0	0
Facilities Support Services	3,995	0	0	0	0
Human Resources	274,036	0	0	1,987	0
Treasurer	6,905	995	165	0	551
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	1,769,771	2,257	165	206,771	551
Roll Forwards	0	0	0	0	0
Fixed Costs	1,769,771	2,257	165	206,771	551
Adjustments	43,906	0	0	333	0
Proposed Costs Future Period	1,813,677	2,257	165	207,104	551

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

<b>Central Service Departments</b>	<b>Water Res Co DSF</b>	<b>Proj Work Orders</b>	<b>Water Res Co CPF</b>	<b>Fire Record Mgmt</b>	<b>Airport</b>
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	581	5,762	26,409
Co Exec Compliance	0	0	12,477	775	3,938
Co Exec Corp Counsel	0	0	0	0	55,161
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	60,539	11,857	3,093	36,809
Mgmt & Budget Fiscal Services	3,423	43	56,032	60,230	231,623
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	1,501
Human Resources	0	0	3,758	5,041	31,718
Treasurer	6,043	4,707	1,632	6,259	137,743
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	9,466	65,289	86,337	81,160	524,901
Roll Forwards	0	0	0	(6,120)	33,799
Fixed Costs	9,466	65,289	86,337	75,041	558,700
Adjustments	0	0	589	775	5,042
Proposed Costs Future Period	9,466	65,289	86,926	75,816	563,742

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Drain Prop Funds</b>	<b>Delq Tax Revolv</b>	<b>Fac &amp; Operations</b>	<b>Info Tech Infra Mod</b>	<b>Info Tech Clemis</b>
Building Depreciation	0	0	69,695	0	29,647
Non-Departmental	0	0	0	0	0
Co Exec Admin	60,044	446	393,686	0	58,156
Co Exec Compliance	43,192	338	23,488	0	5,184
Co Exec Corp Counsel	0	43,169	0	0	155,889
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	410,381	0	204,053	570	19,406
Mgmt & Budget Fiscal Services	562,872	2,061	468,584	0	178,439
Facilities Management Admin	0	0	134,923	0	12,088
Facilities Support Services	28,040	595	0	0	45
Human Resources	386,979	2,545	221,436	0	50,463
Treasurer	139,640	88,740	15,640	23	23,469
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	1,631,148	137,894	1,531,505	593	532,786
Roll Forwards	227,365	76,371	(20,234)	0	73,037
Fixed Costs	1,858,513	214,265	1,511,271	593	605,824
Adjustments	60,655	407	34,127	0	8,032
Proposed Costs Future Period	1,919,168	214,672	1,545,398	593	613,856

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Info Technology</b>	<b>Drain Equipment</b>	<b>Radio Communicat</b>	<b>Motor Pool</b>	<b>Communication</b>
Building Depreciation	314,713	0	12,716	58,347	4,442
Non-Departmental	0	0	0	0	0
Co Exec Admin	273,881	0	16,886	19,060	2,268
Co Exec Compliance	32,340	0	4,284	6,410	3,242
Co Exec Corp Counsel	453,278	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	111,924	67,210	12,863	196,039	11,291
Mgmt & Budget Fiscal Services	367,514	110,923	79,880	227,954	54,441
Facilities Management Admin	144,777	0	10,132	85,544	1,811
Facilities Support Services	1,452	0	0	334,609	0
Human Resources	239,866	0	14,569	23,246	1,988
Treasurer	92,149	5,158	8,802	7,322	1,289
Clerk Adm/Micrographics	8,766	0	0	0	0
Allocated Costs for Fiscal 2023	2,040,659	183,291	160,131	958,532	80,772
Roll Forwards	313,749	75,709	(60,461)	306,994	(127,900)
Fixed Costs	2,354,407	259,000	99,671	1,265,526	(47,129)
Adjustments	39,044	0	2,154	3,737	316
Proposed Costs Future Period	2,393,451	259,000	101,825	1,269,263	(46,813)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Bldg &amp; Liab Ins</b>	<b>Fringe Benefits</b>	<b>Delq Per Prop Tx</b>	<b>Public Transport</b>	<b>Retirement</b>
Building Depreciation	9,387	85,620	1,006	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	23,571	54,031	377	0	0
Co Exec Compliance	10,189	2,196	351	0	0
Co Exec Corp Counsel	79,757	0	52,762	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	10,698	13,418	0	0	(29)
Mgmt & Budget Fiscal Services	102,950	126,050	2,472	0	38,018
Facilities Management Admin	3,675	35,572	2,578	0	0
Facilities Support Services	12,258	1,049	0	0	17,426
Human Resources	13,415	30,538	4,112	0	0
Treasurer	1,762	5,054	71,522	397	43,806
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2023	267,660	353,529	135,180	397	99,221
Roll Forwards	66,294	119,843	50,483	0	0
Fixed Costs	333,954	473,371	185,664	397	99,221
Adjustments	2,174	4,831	664	0	0
Proposed Costs Future Period	336,128	478,202	186,328	397	99,221

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Retiree Hlt Care</b>	<b>Superseding Trust</b>	<b>Economic Develop</b>	<b>Others</b>	<b>Total Allocated</b>
Building Depreciation	0	0	0	85,449	6,209,520
Non-Departmental	0	0	0	21,424	65,446
Co Exec Admin	0	0	0	0	2,556,108
Co Exec Compliance	0	0	0	0	667,224
Co Exec Corp Counsel	0	0	0	0	3,422,980
Mgmt & Budget Admin	0	0	0	0	289,539
Mgmt & Budget Purchasing	0	0	0	0	2,065,277
Mgmt & Budget Fiscal Services	80,149	11,747	0	28	8,809,801
Facilities Management Admin	0	0	0	149,988	5,573,942
Facilities Support Services	0	0	0	0	2,252,220
Human Resources	0	0	0	0	6,066,686
Treasurer	809	62	0	282,700	1,315,952
Clerk Adm/Micrographics	0	0	0	0	1,021,876
Allocated Costs for Fiscal 2023	80,958	11,810	0	539,589	40,316,570
Roll Forwards	0	0	0	0	1,526,443
Fixed Costs	80,958	11,810	0	539,589	41,843,014
Adjustments	0	0	0	0	971,835
Proposed Costs Future Period	80,958	11,810	0	539,589	42,814,849



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Direct Billed</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>	<b>Total Expenditures</b>
Building Depreciation	0	0	(7,058,256)		
Non-Departmental	0	24,011,903	0		
Co Exec Admin	0	843,369	(5,648)		
Co Exec Compliance	0	0	(348,206)		
Co Exec Corp Counsel	0	0	(5,410)		
Mgmt & Budget Admin	0	0	(921)		
Mgmt & Budget Purchasing	0	0	427,323		
Mgmt & Budget Fiscal Services	0	667	(12,734)	0	
Facilities Management Admin	0	0	(2,703,101)		
Facilities Support Services	0	285,274	427,851		
Human Resources	0	0	(7,083)		
Treasurer	0	6,399,617	(7,641)		
Clerk Adm/Micrographics	0	0	(1,716)	11,627	
<b>Allocated Costs for Fiscal 2023</b>	<b>0</b>	<b>31,540,831</b>	<b>(9,295,542)</b>	<b>11,627</b>	<b>62,573,486</b>

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2023	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Div, Equity, and Inclusion	1,183	NA	NA	1,183	0	1,183
Co. Exec Indigent Defense	23,437	NA	NA	23,437	184	23,621
M&B Equalization	968,790	NA	NA	968,790	17,124	985,914
M&B Reimb.	290,905	NA	NA	290,905	4,853	295,758
Hum Svc Admin	51,227	NA	NA	51,227	618	51,845
Hum Svc Social Service	609	NA	NA	609	34	643
Hum Svc Homeland	143,709	NA	NA	143,709	2,525	146,234
Hum Svc MSU Ext	60,307	NA	NA	60,307	0	60,307
Pub Svc Admin	17,603	NA	NA	17,603	569	18,172
Pub Svc Comm Cor	315,989	NA	NA	315,989	8,440	324,429
Pub Svc Animal	699,874	NA	NA	699,874	6,244	706,118
Pub Svc CC Prob	257,158	NA	NA	257,158	0	257,158
Pub Svc Med Exam	626,979	NA	NA	626,979	7,848	634,827
IT Application Services	45	NA	NA	45	6	51
C&ED Admin	15,048	NA	NA	15,048	360	15,408
C&ED Vets Svc	140,530	NA	NA	140,530	3,478	144,008
C&ED Dev & Plan	617,484	NA	NA	617,484	11,238	628,722
Public Communication	202,645	NA	NA	202,645	4,104	206,749
Clerk / ROD	1,821,542	NA	NA	1,821,542	12,615	1,834,157
District Court	582,617	NA	NA	582,617	31,299	613,916
Probate Court	606,743	NA	NA	606,743	11,612	618,355
Circuit Court	2,512,432	NA	NA	2,512,432	50,531	2,562,963
Prosecuting Atty	1,467,572	NA	NA	1,467,572	44,689	1,512,261
Sheriff Office	8,435,040	NA	NA	8,435,040	326,801	8,761,841
Board of Comm.	438,528	NA	NA	438,528	7,126	445,654
Water Res. Comm.	465,942	NA	NA	465,942	8,722	474,664
Parks & Rec	1,119,440	825,308	294,132	1,413,571	41,678	1,455,249
Road Commission	87,251	NA	NA	87,251	0	87,251
Friend of Court	1,203,892	1,103,397	100,495	1,304,387	34,115	1,338,502
Health Dept.	1,946,727	NA	NA	1,946,727	61,471	2,008,198
Indigent Defense	600,910	NA	NA	600,910	3,267	604,177
Land Bank	44	NA	NA	44	0	44
ROD Automation	33,346	NA	NA	33,346	873	34,219
Pontiac Develop Fund	118	NA	NA	118	0	118
Oakland Enhance	13,738	NA	NA	13,738	809	14,547
ARP	283,651	NA	NA	283,651	1,624	285,275
PA Seized Funds	(6)	NA	NA	(6)	0	(6)
Water Res Co SRF	827,074	NA	NA	827,074	14,801	841,875
Multi Org Grants	126,016	NA	NA	126,016	3,424	129,440
Workforce Develop	233,742	NA	NA	233,742	2,913	236,655
LE Grants Misc	199,246	NA	NA	199,246	13,029	212,275
LE Grants PA-CRP	176,931	174,043	2,888	179,818	4,587	184,405
LE Grants Rd Pat	49,327	NA	NA	49,327	2,284	51,611
Housing Trust Fund	1,160	NA	NA	1,160	160	1,320
House Comm Dev	298,091	NA	NA	298,091	4,981	303,072
Hum Svcs Grants	690,079	NA	NA	690,079	11,094	701,173
Other Grants	49,249	NA	NA	49,249	833	50,082
Judicial Grants	91,420	NA	NA	91,420	1,912	93,332
Brownfield Init.	6,455	NA	NA	6,455	0	6,455
Concealed Pistol	22,412	NA	NA	22,412	174	22,586
Child Care Fund	1,769,771	NA	NA	1,769,771	43,906	1,813,677
Waste Res Mgmt	2,257	NA	NA	2,257	0	2,257
Opioid Settlement	165	NA	NA	165	0	165

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule B - Fixed Costs Proposed**

Oakland Transit	206,771	NA	NA	206,771	333	207,104
Misc DSF	551	NA	NA	551	0	551
Water Res Co DSF	9,466	NA	NA	9,466	0	9,466
Proj Work Orders	65,289	NA	NA	65,289	0	65,289
Water Res Co CPF	86,337	NA	NA	86,337	589	86,926
Fire Record Mgmt	81,160	87,280	(6,120)	75,041	775	75,816
Airport	524,901	491,102	33,799	558,700	5,042	563,742
Drain Prop Funds	1,631,148	1,403,783	227,365	1,858,513	60,655	1,919,168
Delq Tax Revolv	137,894	61,523	76,371	214,265	407	214,672
Fac & Operations	1,531,505	1,551,739	(20,234)	1,511,271	34,127	1,545,398
Info Tech Infra Mod	593	NA	NA	593	0	593
Info Tech Clemis	532,786	459,749	73,037	605,824	8,032	613,856
Info Technology	2,040,659	1,726,910	313,749	2,354,407	39,044	2,393,451
Drain Equipment	183,291	107,582	75,709	259,000	0	259,000
Radio Communicat	160,131	220,592	(60,461)	99,671	2,154	101,825
Motor Pool	958,532	651,538	306,994	1,265,526	3,737	1,269,263
Communication	80,772	208,672	(127,900)	(47,129)	316	(46,813)
Bldg & Liab Ins	267,660	201,366	66,294	333,954	2,174	336,128
Fringe Benefits	353,529	233,686	119,843	473,371	4,831	478,202
Delq Per Prop Tx	135,180	84,697	50,483	185,664	664	186,328
Public Transport	397	NA	NA	397	0	397
Retirement	99,221	NA	NA	99,221	0	99,221
Retiree Hlt Care	80,958	NA	NA	80,958	0	80,958
Superseding Trust	11,810	NA	NA	11,810	0	11,810
Economic Develop	0	NA	NA	0	0	0
Others	539,589	NA	NA	539,589	0	539,589
<b>Total Allocated</b>	<b>40,316,570</b>	<b>9,592,967</b>	<b>1,526,443</b>	<b>41,843,014</b>	<b>971,835</b>	<b>42,814,849</b>
Direct Billed	0					
Unallocated Total	31,540,831					
Cost Adjustments	(9,295,542)					
Disallowed Total	11,627					
<b>Total Expenditures</b>	<b>62,573,486</b>					

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		7,058,256		0	
Non-Departmental	25,545,071		0	(24,011,903)	0	
Co Exec Admin	3,341,823		5,648	(843,369)	0	
Co Exec Compliance	444,456		348,206		0	
Co Exec Corp Counsel	3,603,324		5,410	0	0	
Mgmt & Budget Admin	434,154		921		0	
Mgmt & Budget Purchasing	2,208,336		(427,323)	0	0	
Mgmt & Budget Fiscal Services	8,099,915	0	12,734	(667)	0	
Facilities Management Admin	1,943,604		2,703,101		0	
Facilities Support Services	2,672,290		(427,851)	(285,274)	0	
Human Resources	5,754,489		7,083		0	
Treasurer	7,562,177		7,641	(6,399,617)	0	
Clerk Adm/Micrographics	963,847	(11,627)	1,716		0	
Div, Equity, and Inclusion						1,183
Co. Exec Indigent Defense						23,437
M&B Equalization						968,790
M&B Reimb.						290,905
Hum Svc Admin						51,227
Hum Svc Social Service						609
Hum Svc Homeland						143,709
Hum Svc MSU Ext						60,307
Pub Svc Admin						17,603
Pub Svc Comm Cor						315,989
Pub Svc Animal						699,874
Pub Svc CC Prob						257,158
Pub Svc Med Exam						626,979
IT Application Services						45
C&ED Admin						15,048
C&ED Vets Svc						140,530
C&ED Dev & Plan						617,484
Public Communication						202,645
Clerk / ROD						1,821,542
District Court						582,617
Probate Court						606,743
Circuit Court						2,512,432
Prosecuting Atty						1,467,572
Sheriff Office						8,435,040
Board of Comm.						438,528
Water Res. Comm.						465,942
Parks & Rec						1,119,440
Road Commission						87,251
Friend of Court						1,203,892
Health Dept.						1,946,727
Indigent Defense						600,910
Land Bank						44
ROD Automation						33,346
Pontiac Develop Fund						118
Oakland Enhance						13,738
ARP						283,651
PA Seized Funds						(6)
Water Res Co SRF						827,074
Multi Org Grants						126,016

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Workforce Develop						233,742
LE Grants Misc						199,246
LE Grants PA-CRP						176,931
LE Grants Rd Pat						49,327
Housing Trust Fund						1,160
House Comm Dev						298,091
Hum Svcs Grants						690,079
Other Grants						49,249
Judicial Grants						91,420
Brownfield Init.						6,455
Concealed Pistol						22,412
Child Care Fund						1,769,771
Waste Res Mgmt						2,257
Opioid Settlement						165
Oakland Transit						206,771
Misc DSF						551
Water Res Co DSF						9,466
Proj Work Orders						65,289
Water Res Co CPF						86,337
Fire Record Mgmt						81,160
Airport						524,901
Drain Prop Funds						1,631,148
Delq Tax Revolv						137,894
Fac & Operations						1,531,505
Info Tech Infra Mod						593
Info Tech Clemis						532,786
Info Technology						2,040,659
Drain Equipment						183,291
Radio Communicat						160,131
Motor Pool						958,532
Communication						80,772
Bldg & Liab Ins						267,660
Fringe Benefits						353,529
Delq Per Prop Tx						135,180
Public Transport						397
Retirement						99,221
Retiree Hlt Care						80,958
Superseding Trust						11,810
Economic Develop						0
Others						539,589
<b>Totals</b>	<b>62,573,486</b>	<b>(11,627)</b>	<b>9,295,542</b>	<b>(31,540,831)</b>	<b>0</b>	<b>40,316,570</b>

Deviation: 0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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 MCF	Assigned square footage by department	Building square footage summary
1.4.18 Materials Mgmt	Assigned square footage by department	Building square footage summary
1.4.19 Sheriff Admin	Assigned square footage by department	Building square footage summary
1.4.20 South Ofc Bldg	Assigned square footage by department	Building square footage summary
1.4.21 Mens Facility	Assigned square footage by department	Building square footage summary
1.4.22 D Building	Assigned square footage by department	Building square footage summary
1.4.23 Central Garage	Assigned square footage by department	Building square footage summary
1.4.24 Central Services	Assigned square footage by department	Building square footage summary
1.4.25 EOB 41 West	Assigned square footage by department	Building square footage summary
1.4.26 WOB	Assigned square footage by department	Building square footage summary
<b>Non-Departmental</b>		
2.4.1 Property Insur	Dollar amount of insured value by department	Statement of values
2.4.2 Specific Serv	Dollar amount of expenses by department	Paid invoices
2.4.3 Grounds Care	Direct allocation to Facilities Management	Expenditure financial analysis inquiry
2.4.4 FM&O	Direct allocation to Facilities Management	Expenditure financial analysis inquiry
2.4.5 Excess Coverage	Dollar amount of insurance premiums by department	General ledger
<b>Co Exec Admin</b>		
3.4.1 Administration	Dollar amount of assigned wages by department	Executive Office allocation summary
<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
<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>Mgmt &amp; Budget Purchasing</b>		
7.4.1 Purch General	Number of purchase orders by benefiting department	Purchase order summary
7.4.2 PCARD	Dollar amount of P-card purchases by department	P-card purchase summary
7.4.3 OfficeMax	Dollar amount of OfficeMax purchases by department	P-card purchase summary
7.4.4 ATM Reimb	Number of ATM transactions by building occupant	ATM withdrawals summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
7.4.5 Home Depot	Dollar amount of Home Depot purchases by department	P-card purchase summary
<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 Admin</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 West Oakland Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.30 Building Secur	Dollar amount of security costs by location	Building security summary
9.4.31 Support Services Admin	Dollar amount of wages by supervised division	Trial Balance
<b>Facilities Support Services</b>		
10.4.1 Mail Services	Dollar amount of postage charges	Annual postage chargeback summary
10.4.2 Records Retent	Records Count by department	Record summary log
10.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers
10.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
<b>Human Resources</b>		

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
11.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
<b>Treasurer</b>		
12.4.1 Cash Accounting	Number of cash transactions by department	Cash transaction summary
12.4.2 Disb General	Number of vouchers by department	Voucher transaction count summary
12.4.3 Disb Specific	Number of checks and direct deposits by department	Check and direct deposit summary
12.4.4 Delq Tax Fund	Direct allocation to the Delinquent Tax Fund	County Treasurer
12.4.5 Delq Per Prop	Direct allocation to Delinquent Personal Property Tax	County Treasurer
<b>Clerk Adm/Micrographics</b>		
13.4.1 Clerk Admin	Direct allocation to Clerk/ROD	General Ledger
13.4.2 Micrographics	Dollar amount of Micrographics charges by department	General ledger



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Building Depreciation**

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

**Buildings**

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

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

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
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, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr./Int	<u>7,058,256</u>			
Total Departmental Cost	7,058,256			7,058,256
Adjustments:				
Total To Be Allocated:	<u>7,058,256</u>			<u>7,058,256</u>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	7,058,256	0	60,953	97,396	1,073,275
Functional Cost	7,058,256	0	60,953	97,396	1,073,275
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	7,058,256	0	60,953	97,396	1,073,275
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	7,058,256	0	60,953	97,396	1,073,275

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	370,767	76,037	21,271	372,844	83,242
<b>Functional Cost</b>					
	370,767	76,037	21,271	372,844	83,242
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	370,767	76,037	21,271	372,844	83,242
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	370,767	76,037	21,271	372,844	83,242

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	64,750	18,405	29,828	1,425,428	294,066
Functional Cost	64,750	18,405	29,828	1,425,428	294,066
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	64,750	18,405	29,828	1,425,428	294,066
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	64,750	18,405	29,828	1,425,428	294,066

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Child Welfare	Work Release	Animal Shelter	MCF	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	573,635	389,000	432,472	1,368	9,536
Functional Cost	573,635	389,000	432,472	1,368	9,536
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	573,635	389,000	432,472	1,368	9,536
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	573,635	389,000	432,472	1,368	9,536

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule .3 - Costs Allocated By Activity  
For Department Building Depreciation**

	Sheriff Admin	South Ofc Bldg	Mens Facility	D Building	Central Garage
<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	311,111	215,412	32,610	16,442	71,063
Functional Cost	311,111	215,412	32,610	16,442	71,063
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	311,111	215,412	32,610	16,442	71,063
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building Depreciation</b>					
Schedule .3 Total	311,111	215,412	32,610	16,442	71,063



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Central Services	EOB 41 West	WOB
<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	8,705	968,643	39,997
Functional Cost	8,705	968,643	39,997
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	8,705	968,643	39,997
Allocation Step 2			
2nd Allocation	0	0	0
Total For Building Depreciation			
Schedule .3 Total	8,705	968,643	39,997

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc MSU Ext	13,820	36.783690	22,421		22,421		22,421
Pub Svc CC Prob	17,123	45.575044	27,779		27,779		27,779
C&ED Vets Svc	5,389	14.343510	8,743		8,743		8,743
Water Res. Comm.	992	2.640334	1,609		1,609		1,609
Others	247	0.657422	401		401		401
<b>Schedule .4 Total for N. Office Bldg</b>	<b>37,571</b>	<b>100.000000</b>	<b>60,953</b>		<b>60,953</b>	<b>0</b>	<b>60,953</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	465	0.553216	539		539		539
Hum Svc Admin	786	0.935113	911		911		911
Health Dept.	68,484	81.476194	79,355		79,355		79,355
Hum Svcs Grants	14,319	17.035477	16,592		16,592		16,592
Schedule .4 Total for NO Health Ctr	84,054	100.000000	97,396		97,396	0	97,396

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, 2023**  
**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	6,515	1.569501	16,845		16,845		16,845
Facilities Support Services	23,903	5.758371	61,803		61,803		61,803
Treasurer	13,966	3.364490	36,110		36,110		36,110
Clerk Adm/Micrographics	5,081	1.224042	13,137		13,137		13,137
Co. Exec Indigent Defense	2,182	0.525656	5,642		5,642		5,642
M&B Reimb.	6,642	1.600096	17,173		17,173		17,173
Pub Svc CC Prob	3,781	0.910865	9,776		9,776		9,776
Clerk / ROD	39,650	9.551915	102,518		102,518		102,518
Probate Court	30,213	7.278487	78,118		78,118		78,118
Circuit Court	161,332	38.865818	417,137		417,137		417,137
Prosecuting Atty	55,856	13.456035	144,420		144,420		144,420
Sheriff Office	18,083	4.356300	46,755		46,755		46,755
Board of Comm.	17,124	4.125271	44,276		44,276		44,276
LE Grants PA-CRP	8,510	2.050108	22,003		22,003		22,003
Fac & Operations	7,339	1.768008	18,976		18,976		18,976
Info Technology	443	0.106721	1,145		1,145		1,145
Delq Per Prop Tx	389	0.093712	1,006		1,006		1,006
Others	14,091	3.394604	36,433		36,433		36,433
<b>Schedule .4 Total for Court House</b>	<b>415,100</b>	<b>100.000000</b>	<b>1,073,275</b>		<b>1,073,275</b>	<b>0</b>	<b>1,073,275</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, 2023**  
**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	4,974		4,974		4,974
Road Commission	11,456	14.049546	52,091		52,091		52,091
Info Tech Clemis	6,520	7.996076	29,647		29,647		29,647
Info Technology	61,493	75.414520	279,612		279,612		279,612
Communication	977	1.198185	4,442		4,442		4,442
<b>Schedule .4 Total for Info Tech Bldg</b>	<b>81,540</b>	<b>100.000000</b>	<b>370,767</b>		<b>370,767</b>	<b>0</b>	<b>370,767</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	23,167		23,167		23,167
Sheriff Office	17,013	57.092520	43,411		43,411		43,411
Others	3,707	12.440015	9,459		9,459		9,459
Schedule .4 Total for Annex I	29,799	100.000000	76,037		76,037	0	76,037

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	29,062	85.083584	18,098		18,098		18,098
Water Res. Comm.	4,361	12.767515	2,716		2,716		2,716
Others	734	2.148901	457		457		457
<b>Schedule .4 Total for Annex II</b>	<b>34,157</b>	<b>100.000000</b>	<b>21,271</b>		<b>21,271</b>	<b>0</b>	<b>21,271</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, 2023**  
**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	77,773		77,773		77,773
Pub Svc Comm Cor	13,202	17.349366	64,686		64,686		64,686
Sheriff Office	1,588	2.086865	7,781		7,781		7,781
Friend of Court	39,700	52.171628	194,519		194,519		194,519
House Comm Dev	5,732	7.532689	28,085		28,085		28,085
<b>Schedule .4 Total for Oak Pointe</b>	<b>76,095</b>	<b>100.000000</b>	<b>372,844</b>		<b>372,844</b>	<b>0</b>	<b>372,844</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	40,322	59.445673	49,484		49,484		49,484
Fac & Operations	27,508	40.554327	33,758		33,758		33,758
Schedule .4 Total for Public Works	67,830	100.000000	83,242		83,242	0	83,242

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	14,193	100.000000	64,750		64,750		64,750
Schedule .4 Total for Child Care Ctr	14,193	100.000000	64,750		64,750	0	64,750

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	2,613	11.036959	2,031		2,031		2,031
Health Dept.	4,512	19.058078	3,508		3,508		3,508
Others	16,550	69.904963	12,866		12,866		12,866
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	18,405		18,405	0	18,405

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	34,631	91.146203	27,187		27,187		27,187
Hum Svcs Grants	3,364	8.853797	2,641		2,641		2,641
Schedule .4 Total for S. Health Svc	37,995	100.000000	29,828		29,828	0	29,828

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	610	0.227631	3,245		3,245		3,245
Sheriff Office	267,368	99.772369	1,422,183		1,422,183		1,422,183
Schedule .4 Total for Law Enf Complex	267,978	100.000000	1,425,428		1,425,428	0	1,425,428

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, 2023**  
**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	294,066		294,066		294,066
Schedule .4 Total for Medical Exam	38,680	100.000000	294,066		294,066	0	294,066

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, 2023**  
**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	573,635		573,635		573,635
Schedule .4 Total for Child Welfare	172,476	100.000000	573,635		573,635	0	573,635

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, 2023**  
**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	389,000		389,000		389,000
Schedule .4 Total for Work Release	61,138	100.000000	389,000		389,000	0	389,000

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, 2023**  
**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	35,431	100.000000	432,472		432,472		432,472
Schedule .4 Total for Animal Shelter	35,431	100.000000	432,472		432,472	0	432,472

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - MCF

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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 Admin	6,497	31.183105	2,974		2,974		2,974
Facilities Support Services	11,715	56.227502	5,362		5,362		5,362
Health Dept.	2,623	12.589393	1,201		1,201		1,201
Schedule .4 Total for Materials Mgmt	20,835	100.000000	9,536		9,536	0	9,536

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, 2023**  
**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	311,111		311,111		311,111
Schedule .4 Total for Sheriff Admin	61,891	100.000000	311,111		311,111	0	311,111

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	6,977	12.760860	27,488		27,488		27,488
Pub Svc CC Prob	20,129	36.815728	79,305		79,305		79,305
C&ED Vets Svc	3,897	7.127572	15,354		15,354		15,354
Clerk / ROD	1,053	1.925926	4,149		4,149		4,149
Circuit Court	5,076	9.283951	19,999		19,999		19,999
Sheriff Office	985	1.801555	3,881		3,881		3,881
Health Dept.	3,785	6.922725	14,912		14,912		14,912
Fac & Operations	2,249	4.113397	8,861		8,861		8,861
Info Technology	8,294	15.169639	32,677		32,677		32,677
Others	2,230	4.078647	8,786		8,786		8,786
<b>Schedule .4 Total for South Ofc Bldg</b>	<b>54,675</b>	<b>100.000000</b>	<b>215,412</b>		<b>215,412</b>	<b>0</b>	<b>215,412</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	7,024	100.000000	32,610		32,610		32,610
Schedule .4 Total for Mens Facility	7,024	100.000000	32,610		32,610	0	32,610

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, 2023**  
**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	16,442		16,442		16,442
Schedule .4 Total for D Building	3,164	100.000000	16,442		16,442	0	16,442

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	12,716		12,716		12,716
Motor Pool	26,962	82.106097	58,347		58,347		58,347
Schedule .4 Total for Central Garage	32,838	100.000000	71,063		71,063	0	71,063

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Central Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	17,699	93.054679	8,100		8,100		8,100
Others	1,321	6.945321	605		605		605
Schedule .4 Total for Central Services	19,020	100.000000	8,705		8,705	0	8,705

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, 2023  
Schedule .4 - Detail Activity Allocations  
For Department Building Depreciation**

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	13,837	13.133317	127,215		127,215		127,215
Co Exec Compliance	1,384	1.313616	12,724		12,724		12,724
Mgmt & Budget Admin	3,637	3.452040	33,438		33,438		33,438
Mgmt & Budget Purchasing	8,729	8.285085	80,253		80,253		80,253
Mgmt & Budget Fiscal Services	24,242	23.009167	222,877		222,877		222,877
Facilities Support Services	447	0.424268	4,110		4,110		4,110
Human Resources	22,654	21.501927	208,277		208,277		208,277
Pub Svc Admin	474	0.449895	4,358		4,358		4,358
C&ED Admin	447	0.424268	4,110		4,110		4,110
C&ED Dev & Plan	23,157	21.979347	212,901		212,901		212,901
Workforce Develp	2,920	2.771503	26,846		26,846		26,846
Info Technology	139	0.131931	1,278		1,278		1,278
Bldg & Liab Ins	1,021	0.969077	9,387		9,387		9,387
Fringe Benefits	2,270	2.154559	20,870		20,870		20,870
<b>Schedule .4 Total for EOB 41 West</b>	<b>105,358</b>	<b>100.000000</b>	<b>968,643</b>		<b>968,643</b>	<b>0</b>	<b>968,643</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - WOB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	5,656	60.215054	24,084		24,084		24,084
Child Care Fund	3,737	39.784946	15,913		15,913		15,913
Schedule .4 Total for WOB	9,393	100.000000	39,997		39,997	0	39,997

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Non-Departmental	539	0	539	0	0
Co Exec Admin	127,215	0	0	0	0
Co Exec Compliance	12,724	0	0	0	0
Co Exec Corp Counsel	16,845	0	0	16,845	0
Mgmt & Budget Admin	33,438	0	0	0	0
Mgmt & Budget Purchasing	80,253	0	0	0	0
Mgmt & Budget Fiscal Services	222,877	0	0	0	0
Facilities Management Admin	2,974	0	0	0	0
Facilities Support Services	89,373	0	0	61,803	0
Human Resources	208,277	0	0	0	0
Treasurer	36,110	0	0	36,110	0
Clerk Adm/Micrographics	18,112	0	0	13,137	4,974
Co. Exec Indigent Defense	5,642	0	0	5,642	0
M&B Equalization	77,773	0	0	0	0
M&B Reimb.	17,173	0	0	17,173	0
Hum Svc Admin	911	0	911	0	0
Hum Svc Homeland	23,167	0	0	0	0
Hum Svc MSU Ext	22,421	22,421	0	0	0
Pub Svc Admin	4,358	0	0	0	0
Pub Svc Comm Cor	95,419	0	0	0	0
Pub Svc Animal	432,472	0	0	0	0
Pub Svc CC Prob	116,861	27,779	0	9,776	0
Pub Svc Med Exam	294,066	0	0	0	0
C&ED Admin	4,110	0	0	0	0
C&ED Vets Svc	24,096	8,743	0	0	0
C&ED Dev & Plan	212,901	0	0	0	0
Clerk / ROD	106,667	0	0	102,518	0
Probate Court	78,118	0	0	78,118	0
Circuit Court	437,136	0	0	417,137	0
Prosecuting Atty	144,420	0	0	144,420	0
Sheriff Office	2,282,848	0	0	46,755	0
Board of Comm.	44,276	0	0	44,276	0
Water Res. Comm.	53,809	1,609	0	0	0
Road Commission	52,091	0	0	0	52,091
Friend of Court	194,519	0	0	0	0
Health Dept.	127,530	0	79,355	0	0
Workforce Develop	26,846	0	0	0	0
LE Grants PA-CRP	22,003	0	0	22,003	0
House Comm Dev	28,085	0	0	0	0
Hum Svcs Grants	19,233	0	16,592	0	0
Child Care Fund	589,548	0	0	0	0
Fac & Operations	69,695	0	0	18,976	0
Info Tech Clemis	29,647	0	0	0	29,647
Info Technology	314,713	0	0	1,145	279,612
Radio Communicat	12,716	0	0	0	0
Motor Pool	58,347	0	0	0	0
Communication	4,442	0	0	0	4,442
Bldg & Liab Ins	9,387	0	0	0	0
Fringe Benefits	85,620	0	0	0	0
Delq Per Prop Tx	1,006	0	0	1,006	0
Others	85,449	401	0	36,433	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Direct Bill	0	0	0	0	0
Total	7,058,256	60,953	97,396	1,073,275	370,767

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	18,098	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	77,773	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	23,167	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	64,686	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	43,411	0	7,781	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	2,716	0	49,484	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	194,519	0	0
Health Dept.	0	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	28,085	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	33,758	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	64,750
Delq Per Prop Tx	0	0	0	0	0
Others	9,459	457	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Direct Bill	0	0	0	0	0
Total	76,037	21,271	372,844	83,242	64,750

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	3,245	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	294,066	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	2,031	0	1,422,183	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	3,508	27,187	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	2,641	0	0	0
Child Care Fund	0	0	0	0	573,635
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	12,866	0	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Direct Bill	0	0	0	0	0
Total	18,405	29,828	1,425,428	294,066	573,635

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Work Release	Animal Shelter	MCF	Materials Mgmt	Sheriff Admin
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	2,974	0
Facilities Support Services	0	0	0	5,362	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc Animal	0	432,472	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	389,000	0	0	0	311,111
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	1,368	1,201	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Work Release	Animal Shelter	MCF	Materials Mgmt	Sheriff Admin
Direct Bill	0	0	0	0	0
Total	389,000	432,472	1,368	9,536	311,111

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	South Ofc Bldg	Mens Facility	D Building	Central Garage	Central Services
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	27,488	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	79,305	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	15,354	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	4,149	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	19,999	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	3,881	32,610	0	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	14,912	0	0	0	0
Workforce Develop	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	8,861	0	0	0	8,100
Info Tech Clemis	0	0	0	0	0
Info Technology	32,677	0	0	0	0
Radio Communicat	0	0	0	12,716	0
Motor Pool	0	0	0	58,347	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	8,786	0	16,442	0	605

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	South Ofc Bldg	Mens Facility	D Building	Central Garage	Central Services
Direct Bill	0	0	0	0	0
Total	215,412	32,610	16,442	71,063	8,705

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	EOB 41 West	WOB
Non-Departmental	0	0
Co Exec Admin	127,215	0
Co Exec Compliance	12,724	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	33,438	0
Mgmt & Budget Purchasing	80,253	0
Mgmt & Budget Fiscal Services	222,877	0
Facilities Management Admin	0	0
Facilities Support Services	4,110	0
Human Resources	208,277	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
Co. Exec Indigent Defense	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Hum Svc MSU Ext	0	0
Pub Svc Admin	4,358	0
Pub Svc Comm Cor	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	4,110	0
C&ED Vets Svc	0	0
C&ED Dev & Plan	212,901	0
Clerk / ROD	0	0
Probate Court	0	0
Circuit Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	24,084
Board of Comm.	0	0
Water Res. Comm.	0	0
Road Commission	0	0
Friend of Court	0	0
Health Dept.	0	0
Workforce Develop	26,846	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	15,913
Fac & Operations	0	0
Info Tech Clemis	0	0
Info Technology	1,278	0
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	9,387	0
Fringe Benefits	20,870	0
Delq Per Prop Tx	0	0
Others	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	EOB 41 West	WOB
Direct Bill	0	0
Total	968,643	39,997

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Non-Departmental**

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

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

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

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

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

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



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Non-Departmental**

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Non-Departmental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,545,071			25,545,071
Inbound Costs:				
Building Depreciation	539		539	
Co Exec Compliance		4,388	4,388	
Mgmt & Budget Purchasing		2,984	2,984	
Mgmt & Budget Fiscal Services		23,137	23,137	
Facilities Management Admin		888	888	
Treasurer		27,793	27,793	
Total Allocated Additions:	539	59,190	59,729	59,729
Total To Be Allocated:	25,545,610	59,190		25,604,800

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	1,604,752	0	0	0	500,000
Insurance	479,340	0	408,846	23,845	0
Employee Incentives	1,022,734	0	0	0	0
Other Expenses	22,438,245	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	25,545,071				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	25,545,071	0	408,846	23,845	500,000
<b>Allocation Step 1</b>					
Inbound - All Others	539	539	0	0	0
Reallocate Admin Costs		(539)	9	1	11
Unallocated Costs	(23,956,395)	0	0	0	0
1st Allocation	1,589,215	0	408,855	23,846	500,011
<b>Allocation Step 2</b>					
Inbound - All Others	59,190	59,190	0	0	0
Reallocate Admin Costs		(59,190)	947	55	1,159
Unallocated Costs	(55,507)	0	0	0	0
2nd Allocation	3,682	0	947	55	1,159
<b>Total For Non-Departmental</b>					
Schedule .3 Total	1,592,897	0	409,802	23,901	501,169

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	FM&O	Excess Coverage	Employee Incentives**	General Gov't**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
<b>Other Expense &amp; Cost</b>				
Buildings	614,234	0	0	490,518
Insurance	0	42,256	0	4,393
Employee Incentives	0	0	1,022,734	0
Other Expenses	0	0	0	22,438,245
<b>Departmental Total</b>				
Expenditures Per Financial Statement				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
 Functional Cost	 614,234	 42,256	 1,022,734	 22,933,156
<b>Allocation Step 1</b>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	13	1	22	484
Unallocated Costs	0	0	(1,022,756)	(22,933,640)
1st Allocation	614,247	42,257	0	0
<b>Allocation Step 2</b>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	1,423	98	2,370	53,138
Unallocated Costs	0	0	(2,370)	(53,138)
2nd Allocation	1,423	98	0	0
<b>Total For Non-Departmental</b>				
Schedule .3 Total	615,670	42,355	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Property Insur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	324,096,298	93.652922	382,904		382,904	887	383,792
District Court	1,374,079	0.397063	1,623		1,623	4	1,627
Sheriff Office	2,498,748	0.722054	2,952		2,952	7	2,959
Others	18,091,936	5.227961	21,375		21,375	50	21,424
Schedule .4 Total for Property Insur	346,061,061	100.000000	408,855		408,855	947	409,802

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	22,277	93.424198	22,277		22,277	52	22,329
Indigent Defense	1,568	6.575802	1,568		1,568	4	1,572
Schedule .4 Total for Specific Serv	23,845	100.000000	23,846		23,846	55	23,901

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Grounds Care

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	100	100.000000	500,011		500,011	1,159	501,169
Schedule .4 Total for Grounds Care	100	100.000000	500,011		500,011	1,159	501,169

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - FM&O

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	100	100.000000	614,247		614,247	1,423	615,670
Schedule .4 Total for FM&O	100	100.000000	614,247		614,247	1,423	615,670

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, 2023  
Schedule .4 - Detail Activity Allocations  
For Department Non-Departmental**

Activity - Excess Coverage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	14,090	0.254895	108		108	0	108
Co Exec Compliance	1,309	0.023680	10		10	0	10
Co Exec Corp Counsel	12,234	0.221319	94		94	0	94
Mgmt & Budget Admin	110,437	1.997861	844		844	2	846
Mgmt & Budget Purchasing	3,341	0.060440	26		26	0	26
Mgmt & Budget Fiscal Services	19,407	0.351082	148		148	0	149
Facilities Management Admin	73,260	1.325311	560		560	1	561
Facilities Support Services	4,861	0.087938	37		37	0	37
Human Resources	9,864	0.178445	75		75	0	76
Treasurer	334,697	6.054838	2,559		2,559	6	2,564
Clerk Adm/Micrographics	2,660	0.048121	20		20	0	20
M&B Equalization	23,376	0.422884	179		179	0	179
M&B Reimb.	7,872	0.142408	60		60	0	60
Hum Svc Admin	20,107	0.363746	154		154	0	154
Hum Svc Homeland	23,329	0.422033	178		178	0	179
Pub Svc Admin	503	0.009100	4		4		4
Pub Svc Comm Cor	15,533	0.281000	119		119	0	119
Pub Svc Animal	177,429	3.209781	1,356		1,356	3	1,359
Pub Svc Med Exam	11,110	0.200986	85		85	0	85
C&ED Admin	5,628	0.101813	43		43	0	43
C&ED Vets Svc	4,189	0.075781	32		32	0	32
C&ED Dev & Plan	98,400	1.780106	752		752	2	754
Public Communication	6,961	0.125928	53		53	0	53
Clerk / ROD	17,240	0.311880	132		132	0	132
District Court	58,367	1.055889	446		446	1	447
Probate Court	42,263	0.764559	323		323	1	324
Circuit Court	94,117	1.702624	719		719	2	721
Prosecuting Atty	96,007	1.736815	734		734	2	736
Sheriff Office	4,040,832	73.100702	30,890		30,890	72	30,962
Board of Comm.	113,812	2.058917	870		870	2	872
Water Res. Comm.	1,025	0.018543	8		8	0	8
Health Dept.	83,501	1.510575	638		638	1	640
<b>Schedule .4 Total for Excess Coverage</b>	<b>5,527,761</b>	<b>100.000000</b>	<b>42,257</b>		<b>42,257</b>	<b>98</b>	<b>42,355</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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Non-Departmental**

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Co Exec Admin	108	0	0	0	0
Co Exec Compliance	10	0	0	0	0
Co Exec Corp Counsel	94	0	0	0	0
Mgmt & Budget Admin	846	0	0	0	0
Mgmt & Budget Purchasing	26	0	0	0	0
Mgmt & Budget Fiscal Services	149	0	0	0	0
Facilities Management Admin	1,501,192	383,792	0	501,169	615,670
Facilities Support Services	37	0	0	0	0
Human Resources	22,405	0	22,329	0	0
Treasurer	2,564	0	0	0	0
Clerk Adm/Micrographics	20	0	0	0	0
M&B Equalization	179	0	0	0	0
M&B Reimb.	60	0	0	0	0
Hum Svc Admin	154	0	0	0	0
Hum Svc Homeland	179	0	0	0	0
Pub Svc Admin	4	0	0	0	0
Pub Svc Comm Cor	119	0	0	0	0
Pub Svc Animal	1,359	0	0	0	0
Pub Svc Med Exam	85	0	0	0	0
C&ED Admin	43	0	0	0	0
C&ED Vets Svc	32	0	0	0	0
C&ED Dev & Plan	754	0	0	0	0
Public Communication	53	0	0	0	0
Clerk / ROD	132	0	0	0	0
District Court	2,074	1,627	0	0	0
Probate Court	324	0	0	0	0
Circuit Court	721	0	0	0	0
Prosecuting Atty	736	0	0	0	0
Sheriff Office	33,921	2,959	0	0	0
Board of Comm.	872	0	0	0	0
Water Res. Comm.	8	0	0	0	0
Health Dept.	640	0	0	0	0
Indigent Defense	1,572	0	1,572	0	0
Others	21,424	21,424	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,592,897</b>	<b>409,802</b>	<b>23,901</b>	<b>501,169</b>	<b>615,670</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Non-Departmental**

Receiving Department	Excess Coverage
Co Exec Admin	108
Co Exec Compliance	10
Co Exec Corp Counsel	94
Mgmt & Budget Admin	846
Mgmt & Budget Purchasing	26
Mgmt & Budget Fiscal Services	149
Facilities Management Admin	561
Facilities Support Services	37
Human Resources	76
Treasurer	2,564
Clerk Adm/Micrographics	20
M&B Equalization	179
M&B Reimb.	60
Hum Svc Admin	154
Hum Svc Homeland	179
Pub Svc Admin	4
Pub Svc Comm Cor	119
Pub Svc Animal	1,359
Pub Svc Med Exam	85
C&ED Admin	43
C&ED Vets Svc	32
C&ED Dev & Plan	754
Public Communication	53
Clerk / ROD	132
District Court	447
Probate Court	324
Circuit Court	721
Prosecuting Atty	736
Sheriff Office	30,962
Board of Comm.	872
Water Res. Comm.	8
Health Dept.	640
Indigent Defense	0
Others	0
Direct Bill	0
Total	42,355

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Co Exec Admin**

The County Executive Administration office is responsible for the supervision of all County departments not under the direction of an elected official, coordination of County activities, prepare the annual budget and administer the department expenses, appoint non-elected directors of departments, and act as liaison with Commissioners. The cost of this schedule has been separated into the following activities. Each individual in this office was assigned 100% to their respective activity based on assigned responsibilities.

**Administration** – this function identifies the cost of those activities that are administrative in nature, which benefit all County departments. Costs have been allocated based on the dollar amount of assigned wages of County Executive administrative personnel by benefiting department

**General Government** - this function identifies costs associated with cultural affairs and legislative activities and have not been allocated for the proposed purpose of this cost plan.

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,341,823			3,341,823
Cost Adjustments:				
Incentive Payment	5,648			
Total Departmental Cost Adjustments:	5,648			5,648
Inbound Costs:				
Building Depreciation	127,215		127,215	
Non-Departmental	108	0	108	
Co Exec Admin		3,903	3,903	
Co Exec Compliance		2,572	2,572	
Co Exec Corp Counsel		132,909	132,909	
Mgmt & Budget Purchasing		2,754	2,754	
Mgmt & Budget Fiscal Services		18,231	18,231	
Facilities Management Admin		49,117	49,117	
Facilities Support Services		26,128	26,128	
Human Resources		32,556	32,556	
Treasurer		887	887	
Total Allocated Additions:	127,323	269,058	396,381	396,381
Total To Be Allocated:	3,474,794	269,058		3,743,852

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	1,791,761	330,950	1,247,936	0	212,875
FRINGE BENEFITS	678,294	125,281	472,432	0	80,581
<b>Other Expense &amp; Cost</b>					
Supplies	8,930	1,649	6,220	0	1,061
Operating Expenses	45,592	8,421	31,755	0	5,416
Professional Serv	284,875	0	0	0	284,875
Contract Services	0	0	0	0	0
Internal Charges	530,861	98,050	369,745	0	63,066
Special Projects	1,510	203	0	0	1,307
<b>Departmental Total</b>					
Expenditures Per Financial Statement	3,341,823				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Incentive Payment	5,648	1,184	4,464	0	0
<b>Functional Cost</b>					
	3,347,471	565,738	2,132,552	0	649,181
<b>Allocation Step 1</b>					
Inbound - All Others	127,323	23,516	88,680	0	15,126
Reallocate Admin Costs		(589,254)	453,597	0	135,658
Unallocated Costs	(799,965)	0	0	0	(799,965)
1st Allocation	2,674,829	0	2,674,829	0	0
<b>Allocation Step 2</b>					
Inbound - All Others	269,058	49,695	187,399	0	31,964
Reallocate Admin Costs		(49,695)	38,254	0	11,441
Unallocated Costs	(43,405)	0	0	0	(43,405)
2nd Allocation	225,654	0	225,654	0	0
<b>Total For Co Exec Admin</b>					
Schedule .3 Total	2,900,483	0	2,900,483	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Admin**

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	1,536	0.145909	3,903		3,903		3,903
Co Exec Compliance	1,056	0.100312	2,683		2,683	227	2,910
Co Exec Corp Counsel	26,981	2.562999	68,556		68,556	5,792	74,348
Mgmt & Budget Admin	1,530	0.145339	3,888		3,888	328	4,216
Mgmt & Budget Purchasing	7,010	0.665899	17,812		17,812	1,505	19,316
Mgmt & Budget Fiscal Services	33,601	3.191851	85,377		85,377	7,213	92,590
Facilities Management Admin	11,316	1.074938	28,753		28,753	2,429	31,182
Facilities Support Services	11,289	1.072373	28,684		28,684	2,423	31,108
Human Resources	27,709	2.632154	70,406		70,406	5,948	76,354
Treasurer	2,493	0.236817	6,334		6,334	535	6,870
Clerk Adm/Micrographics	573	0.054431	1,456		1,456	123	1,579
Co. Exec Indigent Defense	192	0.018239	488		488	41	529
M&B Equalization	46,370	4.404813	117,821		117,821	9,954	127,775
M&B Reimb.	13,294	1.262834	33,779		33,779	2,854	36,632
Hum Svc Admin	1,102	0.104682	2,800		2,800	237	3,037
Hum Svc Social Service	51	0.004845	130		130	11	141
Hum Svc Homeland	4,575	0.434592	11,625		11,625	982	12,607
Hum Svc MSU Ext	293	0.027833	744		744	63	807
Pub Svc Admin	1,048	0.099552	2,663		2,663	225	2,888
Pub Svc Comm Cor	16,077	1.527198	40,850		40,850	3,451	44,301
Pub Svc Animal	11,593	1.101251	29,457		29,457	2,489	31,945
Pub Svc Med Exam	13,878	1.318309	35,263		35,263	2,979	38,242
C&ED Admin	976	0.092713	2,480		2,480	209	2,689
C&ED Vets Svc	9,334	0.886662	23,717		23,717	2,004	25,720
C&ED Dev & Plan	29,116	2.765809	73,981		73,981	6,250	80,231
Public Communication	3,706	0.352043	9,417		9,417	796	10,212
Clerk / ROD	4,440	0.421768	11,282		11,282	953	12,235
District Court	9,858	0.936438	25,048		25,048	2,116	27,164
Probate Court	3,724	0.353753	9,462		9,462	799	10,262
Circuit Court	17,154	1.629506	43,586		43,586	3,682	47,269
Prosecuting Atty	13,876	1.318119	35,257		35,257	2,979	38,236
Sheriff Office	106,121	10.080725	269,642		269,642	22,781	292,423
Board of Comm.	2,350	0.223233	5,971		5,971	504	6,476
Water Res. Comm.	3,133	0.297612	7,961		7,961	673	8,633
Parks & Rec	10,646	1.011293	27,050		27,050	2,285	29,336
Friend of Court	11,751	1.116260	29,858		29,858	2,523	32,381
Health Dept.	116,254	11.043286	295,389		295,389	24,956	320,345
Indigent Defense	846	0.080364	2,150		2,150	182	2,331
ROD Automation	290	0.027548	737		737	62	799
Oakland Enhance	2,118	0.201195	5,382		5,382	455	5,836
ARP	3,859	0.366577	9,805		9,805	828	10,634
Water Res Co SRF	5,317	0.505076	13,510		13,510	1,141	14,651
Multi Org Grants	1,260	0.119691	3,202		3,202	270	3,472
Workforce Develop	7,612	0.723085	19,341		19,341	1,634	20,975
LE Grants Misc	1,432	0.136030	3,639		3,639	307	3,946
LE Grants PA-CRP	1,520	0.144389	3,862		3,862	326	4,188
LE Grants Rd Pat	641	0.060890	1,629		1,629	138	1,766
House Comm Dev	13,702	1.301591	34,815		34,815	2,941	37,757
Hum Svcs Grants	23,042	2.188823	58,547		58,547	4,946	63,494
Other Grants	253	0.024033	643		643	54	697
Judicial Grants	406	0.038567	1,032		1,032	87	1,119
Concealed Pistol	64	0.006080	163		163	14	176

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
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
Child Care Fund	74,973	7.121891	190,498		190,498	16,094	206,593
Water Res Co CPF	211	0.020043	536		536	45	581
Fire Record Mgmt	2,091	0.198630	5,313		5,313	449	5,762
Airport	9,584	0.910410	24,352		24,352	2,057	26,409
Drain Prop Funds	21,790	2.069892	55,366		55,366	4,678	60,044
Delq Tax Revolv	162	0.015389	412		412	35	446
Fac & Operations	142,869	13.571515	363,015		363,015	30,671	393,686
Info Tech Clemis	21,105	2.004822	53,626		53,626	4,531	58,156
Info Technology	99,392	9.441519	252,544		252,544	21,336	273,881
Radio Communicat	6,128	0.582116	15,571		15,571	1,315	16,886
Motor Pool	6,917	0.657065	17,575		17,575	1,485	19,060
Communication	823	0.078179	2,091		2,091	177	2,268
Bldg & Liab Ins	8,554	0.812568	21,735		21,735	1,836	23,571
Fringe Benefits	19,608	1.862618	49,822		49,822	4,209	54,031
Delq Per Prop Tx	137	0.013014	348		348	29	377
<b>Schedule .4 Total for Administration</b>	<b>1,052,712</b>	<b>100.000000</b>	<b>2,674,829</b>		<b>2,674,829</b>	<b>225,654</b>	<b>2,900,483</b>

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



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Admin**

Receiving Department	Total	Administration
Co Exec Admin	3,903	3,903
Co Exec Compliance	2,910	2,910
Co Exec Corp Counsel	74,348	74,348
Mgmt & Budget Admin	4,216	4,216
Mgmt & Budget Purchasing	19,316	19,316
Mgmt & Budget Fiscal Services	92,590	92,590
Facilities Management Admin	31,182	31,182
Facilities Support Services	31,108	31,108
Human Resources	76,354	76,354
Treasurer	6,870	6,870
Clerk Adm/Micrographics	1,579	1,579
Co. Exec Indigent Defense	529	529
M&B Equalization	127,775	127,775
M&B Reimb.	36,632	36,632
Hum Svc Admin	3,037	3,037
Hum Svc Social Service	141	141
Hum Svc Homeland	12,607	12,607
Hum Svc MSU Ext	807	807
Pub Svc Admin	2,888	2,888
Pub Svc Comm Cor	44,301	44,301
Pub Svc Animal	31,945	31,945
Pub Svc Med Exam	38,242	38,242
C&ED Admin	2,689	2,689
C&ED Vets Svc	25,720	25,720
C&ED Dev & Plan	80,231	80,231
Public Communication	10,212	10,212
Clerk / ROD	12,235	12,235
District Court	27,164	27,164
Probate Court	10,262	10,262
Circuit Court	47,269	47,269
Prosecuting Atty	38,236	38,236
Sheriff Office	292,423	292,423
Board of Comm.	6,476	6,476
Water Res. Comm.	8,633	8,633
Parks & Rec	29,336	29,336
Friend of Court	32,381	32,381
Health Dept.	320,345	320,345
Indigent Defense	2,331	2,331
ROD Automation	799	799
Oakland Enhance	5,836	5,836
ARP	10,634	10,634
Water Res Co SRF	14,651	14,651
Multi Org Grants	3,472	3,472
Workforce Develop	20,975	20,975
LE Grants Misc	3,946	3,946
LE Grants PA-CRP	4,188	4,188
LE Grants Rd Pat	1,766	1,766
House Comm Dev	37,757	37,757
Hum Svcs Grants	63,494	63,494
Other Grants	697	697
Judicial Grants	1,119	1,119
Concealed Pistol	176	176

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Admin**

Receiving Department	Total	Administration
Child Care Fund	206,593	206,593
Water Res Co CPF	581	581
Fire Record Mgmt	5,762	5,762
Airport	26,409	26,409
Drain Prop Funds	60,044	60,044
Delq Tax Revolv	446	446
Fac & Operations	393,686	393,686
Info Tech Clemis	58,156	58,156
Info Technology	273,881	273,881
Radio Communicat	16,886	16,886
Motor Pool	19,060	19,060
Communication	2,268	2,268
Bldg & Liab Ins	23,571	23,571
Fringe Benefits	54,031	54,031
Delq Per Prop Tx	377	377
Direct Bill	0	0
<b>Total</b>	<b>2,900,483</b>	<b>2,900,483</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Co Exec Compliance**

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Compliance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	444,456			444,456
Cost Adjustments:				
Annual County Audit	347,790			
Incentive Payment	416			
Total Departmental Cost Adjustments:	348,206			348,206
Inbound Costs:				
Building Depreciation	12,724		12,724	
Non-Departmental	10	0	10	
Co Exec Admin	2,683	227	2,910	
Co Exec Compliance		337	337	
Mgmt & Budget Purchasing		2,009	2,009	
Mgmt & Budget Fiscal Services		2,555	2,555	
Facilities Management Admin		4,913	4,913	
Human Resources		2,514	2,514	
Treasurer		30	30	
Total Allocated Additions:	15,417	12,584	28,001	28,001
Total To Be Allocated:	808,079	12,584		820,663

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Co Exec Compliance**

	Total	G&A	General Audits	Audits/Bank Rec
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	131,812	0	76,078	55,734
FRINGE BENEFITS	58,899	0	33,997	24,902
<b>Other Expense &amp; Cost</b>				
Supplies	185	0	107	78
Operating Expenses	0	0	0	0
Contract Services	177,999	0	177,999	0
Travel	0	0	0	0
Internal Charges	75,561	0	43,614	31,947
<b>Departmental Total</b>				
Expenditures Per Financial Statement	444,456			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
Annual County Audit	347,790	0	347,790	0
Incentive Payment	416	0	240	176
Functional Cost	792,662	0	679,825	112,837
<b>Allocation Step 1</b>				
Inbound - All Others	15,417	0	8,899	6,518
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	808,079	0	688,724	119,355
<b>Allocation Step 2</b>				
Inbound - All Others	12,584	0	7,264	5,320
2nd Allocation	12,584	0	7,264	5,320
<b>Total For Co Exec Compliance</b>				
Schedule .3 Total	820,663	0	695,988	124,676

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	5,702	0.637116	4,388		4,388		4,388
Co Exec Admin	3,342	0.373420	2,572		2,572		2,572
Co Exec Compliance	438	0.048940	337		337		337
Co Exec Corp Counsel	3,603	0.402583	2,773		2,773	30	2,802
Mgmt & Budget Admin	434	0.048493	334		334	4	338
Mgmt & Budget Purchasing	2,208	0.246712	1,699		1,699	18	1,717
Mgmt & Budget Fiscal Services	8,100	0.905058	6,233		6,233	66	6,300
Facilities Management Admin	1,945	0.217326	1,497		1,497	16	1,513
Facilities Support Services	2,672	0.298557	2,056		2,056	22	2,078
Human Resources	5,757	0.643262	4,430		4,430	47	4,478
Treasurer	7,266	0.811871	5,592		5,592	60	5,651
Clerk Adm/Micrographics	964	0.107713	742		742	8	750
Div, Equity, and Inclusion	43	0.004805	33		33	0	33
Co. Exec Indigent Defense	279	0.031174	215		215	2	217
M&B Equalization	10,123	1.131099	7,790		7,790	83	7,873
M&B Reimb.	2,931	0.327497	2,256		2,256	24	2,280
Hum Svc Admin	2,258	0.252299	1,738		1,738	19	1,756
Hum Svc Social Service	45	0.005028	35		35	0	35
Hum Svc Homeland	3,451	0.385600	2,656		2,656	28	2,684
Pub Svc Admin	270	0.030169	208		208	2	210
Pub Svc Comm Cor	5,034	0.562477	3,874		3,874	41	3,915
Pub Svc Animal	4,995	0.558119	3,844		3,844	41	3,885
Pub Svc CC Prob	628	0.070170	483		483	5	488
Pub Svc Med Exam	5,342	0.596892	4,111		4,111	44	4,155
C&ED Admin	347	0.038772	267		267	3	270
C&ED Vets Svc	2,029	0.226712	1,561		1,561	17	1,578
C&ED Dev & Plan	9,323	1.041711	7,175		7,175	76	7,251
Public Communication	3,617	0.404148	2,783		2,783	30	2,813
Clerk / ROD	8,751	0.977798	6,734		6,734	72	6,806
District Court	18,556	2.073366	14,280		14,280	152	14,432
Probate Court	7,884	0.880923	6,067		6,067	65	6,132
Circuit Court	34,124	3.812865	26,260		26,260	280	26,540
Prosecuting Atty	24,426	2.729253	18,797		18,797	200	18,997
Sheriff Office	194,546	21.737711	149,713		149,713	1,597	151,310
Board of Comm.	5,830	0.651418	4,486		4,486	48	4,534
Water Res. Comm.	5,625	0.628513	4,329		4,329	46	4,375
Parks & Rec	29,651	3.313072	22,818		22,818	243	23,061
Friend of Court	20,118	2.247897	15,482		15,482	165	15,647
Health Dept.	36,812	4.113210	28,329		28,329	302	28,631
Indigent Defense	9,568	1.069086	7,363		7,363	78	7,442
ROD Automation	1,084	0.121121	834		834	9	843
Oakland Enhance	393	0.043912	302		302	3	306
ARP	44,223	4.941283	34,032		34,032	363	34,395
Water Res Co SRF	38,017	4.247852	29,256		29,256	312	29,568
Multi Org Grants	1,877	0.209728	1,444		1,444	15	1,460
Workforce Develop	19,097	2.133815	14,696		14,696	157	14,853
LE Grants Misc	4,195	0.468731	3,228		3,228	34	3,263
LE Grants PA-CRP	2,747	0.306938	2,114		2,114	23	2,136
LE Grants Rd Pat	1,228	0.137211	945		945	10	955
Housing Trust Fund	78	0.008715	60		60	1	61
House Comm Dev	9,555	1.067634	7,353		7,353	78	7,431
Hum Svcs Grants	10,802	1.206968	8,313		8,313	89	8,401

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Compliance**

Activity - General Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Other Grants	1,481	0.165480	1,140		1,140	12	1,152
Judicial Grants	1,238	0.138329	953		953	10	963
Brownfield Init.	469	0.052404	361		361	4	365
Concealed Pistol	163	0.018213	125		125	1	127
Child Care Fund	29,870	3.337542	22,986		22,986	245	23,231
Waste Res Mgmt	9	0.001006	7		7	0	7
Oakland Transit	48,598	5.430126	37,399		37,399	399	37,797
Water Res Co CPF	16,043	1.792574	12,346		12,346	132	12,477
Fire Record Mgmt	997	0.111400	767		767	8	775
Airport	5,063	0.565717	3,896		3,896	42	3,938
Drain Prop Funds	55,534	6.205124	42,736		42,736	456	43,192
Delq Tax Revolv	434	0.048493	334		334	4	338
Fac & Operations	30,200	3.374415	23,240		23,240	248	23,488
Info Tech Clemis	6,665	0.744718	5,129		5,129	55	5,184
Info Technology	41,581	4.646078	31,999		31,999	341	32,340
Radio Communicat	5,508	0.615440	4,239		4,239	45	4,284
Motor Pool	8,242	0.920925	6,343		6,343	68	6,410
Communication	4,168	0.465714	3,207		3,207	34	3,242
Bldg & Liab Ins	13,100	1.463736	10,081		10,081	107	10,189
Fringe Benefits	2,823	0.315430	2,172		2,172	23	2,196
Delq Per Prop Tx	451	0.050393	347		347	4	351
<b>Schedule .4 Total for General Audits</b>	<b>894,970</b>	<b>100.000000</b>	<b>688,724</b>		<b>688,724</b>	<b>7,264</b>	<b>695,988</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Co Exec Compliance**

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mgmt & Budget Purchasing	400.25	61.388036	73,270		73,270	3,266	76,536
Mgmt & Budget Fiscal Services	1.75	0.268405	320		320	14	335
Human Resources	155.00	23.773006	28,374		28,374	1,265	29,639
Treasurer	73.25	11.234663	13,409		13,409	598	14,007
Sheriff Office	21.75	3.335890	3,982		3,982	177	4,159
<b>Schedule .4 Total for Audits/Bank Rec</b>	<b>652.00</b>	<b>100.000000</b>	<b>119,355</b>		<b>119,355</b>	<b>5,320</b>	<b>124,676</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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec
Non-Departmental	4,388	4,388	0
Co Exec Admin	2,572	2,572	0
Co Exec Compliance	337	337	0
Co Exec Corp Counsel	2,802	2,802	0
Mgmt & Budget Admin	338	338	0
Mgmt & Budget Purchasing	78,253	1,717	76,536
Mgmt & Budget Fiscal Services	6,634	6,300	335
Facilities Management Admin	1,513	1,513	0
Facilities Support Services	2,078	2,078	0
Human Resources	34,117	4,478	29,639
Treasurer	19,658	5,651	14,007
Clerk Adm/Micrographics	750	750	0
Div, Equity, and Inclusion	33	33	0
Co. Exec Indigent Defense	217	217	0
M&B Equalization	7,873	7,873	0
M&B Reimb.	2,280	2,280	0
Hum Svc Admin	1,756	1,756	0
Hum Svc Social Service	35	35	0
Hum Svc Homeland	2,684	2,684	0
Pub Svc Admin	210	210	0
Pub Svc Comm Cor	3,915	3,915	0
Pub Svc Animal	3,885	3,885	0
Pub Svc CC Prob	488	488	0
Pub Svc Med Exam	4,155	4,155	0
C&ED Admin	270	270	0
C&ED Vets Svc	1,578	1,578	0
C&ED Dev & Plan	7,251	7,251	0
Public Communication	2,813	2,813	0
Clerk / ROD	6,806	6,806	0
District Court	14,432	14,432	0
Probate Court	6,132	6,132	0
Circuit Court	26,540	26,540	0
Prosecuting Atty	18,997	18,997	0
Sheriff Office	155,469	151,310	4,159
Board of Comm.	4,534	4,534	0
Water Res. Comm.	4,375	4,375	0
Parks & Rec	23,061	23,061	0
Friend of Court	15,647	15,647	0
Health Dept.	28,631	28,631	0
Indigent Defense	7,442	7,442	0
ROD Automation	843	843	0
Oakland Enhance	306	306	0
ARP	34,395	34,395	0
Water Res Co SRF	29,568	29,568	0
Multi Org Grants	1,460	1,460	0
Workforce Develp	14,853	14,853	0
LE Grants Misc	3,263	3,263	0
LE Grants PA-CRP	2,136	2,136	0
LE Grants Rd Pat	955	955	0
Housing Trust Fund	61	61	0
House Comm Dev	7,431	7,431	0
Hum Svcs Grants	8,401	8,401	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec
Other Grants	1,152	1,152	0
Judicial Grants	963	963	0
Brownfield Init.	365	365	0
Concealed Pistol	127	127	0
Child Care Fund	23,231	23,231	0
Waste Res Mgmt	7	7	0
Oakland Transit	37,797	37,797	0
Water Res Co CPF	12,477	12,477	0
Fire Record Mgmt	775	775	0
Airport	3,938	3,938	0
Drain Prop Funds	43,192	43,192	0
Delq Tax Revolv	338	338	0
Fac & Operations	23,488	23,488	0
Info Tech Clemis	5,184	5,184	0
Info Technology	32,340	32,340	0
Radio Communicat	4,284	4,284	0
Motor Pool	6,410	6,410	0
Communication	3,242	3,242	0
Bldg & Liab Ins	10,189	10,189	0
Fringe Benefits	2,196	2,196	0
Delq Per Prop Tx	351	351	0
Direct Bill	0	0	0
<b>Total</b>	<b>820,663</b>	<b>695,988</b>	<b>124,676</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Co Exec Corp Counsel**

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Co Exec Corp Counsel**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,603,324			3,603,324
Cost Adjustments:				
Misc. Reimbursement	-1,392			
Incentive Payment	6,802			
Total Departmental Cost Adjustments:	5,410			5,410
Inbound Costs:				
Building Depreciation	16,845		16,845	
Non-Departmental	94	0	94	
Co Exec Admin	68,556	5,792	74,348	
Co Exec Compliance	2,773	30	2,802	
Co Exec Corp Counsel		157,276	157,276	
Mgmt & Budget Purchasing		769	769	
Mgmt & Budget Fiscal Services		20,506	20,506	
Facilities Management Admin		43,020	43,020	
Facilities Support Services		15,798	15,798	
Human Resources		41,548	41,548	
Treasurer		35	35	
Total Allocated Additions:	88,267	284,773	373,040	373,040
Total To Be Allocated:	3,697,001	284,773		3,981,774

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	2,157,349	184,960	1,972,389	0	0
FRINGE BENEFITS	994,903	85,263	909,640	0	0
<b>Other Expense &amp; Cost</b>					
Supplies	9,581	821	8,760	0	0
Operating Exp	29,047	2,489	26,558	0	0
Legal Services	0	0	0	0	0
Building Space	112,340	8,639	92,108	11,593	0
Internal Charges	300,104	25,719	274,385	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	3,603,324				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc. Reimbursement	(1,392)	0	(1,392)	0	0
Incentive Payment	6,802	583	6,219	0	0
<b>Functional Cost</b>	<b>3,608,734</b>	<b>308,474</b>	<b>3,288,667</b>	<b>11,593</b>	<b>0</b>
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Court House	16,845	1,295	13,811	1,738	0
Inbound - All Others	71,422	6,121	65,301	0	0
Reallocate Admin Costs		(315,890)	280,574	35,317	0
Unallocated Costs	0	0	0	0	0
1st Allocation	3,697,001	0	3,648,353	48,648	0
<b>Allocation Step 2</b>					
Inbound - Facilities Management Admin: Courthouse	43,020	3,308	35,272	4,440	0
Inbound - All Others	241,753	20,718	221,035	0	0
Reallocate Admin Costs		(24,026)	21,340	2,686	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	284,773	0	277,647	7,126	0
<b>Total For Co Exec Corp Counsel</b>					
Schedule .3 Total	3,981,774	0	3,926,000	55,774	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	60	3.642987	132,909		132,909		132,909
Co Exec Corp Counsel	71	4.310868	157,276		157,276		157,276
Mgmt & Budget Purchasing	25	1.517911	55,379		55,379	4,579	59,957
Mgmt & Budget Fiscal Services	18	1.092896	39,873		39,873	3,297	43,169
Facilities Management Admin	21	1.275046	46,518		46,518	3,846	50,364
Facilities Support Services	11	0.667881	24,367		24,367	2,015	26,381
Human Resources	37	2.246509	81,961		81,961	6,776	88,737
M&B Equalization	35	2.125076	77,530		77,530	6,410	83,940
M&B Reimb.	11	0.667881	24,367		24,367	2,015	26,381
Hum Svc Homeland	18	1.092896	39,873		39,873	3,297	43,169
Pub Svc Comm Cor	10	0.607165	22,152		22,152	1,831	23,983
Pub Svc Animal	11	0.667881	24,367		24,367	2,015	26,381
Pub Svc Med Exam	23	1.396478	50,948		50,948	4,212	55,161
C&ED Vets Svc	10	0.607165	22,152		22,152	1,831	23,983
C&ED Dev & Plan	30	1.821494	66,455		66,455	5,494	71,949
Public Communication	7	0.425015	15,506		15,506	1,282	16,788
Clerk / ROD	72	4.371585	159,491		159,491	13,186	172,677
District Court	26	1.578628	57,594		57,594	4,762	62,356
Probate Court	29	1.760777	64,239		64,239	5,311	69,551
Circuit Court	57	3.460838	126,264		126,264	10,439	136,703
Prosecuting Atty	36	2.185792	79,745		79,745	6,593	86,339
Sheriff Office	344	20.886459	762,012		762,012	63,003	825,015
Board of Comm.	76	4.614451	168,351		168,351	13,919	182,270
Water Res. Comm.	17	1.032180	37,658		37,658	3,113	40,771
Parks & Rec	58	3.521554	128,479		128,479	10,622	139,101
Health Dept.	128	7.771706	283,539		283,539	23,443	306,982
Indigent Defense	5	0.303582	11,076		11,076	916	11,991
Workforce Develop	17	1.032180	37,658		37,658	3,113	40,771
House Comm Dev	32	1.942927	70,885		70,885	5,861	76,745
Child Care Fund	25	1.517911	55,379		55,379	4,579	59,957
Airport	23	1.396478	50,948		50,948	4,212	55,161
Delq Tax Revolv	18	1.092896	39,873		39,873	3,297	43,169
Info Tech Clemis	65	3.946570	143,985		143,985	11,904	155,889
Info Technology	189	11.475410	418,663		418,663	34,614	453,278
Bldg & Liab Ins	10	0.607165	22,152		22,152	1,831	23,983
Delq Per Prop Tx	22	1.335762	48,733		48,733	4,029	52,762
<b>Schedule .4 Total for Civil Counsel</b>	<b>1,647</b>	<b>100.000000</b>	<b>3,648,353</b>		<b>3,648,353</b>	<b>277,647</b>	<b>3,926,000</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, 2023**  
**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	48,648		48,648	7,126	55,774
Schedule .4 Total for Bldg Liab	100	100.000000	48,648		48,648	7,126	55,774

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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Co Exec Corp Counsel**

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	132,909	132,909	0
Co Exec Corp Counsel	157,276	157,276	0
Mgmt & Budget Purchasing	59,957	59,957	0
Mgmt & Budget Fiscal Services	43,169	43,169	0
Facilities Management Admin	50,364	50,364	0
Facilities Support Services	26,381	26,381	0
Human Resources	88,737	88,737	0
M&B Equalization	83,940	83,940	0
M&B Reimb.	26,381	26,381	0
Hum Svc Homeland	43,169	43,169	0
Pub Svc Comm Cor	23,983	23,983	0
Pub Svc Animal	26,381	26,381	0
Pub Svc Med Exam	55,161	55,161	0
C&ED Vets Svc	23,983	23,983	0
C&ED Dev & Plan	71,949	71,949	0
Public Communication	16,788	16,788	0
Clerk / ROD	172,677	172,677	0
District Court	62,356	62,356	0
Probate Court	69,551	69,551	0
Circuit Court	136,703	136,703	0
Prosecuting Atty	86,339	86,339	0
Sheriff Office	825,015	825,015	0
Board of Comm.	182,270	182,270	0
Water Res. Comm.	40,771	40,771	0
Parks & Rec	139,101	139,101	0
Health Dept.	306,982	306,982	0
Indigent Defense	11,991	11,991	0
Workforce Develop	40,771	40,771	0
House Comm Dev	76,745	76,745	0
Child Care Fund	59,957	59,957	0
Airport	55,161	55,161	0
Delq Tax Revolv	43,169	43,169	0
Info Tech Clemis	155,889	155,889	0
Info Technology	453,278	453,278	0
Bldg & Liab Ins	79,757	23,983	55,774
Delq Per Prop Tx	52,762	52,762	0
Direct Bill	0	0	0
<b>Total</b>	<b>3,981,774</b>	<b>3,926,000</b>	<b>55,774</b>



**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
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, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	434,154			434,154
Cost Adjustments:				
Incentive Payment	921			
Total Departmental Cost Adjustments:	921			921
Inbound Costs:				
Building Depreciation	33,438		33,438	
Non-Departmental	844	2	846	
Co Exec Admin	3,888	328	4,216	
Co Exec Compliance	334	4	338	
Mgmt & Budget Purchasing		-4	-4	
Mgmt & Budget Fiscal Services		2,133	2,133	
Facilities Management Admin		12,910	12,910	
Human Resources		3,640	3,640	
Total Allocated Additions:	38,504	19,013	57,517	57,517
Total To Be Allocated:	473,579	19,013		492,592

**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule .3 - Costs Allocated By Activity  
For Department Mgmt & Budget Admin**

	Total	G&A	Budget Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	194,746	0	194,746
FRINGE BENEFITS	81,448	0	81,448
<b>Other Expense &amp; Cost</b>			
Operating Exp	760	0	760
Internal Charges	157,200	0	157,200
Contract Services	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	434,154		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Incentive Payment	921	0	921
<b>Functional Cost</b>			
	435,075	0	435,075
<b>Allocation Step 1</b>			
Inbound - All Others	38,504	0	38,504
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	473,579	0	473,579
<b>Allocation Step 2</b>			
Inbound - All Others	19,013	0	19,013
2nd Allocation	19,013	0	19,013
<b>Total For Mgmt &amp; Budget Admin</b>			
Schedule .3 Total	492,592	0	492,592

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Admin**

Activity - Budget Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mgmt & Budget Purchasing	841,562	7.096981	33,610		33,610	1,349	34,959
Mgmt & Budget Fiscal Services	4,046,478	34.124375	161,606		161,606	6,488	168,094
M&B Equalization	5,430,912	45.799454	216,896		216,896	8,708	225,604
M&B Reimb.	1,539,076	12.979190	61,467		61,467	2,468	63,934
Schedule .4 Total for Budget Admin	11,858,028	100.000000	473,579		473,579	19,013	492,592

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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Admin**

Receiving Department	Total	Budget Admin
Mgmt & Budget Purchasing	34,959	34,959
Mgmt & Budget Fiscal Services	168,094	168,094
M&B Equalization	225,604	225,604
M&B Reimb.	63,934	63,934
Direct Bill	0	0
Total	492,592	492,592

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Mgmt & Budget Purchasing**

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,208,336			2,208,336
Cost Adjustments:				
Reimbursements	-429,976			
Incentive Payment	2,653			
Total Departmental Cost Adjustments:	-427,323			-427,323
Inbound Costs:				
Building Depreciation	80,253		80,253	
Non-Departmental	26	0	26	
Co Exec Admin	17,812	1,505	19,316	
Co Exec Compliance	74,969	3,284	78,253	
Co Exec Corp Counsel	55,379	4,579	59,957	
Mgmt & Budget Admin	33,610	1,349	34,959	
Mgmt & Budget Purchasing		-59	-59	
Mgmt & Budget Fiscal Services		10,523	10,523	
Facilities Management Admin		30,986	30,986	
Facilities Support Services		453	453	
Human Resources		16,782	16,782	
Treasurer		299	299	
Total Allocated Additions:	262,048	69,701	331,749	331,749
Total To Be Allocated:	2,043,061	69,701		2,112,762

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Purchasing**

	Total	G&A	Purch General	PCARD	OfficeMax
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	841,562	127,393	714,169	0	0
FRINGE BENEFITS	431,688	65,358	366,330	0	0
<b>Other Expense &amp; Cost</b>					
Supplies	2,002	303	1,699	0	0
Operating Exp	3,828	580	3,248	0	0
Bldg Space Costs	112,244	16,994	95,250	0	0
Internal Charges	817,012	123,696	693,316	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,208,336				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Reimbursements	(429,976)	(290,483)	0	(97,039)	(27,351)
Incentive Payment	2,653	402	2,251	0	0
Functional Cost	1,781,013	44,243	1,876,263	(97,039)	(27,351)
<b>Allocation Step 1</b>					
Inbound - All Others	262,048	39,674	222,374	0	0
Reallocate Admin Costs		(83,917)	83,917	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,043,061	0	2,182,554	(97,039)	(27,351)
<b>Allocation Step 2</b>					
Inbound - All Others	69,701	10,552	59,149	0	0
Reallocate Admin Costs		(10,552)	10,552	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	69,701	0	69,701	0	0
<b>Total For Mgmt &amp; Budget Purchasing</b>					
Schedule .3 Total	2,112,762	0	2,252,255	(97,039)	(27,351)



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Purchasing**

	ATM Reimb	Home Depot	Pandemics**
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Supplies	0	0	0
Operating Exp	0	0	0
Bldg Space Costs	0	0	0
Internal Charges	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Reimbursements	(2,049)	(13,054)	0
Incentive Payment	0	0	0
Functional Cost	(2,049)	(13,054)	0
<b>Allocation Step 1</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	(2,049)	(13,054)	0
<b>Allocation Step 2</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
2nd Allocation	0	0	0
<b>Total For Mgmt &amp; Budget Purchasing</b>			
Schedule .3 Total	(2,049)	(13,054)	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	43	0.155403	3,392		3,392		3,392
Co Exec Admin	39	0.140947	3,076		3,076		3,076
Co Exec Compliance	26	0.093965	2,051		2,051		2,051
Co Exec Corp Counsel	14	0.050596	1,104		1,104		1,104
Mgmt & Budget Fiscal Services	30	0.108421	2,366		2,366	76	2,442
Facilities Management Admin	89	0.321648	7,020		7,020	225	7,245
Facilities Support Services	41	0.148175	3,234		3,234	104	3,338
Human Resources	130	0.469823	10,254		10,254	329	10,583
Treasurer	243	0.878207	19,167		19,167	615	19,782
Clerk Adm/Micrographics	6	0.021684	473		473	15	488
Div, Equity, and Inclusion	14	0.050596	1,104		1,104	35	1,140
M&B Equalization	10	0.036140	789		789	25	814
M&B Reimb.	31	0.112035	2,445		2,445	78	2,524
Hum Svc Homeland	130	0.469823	10,254		10,254	329	10,583
Pub Svc Comm Cor	32	0.115649	2,524		2,524	81	2,605
Pub Svc Animal	536	1.937116	42,279		42,279	1,356	43,635
Pub Svc Med Exam	243	0.878207	19,167		19,167	615	19,782
C&ED Vets Svc	9	0.032526	710		710	23	733
C&ED Dev & Plan	108	0.390314	8,519		8,519	273	8,792
Public Communication	254	0.917962	20,035		20,035	643	20,678
Clerk / ROD	60	0.216841	4,733		4,733	152	4,884
District Court	356	1.286592	28,081		28,081	901	28,981
Probate Court	7	0.025298	552		552	18	570
Circuit Court	33	0.119263	2,603		2,603	83	2,686
Prosecuting Atty	88	0.318034	6,941		6,941	223	7,164
Sheriff Office	1,531	5.533068	120,762		120,762	3,874	124,636
Board of Comm.	101	0.365016	7,967		7,967	256	8,222
Water Res. Comm.	114	0.411999	8,992		8,992	288	9,281
Parks & Rec	4,510	16.299241	355,740		355,740	11,411	367,151
Friend of Court	27	0.097579	2,130		2,130	68	2,198
Health Dept.	661	2.388869	52,138		52,138	1,672	53,811
Indigent Defense	15	0.054210	1,183		1,183	38	1,221
ROD Automation	19	0.068666	1,499		1,499	48	1,547
ARP	294	1.062523	23,190		23,190	744	23,934
Water Res Co SRF	1,422	5.139140	112,164		112,164	3,598	115,762
Multi Org Grants	66	0.238525	5,206		5,206	167	5,373
Workforce Develop	1	0.003614	79		79	2	81
LE Grants Misc	26	0.093965	2,051		2,051	66	2,117
LE Grants PA-CRP	27	0.097579	2,130		2,130	68	2,198
LE Grants Rd Pat	10	0.036140	789		789	25	814
House Comm Dev	14	0.050596	1,104		1,104	35	1,140
Hum Svcs Grants	675	2.439465	53,243		53,243	1,708	54,950
Other Grants	72	0.260210	5,679		5,679	182	5,861
Judicial Grants	69	0.249368	5,443		5,443	175	5,617
Brownfield Init.	31	0.112035	2,445		2,445	78	2,524
Concealed Pistol	4	0.014456	315		315	10	326
Child Care Fund	470	1.698591	37,073		37,073	1,189	38,262
Waste Res Mgmt	5	0.018070	394		394	13	407
Proj Work Orders	761	2.750271	60,026		60,026	1,925	61,952
Water Res Co CPF	147	0.531261	11,595		11,595	372	11,967
Fire Record Mgmt	38	0.137333	2,997		2,997	96	3,093
Airport	483	1.745573	38,098		38,098	1,222	39,320

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Drain Prop Funds	5,187	18.745935	409,141		409,141	13,127	422,267
Fac & Operations	2,701	9.761475	213,049		213,049	6,834	219,883
Info Tech Infra Mod	7	0.025298	552		552	18	570
Info Tech Clemis	241	0.870979	19,010		19,010	610	19,619
Info Technology	1,441	5.207806	113,663		113,663	3,646	117,309
Drain Equipment	861	3.111673	67,914		67,914	2,178	70,092
Radio Communicat	173	0.625226	13,646		13,646	438	14,084
Motor Pool	2,423	8.756776	191,121		191,121	6,131	197,252
Communication	144	0.520419	11,358		11,358	364	11,723
Bldg & Liab Ins	133	0.480665	10,491		10,491	336	10,827
Fringe Benefits	194	0.701120	15,302		15,302	491	15,793
<b>Schedule .4 Total for Purch General</b>	<b>27,670</b>	<b>100.000000</b>	<b>2,182,554</b>		<b>2,182,554</b>	<b>69,701</b>	<b>2,252,255</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Purchasing**

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	31,214	0.420568	(408)		(408)		(408)
Co Exec Admin	18,491	0.249142	(242)		(242)		(242)
Co Exec Compliance	2,784	0.037511	(36)		(36)		(36)
Co Exec Corp Counsel	15,665	0.211065	(205)		(205)		(205)
Mgmt & Budget Admin	338	0.004554	(4)		(4)		(4)
Mgmt & Budget Purchasing	2,675	0.036042	(35)		(35)		(35)
Mgmt & Budget Fiscal Services	11,281	0.151997	(148)		(148)		(148)
Facilities Management Admin	39,727	0.535269	(519)		(519)		(519)
Facilities Support Services	5,561	0.074927	(73)		(73)		(73)
Human Resources	73,127	0.985291	(956)		(956)		(956)
Treasurer	65,239	0.879010	(853)		(853)		(853)
Clerk Adm/Micrographics	2,341	0.031542	(31)		(31)		(31)
Div, Equity, and Inclusion	34,738	0.468049	(454)		(454)		(454)
M&B Equalization	92,673	1.248647	(1,212)		(1,212)		(1,212)
Hum Svc Homeland	45,717	0.615977	(598)		(598)		(598)
Pub Svc Admin	585	0.007882	(8)		(8)		(8)
Pub Svc Comm Cor	7,927	0.106806	(104)		(104)		(104)
Pub Svc Animal	125,269	1.687836	(1,638)		(1,638)		(1,638)
Pub Svc CC Prob	982	0.013231	(13)		(13)		(13)
Pub Svc Med Exam	55,277	0.744785	(723)		(723)		(723)
C&ED Admin	500	0.006737	(7)		(7)		(7)
C&ED Vets Svc	6,632	0.089358	(87)		(87)		(87)
C&ED Dev & Plan	128,241	1.727880	(1,677)		(1,677)		(1,677)
Public Communication	66,238	0.892470	(866)		(866)		(866)
Clerk / ROD	34,539	0.465368	(452)		(452)		(452)
District Court	51,076	0.688182	(668)		(668)		(668)
Probate Court	44,121	0.594473	(577)		(577)		(577)
Circuit Court	210,446	2.835484	(2,752)		(2,752)		(2,752)
Prosecuting Atty	131,120	1.766670	(1,714)		(1,714)		(1,714)
Sheriff Office	713,912	9.619030	(9,334)		(9,334)		(9,334)
Board of Comm.	36,858	0.496613	(482)		(482)		(482)
Water Res. Comm.	40,402	0.544364	(528)		(528)		(528)
Parks & Rec	1,399,008	18.849803	(18,292)		(18,292)		(18,292)
Friend of Court	68,450	0.922274	(895)		(895)		(895)
Health Dept.	71,772	0.967034	(938)		(938)		(938)
Indigent Defense	1,259	0.016963	(16)		(16)		(16)
ROD Automation	1,870	0.025196	(24)		(24)		(24)
ARP	14,435	0.194493	(189)		(189)		(189)
PA Seized Funds	483	0.006508	(6)		(6)		(6)
Water Res Co SRF	321,874	4.336831	(4,208)		(4,208)		(4,208)
Multi Org Grants	4,811	0.064822	(63)		(63)		(63)
Workforce Develop	31,444	0.423667	(411)		(411)		(411)
LE Grants Misc	94,085	1.267672	(1,230)		(1,230)		(1,230)
LE Grants PA-CRP	16,381	0.220713	(214)		(214)		(214)
House Comm Dev	6,103	0.082230	(80)		(80)		(80)
Hum Svcs Grants	303,681	4.091704	(3,971)		(3,971)		(3,971)
Other Grants	29,460	0.396935	(385)		(385)		(385)
Judicial Grants	19,953	0.268841	(261)		(261)		(261)
Concealed Pistol	1,331	0.017933	(17)		(17)		(17)
Child Care Fund	188,575	2.540801	(2,466)		(2,466)		(2,466)
Oakland Transit	1,073	0.014457	(14)		(14)		(14)
Proj Work Orders	70,904	0.955339	(927)		(927)		(927)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Purchasing**

Activity - PCARD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res Co CPF	8,402	0.113206	(110)		(110)		(110)
Airport	150,834	2.032291	(1,972)		(1,972)		(1,972)
Drain Prop Funds	666,722	8.983207	(8,717)		(8,717)		(8,717)
Fac & Operations	1,076,950	14.510492	(14,081)		(14,081)		(14,081)
Info Tech Clemis	15,008	0.202213	(196)		(196)		(196)
Info Technology	241,827	3.258302	(3,162)		(3,162)		(3,162)
Drain Equipment	167,352	2.254849	(2,188)		(2,188)		(2,188)
Radio Communicat	61,959	0.834816	(810)		(810)		(810)
Motor Pool	79,008	1.064529	(1,033)		(1,033)		(1,033)
Communication	33,040	0.445171	(432)		(432)		(432)
Bldg & Liab Ins	5,013	0.067544	(66)		(66)		(66)
Fringe Benefits	170,855	2.302048	(2,234)		(2,234)		(2,234)
Retirement	2,253	0.030356	(29)		(29)		(29)
<b>Schedule .4 Total for PCARD</b>	<b>7,421,871</b>	<b>100.000000</b>	<b>(97,039)</b>		<b>(97,039)</b>	<b>0</b>	<b>(97,039)</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Purchasing**

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	2,686	0.294617	(81)		(81)		(81)
Co Exec Compliance	184	0.020182	(6)		(6)		(6)
Co Exec Corp Counsel	4,349	0.477025	(130)		(130)		(130)
Mgmt & Budget Purchasing	802	0.087968	(24)		(24)		(24)
Mgmt & Budget Fiscal Services	9,413	1.032476	(282)		(282)		(282)
Facilities Management Admin	1,472	0.161458	(44)		(44)		(44)
Facilities Support Services	4,628	0.507628	(139)		(139)		(139)
Human Resources	4,301	0.471760	(129)		(129)		(129)
Treasurer	8,880	0.974013	(266)		(266)		(266)
Clerk Adm/Micrographics	1,042	0.114293	(31)		(31)		(31)
Div, Equity, and Inclusion	723	0.079303	(22)		(22)		(22)
M&B Equalization	30,979	3.397968	(929)		(929)		(929)
M&B Reimb.	8,796	0.964800	(264)		(264)		(264)
Hum Svc Homeland	12,854	1.409906	(386)		(386)		(386)
Pub Svc Admin	38	0.004168	(1)		(1)		(1)
Pub Svc Comm Cor	10,896	1.195140	(327)		(327)		(327)
Pub Svc Animal	8,425	0.924106	(253)		(253)		(253)
Pub Svc CC Prob	17,764	1.948465	(533)		(533)		(533)
Pub Svc Med Exam	10,396	1.140297	(312)		(312)		(312)
C&ED Vets Svc	5,190	0.569271	(156)		(156)		(156)
C&ED Dev & Plan	4,636	0.508505	(139)		(139)		(139)
Public Communication	3,983	0.436880	(119)		(119)		(119)
Clerk / ROD	26,166	2.870048	(785)		(785)		(785)
District Court	70,244	7.704795	(2,107)		(2,107)		(2,107)
Probate Court	32,214	3.533430	(966)		(966)		(966)
Circuit Court	91,455	10.031348	(2,744)		(2,744)		(2,744)
Prosecuting Atty	43,073	4.724512	(1,292)		(1,292)		(1,292)
Sheriff Office	104,077	11.415811	(3,122)		(3,122)		(3,122)
Board of Comm.	6,461	0.708682	(194)		(194)		(194)
Water Res. Comm.	15,797	1.732712	(474)		(474)		(474)
Parks & Rec	42,220	4.630950	(1,267)		(1,267)		(1,267)
Friend of Court	14,074	1.543723	(422)		(422)		(422)
Health Dept.	68,914	7.558912	(2,067)		(2,067)		(2,067)
Indigent Defense	2,075	0.227599	(62)		(62)		(62)
ARP	3,844	0.421634	(115)		(115)		(115)
Water Res Co SRF	4,046	0.443790	(121)		(121)		(121)
Workforce Develop	4,015	0.440390	(120)		(120)		(120)
LE Grants Misc	5,771	0.632999	(173)		(173)		(173)
LE Grants PA-CRP	16,607	1.821558	(498)		(498)		(498)
House Comm Dev	6,732	0.738407	(202)		(202)		(202)
Hum Svcs Grants	23,713	2.600988	(711)		(711)		(711)
Other Grants	3,293	0.361197	(99)		(99)		(99)
Concealed Pistol	5,424	0.594938	(163)		(163)		(163)
Child Care Fund	24,873	2.728224	(746)		(746)		(746)
Oakland Transit	154	0.016892	(5)		(5)		(5)
Proj Work Orders	10,458	1.147098	(314)		(314)		(314)
Airport	3,076	0.337395	(92)		(92)		(92)
Drain Prop Funds	20,074	2.201840	(602)		(602)		(602)
Fac & Operations	13,334	1.462555	(400)		(400)		(400)
Info Tech Clemis	206	0.022595	(6)		(6)		(6)
Info Technology	74,122	8.130158	(2,224)		(2,224)		(2,224)
Radio Communicat	13,512	1.482079	(405)		(405)		(405)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Purchasing**

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Motor Pool	2,698	0.295933	(81)		(81)		(81)
Bldg & Liab Ins	2,108	0.231218	(63)		(63)		(63)
Fringe Benefits	4,425	0.485361	(133)		(133)		(133)
Schedule .4 Total for OfficeMax	911,692	100.000000	(27,351)		(27,351)	0	(27,351)

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Purchasing**

Activity - ATM Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	3,517	67.041555	(1,374)		(1,374)		(1,374)
District Court	1,729	32.958445	(675)		(675)		(675)
Schedule .4 Total for ATM Reimb	5,246	100.000000	(2,049)		(2,049)	0	(2,049)

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Purchasing**

Activity - Home Depot

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	2,719	0.581596	(76)		(76)		(76)
Hum Svc Homeland	1,444	0.308872	(40)		(40)		(40)
Pub Svc Animal	962	0.205772	(27)		(27)		(27)
Pub Svc Med Exam	23	0.004920	(1)		(1)		(1)
C&ED Vets Svc	25	0.005348	(1)		(1)		(1)
Clerk / ROD	243	0.051978	(7)		(7)		(7)
District Court	1,629	0.348444	(45)		(45)		(45)
Sheriff Office	16,725	3.577487	(467)		(467)		(467)
Water Res. Comm.	355	0.075935	(10)		(10)		(10)
Parks & Rec	224,299	47.977675	(6,263)		(6,263)		(6,263)
Health Dept.	200	0.042780	(6)		(6)		(6)
ARP	1,206	0.257964	(34)		(34)		(34)
Water Res Co SRF	24,210	5.178532	(676)		(676)		(676)
LE Grants Misc	1,319	0.282135	(37)		(37)		(37)
Child Care Fund	437	0.093475	(12)		(12)		(12)
Proj Work Orders	6,164	1.318483	(172)		(172)		(172)
Airport	16,006	3.423692	(447)		(447)		(447)
Drain Prop Funds	91,908	19.659171	(2,566)		(2,566)		(2,566)
Fac & Operations	48,332	10.338241	(1,350)		(1,350)		(1,350)
Info Tech Clemis	403	0.086202	(11)		(11)		(11)
Drain Equipment	24,874	5.320562	(695)		(695)		(695)
Radio Communicat	196	0.041925	(5)		(5)		(5)
Motor Pool	3,538	0.756780	(99)		(99)		(99)
Fringe Benefits	290	0.062031	(8)		(8)		(8)
<b>Schedule .4 Total for Home Depot</b>	<b>467,507</b>	<b>100.000000</b>	<b>(13,054)</b>		<b>(13,054)</b>	<b>0</b>	<b>(13,054)</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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Purchasing**

Receiving Department	Total	Purch General	PCARD	OfficeMax	ATM Reimb
Non-Departmental	2,984	3,392	(408)	0	0
Co Exec Admin	2,754	3,076	(242)	(81)	0
Co Exec Compliance	2,009	2,051	(36)	(6)	0
Co Exec Corp Counsel	769	1,104	(205)	(130)	0
Mgmt & Budget Admin	(4)	0	(4)	0	0
Mgmt & Budget Purchasing	(59)	0	(35)	(24)	0
Mgmt & Budget Fiscal Services	2,012	2,442	(148)	(282)	0
Facilities Management Admin	5,308	7,245	(519)	(44)	(1,374)
Facilities Support Services	3,126	3,338	(73)	(139)	0
Human Resources	9,498	10,583	(956)	(129)	0
Treasurer	18,663	19,782	(853)	(266)	0
Clerk Adm/Micrographics	426	488	(31)	(31)	0
Div, Equity, and Inclusion	664	1,140	(454)	(22)	0
M&B Equalization	(1,403)	814	(1,212)	(929)	0
M&B Reimb.	2,260	2,524	0	(264)	0
Hum Svc Homeland	9,559	10,583	(598)	(386)	0
Pub Svc Admin	(9)	0	(8)	(1)	0
Pub Svc Comm Cor	2,174	2,605	(104)	(327)	0
Pub Svc Animal	41,717	43,635	(1,638)	(253)	0
Pub Svc CC Prob	(546)	0	(13)	(533)	0
Pub Svc Med Exam	18,747	19,782	(723)	(312)	0
C&ED Admin	(7)	0	(7)	0	0
C&ED Vets Svc	489	733	(87)	(156)	0
C&ED Dev & Plan	6,976	8,792	(1,677)	(139)	0
Public Communication	19,692	20,678	(866)	(119)	0
Clerk / ROD	3,641	4,884	(452)	(785)	0
District Court	25,485	28,981	(668)	(2,107)	(675)
Probate Court	(974)	570	(577)	(966)	0
Circuit Court	(2,809)	2,686	(2,752)	(2,744)	0
Prosecuting Atty	4,157	7,164	(1,714)	(1,292)	0
Sheriff Office	111,712	124,636	(9,334)	(3,122)	0
Board of Comm.	7,546	8,222	(482)	(194)	0
Water Res. Comm.	8,268	9,281	(528)	(474)	0
Parks & Rec	341,330	367,151	(18,292)	(1,267)	0
Friend of Court	881	2,198	(895)	(422)	0
Health Dept.	50,799	53,811	(938)	(2,067)	0
Indigent Defense	1,142	1,221	(16)	(62)	0
ROD Automation	1,522	1,547	(24)	0	0
ARP	23,596	23,934	(189)	(115)	0
PA Seized Funds	(6)	0	(6)	0	0
Water Res Co SRF	110,757	115,762	(4,208)	(121)	0
Multi Org Grants	5,310	5,373	(63)	0	0
Workforce Develp	(450)	81	(411)	(120)	0
LE Grants Misc	676	2,117	(1,230)	(173)	0
LE Grants PA-CRP	1,485	2,198	(214)	(498)	0
LE Grants Rd Pat	814	814	0	0	0
House Comm Dev	858	1,140	(80)	(202)	0
Hum Svcs Grants	50,268	54,950	(3,971)	(711)	0
Other Grants	5,377	5,861	(385)	(99)	0
Judicial Grants	5,356	5,617	(261)	0	0
Brownfield Init.	2,524	2,524	0	0	0
Concealed Pistol	145	326	(17)	(163)	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Purchasing**

Receiving Department	Total	Purch General	PCARD	OfficeMax	ATM Reimb
Child Care Fund	35,038	38,262	(2,466)	(746)	0
Waste Res Mgmt	407	407	0	0	0
Oakland Transit	(19)	0	(14)	(5)	0
Proj Work Orders	60,539	61,952	(927)	(314)	0
Water Res Co CPF	11,857	11,967	(110)	0	0
Fire Record Mgmt	3,093	3,093	0	0	0
Airport	36,809	39,320	(1,972)	(92)	0
Drain Prop Funds	410,381	422,267	(8,717)	(602)	0
Fac & Operations	204,053	219,883	(14,081)	(400)	0
Info Tech Infra Mod	570	570	0	0	0
Info Tech Clemis	19,406	19,619	(196)	(6)	0
Info Technology	111,924	117,309	(3,162)	(2,224)	0
Drain Equipment	67,210	70,092	(2,188)	0	0
Radio Communicat	12,863	14,084	(810)	(405)	0
Motor Pool	196,039	197,252	(1,033)	(81)	0
Communication	11,291	11,723	(432)	0	0
Bldg & Liab Ins	10,698	10,827	(66)	(63)	0
Fringe Benefits	13,418	15,793	(2,234)	(133)	0
Retirement	(29)	0	(29)	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,112,762</b>	<b>2,252,255</b>	<b>(97,039)</b>	<b>(27,351)</b>	<b>(2,049)</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Purchasing**

Receiving Department	Home Depot
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
Div, Equity, and Inclusion	0
M&B Equalization	(76)
M&B Reimb.	0
Hum Svc Homeland	(40)
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Animal	(27)
Pub Svc CC Prob	0
Pub Svc Med Exam	(1)
C&ED Admin	0
C&ED Vets Svc	(1)
C&ED Dev & Plan	0
Public Communication	0
Clerk / ROD	(7)
District Court	(45)
Probate Court	0
Circuit Court	0
Prosecuting Atty	0
Sheriff Office	(467)
Board of Comm.	0
Water Res. Comm.	(10)
Parks & Rec	(6,263)
Friend of Court	0
Health Dept.	(6)
Indigent Defense	0
ROD Automation	0
ARP	(34)
PA Seized Funds	0
Water Res Co SRF	(676)
Multi Org Grants	0
Workforce Develp	0
LE Grants Misc	(37)
LE Grants PA-CRP	0
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule .5 - Allocation Summary  
For Department Mgmt & Budget Purchasing

Receiving Department	Home Depot
Child Care Fund	(12)
Waste Res Mgmt	0
Oakland Transit	0
Proj Work Orders	(172)
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	(447)
Drain Prop Funds	(2,566)
Fac & Operations	(1,350)
Info Tech Infra Mod	0
Info Tech Clemis	(11)
Info Technology	0
Drain Equipment	(695)
Radio Communicat	(5)
Motor Pool	(99)
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	(8)
Retirement	0
Direct Bill	0
Total	<u>(13,054)</u>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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, 2023  
Schedule .1 - Nature and Extent of Services  
For Department Mgmt & Budget Fiscal Services

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

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

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

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Fiscal Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,099,915			8,099,915
Deductions:				
Wage & Fringe Adj.	0			
Total Deductions:	0			0
Cost Adjustments:				
Incentive Payment	12,759			
Misc Reimbursement	-25			
Total Departmental Cost Adjustments:	12,734			12,734
Inbound Costs:				
Building Depreciation	222,877		222,877	
Non-Departmental	148	0	149	
Co Exec Admin	85,377	7,213	92,590	
Co Exec Compliance	6,554	81	6,634	
Co Exec Corp Counsel	39,873	3,297	43,169	
Mgmt & Budget Admin	161,606	6,488	168,094	
Mgmt & Budget Purchasing	1,936	76	2,012	
Mgmt & Budget Fiscal Services		42,869	42,869	
Facilities Management Admin		86,053	86,053	
Facilities Support Services		18,893	18,893	
Human Resources		79,992	79,992	
Treasurer		205,594	205,594	
Total Allocated Additions:	518,370	450,556	968,926	968,926
Total To Be Allocated:	8,631,019	450,556		9,081,575



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	4,045,251	0	606,402	571,608	540,193
FRINGE BENEFITS	2,022,075	0	303,743	285,025	269,361
<b>Other Expense &amp; Cost</b>					
Supplies	9,327	0	1,398	1,318	1,245
Postage	2,823	0	0	0	0
Operating Expenses	32,356	0	4,850	4,572	4,320
Professional Serv	248,471	0	148,750	11,274	0
Internal Charges	1,739,612	0	260,768	245,807	232,238
*Wage & Fringe Adj.	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	8,099,915				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Incentive Payment	12,759	0	1,913	1,803	1,703
Misc Reimbursement	(25)	(25)	0	0	0
Functional Cost	8,112,649	(25)	1,327,824	1,121,407	1,049,060
<b>Allocation Step 1</b>					
Inbound - Mgmt & Budget Admin	161,606	161,606	0	0	0
Inbound - All Others	356,764	0	53,479	50,411	47,628
Reallocate Admin Costs		(161,581)	21,022	19,729	18,646
Unallocated Costs	(643)	0	0	0	0
1st Allocation	8,630,376	0	1,402,325	1,191,547	1,115,334
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Admin	6,488	6,488	0	0	0
Inbound - Facilities Support Services: Records Retent	13,943	13,943	0	0	0
Inbound - Treasurer: Disb Specific	205,554	0	0	205,554	0
Inbound - All Others	224,570	0	33,663	31,732	29,980
Reallocate Admin Costs		(20,431)	2,658	2,495	2,358
Unallocated Costs	(24)	0	0	0	0
2nd Allocation	450,531	0	36,321	239,780	32,338
<b>Total For Mgmt &amp; Budget Fiscal Services</b>					
Schedule .3 Total	9,080,908	0	1,438,646	1,431,327	1,147,672

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	500,275	1,067,439	278,217	474,527	6,197
FRINGE BENEFITS	249,457	536,032	138,730	236,618	3,090
<b>Other Expense &amp; Cost</b>					
Supplies	1,154	2,461	642	1,094	14
Postage	0	0	2,823	0	0
Operating Expenses	4,002	8,539	2,226	3,795	49
Professional Serv	0	0	0	0	0
Internal Charges	215,190	459,085	119,685	204,056	2,609
*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
<b>Cost Adjustments</b>					
Incentive Payment	1,578	3,367	878	1,497	19
Misc Reimbursement	0	0	0	0	0
<b>Functional Cost</b>	<b>971,656</b>	<b>2,076,923</b>	<b>543,201</b>	<b>921,587</b>	<b>11,978</b>
<b>Allocation Step 1</b>					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	44,132	94,150	24,545	41,848	535
Reallocate Admin Costs	17,273	37,083	9,598	16,384	210
Unallocated Costs	0	0	0	0	0
1st Allocation	1,033,061	2,208,156	577,344	979,820	12,723
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - Facilities Support Services: Records Retent	0	0	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - All Others	27,779	59,266	15,450	26,342	337
Reallocate Admin Costs	2,184	4,689	1,214	2,072	27
Unallocated Costs	0	0	0	0	0
2nd Allocation	29,963	63,955	16,664	28,414	363
<b>Total For Mgmt &amp; Budget Fiscal Services</b>					
Schedule .3 Total	1,063,024	2,272,111	594,008	1,008,233	13,086

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	393
FRINGE BENEFITS	0	0	19
<b>Other Expense &amp; Cost</b>			
Supplies	0	0	1
Postage	0	0	0
Operating Expenses	0	0	3
Professional Serv	17,877	70,570	0
Internal Charges	0	0	174
*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
<b>Cost Adjustments</b>			
Incentive Payment	0	0	1
Misc Reimbursement	0	0	0
<b>Functional Cost</b>	<b>17,877</b>	<b>70,570</b>	<b>591</b>
<b>Allocation Step 1</b>			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - All Others	0	0	36
Reallocate Admin Costs	21,620	0	16
Unallocated Costs	0	0	(643)
1st Allocation	39,497	70,570	0
<b>Allocation Step 2</b>			
Inbound - Mgmt & Budget Admin	0	0	0
Inbound - Facilities Support Services: Records Retent	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0
Inbound - All Others	0	0	22
Reallocate Admin Costs	2,734	0	2
Unallocated Costs	0	0	(24)
2nd Allocation	2,734	0	0
<b>Total For Mgmt &amp; Budget Fiscal Services</b>			
Schedule .3 Total	42,230	70,570	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	5,702	0.637116	8,934		8,934		8,934
Co Exec Admin	3,342	0.373420	5,237		5,237		5,237
Co Exec Compliance	438	0.048940	686		686		686
Co Exec Corp Counsel	3,603	0.402583	5,646		5,646		5,646
Mgmt & Budget Admin	434	0.048493	680		680		680
Mgmt & Budget Purchasing	2,208	0.246712	3,460		3,460		3,460
Mgmt & Budget Fiscal Services	8,100	0.905058	12,692		12,692		12,692
Facilities Management Admin	1,945	0.217326	3,048		3,048	81	3,129
Facilities Support Services	2,672	0.298557	4,187		4,187	111	4,298
Human Resources	5,757	0.643262	9,021		9,021	240	9,261
Treasurer	7,266	0.811871	11,385		11,385	303	11,688
Clerk Adm/Micrographics	964	0.107713	1,511		1,511	40	1,551
Div, Equity, and Inclusion	43	0.004805	67		67	2	69
Co. Exec Indigent Defense	279	0.031174	437		437	12	449
M&B Equalization	10,123	1.131099	15,862		15,862	422	16,284
M&B Reimb.	2,931	0.327497	4,593		4,593	122	4,715
Hum Svc Admin	2,258	0.252299	3,538		3,538	94	3,632
Hum Svc Social Service	45	0.005028	71		71	2	72
Hum Svc Homeland	3,451	0.385600	5,407		5,407	144	5,551
Pub Svc Admin	270	0.030169	423		423	11	434
Pub Svc Comm Cor	5,034	0.562477	7,888		7,888	210	8,098
Pub Svc Animal	4,995	0.558119	7,827		7,827	208	8,035
Pub Svc CC Prob	628	0.070170	984		984	26	1,010
Pub Svc Med Exam	5,342	0.596892	8,370		8,370	223	8,593
C&ED Admin	347	0.038772	544		544	14	558
C&ED Vets Svc	2,029	0.226712	3,179		3,179	85	3,264
C&ED Dev & Plan	9,323	1.041711	14,608		14,608	389	14,997
Public Communication	3,617	0.404148	5,667		5,667	151	5,818
Clerk / ROD	8,751	0.977798	13,712		13,712	365	14,077
District Court	18,556	2.073366	29,075		29,075	774	29,849
Probate Court	7,884	0.880923	12,353		12,353	329	12,682
Circuit Court	34,124	3.812865	53,469		53,469	1,423	54,892
Prosecuting Atty	24,426	2.729253	38,273		38,273	1,018	39,291
Sheriff Office	194,546	21.737711	304,833		304,833	8,113	312,947
Board of Comm.	5,830	0.651418	9,135		9,135	243	9,378
Water Res. Comm.	5,625	0.628513	8,814		8,814	235	9,048
Parks & Rec	29,651	3.313072	46,460		46,460	1,236	47,696
Friend of Court	20,118	2.247897	31,523		31,523	839	32,362
Health Dept.	36,812	4.113210	57,681		57,681	1,535	59,215
Indigent Defense	9,568	1.069086	14,992		14,992	399	15,391
ROD Automation	1,084	0.121121	1,699		1,699	45	1,744
Oakland Enhance	393	0.043912	616		616	16	632
ARP	44,223	4.941283	69,293		69,293	1,844	71,137
Water Res Co SRF	38,017	4.247852	59,569		59,569	1,585	61,154
Multi Org Grants	1,877	0.209728	2,941		2,941	78	3,019
Workforce Develp	19,097	2.133815	29,923		29,923	796	30,719
LE Grants Misc	4,195	0.468731	6,573		6,573	175	6,748
LE Grants PA-CRP	2,747	0.306938	4,304		4,304	114	4,419
LE Grants Rd Pat	1,228	0.137211	1,924		1,924	51	1,975
Housing Trust Fund	78	0.008715	122		122	3	125
House Comm Dev	9,555	1.067634	14,972		14,972	398	15,370
Hum Svcs Grants	10,802	1.206968	16,926		16,926	450	17,376

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Other Grants	1,481	0.165480	2,321		2,321	62	2,382
Judicial Grants	1,238	0.138329	1,940		1,940	52	1,991
Brownfield Init.	469	0.052404	735		735	20	754
Concealed Pistol	163	0.018213	255		255	7	262
Child Care Fund	29,870	3.337542	46,803		46,803	1,245	48,048
Waste Res Mgmt	9	0.001006	14		14	0	14
Oakland Transit	48,598	5.430126	76,148		76,148	2,026	78,174
Water Res Co CPF	16,043	1.792574	25,138		25,138	669	25,807
Fire Record Mgmt	997	0.111400	1,562		1,562	42	1,604
Airport	5,063	0.565717	7,933		7,933	211	8,144
Drain Prop Funds	55,534	6.205124	87,016		87,016	2,315	89,331
Delq Tax Revolv	434	0.048493	680		680	18	698
Fac & Operations	30,200	3.374415	47,320		47,320	1,259	48,579
Info Tech Clemis	6,665	0.744718	10,443		10,443	278	10,721
Info Technology	41,581	4.646078	65,153		65,153	1,734	66,887
Radio Communicat	5,508	0.615440	8,630		8,630	230	8,860
Motor Pool	8,242	0.920925	12,914		12,914	344	13,258
Communication	4,168	0.465714	6,531		6,531	174	6,705
Bldg & Liab Ins	13,100	1.463736	20,526		20,526	546	21,072
Fringe Benefits	2,823	0.315430	4,423		4,423	118	4,541
Delq Per Prop Tx	451	0.050393	707		707	19	725
<b>Schedule .4 Total for General Acctng</b>	<b>894,970</b>	<b>100.000000</b>	<b>1,402,325</b>		<b>1,402,325</b>	<b>36,321</b>	<b>1,438,646</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, 2023  
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	2,470,055	0.515398	6,141		6,141		6,141
Co Exec Compliance	190,712	0.039794	474		474		474
Co Exec Corp Counsel	3,152,252	0.657744	7,837		7,837		7,837
Mgmt & Budget Admin	276,194	0.057630	687		687		687
Mgmt & Budget Purchasing	1,273,249	0.265674	3,166		3,166		3,166
Mgmt & Budget Fiscal Services	6,069,062	1.266360	15,089		15,089		15,089
Facilities Management Admin	1,347,185	0.281101	3,349		3,349	693	4,043
Facilities Support Services	1,301,871	0.271646	3,237		3,237	670	3,907
Human Resources	3,240,422	0.676141	8,057		8,057	1,668	9,724
Treasurer	3,645,079	0.760576	9,063		9,063	1,876	10,939
Clerk Adm/Micrographics	789,356	0.164706	1,963		1,963	406	2,369
Co. Exec Indigent Defense	99,745	0.020813	248		248	51	299
M&B Equalization	8,339,692	1.740146	20,735		20,735	4,293	25,027
M&B Reimb.	2,357,945	0.492005	5,862		5,862	1,214	7,076
Hum Svc Admin	278,689	0.058151	693		693	143	836
Hum Svc Social Service	14,276	0.002979	35		35	7	43
Hum Svc Homeland	1,152,925	0.240567	2,866		2,866	593	3,460
Pub Svc Admin	262,065	0.054682	652		652	135	786
Pub Svc Comm Cor	4,049,293	0.844919	10,068		10,068	2,084	12,152
Pub Svc Animal	2,887,961	0.602597	7,180		7,180	1,487	8,667
Pub Svc Med Exam	3,471,749	0.724409	8,632		8,632	1,787	10,419
IT Application Services	2,736	0.000571	7		7	1	8
C&ED Admin	161,963	0.033795	403		403	83	486
C&ED Vets Svc	1,696,002	0.353885	4,217		4,217	873	5,090
C&ED Dev & Plan	5,254,788	1.096455	13,065		13,065	2,705	15,770
Public Communication	1,919,589	0.400538	4,773		4,773	988	5,761
Clerk / ROD	6,308,617	1.316346	15,685		15,685	3,247	18,932
District Court	14,525,997	3.030970	36,115		36,115	7,477	43,593
Probate Court	5,452,840	1.137781	13,557		13,557	2,807	16,364
Circuit Court	23,908,233	4.988652	59,442		59,442	12,307	71,749
Prosecuting Atty	20,667,875	4.312525	51,386		51,386	10,639	62,024
Sheriff Office	155,466,197	32.439320	386,530		386,530	80,028	466,557
Board of Comm.	3,450,140	0.719900	8,578		8,578	1,776	10,354
Water Res. Comm.	4,178,090	0.871793	10,388		10,388	2,151	12,538
Parks & Rec	17,421,360	3.635112	43,314		43,314	8,968	52,282
Friend of Court	16,273,147	3.395528	40,459		40,459	8,377	48,836
Health Dept.	29,232,588	6.099623	72,680		72,680	15,047	87,727
Indigent Defense	1,564,460	0.326438	3,890		3,890	805	4,695
ROD Automation	436,607	0.091102	1,085		1,085	225	1,310
Oakland Enhance	382,926	0.079901	952		952	197	1,149
ARP	756,696	0.157891	1,881		1,881	390	2,271
Water Res Co SRF	7,089,370	1.479256	17,626		17,626	3,649	21,275
Multi Org Grants	1,610,107	0.335962	4,003		4,003	829	4,832
Workforce Develop	1,386,365	0.289277	3,447		3,447	714	4,160
LE Grants Misc	2,865,045	0.597816	7,123		7,123	1,475	8,598
LE Grants PA-CRP	2,171,363	0.453073	5,399		5,399	1,118	6,516
LE Grants Rd Pat	1,085,338	0.226465	2,698		2,698	559	3,257
Housing Trust Fund	50,902	0.010621	127		127	26	153
House Comm Dev	2,442,812	0.509713	6,073		6,073	1,257	7,331
Hum Svcs Grants	5,401,287	1.127024	13,429		13,429	2,780	16,209
Other Grants	386,059	0.080554	960		960	199	1,159
Judicial Grants	908,998	0.189670	2,260		2,260	468	2,728

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Concealed Pistol	90,267	0.018835	224		224	46	271
Child Care Fund	20,575,061	4.293158	51,155		51,155	10,591	61,746
Oakland Transit	149,204	0.031133	371		371	77	448
Water Res Co CPF	282,162	0.058875	702		702	145	847
Fire Record Mgmt	378,496	0.078976	941		941	195	1,136
Airport	2,381,447	0.496909	5,921		5,921	1,226	7,147
Drain Prop Funds	29,055,024	6.062573	72,238		72,238	14,956	87,194
Delq Tax Revolv	191,102	0.039875	475		475	98	573
Fac & Operations	16,625,793	3.469110	41,336		41,336	8,558	49,894
Info Tech Clemis	3,788,858	0.790577	9,420		9,420	1,950	11,370
Info Technology	18,009,512	3.757835	44,776		44,776	9,270	54,047
Radio Communicat	1,093,837	0.228238	2,720		2,720	563	3,283
Motor Pool	1,745,318	0.364175	4,339		4,339	898	5,238
Communication	149,253	0.031143	371		371	77	448
Bldg & Liab Ins	1,007,189	0.210158	2,504		2,504	518	3,023
Fringe Benefits	2,292,819	0.478416	5,701		5,701	1,180	6,881
Delq Per Prop Tx	308,730	0.064419	768		768	159	926
<b>Schedule .4 Total for Payroll Svcs</b>	<b>479,252,346</b>	<b>100.000000</b>	<b>1,191,547</b>		<b>1,191,547</b>	<b>239,780</b>	<b>1,431,327</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, 2023**  
**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	5,702	0.902568	10,067		10,067		10,067
Co Exec Admin	3,342	0.529004	5,900		5,900		5,900
Co Exec Compliance	438	0.069331	773		773		773
Co Exec Corp Counsel	3,603	0.570318	6,361		6,361		6,361
Mgmt & Budget Admin	434	0.068698	766		766		766
Mgmt & Budget Purchasing	2,208	0.349504	3,898		3,898		3,898
Mgmt & Budget Fiscal Services	8,100	1.282147	14,300		14,300		14,300
Facilities Management Admin	1,945	0.307873	3,434		3,434	103	3,537
Facilities Support Services	2,672	0.422950	4,717		4,717	142	4,859
Human Resources	5,757	0.911274	10,164		10,164	306	10,470
Treasurer	7,266	1.150133	12,828		12,828	386	13,214
Clerk Adm/Micrographics	964	0.152591	1,702		1,702	51	1,753
Div, Equity, and Inclusion	43	0.006806	76		76	2	78
Co. Exec Indigent Defense	279	0.044163	493		493	15	507
M&B Equalization	10,123	1.602367	17,872		17,872	538	18,410
M&B Reimb.	2,931	0.463947	5,175		5,175	156	5,330
Hum Svc Admin	2,258	0.357418	3,986		3,986	120	4,106
Hum Svc Social Service	45	0.007123	79		79	2	82
Hum Svc Homeland	3,451	0.546258	6,093		6,093	184	6,276
Pub Svc Admin	270	0.042738	477		477	14	491
Pub Svc Comm Cor	5,034	0.796830	8,887		8,887	268	9,155
Pub Svc Animal	4,995	0.790657	8,818		8,818	266	9,084
Pub Svc CC Prob	628	0.099406	1,109		1,109	33	1,142
Pub Svc Med Exam	5,342	0.845584	9,431		9,431	284	9,715
C&ED Admin	347	0.054927	613		613	18	631
C&ED Vets Svc	2,029	0.321170	3,582		3,582	108	3,690
C&ED Dev & Plan	9,323	1.475735	16,459		16,459	496	16,955
Public Communication	3,617	0.572534	6,386		6,386	192	6,578
Clerk / ROD	8,751	1.385193	15,450		15,450	465	15,915
District Court	18,556	2.937224	32,760		32,760	987	33,747
Probate Court	7,884	1.247956	13,919		13,919	419	14,338
Circuit Court	34,124	5.401478	60,245		60,245	1,815	62,060
Prosecuting Atty	24,426	3.866384	43,123		43,123	1,299	44,422
Sheriff Office	194,546	30.794629	343,463		343,463	10,350	353,813
Board of Comm.	5,830	0.922829	10,293		10,293	310	10,603
Friend of Court	20,118	3.184472	35,518		35,518	1,070	36,588
Health Dept.	36,812	5.826961	64,990		64,990	1,958	66,948
Indigent Defense	9,568	1.514516	16,892		16,892	509	17,401
ROD Automation	1,084	0.171586	1,914		1,914	58	1,971
Oakland Enhance	393	0.062208	694		694	21	715
ARP	44,223	7.000046	78,074		78,074	2,352	80,426
Multi Org Grants	1,877	0.297110	3,314		3,314	100	3,414
Workforce Develop	19,097	3.022859	33,715		33,715	1,016	34,731
LE Grants Misc	4,195	0.664025	7,406		7,406	223	7,629
LE Grants PA-CRP	2,747	0.434822	4,850		4,850	146	4,996
LE Grants Rd Pat	1,228	0.194380	2,168		2,168	65	2,233
Housing Trust Fund	78	0.012347	138		138	4	142
House Comm Dev	9,555	1.512458	16,869		16,869	508	17,377
Hum Svcs Grants	10,802	1.709845	19,071		19,071	575	19,645
Other Grants	1,481	0.234427	2,615		2,615	79	2,693
Judicial Grants	1,238	0.195963	2,186		2,186	66	2,251
Brownfield Init.	469	0.074238	828		828	25	853



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Concealed Pistol	163	0.025801	288		288	9	296
Child Care Fund	29,870	4.728114	52,734		52,734	1,589	54,323
Waste Res Mgmt	9	0.001425	16		16	0	16
Oakland Transit	48,598	7.692563	85,798		85,798	2,585	88,383
Delq Tax Revolv	434	0.068698	766		766	23	789
Delq Per Prop Tx	451	0.071389	796		796	24	820
<b>Schedule .4 Total for Budgeting</b>	<b>631,753</b>	<b>100.000000</b>	<b>1,115,334</b>		<b>1,115,334</b>	<b>32,338</b>	<b>1,147,672</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, 2023  
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	29,339	5.864574	60,585		60,585	1,757	62,342
Indigent Defense	120,730	24.132727	249,306		249,306	7,231	256,537
ROD Automation	3,883	0.776173	8,018		8,018	233	8,251
ARP	21,622	4.322023	44,649		44,649	1,295	45,944
Multi Org Grants	37,508	7.497476	77,453		77,453	2,246	79,700
Workforce Develp	6,899	1.379042	14,246		14,246	413	14,660
LE Grants Misc	57,456	11.484883	118,646		118,646	3,441	122,087
LE Grants PA-CRP	6,400	1.279296	13,216		13,216	383	13,599
LE Grants Rd Pat	10,888	2.176403	22,484		22,484	652	23,136
House Comm Dev	19,465	3.890860	40,195		40,195	1,166	41,361
Hum Svcs Grants	147,353	29.454401	304,282		304,282	8,826	313,108
Other Grants	12,800	2.558593	26,432		26,432	767	27,198
Judicial Grants	25,653	5.127780	52,973		52,973	1,536	54,509
Brownfield Init.	279	0.055769	576		576	17	593
<b>Schedule .4 Total for Grant Acctng</b>	<b>500,275</b>	<b>100.000000</b>	<b>1,033,061</b>		<b>1,033,061</b>	<b>29,963</b>	<b>1,063,024</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, 2023**  
**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 Support Services	19,305	1.808534	39,935		39,935	1,157	41,092
Human Resources	2,072	0.194109	4,286		4,286	124	4,410
M&B Equalization	296	0.027730	612		612	18	630
District Court	382	0.035787	790		790	23	813
Sheriff Office	144,515	13.538479	298,951		298,951	8,659	307,609
Parks & Rec	27,731	2.597900	57,366		57,366	1,661	59,027
Health Dept.	48,022	4.498805	99,341		99,341	2,877	102,218
Child Care Fund	48,022	4.498805	99,341		99,341	2,877	102,218
Fire Record Mgmt	27,009	2.530262	55,872		55,872	1,618	57,490
Airport	101,573	9.515579	210,119		210,119	6,086	216,204
Fac & Operations	173,702	16.272779	359,328		359,328	10,408	369,736
Info Tech Clemis	73,439	6.879925	151,919		151,919	4,400	156,320
Info Technology	115,111	10.783848	238,124		238,124	6,897	245,021
Radio Communicat	31,084	2.912017	64,302		64,302	1,862	66,164
Motor Pool	97,781	9.160336	202,275		202,275	5,858	208,133
Communication	22,097	2.070095	45,711		45,711	1,324	47,035
Bldg & Liab Ins	36,943	3.460900	76,422		76,422	2,213	78,636
Fringe Benefits	49,571	4.643919	102,545		102,545	2,970	105,515
Retirement	17,821	1.669510	36,865		36,865	1,068	37,933
Retiree Hlt Care	25,444	2.383649	52,635		52,635	1,524	54,159
Superseding Trust	5,519	0.517032	11,417		11,417	331	11,747
<b>Schedule .4 Total for Fund Accounting</b>	<b>1,067,439</b>	<b>100.000000</b>	<b>2,208,156</b>		<b>2,208,156</b>	<b>63,955</b>	<b>2,272,111</b>

Allocation Basis: Assigned wages by benefiting department  
Allocation Source: Employee assignment summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	135	0.484600	2,798		2,798		2,798
Co Exec Admin	46	0.165123	953		953		953
Co Exec Compliance	30	0.107689	622		622		622
Co Exec Corp Counsel	28	0.100510	580		580		580
Mgmt & Budget Fiscal Services	38	0.136406	788		788		788
Facilities Management Admin	1	0.003590	21		21	1	21
Human Resources	164	0.588700	3,399		3,399	99	3,498
Treasurer	298	1.069711	6,176		6,176	180	6,356
Clerk Adm/Micrographics	22	0.078972	456		456	13	469
Div, Equity, and Inclusion	14	0.050255	290		290	8	299
M&B Equalization	14	0.050255	290		290	8	299
M&B Reimb.	99	0.355374	2,052		2,052	60	2,112
Hum Svc Social Service	2	0.007179	41		41	1	43
Hum Svc Homeland	46	0.165123	953		953	28	981
Pub Svc Comm Cor	77	0.276402	1,596		1,596	46	1,642
Pub Svc Animal	1	0.003590	21		21	1	21
Pub Svc CC Prob	3	0.010769	62		62	2	64
Pub Svc Med Exam	335	1.202527	6,943		6,943	202	7,145
C&ED Admin	1	0.003590	21		21	1	21
C&ED Vets Svc	40	0.143585	829		829	24	853
C&ED Dev & Plan	132	0.473832	2,736		2,736	80	2,815
Public Communication	286	1.026635	5,927		5,927	173	6,100
Clerk / ROD	363	1.303037	7,523		7,523	219	7,742
District Court	1,388	4.982411	28,766		28,766	839	29,604
Probate Court	2,994	10.747362	62,049		62,049	1,809	63,858
Circuit Court	4,787	17.183574	99,208		99,208	2,892	102,101
Prosecuting Atty	369	1.324575	7,647		7,647	223	7,870
Sheriff Office	3,124	11.214014	64,743		64,743	1,887	66,631
Board of Comm.	109	0.391270	2,259		2,259	66	2,325
Parks & Rec	2	0.007179	41		41	1	43
Friend of Court	192	0.689210	3,979		3,979	116	4,095
Health Dept.	2	0.007179	41		41	1	43
Indigent Defense	11,686	41.948451	242,187		242,187	7,063	249,250
Land Bank	2	0.007179	41		41	1	43
ROD Automation	19	0.068203	394		394	11	405
Pontiac Develop Fund	2	0.007179	41		41	1	43
ARP	105	0.376911	2,176		2,176	63	2,239
Water Res Co SRF	1	0.003590	21		21	1	21
Multi Org Grants	69	0.247685	1,430		1,430	42	1,472
LE Grants Misc	57	0.204609	1,181		1,181	34	1,216
LE Grants PA-CRP	59	0.211788	1,223		1,223	36	1,258
Hum Svcs Grants	1	0.003590	21		21	1	21
Other Grants	88	0.315888	1,824		1,824	53	1,877
Judicial Grants	328	1.177400	6,798		6,798	198	6,996
Brownfield Init.	29	0.104099	601		601	17	618
Concealed Pistol	6	0.021538	124		124	4	128
Child Care Fund	13	0.046665	269		269	8	277
Waste Res Mgmt	4	0.014359	83		83	2	85
Proj Work Orders	2	0.007179	41		41	1	43
Airport	2	0.007179	41		41	1	43
Drain Prop Funds	18	0.064613	373		373	11	384
Fac & Operations	3	0.010769	62		62	2	64

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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
Info Technology	15	0.053844	311		311	9	320
Radio Communicat	1	0.003590	21		21	1	21
Motor Pool	8	0.028717	166		166	5	171
Bldg & Liab Ins	5	0.017948	104		104	3	107
Fringe Benefits	193	0.692799	4,000		4,000	117	4,116
<b>Schedule .4 Total for Accts Payable</b>	<b>27,858</b>	<b>100.000000</b>	<b>577,344</b>		<b>577,344</b>	<b>16,664</b>	<b>594,008</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Drain Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	6,510	1.371904	13,442		13,442	390	13,832
Water Res Co SRF	222,677	46.926492	459,795		459,795	13,334	473,129
Water Res Co DSF	1,611	0.339499	3,326		3,326	96	3,423
Water Res Co CPF	13,827	2.913874	28,551		28,551	828	29,379
Drain Prop Funds	177,825	37.474474	367,182		367,182	10,648	377,830
Drain Equipment	52,073	10.973757	107,523		107,523	3,118	110,641
<b>Schedule .4 Total for Drain Acctng</b>	<b>474,523</b>	<b>100.000000</b>	<b>979,820</b>		<b>979,820</b>	<b>28,414</b>	<b>1,008,233</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, 2023**  
**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	49	10.515021	1,338		1,338		1,338
Co Exec Corp Counsel	3	0.643777	82		82		82
Facilities Management Admin	1	0.214592	27		27	1	28
Facilities Support Services	13	2.789700	355		355	11	366
Human Resources	5	1.072961	137		137	4	141
Clerk Adm/Micrographics	1	0.214592	27		27	1	28
Div, Equity, and Inclusion	1	0.214592	27		27	1	28
M&B Equalization	2	0.429185	55		55	2	56
Hum Svc Homeland	1	0.214592	27		27	1	28
Pub Svc Admin	4	0.858369	109		109	3	113
Pub Svc Animal	1	0.214592	27		27	1	28
C&ED Vets Svc	1	0.214592	27		27	1	28
C&ED Dev & Plan	14	3.004292	382		382	12	394
Public Communication	1	0.214592	27		27	1	28
Clerk / ROD	12	2.575107	328		328	10	338
Probate Court	4	0.858369	109		109	3	113
Circuit Court	4	0.858369	109		109	3	113
Prosecuting Atty	1	0.214592	27		27	1	28
Sheriff Office	23	4.935622	628		628	20	648
Water Res. Comm.	3	0.643777	82		82	3	84
Parks & Rec	4	0.858369	109		109	3	113
Health Dept.	11	2.360515	300		300	10	310
Water Res Co SRF	38	8.154506	1,038		1,038	33	1,071
Workforce Develop	1	0.214592	27		27	1	28
Brownfield Init.	2	0.429185	55		55	2	56
Child Care Fund	5	1.072961	137		137	4	141
Waste Res Mgmt	26	5.579399	710		710	23	733
Airport	3	0.643777	82		82	3	84
Drain Prop Funds	32	6.866953	874		874	28	902
Fac & Operations	11	2.360515	300		300	10	310
Info Tech Clemis	1	0.214592	27		27	1	28
Info Technology	44	9.442060	1,201		1,201	39	1,240
Drain Equipment	10	2.145923	273		273	9	282
Radio Communicat	55	11.802579	1,502		1,502	50	1,552
Motor Pool	41	8.798283	1,119		1,119	36	1,155
Communication	9	1.931330	246		246	8	254
Bldg & Liab Ins	4	0.858369	109		109	3	113
Fringe Benefits	17	3.648069	464		464	15	479
Retirement	3	0.643777	82		82	3	84
Retiree Hlt Care	4	0.858369	109		109	3	113
Others	1	0.214592	27		27	1	28
<b>Schedule .4 Total for Cash Receipting</b>	<b>466</b>	<b>100.000000</b>	<b>12,723</b>		<b>12,723</b>	<b>363</b>	<b>13,086</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, 2023**  
**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.	101,838	16.259090	6,422		6,422	444	6,866
Parks & Rec	270,346	43.162474	17,048		17,048	1,180	18,228
Workforce Develop	20,910	3.338416	1,319		1,319	91	1,410
House Comm Dev	58,997	9.419250	3,720		3,720	257	3,978
Drain Prop Funds	107,244	17.122193	6,763		6,763	468	7,231
Fringe Benefits	67,010	10.698577	4,226		4,226	292	4,518
Schedule .4 Total for Billed Acctng	626,345	100.000000	39,497		39,497	2,734	42,230

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, 2023**  
**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
Water Res. Comm.	1,300	1.842143	1,300		1,300		1,300
Friend of Court	31,893	45.193425	31,893		31,893		31,893
LE Grants PA-CRP	11,500	16.295876	11,500		11,500		11,500
Retiree Hlt Care	25,877	36.668556	25,877		25,877		25,877
Schedule .4 Total for Prof Services	70,570	100.000000	70,570		70,570	0	70,570

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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	23,137	8,934	0	10,067	0
Co Exec Admin	18,231	5,237	6,141	5,900	0
Co Exec Compliance	2,555	686	474	773	0
Co Exec Corp Counsel	20,506	5,646	7,837	6,361	0
Mgmt & Budget Admin	2,133	680	687	766	0
Mgmt & Budget Purchasing	10,523	3,460	3,166	3,898	0
Mgmt & Budget Fiscal Services	42,869	12,692	15,089	14,300	0
Facilities Management Admin	10,758	3,129	4,043	3,537	0
Facilities Support Services	54,523	4,298	3,907	4,859	0
Human Resources	37,504	9,261	9,724	10,470	0
Treasurer	42,197	11,688	10,939	13,214	0
Clerk Adm/Micrographics	6,170	1,551	2,369	1,753	0
Div, Equity, and Inclusion	474	69	0	78	0
Co. Exec Indigent Defense	1,255	449	299	507	0
M&B Equalization	60,706	16,284	25,027	18,410	0
M&B Reimb.	26,099	4,715	7,076	5,330	0
Hum Svc Admin	8,575	3,632	836	4,106	0
Hum Svc Social Service	239	72	43	82	0
Hum Svc Homeland	16,296	5,551	3,460	6,276	0
Pub Svc Admin	1,824	434	786	491	0
Pub Svc Comm Cor	31,047	8,098	12,152	9,155	0
Pub Svc Animal	25,835	8,035	8,667	9,084	0
Pub Svc CC Prob	2,216	1,010	0	1,142	0
Pub Svc Med Exam	35,872	8,593	10,419	9,715	0
IT Application Services	8	0	8	0	0
C&ED Admin	1,696	558	486	631	0
C&ED Vets Svc	12,925	3,264	5,090	3,690	0
C&ED Dev & Plan	50,932	14,997	15,770	16,955	0
Public Communication	24,285	5,818	5,761	6,578	0
Clerk / ROD	57,004	14,077	18,932	15,915	0
District Court	137,606	29,849	43,593	33,747	0
Probate Court	107,355	12,682	16,364	14,338	0
Circuit Court	290,913	54,892	71,749	62,060	0
Prosecuting Atty	153,637	39,291	62,024	44,422	0
Sheriff Office	1,508,206	312,947	466,557	353,813	0
Board of Comm.	32,659	9,378	10,354	10,603	0
Water Res. Comm.	36,803	9,048	12,538	0	0
Parks & Rec	177,388	47,696	52,282	0	0
Friend of Court	216,115	32,362	48,836	36,588	62,342
Health Dept.	316,461	59,215	87,727	66,948	0
Indigent Defense	543,273	15,391	4,695	17,401	256,537
Land Bank	43	0	0	0	0
ROD Automation	13,681	1,744	1,310	1,971	8,251
Pontiac Develop Fund	43	0	0	0	0
Oakland Enhance	2,496	632	1,149	715	0
ARP	202,017	71,137	2,271	80,426	45,944
Water Res Co SRF	556,650	61,154	21,275	0	0
Multi Org Grants	92,436	3,019	4,832	3,414	79,700
Workforce Develp	85,708	30,719	4,160	34,731	14,660
LE Grants Misc	146,278	6,748	8,598	7,629	122,087
LE Grants PA-CRP	42,288	4,419	6,516	4,996	13,599
LE Grants Rd Pat	30,601	1,975	3,257	2,233	23,136

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Housing Trust Fund	420	125	153	142	0
House Comm Dev	85,417	15,370	7,331	17,377	41,361
Hum Svcs Grants	366,359	17,376	16,209	19,645	313,108
Other Grants	35,309	2,382	1,159	2,693	27,198
Judicial Grants	68,476	1,991	2,728	2,251	54,509
Brownfield Init.	2,875	754	0	853	593
Concealed Pistol	957	262	271	296	0
Child Care Fund	266,753	48,048	61,746	54,323	0
Waste Res Mgmt	849	14	0	16	0
Oakland Transit	167,005	78,174	448	88,383	0
Water Res Co DSF	3,423	0	0	0	0
Proj Work Orders	43	0	0	0	0
Water Res Co CPF	56,032	25,807	847	0	0
Fire Record Mgmt	60,230	1,604	1,136	0	0
Airport	231,623	8,144	7,147	0	0
Drain Prop Funds	562,872	89,331	87,194	0	0
Delq Tax Revolv	2,061	698	573	789	0
Fac & Operations	468,584	48,579	49,894	0	0
Info Tech Clemis	178,439	10,721	11,370	0	0
Info Technology	367,514	66,887	54,047	0	0
Drain Equipment	110,923	0	0	0	0
Radio Communicat	79,880	8,860	3,283	0	0
Motor Pool	227,954	13,258	5,238	0	0
Communication	54,441	6,705	448	0	0
Bldg & Liab Ins	102,950	21,073	3,023	0	0
Fringe Benefits	126,050	4,541	6,881	0	0
Delq Per Prop Tx	2,472	725	926	820	0
Retirement	38,018	0	0	0	0
Retiree Hlt Care	80,149	0	0	0	0
Superseding Trust	11,747	0	0	0	0
Others	28	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>9,080,908</b>	<b>1,438,646</b>	<b>1,431,327</b>	<b>1,147,672</b>	<b>1,063,024</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Non-Departmental	0	2,798	0	1,338	0
Co Exec Admin	0	953	0	0	0
Co Exec Compliance	0	622	0	0	0
Co Exec Corp Counsel	0	580	0	82	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	788	0	0	0
Facilities Management Admin	0	21	0	28	0
Facilities Support Services	41,092	0	0	366	0
Human Resources	4,410	3,498	0	141	0
Treasurer	0	6,356	0	0	0
Clerk Adm/Micrographics	0	469	0	28	0
Div, Equity, and Inclusion	0	299	0	28	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	630	299	0	56	0
M&B Reimb.	0	2,112	0	0	6,866
Hum Svc Admin	0	0	0	0	0
Hum Svc Social Service	0	43	0	0	0
Hum Svc Homeland	0	981	0	28	0
Pub Svc Admin	0	0	0	113	0
Pub Svc Comm Cor	0	1,642	0	0	0
Pub Svc Animal	0	21	0	28	0
Pub Svc CC Prob	0	64	0	0	0
Pub Svc Med Exam	0	7,145	0	0	0
IT Application Services	0	0	0	0	0
C&ED Admin	0	21	0	0	0
C&ED Vets Svc	0	853	0	28	0
C&ED Dev & Plan	0	2,815	0	394	0
Public Communication	0	6,100	0	28	0
Clerk / ROD	0	7,742	0	338	0
District Court	813	29,604	0	0	0
Probate Court	0	63,858	0	113	0
Circuit Court	0	102,101	0	113	0
Prosecuting Atty	0	7,870	0	28	0
Sheriff Office	307,609	66,631	0	648	0
Board of Comm.	0	2,325	0	0	0
Water Res. Comm.	0	0	13,832	84	0
Parks & Rec	59,027	43	0	113	18,228
Friend of Court	0	4,095	0	0	0
Health Dept.	102,218	43	0	310	0
Indigent Defense	0	249,250	0	0	0
Land Bank	0	43	0	0	0
ROD Automation	0	405	0	0	0
Pontiac Develop Fund	0	43	0	0	0
Oakland Enhance	0	0	0	0	0
ARP	0	2,239	0	0	0
Water Res Co SRF	0	21	473,129	1,071	0
Multi Org Grants	0	1,472	0	0	0
Workforce Develp	0	0	0	28	1,410
LE Grants Misc	0	1,216	0	0	0
LE Grants PA-CRP	0	1,258	0	0	0
LE Grants Rd Pat	0	0	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
Housing Trust Fund	0	0	0	0	0
House Comm Dev	0	0	0	0	3,978
Hum Svcs Grants	0	21	0	0	0
Other Grants	0	1,877	0	0	0
Judicial Grants	0	6,996	0	0	0
Brownfield Init.	0	618	0	56	0
Concealed Pistol	0	128	0	0	0
Child Care Fund	102,218	277	0	141	0
Waste Res Mgmt	0	85	0	733	0
Oakland Transit	0	0	0	0	0
Water Res Co DSF	0	0	3,423	0	0
Proj Work Orders	0	43	0	0	0
Water Res Co CPF	0	0	29,379	0	0
Fire Record Mgmt	57,490	0	0	0	0
Airport	216,204	43	0	84	0
Drain Prop Funds	0	384	377,830	902	7,231
Delq Tax Revolv	0	0	0	0	0
Fac & Operations	369,736	64	0	310	0
Info Tech Clemis	156,320	0	0	28	0
Info Technology	245,021	320	0	1,240	0
Drain Equipment	0	0	110,641	282	0
Radio Communicat	66,164	21	0	1,552	0
Motor Pool	208,133	171	0	1,155	0
Communication	47,035	0	0	254	0
Bldg & Liab Ins	78,636	107	0	113	0
Fringe Benefits	105,515	4,116	0	479	4,518
Delq Per Prop Tx	0	0	0	0	0
Retirement	37,933	0	0	84	0
Retiree Hlt Care	54,159	0	0	113	0
Superseding Trust	11,747	0	0	0	0
Others	0	0	0	28	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,272,111</b>	<b>594,008</b>	<b>1,008,233</b>	<b>13,086</b>	<b>42,230</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Prof Services
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
Div, Equity, and Inclusion	0
Co. Exec Indigent Defense	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Social Service	0
Hum Svc Homeland	0
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
IT Application Services	0
C&ED Admin	0
C&ED Vets Svc	0
C&ED Dev & Plan	0
Public Communication	0
Clerk / ROD	0
District Court	0
Probate Court	0
Circuit Court	0
Prosecuting Atty	0
Sheriff Office	0
Board of Comm.	0
Water Res. Comm.	1,300
Parks & Rec	0
Friend of Court	31,893
Health Dept.	0
Indigent Defense	0
Land Bank	0
ROD Automation	0
Pontiac Develop Fund	0
Oakland Enhance	0
ARP	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develop	0
LE Grants Misc	0
LE Grants PA-CRP	11,500
LE Grants Rd Pat	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Prof Services
Housing Trust Fund	0
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Oakland Transit	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	25,877
Superseding Trust	0
Others	0
Direct Bill	0
<b>Total</b>	<b>70,570</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Facilities Management Admin**

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

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

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

**Facilities Administration** – this activity identifies the costs associated with providing administrative support to Facilities Support Services and the Motor Pool. The basis of allocation is the dollar amount of wages by supervised department.

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

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



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Facilities Management Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,943,604			1,943,604
Cost Adjustments:				
Building Security	2,700,242			
Incentive Payment	2,859			
Total Departmental Cost Adjustments:	2,703,101			2,703,101
Inbound Costs:				
Building Depreciation	2,974		2,974	
Non-Departmental	1,497,722	3,470	1,501,192	
Co Exec Admin	28,753	2,429	31,182	
Co Exec Compliance	1,497	16	1,513	
Co Exec Corp Counsel	46,518	3,846	50,364	
Mgmt & Budget Purchasing	5,083	225	5,308	
Mgmt & Budget Fiscal Services	9,879	879	10,758	
Facilities Management Admin		11,029	11,029	
Facilities Support Services		2,341	2,341	
Human Resources		17,756	17,756	
Treasurer		128	128	
Clerk Adm/Micrographics		5,365	5,365	
Total Allocated Additions:	1,592,425	47,485	1,639,910	1,639,910
Total To Be Allocated:	6,239,130	47,485		6,286,615

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management Admin**

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	906,423	0	17,692	39,579	195,460
FRINGE BENEFITS	440,137	0	8,583	19,234	94,896
<b>Other Expense &amp; Cost</b>					
Supplies	19,560	0	381	855	4,217
Operating Expenses	51,176	0	998	2,236	11,035
Professional Serv	305,253	0	6,197	13,858	68,438
Internal Charges	221,055	0	4,311	9,660	47,658
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,943,604				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	2,700,242	0	24,891	0	1,909,844
Incentive Payment	2,859	0	56	125	617
<b>Functional Cost</b>					
	4,646,705	0	63,109	85,547	2,332,165
<b>Allocation Step 1</b>					
Inbound - Non-Departmental: Property Insur	382,904	0	11,118	17,738	126,092
Inbound - Non-Departmental: Grounds Care	500,011	0	11,271	25,215	124,523
Inbound - Non-Departmental: FM&O	614,247	0	12,460	27,874	137,657
Inbound - Mgmt & Budget Purchasing: ATM Reimb	(1,374)	0	0	0	(305)
Inbound - All Others	96,637	0	1,884	4,223	20,837
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,239,130	0	99,842	160,597	2,740,969
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	887	0	26	41	292
Inbound - Non-Departmental: Grounds Care	1,159	0	26	58	289
Inbound - Non-Departmental: FM&O	1,423	0	29	65	319
Inbound - All Others	44,016	0	858	1,923	9,502
2nd Allocation	47,485	0	939	2,087	10,403
<b>Total For Facilities Management Admin</b>					
Schedule .3 Total	6,286,615	0	100,780	162,685	2,751,372

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management Admin**

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	8,956	38,395	14,032	16,084	35,831
FRINGE BENEFITS	4,357	18,662	6,822	7,790	17,385
<b>Other Expense &amp; Cost</b>					
Supplies	194	829	303	346	773
Operating Expenses	507	2,170	793	906	2,021
Professional Serv	3,144	13,431	4,915	5,617	12,546
Internal Charges	2,188	9,373	3,426	3,913	8,732
<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
Incentive Payment	28	121	44	51	113
<b>Functional Cost</b>	<b>19,374</b>	<b>82,981</b>	<b>30,335</b>	<b>34,707</b>	<b>77,401</b>
<b>Allocation Step 1</b>					
Inbound - Non-Departmental: Property Insur	0	10,585	8,247	6,171	9,923
Inbound - Non-Departmental: Grounds Care	5,706	24,461	8,939	10,247	22,827
Inbound - Non-Departmental: FM&O	6,308	27,041	9,882	11,327	25,235
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	(344)
Inbound - All Others	957	4,097	1,498	1,710	3,817
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	32,344	149,164	58,901	64,162	138,859
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	25	19	14	23
Inbound - Non-Departmental: Grounds Care	13	57	21	24	53
Inbound - Non-Departmental: FM&O	15	63	23	26	58
Inbound - All Others	435	1,866	682	779	1,738
2nd Allocation	463	2,010	744	843	1,873
<b>Total For Facilities Management Admin</b>					
Schedule .3 Total	32,807	151,174	59,645	65,005	140,731

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management Admin**

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	31,940	6,683	11,148	17,891	126,185
FRINGE BENEFITS	15,493	3,257	5,414	8,671	61,267
<b>Other Expense &amp; Cost</b>					
Supplies	689	145	241	385	2,723
Operating Expenses	1,801	379	629	1,008	7,124
Professional Serv	11,172	2,350	3,907	6,258	44,170
Internal Charges	7,781	1,636	2,719	4,355	30,771
<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
Incentive Payment	101	21	35	56	398
Functional Cost	68,977	14,471	24,093	38,624	272,638
<b>Allocation Step 1</b>					
Inbound - Non-Departmental: Property Insur	0	2,899	4,675	6,871	79,989
Inbound - Non-Departmental: Grounds Care	20,348	4,258	7,102	0	80,389
Inbound - Non-Departmental: FM&O	22,494	4,707	7,851	12,600	88,868
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	3,402	715	1,189	1,904	13,452
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	115,221	27,050	44,910	59,999	535,336
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	7	11	16	185
Inbound - Non-Departmental: Grounds Care	47	10	16	0	186
Inbound - Non-Departmental: FM&O	52	11	18	29	206
Inbound - All Others	1,549	325	541	867	6,127
2nd Allocation	1,648	353	586	912	6,704
<b>Total For Facilities Management Admin</b>					
Schedule .3 Total	116,869	27,402	45,496	60,911	542,040

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management Admin**

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	18,214	81,215	28,789	16,684	0
FRINGE BENEFITS	8,847	39,436	13,996	8,099	0
<b>Other Expense &amp; Cost</b>					
Supplies	393	1,753	622	360	0
Operating Expenses	1,029	4,585	1,627	942	0
Professional Serv	6,380	28,419	10,073	5,830	0
Internal Charges	4,443	19,807	7,030	4,067	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 Security	0	0	0	0	0
Incentive Payment	57	256	91	53	0
<b>Functional Cost</b>					
	39,363	175,471	62,228	36,035	0
<b>Allocation Step 1</b>					
Inbound - Non-Departmental: Property Insur	8,909	0	15,867	3,227	260
Inbound - Non-Departmental: Grounds Care	11,603	51,740	18,340	0	0
Inbound - Non-Departmental: FM&O	12,827	57,197	20,275	11,750	0
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	1,942	8,659	3,073	1,778	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	74,645	293,067	119,783	52,789	260
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	21	0	37	7	1
Inbound - Non-Departmental: Grounds Care	27	120	42	0	0
Inbound - Non-Departmental: FM&O	30	133	47	27	0
Inbound - All Others	884	3,944	1,399	809	0
2nd Allocation	962	4,196	1,525	844	1
<b>Total For Facilities Management Admin</b>					
Schedule .3 Total	75,607	297,263	121,309	53,634	260

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management Admin**

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	9,811	29,143	1,755	25,745	3,307
FRINGE BENEFITS	4,753	14,172	836	12,500	1,584
<b>Other Expense &amp; Cost</b>					
Supplies	211	630	37	556	70
Operating Expenses	553	1,648	97	1,453	184
Professional Serv	3,419	10,195	611	9,005	1,160
Internal Charges	2,387	7,118	420	6,278	796
<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	93,341	0
Incentive Payment	31	92	5	81	10
Functional Cost	21,165	62,998	3,761	148,959	7,111
<b>Allocation Step 1</b>					
Inbound - Non-Departmental: Property Insur	0	9,810	0	9,036	0
Inbound - Non-Departmental: Grounds Care	6,250	18,566	0	0	2,107
Inbound - Non-Departmental: FM&O	6,909	20,525	1,236	18,132	2,329
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	(724)	0	0
Inbound - All Others	1,044	3,112	184	2,744	348
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	35,368	115,010	4,456	178,871	11,895
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	23	0	21	0
Inbound - Non-Departmental: Grounds Care	14	43	0	0	5
Inbound - Non-Departmental: FM&O	16	48	3	42	5
Inbound - All Others	475	1,417	83	1,250	158
2nd Allocation	505	1,530	86	1,313	168
<b>Total For Facilities Management Admin</b>					
Schedule .3 Total	35,873	116,540	4,543	180,183	12,063

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management Admin**

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,490	15,463	1,406	49,611	25,245
FRINGE BENEFITS	704	7,526	704	24,075	12,280
<b>Other Expense &amp; Cost</b>					
Supplies	31	334	31	1,070	546
Operating Expenses	82	875	82	2,799	1,428
Professional Serv	519	5,403	488	17,369	8,822
Internal Charges	354	3,780	354	12,092	6,167
<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	162,782	0
Incentive Payment	5	49	5	156	80
<b>Functional Cost</b>	<b>3,185</b>	<b>33,430</b>	<b>3,070</b>	<b>269,954</b>	<b>54,568</b>
<b>Allocation Step 1</b>					
Inbound - Non-Departmental: Property Insur	0	0	0	32,207	19,281
Inbound - Non-Departmental: Grounds Care	949	9,851	895	31,606	0
Inbound - Non-Departmental: FM&O	1,049	10,890	990	34,939	17,779
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	155	1,652	155	5,286	2,696
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,338	55,823	5,110	373,991	94,325
<b>Allocation Step 2</b>					
Inbound - Non-Departmental: Property Insur	0	0	0	75	45
Inbound - Non-Departmental: Grounds Care	2	23	2	73	0
Inbound - Non-Departmental: FM&O	2	25	2	81	41
Inbound - All Others	70	752	70	2,407	1,228
2nd Allocation	75	800	74	2,636	1,314
<b>Total For Facilities Management Admin</b>					
Schedule .3 Total	5,413	56,624	5,184	376,627	95,638

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management Admin**

	West Oakland Ofc Bldg	Building Secur	Support Services Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	4,423	0	34,246
FRINGE BENEFITS	2,157	0	16,637
<b>Other Expense &amp; Cost</b>			
Supplies	96	0	739
Operating Expenses	251	0	1,934
Professional Serv	1,557	0	0
Internal Charges	1,083	0	8,356
<b>Departmental Total</b>			
Expenditures Per Financial Statement			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Building Security	0	509,384	0
Incentive Payment	14	0	108
<b>Functional Cost</b>			
	9,581	509,384	62,020
<b>Allocation Step 1</b>			
Inbound - Non-Departmental: Property Insur	0	0	0
Inbound - Non-Departmental: Grounds Care	2,818	0	0
Inbound - Non-Departmental: FM&O	3,115	0	0
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0
Inbound - All Others	473	0	3,653
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	15,987	509,384	65,673
<b>Allocation Step 2</b>			
Inbound - Non-Departmental: Property Insur	0	0	0
Inbound - Non-Departmental: Grounds Care	7	0	0
Inbound - Non-Departmental: FM&O	7	0	0
Inbound - All Others	215	0	1,663
2nd Allocation	229	0	1,663
<b>Total For Facilities Management Admin</b>			
Schedule .3 Total	16,216	509,384	67,336



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc MSU Ext	13,820	36.783690	36,725		36,725	345	37,071
Pub Svc CC Prob	17,123	45.575044	45,503		45,503	428	45,931
C&ED Vets Svc	5,389	14.343510	14,321		14,321	135	14,455
Water Res. Comm.	992	2.640334	2,636		2,636	25	2,661
Others	247	0.657422	656		656	6	663
<b>Schedule .4 Total for N. Office Bldg</b>	<b>37,571</b>	<b>100.000000</b>	<b>99,842</b>		<b>99,842</b>	<b>939</b>	<b>100,780</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	465	0.553216	888		888		888
Hum Svc Admin	786	0.935113	1,502		1,502	20	1,521
Health Dept.	68,484	81.476194	130,849		130,849	1,710	132,559
Hum Svcs Grants	14,319	17.035477	27,359		27,359	357	27,716
Schedule .4 Total for NO Health Ctr	84,054	100.000000	160,597		160,597	2,087	162,685

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Corp Counsel	6,515	1.569501	43,020		43,020		43,020
Facilities Support Services	23,903	5.758371	157,835		157,835	609	158,444
Treasurer	13,966	3.364490	92,220		92,220	356	92,575
Clerk Adm/Micrographics	5,081	1.224042	33,551		33,551	129	33,680
Co. Exec Indigent Defense	2,182	0.525656	14,408		14,408	56	14,464
M&B Reimb.	6,642	1.600096	43,858		43,858	169	44,027
Pub Svc CC Prob	3,781	0.910865	24,967		24,967	96	25,063
Clerk / ROD	39,650	9.551915	261,815		261,815	1,009	262,824
Probate Court	30,213	7.278487	199,501		199,501	769	200,270
Circuit Court	161,332	38.865818	1,065,300		1,065,300	4,108	1,069,408
Prosecuting Atty	55,856	13.456035	368,826		368,826	1,422	370,248
Sheriff Office	18,083	4.356300	119,405		119,405	460	119,865
Board of Comm.	17,124	4.125271	113,072		113,072	436	113,508
LE Grants PA-CRP	8,510	2.050108	56,193		56,193	217	56,409
Fac & Operations	7,339	1.768008	48,461		48,461	187	48,647
Info Technology	443	0.106721	2,925		2,925	11	2,936
Delq Per Prop Tx	389	0.093712	2,569		2,569	10	2,578
Others	14,091	3.394604	93,045		93,045	359	93,404
<b>Schedule .4 Total for Courthouse</b>	<b>415,100</b>	<b>100.000000</b>	<b>2,740,969</b>		<b>2,740,969</b>	<b>10,403</b>	<b>2,751,372</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Central Svc Bld

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fac & Operations	17,699	93.054679	30,097		30,097	431	30,528
Others	1,321	6.945321	2,246		2,246	32	2,279
Schedule .4 Total for Central Svc Bld	19,020	100.000000	32,344		32,344	463	32,807

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Clerk Adm/Micrographics	1,094	1.341673	2,001		2,001	27	2,028
Road Commission	11,456	14.049546	20,957		20,957	282	21,239
Info Tech Clemis	6,520	7.996076	11,927		11,927	161	12,088
Info Technology	61,493	75.414520	112,492		112,492	1,516	114,007
Communication	977	1.198185	1,787		1,787	24	1,811
<b>Schedule .4 Total for Info Tech Bldg</b>	<b>81,540</b>	<b>100.000000</b>	<b>149,164</b>		<b>149,164</b>	<b>2,010</b>	<b>151,174</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hum Svc Homeland	9,079	30.467465	17,946		17,946	227	18,172
Sheriff Office	17,013	57.092520	33,628		33,628	425	34,053
Others	3,707	12.440015	7,327		7,327	93	7,420
Schedule .4 Total for Annex I	29,799	100.000000	58,901		58,901	744	59,645

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	29,062	85.083584	54,591		54,591	717	55,308
Water Res. Comm.	4,361	12.767515	8,192		8,192	108	8,300
Others	734	2.148901	1,379		1,379	18	1,397
Schedule .4 Total for Annex II	34,157	100.000000	64,162		64,162	843	65,005

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
M&B Equalization	15,873	20.859452	28,965		28,965	391	29,356
Pub Svc Comm Cor	13,202	17.349366	24,091		24,091	325	24,416
Sheriff Office	1,588	2.086865	2,898		2,898	39	2,937
Friend of Court	39,700	52.171628	72,445		72,445	977	73,422
House Comm Dev	5,732	7.532689	10,460		10,460	141	10,601
<b>Schedule .4 Total for Oak Pointe</b>	<b>76,095</b>	<b>100.000000</b>	<b>138,859</b>		<b>138,859</b>	<b>1,873</b>	<b>140,731</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	40,322	59.445673	68,494		68,494	980	69,474
Fac & Operations	27,508	40.554327	46,727		46,727	668	47,395
Schedule .4 Total for Public Works	67,830	100.000000	115,221		115,221	1,648	116,869

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fringe Benefits	14,193	100.000000	27,050		27,050	353	27,402
Schedule .4 Total for Child Care Ctr	14,193	100.000000	27,050		27,050	353	27,402

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	2,613	11.036959	4,957		4,957	65	5,021
Health Dept.	4,512	19.058078	8,559		8,559	112	8,671
Others	16,550	69.904963	31,394		31,394	410	31,804
Schedule .4 Total for Health Svc Ctr	23,675	100.000000	44,910		44,910	586	45,496

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	34,631	91.146203	54,687		54,687	831	55,518
Hum Svcs Grants	3,364	8.853797	5,312		5,312	81	5,393
Schedule .4 Total for S. Health Svc	37,995	100.000000	59,999		59,999	912	60,911

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	610	0.227631	1,219		1,219	15	1,234
Sheriff Office	267,368	99.772369	534,118		534,118	6,689	540,807
Schedule .4 Total for Law Enf Complex	267,978	100.000000	535,336		535,336	6,704	542,040

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Med Exam	38,680	100.000000	74,645		74,645	962	75,607
Schedule .4 Total for Medical Exam	38,680	100.000000	74,645		74,645	962	75,607

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

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management Admin

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Care Fund	172,476	100.000000	293,067		293,067	4,196	297,263
Schedule .4 Total for Child Welfare	172,476	100.000000	293,067		293,067	4,196	297,263

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Work Release

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,138	100.000000	119,783		119,783	1,525	121,309
Schedule .4 Total for Work Release	61,138	100.000000	119,783		119,783	1,525	121,309

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Animal	35,431	100.000000	52,789		52,789	844	53,634
Schedule .4 Total for Animal Shelter	35,431	100.000000	52,789		52,789	844	53,634

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	48,948	100.000000	260		260	1	260
Schedule .4 Total for Trusty Camp	48,948	100.000000	260		260	1	260

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	6,497	31.183105	11,029		11,029		11,029
Facilities Support Services	11,715	56.227502	19,887		19,887	413	20,299
Health Dept.	2,623	12.589393	4,453		4,453	92	4,545
Schedule .4 Total for Materials Mgmt	20,835	100.000000	35,368		35,368	505	35,873

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	61,891	100.000000	115,010		115,010	1,530	116,540
Schedule .4 Total for Sheriff Admin	61,891	100.000000	115,010		115,010	1,530	116,540

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	7,453	100.000000	4,456		4,456	86	4,543
Schedule .4 Total for P&R (Market)	7,453	100.000000	4,456		4,456	86	4,543

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	6,977	12.760860	22,825		22,825	167	22,993
Pub Svc CC Prob	20,129	36.815728	65,853		65,853	484	66,336
C&ED Vets Svc	3,897	7.127572	12,749		12,749	93	12,843
Clerk / ROD	1,053	1.925926	3,445		3,445	25	3,470
Circuit Court	5,076	9.283951	16,606		16,606	122	16,728
Sheriff Office	985	1.801555	3,222		3,222	24	3,246
Health Dept.	3,785	6.922725	12,383		12,383	91	12,474
Fac & Operations	2,249	4.113397	7,358		7,358	54	7,412
Info Technology	8,294	15.169639	27,134		27,134	199	27,333
Others	2,230	4.078647	7,295		7,295	54	7,349
<b>Schedule .4 Total for South Ofc Bldg</b>	<b>54,675</b>	<b>100.000000</b>	<b>178,871</b>		<b>178,871</b>	<b>1,313</b>	<b>180,183</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	7,024	100.000000	11,895		11,895	168	12,063
Schedule .4 Total for Mens Facility	7,024	100.000000	11,895		11,895	168	12,063

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, 2023  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management Admin

Activity - D Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Others	3,164	100.000000	5,338		5,338	75	5,413
Schedule .4 Total for D Building	3,164	100.000000	5,338		5,338	75	5,413

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Radio Communicat	5,876	17.893903	9,989		9,989	143	10,132
Motor Pool	26,962	82.106097	45,834		45,834	657	46,491
Schedule .4 Total for Central Garage	32,838	100.000000	55,823		55,823	800	56,624

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Med Care Fac.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Dept.	2,985	100.000000	5,110		5,110	74	5,184
Schedule .4 Total for Med Care Fac.	2,985	100.000000	5,110		5,110	74	5,184

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	13,837	13.133317	49,117		49,117		49,117
Co Exec Compliance	1,384	1.313616	4,913		4,913		4,913
Mgmt & Budget Admin	3,637	3.452040	12,910		12,910		12,910
Mgmt & Budget Purchasing	8,729	8.285085	30,986		30,986		30,986
Mgmt & Budget Fiscal Services	24,242	23.009167	86,053		86,053		86,053
Facilities Support Services	447	0.424268	1,587		1,587	22	1,609
Human Resources	22,654	21.501927	80,415		80,415	1,116	81,531
Pub Svc Admin	474	0.449895	1,683		1,683	23	1,706
C&ED Admin	447	0.424268	1,587		1,587	22	1,609
C&ED Dev & Plan	23,157	21.979347	82,201		82,201	1,140	83,341
Workforce Develp	2,920	2.771503	10,365		10,365	144	10,509
Info Technology	139	0.131931	493		493	7	500
Bldg & Liab Ins	1,021	0.969077	3,624		3,624	50	3,675
Fringe Benefits	2,270	2.154559	8,058		8,058	112	8,170
<b>Schedule .4 Total for EOB 41 West</b>	<b>105,358</b>	<b>100.000000</b>	<b>373,991</b>		<b>373,991</b>	<b>2,636</b>	<b>376,627</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - District Court

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
District Court	47,366	88.349623	83,335		83,335	1,161	84,496
Sheriff Office	5,719	10.667388	10,062		10,062	140	10,202
Fac & Operations	527	0.982989	927		927	13	940
Schedule .4 Total for District Court	53,612	100.000000	94,325		94,325	1,314	95,638

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - West Oakland Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Office	5,656	60.215054	9,627		9,627	138	9,765
Child Care Fund	3,737	39.784946	6,361		6,361	91	6,452
Schedule .4 Total for West Oakland Ofc Bldg	9,393	100.000000	15,987		15,987	229	16,216

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Res. Comm.	114,061	22.391948	114,061		114,061		114,061
Friend of Court	395,323	77.608052	395,323		395,323		395,323
Schedule .4 Total for Building Secur	509,384	100.000000	509,384		509,384	0	509,384

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management Admin**

Activity - Support Services Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Support Services	858,394	42.002841	27,584		27,584	699	28,283
Motor Pool	1,185,263	57.997159	38,088		38,088	965	39,053
Schedule .4 Total for Support Services Admin	2,043,657	100.000000	65,673		65,673	1,663	67,336

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Non-Departmental	888	0	888	0	0
Co Exec Admin	49,117	0	0	0	0
Co Exec Compliance	4,913	0	0	0	0
Co Exec Corp Counsel	43,020	0	0	43,020	0
Mgmt & Budget Admin	12,910	0	0	0	0
Mgmt & Budget Purchasing	30,986	0	0	0	0
Mgmt & Budget Fiscal Services	86,053	0	0	0	0
Facilities Management Admin	11,029	0	0	0	0
Facilities Support Services	263,943	0	0	158,444	0
Human Resources	81,531	0	0	0	0
Treasurer	92,575	0	0	92,575	0
Clerk Adm/Micrographics	35,708	0	0	33,680	0
Co. Exec Indigent Defense	14,464	0	0	14,464	0
M&B Equalization	29,356	0	0	0	0
M&B Reimb.	44,027	0	0	44,027	0
Hum Svc Admin	1,521	0	1,521	0	0
Hum Svc Homeland	18,172	0	0	0	0
Hum Svc MSU Ext	37,071	37,071	0	0	0
Pub Svc Admin	1,706	0	0	0	0
Pub Svc Comm Cor	48,643	0	0	0	0
Pub Svc Animal	53,634	0	0	0	0
Pub Svc CC Prob	137,330	45,931	0	25,063	0
Pub Svc Med Exam	75,607	0	0	0	0
C&ED Admin	1,609	0	0	0	0
C&ED Vets Svc	27,298	14,455	0	0	0
C&ED Dev & Plan	83,341	0	0	0	0
Clerk / ROD	266,295	0	0	262,824	0
District Court	84,496	0	0	0	0
Probate Court	200,270	0	0	200,270	0
Circuit Court	1,086,136	0	0	1,069,408	0
Prosecuting Atty	370,248	0	0	370,248	0
Sheriff Office	975,808	0	0	119,865	0
Board of Comm.	113,508	0	0	113,508	0
Water Res. Comm.	194,495	2,661	0	0	0
Parks & Rec	4,543	0	0	0	0
Road Commission	21,239	0	0	0	0
Friend of Court	468,745	0	0	0	0
Health Dept.	218,950	0	132,559	0	0
Workforce Develp	10,509	0	0	0	0
LE Grants PA-CRP	56,409	0	0	56,409	0
House Comm Dev	10,601	0	0	0	0
Hum Svcs Grants	33,109	0	27,716	0	0
Child Care Fund	303,714	0	0	0	0
Fac & Operations	134,923	0	0	48,647	30,528
Info Tech Clemis	12,088	0	0	0	0
Info Technology	144,777	0	0	2,936	0
Radio Communicat	10,132	0	0	0	0
Motor Pool	85,544	0	0	0	0
Communication	1,811	0	0	0	0
Bldg & Liab Ins	3,675	0	0	0	0
Fringe Benefits	35,572	0	0	0	0
Delq Per Prop Tx	2,578	0	0	2,578	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Others	149,988	663	0	93,404	2,279
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>6,286,615</b>	<b>100,780</b>	<b>162,685</b>	<b>2,751,372</b>	<b>32,807</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	55,308	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	2,028	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	29,356	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	18,172	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	24,416	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	34,053	0	2,937	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	8,300	0	69,474
Parks & Rec	0	0	0	0	0
Road Commission	21,239	0	0	0	0
Friend of Court	0	0	0	73,422	0
Health Dept.	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	10,601	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	47,395
Info Tech Clemis	12,088	0	0	0	0
Info Technology	114,007	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	1,811	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, 2023  
Schedule .5 - Allocation Summary  
For Department Facilities Management Admin

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Others	0	7,420	1,397	0	0
Direct Bill	0	0	0	0	0
Total	151,174	59,645	65,005	140,731	116,869

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	1,234	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	75,607
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	5,021	0	540,807	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	8,671	55,518	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	5,393	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	27,402	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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Others	0	31,804	0	0	0
Direct Bill	0	0	0	0	0
Total	27,402	45,496	60,911	542,040	75,607

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	11,029
Facilities Support Services	0	0	0	0	20,299
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc Animal	0	0	53,634	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	121,309	0	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	0	0	4,545
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	297,263	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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt
Others	0	0	0	260	0
Direct Bill	0	0	0	0	0
Total	297,263	121,309	53,634	260	35,873

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	0	22,993	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	66,336	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	0	0	0
C&ED Vets Svc	0	0	12,843	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	0	3,470	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	16,728	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	116,540	0	3,246	12,063	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	4,543	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	0	12,474	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	7,412	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	27,333	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, 2023  
Schedule .5 - Allocation Summary  
For Department Facilities Management Admin

Receiving Department	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Others	0	0	7,349	0	5,413
Direct Bill	0	0	0	0	0
Total	116,540	4,543	180,183	12,063	5,413

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	49,117	0	0
Co Exec Compliance	0	0	4,913	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	12,910	0	0
Mgmt & Budget Purchasing	0	0	30,986	0	0
Mgmt & Budget Fiscal Services	0	0	86,053	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	1,609	0	0
Human Resources	0	0	81,531	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	0	0	0	0	0
Co. Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	1,706	0	0
Pub Svc Comm Cor	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Admin	0	0	1,609	0	0
C&ED Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	0	83,341	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	0	84,496	0
Probate Court	0	0	0	0	0
Circuit Court	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	0	0	10,202	9,765
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	5,184	0	0	0
Workforce Develop	0	0	10,509	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	6,452
Fac & Operations	0	0	0	940	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	500	0	0
Radio Communicat	10,132	0	0	0	0
Motor Pool	46,491	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	3,675	0	0
Fringe Benefits	0	0	8,170	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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Central Garage	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg
Others	0	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>56,624</b>	<b>5,184</b>	<b>376,627</b>	<b>95,638</b>	<b>16,216</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management Admin**

Receiving Department	Building Secur	Support Services Admin
Non-Departmental	0	0
Co Exec Admin	0	0
Co Exec Compliance	0	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	0
Mgmt & Budget Purchasing	0	0
Mgmt & Budget Fiscal Services	0	0
Facilities Management Admin	0	0
Facilities Support Services	0	28,283
Human Resources	0	0
Treasurer	0	0
Clerk Adm/Micrographics	0	0
Co. Exec Indigent Defense	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Hum Svc MSU Ext	0	0
Pub Svc Admin	0	0
Pub Svc Comm Cor	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	0
C&ED Vets Svc	0	0
C&ED Dev & Plan	0	0
Clerk / ROD	0	0
District Court	0	0
Probate Court	0	0
Circuit Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	0
Board of Comm.	0	0
Water Res. Comm.	114,061	0
Parks & Rec	0	0
Road Commission	0	0
Friend of Court	395,323	0
Health Dept.	0	0
Workforce Develop	0	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	0
Fac & Operations	0	0
Info Tech Clemis	0	0
Info Technology	0	0
Radio Communicat	0	0
Motor Pool	0	39,053
Communication	0	0
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Delq Per Prop Tx	0	0

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule .5 - Allocation Summary  
For Department Facilities Management Admin

Receiving Department	Building Secur	Support Services Admin
Others	0	0
Direct Bill	0	0
Total	509,384	67,336

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Facilities Support Services**

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

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

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

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

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

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

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

Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2023  
Schedule .1 - Nature and Extent of Services  
For Department Facilities Support Services

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Facilities Support Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,672,290			2,672,290
Cost Adjustments:				
Misc Revenue	-446,952			
Equipment Depr.	16,394			
Incentive Payment	2,707			
Total Departmental Cost Adjustments:	-427,851			-427,851
Inbound Costs:				
Building Depreciation	89,373		89,373	
Non-Departmental	37	0	37	
Co Exec Admin	28,684	2,423	31,108	
Co Exec Compliance	2,056	22	2,078	
Co Exec Corp Counsel	24,367	2,015	26,381	
Mgmt & Budget Purchasing	3,022	104	3,126	
Mgmt & Budget Fiscal Services	52,431	2,092	54,523	
Facilities Management Admin	261,484	2,459	263,943	
Facilities Support Services		2,162	2,162	
Human Resources		17,159	17,159	
Treasurer		76	76	
Total Allocated Additions:	461,455	28,512	489,966	489,966
Total To Be Allocated:	2,705,894	28,512		2,734,405



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Support Services**

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	858,394	255,914	352,987	249,493	0
FRINGE BENEFITS	443,477	105,089	195,206	143,182	0
<b>Other Expense &amp; Cost</b>					
Supplies	10,964	208	8,311	2,445	0
Operating Expenses	463,431	244	443,249	17,794	0
Internal Charges	894,938	73,745	150,383	483,437	0
Equipment	1,086	0	1,086	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,672,290				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Revenue	(446,952)	0	(443,782)	0	0
Equipment Depr.	16,394	0	16,394	0	0
Incentive Payment	2,707	807	1,113	787	0
<b>Functional Cost</b>					
	2,244,439	436,007	724,947	897,138	0
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Court House	61,803	0	17,022	17,022	0
Inbound - Building Depreciation: Annex II	18,098	0	9,049	9,049	0
Inbound - Building Depreciation: Materials Mgmt	5,362	0	3,122	2,240	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	39,935	0	39,935	0	0
Inbound - Facilities Management Admin: Courthouse	157,835	0	43,470	43,470	0
Inbound - Facilities Management Admin: Annex II	54,591	0	27,296	27,296	0
Inbound - Facilities Management Admin: Materials Mgmt	19,887	0	11,579	8,308	0
Inbound - Facilities Management Admin: Support Services Admin	27,584	7,843	11,751	7,991	0
Inbound - All Others	76,359	22,762	31,399	22,197	0
Reallocate Admin Costs		(466,613)	80,584	56,973	0
Unallocated Costs	(285,001)	0	0	0	0
1st Allocation	2,420,892	0	1,000,153	1,091,684	0
<b>Allocation Step 2</b>					
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	1,157	0	1,157	0	0
Inbound - Facilities Management Admin: Courthouse	609	0	168	168	0
Inbound - Facilities Management Admin: Annex II	717	0	358	359	0
Inbound - Facilities Management Admin: Materials Mgmt	413	0	240	172	0
Inbound - Facilities Management Admin: Support Services Admin	699	199	298	202	0
Inbound - All Others	24,918	7,428	10,247	7,243	0
Reallocate Admin Costs		(7,626)	1,317	931	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Support Services**

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
Unallocated Costs	(273)	0	0	0	0
2nd Allocation	28,238	0	13,784	9,076	0
<b>Total For Facilities Support Services</b>					
Schedule .3 Total	2,449,131	0	1,013,938	1,100,760	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Support Services**

	Admin Supt MP	Food Services**
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
Supplies	0	0
Operating Expenses	0	2,144
Internal Charges	0	187,373
Equipment	0	0
<b>Departmental Total</b>		
Expenditures Per Financial Statement		
<b>Deductions</b>		
*Total Disallowed Costs	0	0
<b>Cost Adjustments</b>		
Misc Revenue	0	(3,170)
Equipment Depr.	0	0
Incentive Payment	0	0
<b>Functional Cost</b>	<b>0</b>	<b>186,347</b>
<b>Allocation Step 1</b>		
Inbound - Building Depreciation: Court House	0	27,760
Inbound - Building Depreciation: Annex II	0	0
Inbound - Building Depreciation: Materials Mgmt	0	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management Admin: Courthouse	0	70,894
Inbound - Facilities Management Admin: Annex II	0	0
Inbound - Facilities Management Admin: Materials Mgmt	0	0
Inbound - Facilities Management Admin: Support Services Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	329,055	0
Unallocated Costs	0	(285,001)
1st Allocation	329,055	0
<b>Allocation Step 2</b>		
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management Admin: Courthouse	0	273
Inbound - Facilities Management Admin: Annex II	0	0
Inbound - Facilities Management Admin: Materials Mgmt	0	0
Inbound - Facilities Management Admin: Support Services Admin	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	5,378	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Support Services**

	Admin Supt MP	Food Services**
Unallocated Costs	0	(273)
2nd Allocation	5,378	0
<b>Total For Facilities Support Services</b>		
<b>Schedule .3 Total</b>	<b>334,433</b>	<b>0</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Support Services**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	156.12	0.018325	183		183		183
Co Exec Corp Counsel	715.20	0.083950	840		840		840
Mgmt & Budget Purchasing	386.30	0.045344	453		453		453
Mgmt & Budget Fiscal Services	4,216.45	0.494929	4,950		4,950		4,950
Facilities Management Admin	2.22	0.000261	3		3		3
Human Resources	9,879.16	1.159620	11,598		11,598	161	11,759
Treasurer	40,047.20	4.700758	47,015		47,015	652	47,667
M&B Equalization	123,269.67	14.469451	144,717		144,717	2,010	146,727
M&B Reimb.	33,800.46	3.967513	39,681		39,681	550	40,232
Hum Svc Homeland	94.52	0.011095	111		111	1	112
Pub Svc Comm Cor	3,566.34	0.418619	4,187		4,187	58	4,245
Pub Svc Animal	26,613.44	3.123897	31,244		31,244	433	31,677
Pub Svc CC Prob	663.48	0.077880	779		779	11	790
Pub Svc Med Exam	373.50	0.043842	438		438	6	445
C&ED Vets Svc	1,472.90	0.172890	1,729		1,729	24	1,753
C&ED Dev & Plan	1,837.18	0.215649	2,157		2,157	30	2,187
Public Communication	86,532.43	10.157215	101,588		101,588	1,409	102,997
Clerk / ROD	113,599.74	13.334388	133,364		133,364	1,850	135,214
District Court	1,006.12	0.118099	1,181		1,181	16	1,197
Probate Court	49,944.19	5.862471	58,634		58,634	813	59,447
Circuit Court	43,715.26	5.131317	51,321		51,321	712	52,033
Prosecuting Atty	28,427.80	3.336868	33,374		33,374	463	33,837
Sheriff Office	17,305.22	2.031294	20,316		20,316	282	20,598
Board of Comm.	253.58	0.029765	298		298	4	302
Water Res. Comm.	12,854.06	1.508815	15,090		15,090	209	15,300
Parks & Rec	23,158.98	2.718411	27,188		27,188	377	27,565
Friend of Court	46,535.29	5.462333	54,632		54,632	758	55,389
Health Dept.	53,645.81	6.296969	62,979		62,979	874	63,853
Indigent Defense	3.02	0.000354	4		4	0	4
Workforce Develp	458.60	0.053831	538		538	7	546
LE Grants PA-CRP	14,968.24	1.756979	17,572		17,572	244	17,816
House Comm Dev	4,443.12	0.521535	5,216		5,216	72	5,288
Hum Svcs Grants	46,777.90	5.490811	54,916		54,916	762	55,678
Concealed Pistol	16,449.31	1.930827	19,311		19,311	268	19,579
Child Care Fund	3,356.76	0.394018	3,941		3,941	55	3,995
Airport	1,260.81	0.147994	1,480		1,480	20	1,501
Drain Prop Funds	23,557.98	2.765246	27,657		27,657	384	28,040
Delq Tax Revolv	500.04	0.058695	587		587	8	595
Info Tech Clemis	38.05	0.004466	45		45	1	45
Info Technology	322.87	0.037899	379		379	5	384
Motor Pool	147.38	0.017300	173		173	2	175
Bldg & Liab Ins	51.65	0.006063	61		61	1	61
Fringe Benefits	881.59	0.103481	1,035		1,035	14	1,049
Retirement	14,640.71	1.718533	17,188		17,188	238	17,426
<b>Schedule .4 Total for Mail Services</b>	<b>851,930.65</b>	<b>100.000000</b>	<b>1,000,153</b>		<b>1,000,153</b>	<b>13,784</b>	<b>1,013,938</b>

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Support Services**

Activity - Records Retent

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	588	2.376622	25,945		25,945		25,945
Co Exec Corp Counsel	339	1.370195	14,958		14,958		14,958
Mgmt & Budget Fiscal Services	316	1.277232	13,943		13,943		13,943
Facilities Management Admin	53	0.214219	2,339		2,339		2,339
Facilities Support Services	49	0.198052	2,162		2,162		2,162
Human Resources	70	0.282931	3,089		3,089	27	3,116
Treasurer	1,541	6.228528	67,996		67,996	598	68,594
M&B Equalization	2,206	8.916374	97,339		97,339	856	98,194
Hum Svc Admin	688	2.780809	30,358		30,358	267	30,624
Hum Svc Homeland	40	0.161675	1,765		1,765	15	1,780
Pub Svc Admin	46	0.185926	2,030		2,030	18	2,047
Pub Svc Comm Cor	164	0.662867	7,236		7,236	64	7,300
Pub Svc Med Exam	1,304	5.270603	57,538		57,538	506	58,044
C&ED Dev & Plan	688	2.780809	30,358		30,358	267	30,624
Clerk / ROD	524	2.117942	23,121		23,121	203	23,324
District Court	674	2.724223	29,740		29,740	261	30,001
Probate Court	21	0.084879	927		927	8	935
Circuit Court	2,057	8.314134	90,764		90,764	798	91,562
Prosecuting Atty	7,612	30.766745	335,876		335,876	2,954	338,830
Sheriff Office	2,806	11.341498	123,813		123,813	1,088	124,902
Friend of Court	74	0.299099	3,265		3,265	29	3,294
Health Dept.	2,583	10.440160	113,974		113,974	1,002	114,976
Info Technology	24	0.097005	1,059		1,059	9	1,068
Bldg & Liab Ins	274	1.107473	12,090		12,090	106	12,196
<b>Schedule .4 Total for Records Retent</b>	<b>24,741</b>	<b>100.000000</b>	<b>1,091,684</b>		<b>1,091,684</b>	<b>9,076</b>	<b>1,100,760</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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Support Services**

Activity - Materials Mgmt

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

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Support Services**

Activity - Admin Supt MP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Motor Pool	100	100.000000	329,055		329,055	5,378	334,433
Schedule .4 Total for Admin Supt MP	100	100.000000	329,055		329,055	5,378	334,433

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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Support Services**

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Co Exec Admin	26,128	183	25,945	0	0
Co Exec Corp Counsel	15,798	840	14,958	0	0
Mgmt & Budget Purchasing	453	453	0	0	0
Mgmt & Budget Fiscal Services	18,893	4,950	13,943	0	0
Facilities Management Admin	2,341	3	2,339	0	0
Facilities Support Services	2,162	0	2,162	0	0
Human Resources	14,874	11,759	3,116	0	0
Treasurer	116,260	47,667	68,594	0	0
M&B Equalization	244,922	146,727	98,194	0	0
M&B Reimb.	40,232	40,232	0	0	0
Hum Svc Admin	30,624	0	30,624	0	0
Hum Svc Homeland	1,893	112	1,780	0	0
Pub Svc Admin	2,047	0	2,047	0	0
Pub Svc Comm Cor	11,545	4,245	7,300	0	0
Pub Svc Animal	31,677	31,677	0	0	0
Pub Svc CC Prob	790	790	0	0	0
Pub Svc Med Exam	58,489	445	58,044	0	0
C&ED Vets Svc	1,753	1,753	0	0	0
C&ED Dev & Plan	32,811	2,187	30,624	0	0
Public Communication	102,997	102,997	0	0	0
Clerk / ROD	158,539	135,214	23,324	0	0
District Court	31,199	1,197	30,001	0	0
Probate Court	60,382	59,447	935	0	0
Circuit Court	143,595	52,033	91,562	0	0
Prosecuting Atty	372,667	33,837	338,830	0	0
Sheriff Office	145,499	20,598	124,902	0	0
Board of Comm.	302	302	0	0	0
Water Res. Comm.	15,300	15,300	0	0	0
Parks & Rec	27,565	27,565	0	0	0
Friend of Court	58,683	55,389	3,294	0	0
Health Dept.	178,828	63,853	114,976	0	0
Indigent Defense	4	4	0	0	0
Workforce Develp	546	546	0	0	0
LE Grants PA-CRP	17,816	17,816	0	0	0
House Comm Dev	5,288	5,288	0	0	0
Hum Svcs Grants	55,678	55,678	0	0	0
Concealed Pistol	19,579	19,579	0	0	0
Child Care Fund	3,995	3,995	0	0	0
Airport	1,501	1,501	0	0	0
Drain Prop Funds	28,040	28,040	0	0	0
Delq Tax Revolv	595	595	0	0	0
Info Tech Clemis	45	45	0	0	0
Info Technology	1,452	384	1,068	0	0
Motor Pool	334,609	175	0	0	334,433
Bldg & Liab Ins	12,258	61	12,196	0	0
Fringe Benefits	1,049	1,049	0	0	0
Retirement	17,426	17,426	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,449,131</b>	<b>1,013,938</b>	<b>1,100,760</b>	<b>0</b>	<b>334,433</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,754,489			5,754,489
Cost Adjustments:				
Incentive Payment	7,083			
Total Departmental Cost Adjustments:	7,083			7,083
Inbound Costs:				
Building Depreciation	208,277		208,277	
Non-Departmental	22,353	52	22,405	
Co Exec Admin	70,406	5,948	76,354	
Co Exec Compliance	32,805	1,312	34,117	
Co Exec Corp Counsel	81,961	6,776	88,737	
Mgmt & Budget Purchasing	9,169	329	9,498	
Mgmt & Budget Fiscal Services	35,062	2,442	37,504	
Facilities Management Admin	80,415	1,116	81,531	
Facilities Support Services	14,687	188	14,874	
Human Resources		42,710	42,710	
Treasurer		2,826	2,826	
Total Allocated Additions:	555,134	63,698	618,833	618,833
Total To Be Allocated:	6,316,706	63,698		6,380,405

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	G&A	Personnel Svcs
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	2,246,518	0	2,246,518
FRINGE BENEFITS	993,904	0	993,904
<b>Other Expense &amp; Cost</b>			
Supplies	14,246	0	14,246
Professional Serv	122,512	0	122,512
Operating Expenses	689,330	0	689,330
Internal Charges	1,687,979	0	1,687,979
<b>Departmental Total</b>			
Expenditures Per Financial Statement	5,754,489		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Incentive Payment	7,083	0	7,083
<b>Functional Cost</b>			
	5,761,572	0	5,761,572
<b>Allocation Step 1</b>			
Inbound - All Others	555,134	0	555,134
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,316,706	0	6,316,706
<b>Allocation Step 2</b>			
Inbound - All Others	63,698	0	63,698
2nd Allocation	63,698	0	63,698
<b>Total For Human Resources</b>			
Schedule .3 Total	6,380,405	0	6,380,405

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	2,470,055	0.515398	32,556		32,556		32,556
Co Exec Compliance	190,712	0.039794	2,514		2,514		2,514
Co Exec Corp Counsel	3,152,252	0.657744	41,548		41,548		41,548
Mgmt & Budget Admin	276,194	0.057630	3,640		3,640		3,640
Mgmt & Budget Purchasing	1,273,249	0.265674	16,782		16,782		16,782
Mgmt & Budget Fiscal Services	6,069,062	1.266360	79,992		79,992		79,992
Facilities Management Admin	1,347,185	0.281101	17,756		17,756		17,756
Facilities Support Services	1,301,871	0.271646	17,159		17,159		17,159
Human Resources	3,240,422	0.676141	42,710		42,710		42,710
Treasurer	3,645,079	0.760576	48,043		48,043	505	48,548
Clerk Adm/Micrographics	789,356	0.164706	10,404		10,404	109	10,513
Co. Exec Indigent Defense	99,745	0.020813	1,315		1,315	14	1,328
M&B Equalization	8,339,692	1.740146	109,920		109,920	1,155	111,075
M&B Reimb.	2,357,945	0.492005	31,078		31,078	327	31,405
Hum Svc Admin	278,689	0.058151	3,673		3,673	39	3,712
Hum Svc Social Service	14,276	0.002979	188		188	2	190
Hum Svc Homeland	1,152,925	0.240567	15,196		15,196	160	15,356
Pub Svc Admin	262,065	0.054682	3,454		3,454	36	3,490
Pub Svc Comm Cor	4,049,293	0.844919	53,371		53,371	561	53,932
Pub Svc Animal	2,887,961	0.602597	38,064		38,064	400	38,464
Pub Svc Med Exam	3,471,749	0.724409	45,759		45,759	481	46,240
IT Application Services	2,736	0.000571	36		36	0	36
C&ED Admin	161,963	0.033795	2,135		2,135	22	2,157
C&ED Vets Svc	1,696,002	0.353885	22,354		22,354	235	22,589
C&ED Dev & Plan	5,254,788	1.096455	69,260		69,260	728	69,988
Public Communication	1,919,589	0.400538	25,301		25,301	266	25,567
Clerk / ROD	6,308,617	1.316346	83,150		83,150	874	84,023
District Court	14,525,997	3.030970	191,457		191,457	2,012	193,469
Probate Court	5,452,840	1.137781	71,870		71,870	755	72,625
Circuit Court	23,908,233	4.988652	315,118		315,118	3,311	318,430
Prosecuting Atty	20,667,875	4.312525	272,410		272,410	2,862	275,272
Sheriff Office	155,466,197	32.439320	2,049,097		2,049,097	21,532	2,070,629
Board of Comm.	3,450,140	0.719900	45,474		45,474	478	45,952
Water Res. Comm.	4,178,090	0.871793	55,069		55,069	579	55,647
Parks & Rec	17,421,360	3.635112	229,619		229,619	2,413	232,032
Friend of Court	16,273,147	3.395528	214,486		214,486	2,254	216,739
Health Dept.	29,232,588	6.099623	385,295		385,295	4,049	389,344
Indigent Defense	1,564,460	0.326438	20,620		20,620	217	20,837
ROD Automation	436,607	0.091102	5,755		5,755	60	5,815
Oakland Enhance	382,926	0.079901	5,047		5,047	53	5,100
ARP	756,696	0.157891	9,973		9,973	105	10,078
Water Res Co SRF	7,089,370	1.479256	93,440		93,440	982	94,422
Multi Org Grants	1,610,107	0.335962	21,222		21,222	223	21,445
Workforce Develop	1,386,365	0.289277	18,273		18,273	192	18,465
LE Grants Misc	2,865,045	0.597816	37,762		37,762	397	38,159
LE Grants PA-CRP	2,171,363	0.453073	28,619		28,619	301	28,920
LE Grants Rd Pat	1,085,338	0.226465	14,305		14,305	150	14,455
Housing Trust Fund	50,902	0.010621	671		671	7	678
House Comm Dev	2,442,812	0.509713	32,197		32,197	338	32,535
Hum Svcs Grants	5,401,287	1.127024	71,191		71,191	748	71,939
Other Grants	386,059	0.080554	5,088		5,088	53	5,142
Judicial Grants	908,998	0.189670	11,981		11,981	126	12,107

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Concealed Pistol	90,267	0.018835	1,190		1,190	12	1,202
Child Care Fund	20,575,061	4.293158	271,186		271,186	2,850	274,036
Oakland Transit	149,204	0.031133	1,967		1,967	21	1,987
Water Res Co CPF	282,162	0.058875	3,719		3,719	39	3,758
Fire Record Mgmt	378,496	0.078976	4,989		4,989	52	5,041
Airport	2,381,447	0.496909	31,388		31,388	330	31,718
Drain Prop Funds	29,055,024	6.062573	382,955		382,955	4,024	386,979
Delq Tax Revolv	191,102	0.039875	2,519		2,519	26	2,545
Fac & Operations	16,625,793	3.469110	219,133		219,133	2,303	221,436
Info Tech Clemis	3,788,858	0.790577	49,938		49,938	525	50,463
Info Technology	18,009,512	3.757835	237,371		237,371	2,494	239,866
Radio Communicat	1,093,837	0.228238	14,417		14,417	151	14,569
Motor Pool	1,745,318	0.364175	23,004		23,004	242	23,246
Communication	149,253	0.031143	1,967		1,967	21	1,988
Bldg & Liab Ins	1,007,189	0.210158	13,275		13,275	139	13,415
Fringe Benefits	2,292,819	0.478416	30,220		30,220	318	30,538
Delq Per Prop Tx	308,730	0.064419	4,069		4,069	43	4,112
<b>Schedule .4 Total for Personnel Svcs</b>	<b>479,252,346</b>	<b>100.000000</b>	<b>6,316,706</b>		<b>6,316,706</b>	<b>63,698</b>	<b>6,380,405</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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Svcs
Co Exec Admin	32,556	32,556
Co Exec Compliance	2,514	2,514
Co Exec Corp Counsel	41,548	41,548
Mgmt & Budget Admin	3,640	3,640
Mgmt & Budget Purchasing	16,782	16,782
Mgmt & Budget Fiscal Services	79,992	79,992
Facilities Management Admin	17,756	17,756
Facilities Support Services	17,159	17,159
Human Resources	42,710	42,710
Treasurer	48,548	48,548
Clerk Adm/Micrographics	10,513	10,513
Co. Exec Indigent Defense	1,328	1,328
M&B Equalization	111,075	111,075
M&B Reimb.	31,405	31,405
Hum Svc Admin	3,712	3,712
Hum Svc Social Service	190	190
Hum Svc Homeland	15,356	15,356
Pub Svc Admin	3,490	3,490
Pub Svc Comm Cor	53,932	53,932
Pub Svc Animal	38,464	38,464
Pub Svc Med Exam	46,240	46,240
IT Application Services	36	36
C&ED Admin	2,157	2,157
C&ED Vets Svc	22,589	22,589
C&ED Dev & Plan	69,988	69,988
Public Communication	25,567	25,567
Clerk / ROD	84,023	84,023
District Court	193,469	193,469
Probate Court	72,625	72,625
Circuit Court	318,430	318,430
Prosecuting Atty	275,272	275,272
Sheriff Office	2,070,629	2,070,629
Board of Comm.	45,952	45,952
Water Res. Comm.	55,647	55,647
Parks & Rec	232,032	232,032
Friend of Court	216,739	216,739
Health Dept.	389,344	389,344
Indigent Defense	20,837	20,837
ROD Automation	5,815	5,815
Oakland Enhance	5,100	5,100
ARP	10,078	10,078
Water Res Co SRF	94,422	94,422
Multi Org Grants	21,445	21,445
Workforce Develp	18,465	18,465
LE Grants Misc	38,159	38,159
LE Grants PA-CRP	28,920	28,920
LE Grants Rd Pat	14,455	14,455
Housing Trust Fund	678	678
House Comm Dev	32,535	32,535
Hum Svcs Grants	71,939	71,939
Other Grants	5,142	5,142
Judicial Grants	12,107	12,107

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Svcs
Concealed Pistol	1,202	1,202
Child Care Fund	274,036	274,036
Oakland Transit	1,987	1,987
Water Res Co CPF	3,758	3,758
Fire Record Mgmt	5,041	5,041
Airport	31,718	31,718
Drain Prop Funds	386,979	386,979
Delq Tax Revolv	2,545	2,545
Fac & Operations	221,436	221,436
Info Tech Clemis	50,463	50,463
Info Technology	239,866	239,866
Radio Communicat	14,569	14,569
Motor Pool	23,246	23,246
Communication	1,988	1,988
Bldg & Liab Ins	13,415	13,415
Fringe Benefits	30,538	30,538
Delq Per Prop Tx	4,112	4,112
Direct Bill	0	0
<b>Total</b>	<b>6,380,405</b>	<b>6,380,405</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,562,177			7,562,177
Cost Adjustments:				
Incentive Payment	7,641			
Total Departmental Cost Adjustments:	7,641			7,641
Inbound Costs:				
Building Depreciation	36,110		36,110	
Non-Departmental	2,559	6	2,564	
Co Exec Admin	6,334	535	6,870	
Co Exec Compliance	19,001	657	19,658	
Mgmt & Budget Purchasing	18,048	615	18,663	
Mgmt & Budget Fiscal Services	39,451	2,746	42,197	
Facilities Management Admin	92,220	356	92,575	
Facilities Support Services	115,011	1,250	116,260	
Human Resources	48,043	505	48,548	
Treasurer		4,606	4,606	
Total Allocated Additions:	376,777	11,275	388,052	388,052
Total To Be Allocated:	7,946,595	11,275		7,957,870

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	2,562,302	327,706	472,489	29,581	122,610
FRINGE BENEFITS	1,298,235	139,757	259,387	14,342	59,448
<b>Other Expense &amp; Cost</b>					
Supplies	13,883	5,419	2,608	0	0
Postage	31,928	3,813	0	1,279	5,302
Advertising	0	0	0	0	0
Bonds	45,711	0	0	0	0
Travel	11,305	3,918	499	52	218
Professional Serv	44,172	0	16,597	0	0
Operating Expenses	500,510	14,892	70	7	28
ISF IT Development	333,705	0	0	0	0
ISF IT Oper/Print	479,596	365,520	0	68	282
ISF Specific	34,709	2,679	0	0	0
ISF Insurance	291,259	44,197	59,617	3,895	16,144
ISF Building/Tele	243,913	26,416	38,099	2,390	9,878
Prop Tax Land Sale	1,670,949	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	7,562,177				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Incentive Payment	7,641	977	1,409	88	366
<b>Functional Cost</b>	<b>7,569,818</b>	<b>935,294</b>	<b>850,775</b>	<b>51,702</b>	<b>214,276</b>
<b>Allocation Step 1</b>					
Inbound - Co Exec Compliance: Audits/Bank Rec	13,409	0	13,409	0	0
Inbound - All Others	363,368	51,324	62,854	2,038	20,749
Reallocate Admin Costs		(986,618)	162,299	9,965	41,537
Unallocated Costs	(6,391,758)	0	0	0	0
1st Allocation	1,554,837	0	1,089,337	63,705	276,562
<b>Allocation Step 2</b>					
Inbound - Co Exec Compliance: Audits/Bank Rec	598	0	598	0	0
Inbound - Treasurer: Cash Accounting	4,343	3,091	0	0	0
Inbound - All Others	6,335	894	1,095	35	361
Reallocate Admin Costs		(3,985)	656	40	168
Unallocated Costs	(7,859)	0	0	0	0
2nd Allocation	3,416	0	2,349	75	529
<b>Total For Treasurer</b>					
Schedule .3 Total	1,558,253	0	1,091,685	63,780	277,091

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	200,123	1,409,793
FRINGE BENEFITS	0	0	91,512	733,789
<b>Other Expense &amp; Cost</b>				
Supplies	0	0	0	5,856
Postage	0	0	0	21,534
Advertising	0	0	0	0
Bonds	0	0	0	45,711
Travel	0	0	0	6,618
Professional Serv	0	0	0	27,575
Operating Expenses	0	0	496	485,017
ISF IT Development	0	0	165	333,540
ISF IT Oper/Print	0	0	19,614	94,112
ISF Specific	0	0	0	32,030
ISF Insurance	0	0	26,394	141,012
ISF Building/Tele	10,391	0	16,147	140,592
Prop Tax Land Sale	0	0	0	1,670,949
<b>Departmental Total</b>				
<b>Expenditures Per Financial Statement</b>				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
Incentive Payment	0	0	597	4,204
<b>Functional Cost</b>	<b>10,391</b>	<b>0</b>	<b>355,048</b>	<b>5,152,332</b>
<b>Allocation Step 1</b>				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - All Others	0	0	30,559	195,844
Reallocate Admin Costs	43,609	71,234	67,781	590,195
Unallocated Costs	0	0	(453,388)	(5,938,370)
1st Allocation	54,000	71,234	0	0
<b>Allocation Step 2</b>				
Inbound - Co Exec Compliance: Audits/Bank Rec	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0	1,252
Inbound - All Others	0	0	532	3,417
Reallocate Admin Costs	176	288	274	2,384
Unallocated Costs	0	0	(806)	(7,053)
2nd Allocation	176	288	0	0
<b>Total For Treasurer</b>				
Schedule .3 Total	54,176	71,522	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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
Non-Departmental	1,510	2.540035	27,670		27,670		27,670
Co Exec Admin	46	0.077379	843		843		843
Mgmt & Budget Purchasing	16	0.026914	293		293		293
Facilities Management Admin	3	0.005046	55		55		55
Facilities Support Services	2	0.003364	37		37		37
Human Resources	144	0.242229	2,639		2,639		2,639
Treasurer	237	0.398668	4,343		4,343		4,343
M&B Equalization	52	0.087471	953		953	2	955
M&B Reimb.	18	0.030279	330		330	1	330
Hum Svc Admin	49	0.082425	898		898	2	900
Hum Svc Homeland	13	0.021868	238		238	0	239
Pub Svc Admin	59	0.099246	1,081		1,081	2	1,083
Pub Svc Comm Cor	45	0.075696	825		825	2	826
Pub Svc Animal	655	1.101803	12,002		12,002	27	12,029
Pub Svc Med Exam	1	0.001682	18		18	0	18
C&ED Admin	135	0.227089	2,474		2,474	5	2,479
C&ED Vets Svc	1	0.001682	18		18	0	18
C&ED Dev & Plan	12	0.020186	220		220	0	220
Clerk / ROD	408	0.686314	7,476		7,476	17	7,493
District Court	70	0.117750	1,283		1,283	3	1,285
Circuit Court	146	0.245593	2,675		2,675	6	2,681
Prosecuting Atty	138	0.232136	2,529		2,529	5	2,534
Sheriff Office	273	0.459225	5,003		5,003	11	5,014
Board of Comm.	1	0.001682	18		18	0	18
Water Res. Comm.	6	0.010093	110		110	0	110
Parks & Rec	7,600	12.784282	139,264		139,264	311	139,574
Road Commission	758	1.275064	13,890		13,890	31	13,921
Health Dept.	397	0.667811	7,275		7,275	16	7,291
Indigent Defense	146	0.245593	2,675		2,675	6	2,681
ROD Automation	581	0.977325	10,646		10,646	24	10,670
Pontiac Develop Fund	4	0.006729	73		73	0	73
ARP	124	0.208586	2,272		2,272	5	2,277
Water Res Co SRF	1,025	1.724196	18,782		18,782	42	18,824
Multi Org Grants	100	0.168214	1,832		1,832	4	1,836
Workforce Develop	767	1.290203	14,055		14,055	31	14,086
LE Grants Misc	374	0.629121	6,853		6,853	15	6,869
LE Grants PA-CRP	89	0.149711	1,631		1,631	4	1,634
LE Grants Rd Pat	40	0.067286	733		733	1	734
House Comm Dev	697	1.172453	12,772		12,772	28	12,800
Hum Svcs Grants	1,076	1.809985	19,717		19,717	44	19,761
Other Grants	80	0.134571	1,466		1,466	3	1,469
Judicial Grants	168	0.282600	3,078		3,078	7	3,085
Brownfield Init.	36	0.060557	660		660	1	661
Concealed Pistol	12	0.020186	220		220	0	220
Child Care Fund	329	0.553425	6,029		6,029	13	6,042
Waste Res Mgmt	54	0.090836	989		989	2	992
Opioid Settlement	9	0.015139	165		165	0	165
Misc DSF	29	0.048782	531		531	1	532
Water Res Co DSF	324	0.545014	5,937		5,937	13	5,950
Proj Work Orders	206	0.346521	3,775		3,775	8	3,783
Water Res Co CPF	81	0.136254	1,484		1,484	3	1,487
Fire Record Mgmt	339	0.570246	6,212		6,212	14	6,226

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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
Airport	7,431	12.500000	136,167		136,167	304	136,471
Drain Prop Funds	7,064	11.882654	129,442		129,442	289	129,731
Delq Tax Revolv	1,881	3.164110	34,468		34,468	77	34,545
Fac & Operations	612	1.029471	11,214		11,214	25	11,239
Info Tech Clemis	1,264	2.126228	23,162		23,162	52	23,213
Info Technology	4,943	8.314830	90,576		90,576	202	90,778
Drain Equipment	249	0.418853	4,563		4,563	10	4,573
Radio Communicat	436	0.733414	7,989		7,989	18	8,007
Motor Pool	223	0.375118	4,086		4,086	9	4,095
Communication	61	0.102611	1,118		1,118	2	1,120
Bldg & Liab Ins	65	0.109339	1,191		1,191	3	1,194
Fringe Benefits	238	0.400350	4,361		4,361	10	4,371
Public Transport	21	0.035325	385		385	1	386
Retirement	35	0.058875	641		641	1	643
Retiree Hlt Care	44	0.074014	806		806	2	808
Superseding Trust	3	0.005046	55		55	0	55
Others	15,393	25.893217	282,066		282,066	634	282,700
<b>Schedule .4 Total for Cash Accounting</b>	<b>59,448</b>	<b>100.000000</b>	<b>1,089,337</b>		<b>1,089,337</b>	<b>2,349</b>	<b>1,091,685</b>

Allocation Basis: Number of cash transactions by department  
Allocation Source: Cash transaction summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	150	0.193751	123		123		123
Co Exec Admin	54	0.069750	44		44		44
Co Exec Compliance	36	0.046500	30		30		30
Co Exec Corp Counsel	43	0.055542	35		35		35
Mgmt & Budget Purchasing	7	0.009042	6		6		6
Mgmt & Budget Fiscal Services	49	0.063292	40		40		40
Facilities Management Admin	89	0.114959	73		73		73
Facilities Support Services	48	0.062000	39		39		39
Human Resources	228	0.294501	188		188		188
Treasurer	320	0.413335	263		263		263
Clerk Adm/Micrographics	32	0.041334	26		26	0	26
Div, Equity, and Inclusion	14	0.018083	11		11	0	12
Co. Exec Indigent Defense	3	0.003875	2		2		2
M&B Equalization	38	0.049084	31		31	0	31
M&B Reimb.	110	0.142084	90		90	0	91
Hum Svc Admin	45	0.058125	37		37	0	37
Hum Svc Social Service	5	0.006458	4		4		4
Hum Svc Homeland	472	0.609669	388		388	0	389
Hum Svc MSU Ext	10	0.012917	8		8		8
Pub Svc Admin	1	0.001292	1		1		1
Pub Svc Comm Cor	103	0.133042	85		85	0	85
Pub Svc Animal	576	0.744003	474		474	0	474
Pub Svc CC Prob	23	0.029708	19		19	0	19
Pub Svc Med Exam	362	0.467585	298		298	0	298
C&ED Admin	2	0.002583	2		2		2
C&ED Vets Svc	58	0.074917	48		48	0	48
C&ED Dev & Plan	158	0.204084	130		130	0	130
Public Communication	289	0.373293	238		238	0	238
Clerk / ROD	411	0.530877	338		338	0	338
District Court	1,486	1.919425	1,223		1,223	1	1,224
Probate Court	3,166	4.089435	2,605		2,605	3	2,608
Circuit Court	5,416	6.995699	4,457		4,457	5	4,462
Prosecuting Atty	400	0.516669	329		329	0	329
Sheriff Office	3,452	4.458854	2,840		2,840	3	2,844
Board of Comm.	139	0.179542	114		114	0	114
Water Res. Comm.	188	0.242834	155		155	0	155
Parks & Rec	6,688	8.638706	5,503		5,503	6	5,510
Friend of Court	222	0.286751	183		183	0	183
Health Dept.	1,124	1.451840	925		925	1	926
Indigent Defense	11,698	15.109986	9,626		9,626	11	9,637
Land Bank	2	0.002583	2		2		2
ROD Automation	19	0.024542	16		16	0	16
Pontiac Develop Fund	2	0.002583	2		2		2
ARP	794	1.025588	653		653	1	654
Water Res Co SRF	2,673	3.452641	2,199		2,199	3	2,202
Multi Org Grants	69	0.089125	57		57	0	57
Workforce Develop	1,741	2.248802	1,433		1,433	2	1,434
LE Grants Misc	67	0.086542	55		55	0	55
LE Grants PA-CRP	59	0.076209	49		49	0	49
Housing Trust Fund	2	0.002583	2		2		2
House Comm Dev	695	0.897712	572		572	1	572
Hum Svcs Grants	2,230	2.880430	1,835		1,835	2	1,837

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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
Other Grants	124	0.160167	102		102	0	102
Judicial Grants	381	0.492127	313		313	0	314
Brownfield Init.	37	0.047792	30		30	0	30
Concealed Pistol	6	0.007750	5		5		5
Child Care Fund	1,048	1.353673	862		862	1	863
Waste Res Mgmt	4	0.005167	3		3		3
Misc DSF	22	0.028417	18		18	0	18
Water Res Co DSF	113	0.145959	93		93	0	93
Proj Work Orders	1,122	1.449257	923		923	1	924
Water Res Co CPF	175	0.226043	144		144	0	144
Fire Record Mgmt	40	0.051667	33		33	0	33
Airport	1,545	1.995634	1,271		1,271	1	1,273
Drain Prop Funds	12,020	15.525912	9,894		9,894	16	9,909
Delq Tax Revolv	24	0.031000	20		20	0	20
Fac & Operations	5,342	6.900115	4,396		4,396	5	4,401
Info Tech Infra Mod	28	0.036167	23		23	0	23
Info Tech Clemis	311	0.401710	256		256	0	256
Info Technology	1,664	2.149343	1,369		1,369	1	1,371
Drain Equipment	711	0.918379	585		585	1	586
Radio Communicat	965	1.246464	794		794	1	795
Motor Pool	3,917	5.059482	3,223		3,223	4	3,227
Communication	205	0.264793	169		169	0	169
Bldg & Liab Ins	690	0.891254	568		568	1	568
Fringe Benefits	830	1.072088	683		683	1	684
Public Transport	14	0.018083	11		11	0	12
Retirement	2	0.002583	2		2		2
Retiree Hlt Care	2	0.002583	2		2		2
Superseding Trust	9	0.011625	7		7		7
<b>Schedule .4 Total for Disb General</b>	<b>77,419</b>	<b>100.000000</b>	<b>63,705</b>		<b>63,705</b>	<b>75</b>	<b>63,780</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, 2023**  
**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	143,206	74.324773	205,554		205,554		205,554
District Court	1,263	0.655505	1,813		1,813	13	1,826
Circuit Court	12,914	6.702443	18,536		18,536	138	18,675
Sheriff Office	5,445	2.825988	7,816		7,816	58	7,874
Retirement	29,848	15.491291	42,843		42,843	319	43,162
<b>Schedule .4 Total for Disb Specific</b>	<b>192,676</b>	<b>100.000000</b>	<b>276,562</b>		<b>276,562</b>	<b>529</b>	<b>277,091</b>

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, 2023**  
**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	54,000		54,000	176	54,176
Schedule .4 Total for Delq Tax Fund	100	100.000000	54,000		54,000	176	54,176

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, 2023  
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	71,234		71,234	288	71,522
Schedule .4 Total for Delq Per Prop	100	100.000000	71,234		71,234	288	71,522

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, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	27,793	27,670	123	0	0
Co Exec Admin	887	843	44	0	0
Co Exec Compliance	30	0	30	0	0
Co Exec Corp Counsel	35	0	35	0	0
Mgmt & Budget Purchasing	299	293	6	0	0
Mgmt & Budget Fiscal Services	205,594	0	40	205,554	0
Facilities Management Admin	128	55	73	0	0
Facilities Support Services	76	37	39	0	0
Human Resources	2,826	2,639	188	0	0
Treasurer	4,606	4,343	263	0	0
Clerk Adm/Micrographics	26	0	26	0	0
Div, Equity, and Inclusion	12	0	12	0	0
Co. Exec Indigent Defense	2	0	2	0	0
M&B Equalization	986	955	31	0	0
M&B Reimb.	421	330	91	0	0
Hum Svc Admin	937	900	37	0	0
Hum Svc Social Service	4	0	4	0	0
Hum Svc Homeland	627	239	389	0	0
Hum Svc MSU Ext	8	0	8	0	0
Pub Svc Admin	1,084	1,083	1	0	0
Pub Svc Comm Cor	911	826	85	0	0
Pub Svc Animal	12,503	12,029	474	0	0
Pub Svc CC Prob	19	0	19	0	0
Pub Svc Med Exam	316	18	298	0	0
C&ED Admin	2,481	2,479	2	0	0
C&ED Vets Svc	66	18	48	0	0
C&ED Dev & Plan	350	220	130	0	0
Public Communication	238	0	238	0	0
Clerk / ROD	7,831	7,493	338	0	0
District Court	4,336	1,285	1,224	1,826	0
Probate Court	2,608	0	2,608	0	0
Circuit Court	25,817	2,681	4,462	18,675	0
Prosecuting Atty	2,864	2,534	329	0	0
Sheriff Office	15,731	5,014	2,844	7,874	0
Board of Comm.	133	18	114	0	0
Water Res. Comm.	265	110	155	0	0
Parks & Rec	145,084	139,574	5,510	0	0
Road Commission	13,921	13,921	0	0	0
Friend of Court	183	0	183	0	0
Health Dept.	8,217	7,291	926	0	0
Indigent Defense	12,318	2,681	9,637	0	0
Land Bank	2	0	2	0	0
ROD Automation	10,686	10,670	16	0	0
Pontiac Develop Fund	75	73	2	0	0
ARP	2,931	2,277	654	0	0
Water Res Co SRF	21,026	18,824	2,202	0	0
Multi Org Grants	1,893	1,836	57	0	0
Workforce Develop	15,520	14,086	1,434	0	0
LE Grants Misc	6,924	6,869	55	0	0
LE Grants PA-CRP	1,683	1,634	49	0	0
LE Grants Rd Pat	734	734	0	0	0
Housing Trust Fund	2	0	2	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
House Comm Dev	13,373	12,800	572	0	0
Hum Svcs Grants	21,598	19,761	1,837	0	0
Other Grants	1,571	1,469	102	0	0
Judicial Grants	3,399	3,085	314	0	0
Brownfield Init.	691	661	30	0	0
Concealed Pistol	225	220	5	0	0
Child Care Fund	6,905	6,042	863	0	0
Waste Res Mgmt	995	992	3	0	0
Opioid Settlement	165	165	0	0	0
Misc DSF	551	532	18	0	0
Water Res Co DSF	6,043	5,950	93	0	0
Proj Work Orders	4,707	3,783	924	0	0
Water Res Co CPF	1,632	1,487	144	0	0
Fire Record Mgmt	6,259	6,226	33	0	0
Airport	137,743	136,471	1,273	0	0
Drain Prop Funds	139,640	129,731	9,909	0	0
Delq Tax Revolv	88,740	34,545	20	0	54,176
Fac & Operations	15,640	11,239	4,401	0	0
Info Tech Infra Mod	23	0	23	0	0
Info Tech Clemis	23,469	23,213	256	0	0
Info Technology	92,149	90,778	1,371	0	0
Drain Equipment	5,158	4,573	586	0	0
Radio Communicat	8,802	8,007	795	0	0
Motor Pool	7,322	4,095	3,227	0	0
Communication	1,289	1,120	169	0	0
Bldg & Liab Ins	1,762	1,194	568	0	0
Fringe Benefits	5,054	4,371	684	0	0
Delq Per Prop Tx	71,522	0	0	0	0
Public Transport	397	386	12	0	0
Retirement	43,806	643	2	43,162	0
Retiree Hlt Care	809	808	2	0	0
Superseding Trust	62	55	7	0	0
Others	282,700	282,700	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,558,253</b>	<b>1,091,685</b>	<b>63,780</b>	<b>277,091</b>	<b>54,176</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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 Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
Div, Equity, and Inclusion	0
Co. Exec Indigent Defense	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Social Service	0
Hum Svc Homeland	0
Hum Svc MSU Ext	0
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	0
C&ED Vets Svc	0
C&ED Dev & Plan	0
Public Communication	0
Clerk / ROD	0
District Court	0
Probate Court	0
Circuit Court	0
Prosecuting Atty	0
Sheriff Office	0
Board of Comm.	0
Water Res. Comm.	0
Parks & Rec	0
Road Commission	0
Friend of Court	0
Health Dept.	0
Indigent Defense	0
Land Bank	0
ROD Automation	0
Pontiac Develop Fund	0
ARP	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develop	0
LE Grants Misc	0
LE Grants PA-CRP	0
LE Grants Rd Pat	0
Housing Trust Fund	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Delq Per Prop
House Comm Dev	0
Hum Svcs Grants	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Opioid Settlement	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 Infra Mod	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	71,522
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Others	0
Direct Bill	0
Total	71,522

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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, 2023**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Clerk Adm/Micrographics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	963,847			963,847
Deductions:				
County Directory	-11,627			
Total Deductions:	-11,627			-11,627
Cost Adjustments:				
Incentive Payment	1,716			
Total Departmental Cost Adjustments:	1,716			1,716
Inbound Costs:				
Building Depreciation	18,112		18,112	
Non-Departmental	20	0	20	
Co Exec Admin	1,456	123	1,579	
Co Exec Compliance	742	8	750	
Mgmt & Budget Purchasing	411	15	426	
Mgmt & Budget Fiscal Services	5,658	512	6,170	
Facilities Management Admin	35,552	156	35,708	
Human Resources	10,404	109	10,513	
Treasurer	26	0	26	
Total Allocated Additions:	72,382	923	73,305	73,305
Total To Be Allocated:	1,026,318	923		1,027,241

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Clerk Adm/Micrographics**

	Total	G&A	Clerk Admin	Micrographics
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	436,731	0	425,944	10,787
FRINGE BENEFITS	181,775	0	177,285	4,490
<b>Other Expense &amp; Cost</b>				
Supplies	2,509	0	2,447	62
Internal Charges	54,098	0	52,762	1,336
Operating Expenses	10,378	0	10,122	256
*County Directory	11,627	0	0	0
Micrographics	266,729	0	0	266,729
<b>Departmental Total</b>				
Expenditures Per Financial Statement	963,847			
<b>Deductions</b>				
*Total Disallowed Costs	(11,627)	0	0	0
<b>Cost Adjustments</b>				
Incentive Payment	1,716	0	1,377	339
<b>Functional Cost</b>				
	953,936	0	669,937	283,999
<b>Allocation Step 1</b>				
Inbound - Building Depreciation: Court House	13,137	0	4,615	8,522
Inbound - Building Depreciation: Info Tech Bldg	4,974	0	0	4,974
Inbound - Facilities Management Admin: Courthouse	33,551	0	11,786	21,765
Inbound - Facilities Management Admin: Info Tech Bldg	2,001	0	0	2,001
Inbound - All Others	18,718	0	14,301	4,417
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,026,318	0	700,638	325,679
<b>Allocation Step 2</b>				
Inbound - Facilities Management Admin: Courthouse	129	0	45	84
Inbound - Facilities Management Admin: Info Tech Bldg	27	0	0	27
Inbound - All Others	767	0	587	180
2nd Allocation	923	0	632	291
<b>Total For Clerk Adm/Micrographics</b>				
Schedule .3 Total	1,027,241	0	701,270	325,970

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**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	700,638		700,638	632	701,270
Schedule .4 Total for Clerk Admin	100	100.000000	700,638		700,638	632	701,270

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, 2023**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Clerk Adm/Micrographics**

Activity - Micrographics

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Management Admin	14,410.00	1.647268	5,365		5,365		5,365
M&B Equalization	7.00	0.000800	3		3		3
Clerk / ROD	655,924.61	74.981537	244,199		244,199	222	244,421
Probate Court	240.00	0.027435	89		89	0	89
Circuit Court	5,314.90	0.607569	1,979		1,979	2	1,981
Sheriff Office	47,709.89	5.453921	17,762		17,762	16	17,778
Water Res. Comm.	127,651.10	14.592341	47,524		47,524	43	47,567
Info Technology	23,524.00	2.689129	8,758		8,758	8	8,766
<b>Schedule .4 Total for Micrographics</b>	<b>874,781.50</b>	<b>100.000000</b>	<b>325,679</b>		<b>325,679</b>	<b>291</b>	<b>325,970</b>

Allocation Basis: Dollar amount of Micrographics charges by department  
Allocation Source: General ledger

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2023**  
**Schedule .5 - Allocation Summary**  
**For Department Clerk Adm/Micrographics**

Receiving Department	Total	Clerk Admin	Micrographics
Facilities Management Admin	5,365	0	5,365
M&B Equalization	3	0	3
Clerk / ROD	945,692	701,270	244,421
Probate Court	89	0	89
Circuit Court	1,981	0	1,981
Sheriff Office	17,778	0	17,778
Water Res. Comm.	47,567	0	47,567
Info Technology	8,766	0	8,766
Direct Bill	0	0	0
<b>Total</b>	<b>1,027,241</b>	<b>701,270</b>	<b>325,970</b>

## Section D: Supplemental Data

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**Oakland County, Michigan**  
**CAP to ACFR Reconciliation**  
**Based on The Fiscal Year Ended September 30, 2023**

<b>Fund</b>	<b>Object</b>	<b>Name</b>	<b>CAP Page</b>	<b>Expenses</b>	<b>Notes</b>
10100	9010101	Non-departmental	C-76	<u>25,545,071</u>	
		<b>Total Per ACFR page 105</b>		<b><u>25,545,071</u></b>	
10100	101010X	Co Exec. - Admin	C-87	3,341,823	
10100	1010201	Co Exec. - Auditing/Compliance	C-94	444,456	
10100	1010501	Co Exec. - Corp Counsel	C-102	<u>3,603,324</u>	
		<b>Sub Total Co. Executive</b>		<b>7,389,603</b>	
10100	1010205	Co Exec - Auditing		(6,480)	
10100	1010210	Co Exec - Purchasing		176	
10100	1010301	Co Exec - Diversity, Equity, and Incl.		42,856	
10100	101060X	Co Exec - Public Communications		-	
10100	1010702	Co Exec - Indigent Defense		<u>279,314</u>	Non Central Service
		<b>Total Per ACFR page 102</b>		<b><u>7,705,469</u></b>	
10100	1020101	Mgmt & Budget - Admin	C-108	434,154	
10100	1020301	Mgmt & Budget - Purchasing	C-111	2,208,336	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-130	<u>8,099,915</u>	
		<b>Sub Total Mgmt &amp; Budget</b>		<b>10,742,405</b>	
10100	1020501	Mgmt & Budget - Equalization		10,122,643	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		<u>2,930,589</u>	Non Central Service
		<b>Total Per ACFR page 102</b>		<b><u>23,795,638</u></b>	
10100	1040101	Facilities Mgmt - Admin	C-155	536,984	
	1040801	Facilities Mgmt - Planning & Eng.	C-155	<u>1,406,619</u>	
		<b>Sub Total</b>		<b>1,943,604</b>	
10100	1040105	Facilities Mgmt - Technical Support		625	Non Central Service
10100	10402XX	Facilities Mgmt - Support Services	C-210	<u>2,672,290</u>	
		<b>Total Per ACFR page 102</b>		<b><u>4,616,520</u></b>	
10100	1050XXX	Human Resources	C-221	<u>5,754,489</u>	
		<b>Total Per ACFR page 103</b>		<b><u>5,754,489</u></b>	
10100	70101XX	Treasurer	C-228	<u>7,562,177</u>	
		<b>Total Per ACFR page 103</b>		<b><u>7,562,177</u></b>	

**Oakland County, Michigan**  
**CAP to ACFR Reconciliation**  
**Based on The Fiscal Year Ended September 30, 2023**

<b>Fund</b>	<b>Object</b>	<b>Name</b>	<b>CAP Page</b>	<b>Expenses</b>	<b>Notes</b>
10100	2010101	Clerk/ROD - Admin	C-243	697,118	
10100	2010601	Clerk/ROD - Micrographics	C-243	<u>266,729</u>	
		<b>Sub Total Clerk</b>		<b>963,847</b>	
10100	2010201	Clerk/ROD - Clerk Admin		397,898	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		1,247,583	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,861,584	Non Central Service
10100	2010301	Clerk/ROD - Elections		2,044,478	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,188,915	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		<u>10,441</u>	Non Central Service
		<b>Total Per ACFR page 103</b>		<b><u>9,714,745</u></b>	



**Oakland County, Michigan**  
**Employee Incentive Cost Adjustment**  
**Based on Year Ended September 30, 2023**  
**For Use in Fiscal Year Beginning October 1, 2024**

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

**Oakland County, MI**  
**Incentive Payment Allocation**  
**Based On The Fiscal Year Ended September 30, 2023**

<b>Fund</b>	<b>Name</b>	<b>Incentive Pmt</b>	<b>%</b>	<b>Wages (excluding elected officials)</b>
10100	Non Dept - Pandemics			
10100	Non Dept - Misc			
10100	Co Exec. - Admin	5,648	0.55%	1,579,460
10100	Compliance Office Administration	416	0.04%	131,812
10100	Corporation Counsel	6,802	0.67%	2,157,349
10100	Mgmt & Budget - Admin	614	0.06%	194,746
10100	Mgmt & Budget - Purchasing	2,653	0.26%	841,562
10100	Mgmt & Budget - Fiscal Svcs	12,759	1.25%	4,046,478
10100	Fac Mgmt - Admin	921	0.09%	292,115
10100	Fac Mgmt - Fac. Engineering	1,938	0.19%	614,766
10100	Support Svcs Administration	807	0.08%	255,915
10100	Support Svcs Rec Retention	787	0.08%	249,493
10100	Support Svcs Mail Operations	1,113	0.11%	352,987
10100	Human Resources	7,083	0.69%	2,246,518
10100	Treasurer -	7,641	0.75%	2,260,022
10100	Clerk/ROD - Micrographics	339	0.03%	107,473
10100	Clerk/ROD - Admin	1,377	0.13%	273,387
	<b>Sub Total Central Service Depts.</b>	<b>\$ 50,898</b>	<b>4.98%</b>	<b>\$ 15,604,084</b>
10100	Co Exec. - Indigent Def	184	0.02%	58,405
10100	Mgmt & Budget - Equalization	17,124	1.67%	5,430,912
10100	Mgmt & Budget - Reimb.	4,853	0.47%	1,539,076
10100	Human Svc - Admin	618	0.06%	195,923
10100	Human Svc - Social Service	34	0.00%	10,633
10100	Emergency Mgmt & Homeland Security	2,525	0.25%	800,750
10100	Human Svc - MSU Extension	-	0.00%	-
10100	Public Svc - Admin	569	0.06%	180,498
10100	Public Svc - Comm Corr.	8,440	0.83%	2,676,814
10100	Public Svc - Animal Ctrl	6,244	0.61%	1,980,408
10100	Public Svc - Medical Exam	7,848	0.77%	2,489,095
10100	IT Application Services	6	0.00%	1,766
10100	Comm & Econ Dev - Admin	360	0.04%	114,263
10100	Comm & Econ Dev - Veterans	3,478	0.34%	1,103,192
10100	Comm & Econ Dev - Dev & Planning	11,238	1.10%	3,564,212
10100	Office of Public Communication	4,104	0.40%	1,301,674
10100	Clerk/ROD - Clerk, Elect, ROD, Jury	12,615	1.23%	4,000,840
10100	District Ct - Admin	31,299	3.06%	9,453,243
10100	Probate Ct - Judicial Admin	11,612	1.14%	3,021,991
10100	Family Court	50,531	4.94%	15,091,233

**Oakland County, MI**  
**Incentive Payment Allocation**  
**Based On The Fiscal Year Ended September 30, 2023**

<b>Fund</b>	<b>Name</b>	<b>Incentive Pmt</b>	<b>%</b>	<b>Wages (excluding elected officials)</b>
10100	Pros Atty - Admin	44,689	4.37%	13,989,852
10100	Sheriff - Sheriffs Office	326,801	31.95%	103,483,200
10100	Bd of Comm - BOC	7,126	0.70%	1,450,489
10100	Drain Comm - Admin	8,722	0.85%	2,602,777
50800	Parks & Rec	41,678	4.08%	13,218,319
27100	Friend of the Court	34,115	3.34%	10,819,850
10100	Human Svc - Health Dept.	61,471	6.01%	19,495,796
20260	Indigent Defense	3,267	0.32%	1,036,026
21160	ROD Automation Fund	873	0.09%	276,920
2118X	Oakland Enhancement	809	0.08%	256,726
21285	ARP Local Fiscal Recovery Fund	1,624	0.16%	515,108
26XXX	Water & Sewer Act 342	311	0.03%	98,599
24XXX	Lake Levels Act 146	761	0.07%	241,245
25XXX	Chpt 4 & 18 Act 40 Maint	1,324	0.13%	419,794
82XXX	Chapter 20 & 21 Act 40 Maint	12,405	1.21%	3,934,200
Multi	Multi Org Grants Ctrl	3,424	0.33%	1,085,932
29XXX	Workforce Development (JTPA Grants)	2,913	0.28%	923,796
27XXX	LE Grants - Misc.	13,029	1.27%	4,132,256
27315	LE Grants - Pros Atty CRP	4,587	0.45%	1,454,837
27345	LE Grants - Road Patrol	2,284	0.22%	724,288
21400	Housing Trust Fund	160	0.02%	50,902
Multi	Housing Comm Dev Grants	4,981	0.49%	1,579,888
Multi	Human Services Grants	11,094	1.08%	3,518,567
Multi	Other Grants	833	0.08%	264,140
Multi	Judicial Grants	1,912	0.19%	606,458
20300	Concealed Pistol Lic	174	0.02%	55,298
20293	Juvenile Maintenance	39,320	3.84%	12,470,547
20293	Juvenile Maintenance	4,586	0.45%	1,454,617
58800	Oakland Transit	333	0.03%	105,714
44XXX	Lake Levels Act 146	11	0.00%	3,460
45370	Drain Ch 4 Construction	96	0.01%	30,366
84XXX	Chap 20 & 21 Act 40 Const	482	0.05%	152,993
53100	Fire Records	775	0.08%	245,671
56500	OC International Airport	5,042	0.49%	1,599,024
58XXX	Combined	8,335	0.82%	2,643,590
57XXX	Water & Sewer Trust	52,320	5.12%	16,593,604
51800	Delq Tax Revolving	407	0.04%	128,969
63100	Facilities & Operations	34,127	3.34%	10,823,471
53500	Info Tech - Clemis	8,032	0.79%	2,547,320

**Oakland County, MI**  
**Incentive Payment Allocation**  
**Based On The Fiscal Year Ended September 30, 2023**

<b>Fund</b>	<b>Name</b>	<b>Incentive Pmt</b>	<b>%</b>	<b>Wages (excluding elected officials)</b>
63600	Information Technology	39,044	3.82%	12,383,107
53600	Radio communication Fund	2,154	0.21%	683,003
66100	Motor Pool Fund	3,737	0.37%	1,185,263
67500	Tele Communications Fund	316	0.03%	100,186
67700	County Bldg & Liab Insurance	2,174	0.21%	689,545
67800	Fringe Benefits	4,831	0.47%	1,532,042
21290	Delq Personal Prop Tax Adm	664	0.06%	210,438
	<b>Sub Total Non-Central Serv Depts.</b>	<b>\$ 971,835</b>	<b>95.02%</b>	<b>\$ 304,833,122</b>
	<b>Total Incentive payments</b>	<b>\$ 1,022,734</b>	<b>100.00%</b>	<b>\$ 320,437,205</b>
		<b>\$ 1,022,734</b>		

**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based on Year Ended September 30, 2023**  
**For Use in Fiscal Year Beginning October 1, 2024**

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 2023. 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 2022 and FY 2023 of actual indirect costs and the proposed rate that was computed for each department. The amount shown under Actual Indirect Costs does not include any Roll-Forward amount or cost adjustment if applicable. These adjustments tend to fluctuate and could result in a distorted comparison.

**Oakland County, Michigan  
Indirect Cost Overhead Rates  
Based On The Fiscal Year Ended September 30, 2023  
For Use in Fiscal Year Beginning October 1, 2024**

Grant Departments	(Base)	Fixed Rate	Gross Recoveries	Less FY 2023		Actual Indirect Costs	Roll Forward FY 2025	Indirect Costs W / Roll Forward	Employee Incentives	Proposed Costs FY 2025	Proposed Rate FY 2025
	Direct Wages			Roll Forward	Net Recoveries						
Friend of the Court	10,819,850	N/A	1,137,596	73,448	1,064,148	1,203,892	139,744	1,343,636	34,115	1,377,751	N/A
Health Division	19,495,796	13.81%	2,692,369	21,377	2,670,992	1,946,727	(724,265)	1,222,462	61,471	1,283,933	6.59%
Workforce Development	923,796	32.20%	297,462	15,847	281,615	233,742	(47,873)	185,869	2,913	188,782	20.44%
Prosecuting Attorney - CRP	1,454,837	N/A	173,072	(2,629)	175,701	176,931	1,230	178,161	4,587	182,748	N/A
Road Patrol Grant	724,288	10.00%	72,429	(1,568)	73,997	49,327	(24,670)	24,657	2,284	26,941	3.72%
Human Services Grants	3,518,567	6.56%	230,818	(518,321)	749,139	690,079	(59,060)	631,019	11,094	642,113	18.25%
Water Res. Comm. (CPF)	186,818	24.58%	45,920	18,855	27,065	86,337	59,272	145,609	589	146,198	78.26%
Child Care Fund	13,925,164	16.45%	2,290,689	96,103	2,194,586	1,769,771	(424,815)	1,344,956	43,906	1,388,862	9.97%
Indigent Defense	1,036,026	N/A	0	0	0	600,910	0	600,910	3,267	604,177	N/A
ARP Local Fiscal Recovery	515,108	N/A	0	0	0	283,651	0	283,651	1,624	285,275	N/A

**Oakland County, Michigan**  
**Indirect Costs**  
**Based On The Fiscal Year Ended September 30, 2023**  
**For Use in Fiscal Year Beginning October 1, 2024**

<b>Proprietary Funds</b>	<b>Actual Indirect Costs</b>	<b>Fixed Costs FY 2023</b>	<b>Roll Forward FY 2025</b>	<b>Indirect Costs W / Roll Forward</b>	<b>Employee Incentives</b>	<b>Proposed Costs FY 2025</b>
Parks & Recreation	1,119,440	825,308	294,132	1,413,572	41,678	1,455,250
Fire Records	81,160	87,280	(6,120)	75,040	775	75,815
Airport	524,901	491,102	33,799	558,700	5,042	563,742
Drain Proprietary Funds	1,631,148	1,403,783	227,365	1,858,513	60,655	1,919,168
Delq Tax Revolving	137,894	61,523	76,371	214,265	407	214,672
Facilities & Operations	1,531,505	1,551,739	(20,234)	1,511,271	34,127	1,545,398
Information Tech - Clemis	532,786	459,749	73,037	605,823	8,032	613,855
Information Technology	2,040,659	1,726,910	313,749	2,354,408	39,044	2,393,452
Drain Equipment	183,291	107,582	75,709	259,000	-	259,000
Radio Communication	160,131	220,592	(60,461)	99,670	2,154	101,824
Motor Pool	958,532	651,538	306,994	1,265,526	3,737	1,269,263
Telephone Communication	80,772	208,672	(127,900)	(47,128)	316	(46,812)
Building & Liability Insurance	267,660	201,366	66,294	333,954	2,174	336,128
Fringe Benefits	353,529	233,686	119,843	473,372	4,831	478,203
Delq Pers. Prop. Tax	135,180	84,697	50,483	185,663	664	186,327
<b>Totals</b>	<b>9,738,588</b>	<b>8,315,527</b>	<b>1,423,061</b>	<b>11,161,649</b>	<b>203,636</b>	<b>11,365,285</b>

**Oakland County, Michigan  
Indirect Cost Overhead Rates  
Based On The Fiscal Year Ended September 30, 2023  
For Use in Fiscal Year Beginning October 1, 2024**

<b>Non-Billed Departments</b>	<b>(Base) Direct Wages</b>	<b>Fixed Rate</b>	<b>Actual Indirect Costs</b>	<b>Employee Incentives</b>	<b>Proposed Costs FY 2025</b>	<b>Proposed Rate FY 2025</b>
Co. Exec. Indigent Defense	58,405	0.00%	23,437	184	23,621	40.44%
M & B - Equalization	5,430,912	0.00%	968,790	17,124	985,914	18.15%
M & B - Reimbursement	1,539,076	0.00%	290,905	4,853	295,758	19.22%
Human Svc - Admin	195,923	0.00%	51,227	618	51,845	26.46%
Human Svc - Social Services	10,633	0.00%	609	34	643	6.05%
Emergency Mgmt & Homeland	800,750	0.00%	143,709	2,525	146,234	18.26%
Human Svc - Neighborhood Hou.	-	0.00%	-	-	-	N/A
Human Svc - MSU Ext.	-	0.00%	60,307	-	60,307	N/A
Public Svc - Admin	180,498	0.00%	17,603	569	18,172	10.07%
Public Svc - Community Corrections	2,676,814	0.00%	315,989	8,440	324,429	12.12%
Public Svc - Childrens Village	-	0.00%	-	-	-	N/A
Public Svc - Animal Control	1,980,408	0.00%	699,874	6,244	706,118	35.66%
Public Svc - CC Probation	-	0.00%	257,158	-	257,158	N/A
Public Svc - Medical Exam	2,489,095	0.00%	626,979	7,848	634,827	25.50%
C&ED - Admin	114,263	0.00%	15,048	360	15,408	13.48%
C&ED - Veterans	1,103,192	0.00%	140,530	3,478	144,008	13.05%
C&ED - Dev & Planning	3,564,212	0.00%	617,484	11,238	628,722	17.64%
Public Communications	1,301,674	0.00%	202,645	4,104	206,749	15.88%
Clerk	4,000,840	0.00%	1,821,542	12,615	1,834,157	45.84%
District Court	9,926,768	0.00%	582,617	31,299	613,916	6.18%
Probate Court	3,682,890	0.00%	606,743	11,612	618,355	16.79%
Family Court	16,026,258	0.00%	2,512,432	50,531	2,562,963	15.99%
Prosecuting Attorney	14,173,519	0.00%	1,467,572	44,689	1,512,261	10.67%
Sheriff	103,646,717	0.00%	8,435,040	326,801	8,761,841	8.45%
Board of Commissioners	2,260,150	0.00%	438,528	7,126	445,654	19.72%
BOC Library	-	0.00%	-	-	-	N/A
Water Resources Commissioner	2,766,294	0.00%	465,942	8,722	474,664	17.16%
Road Commissioner	-	0.00%	87,251	-	87,251	N/A
Road Commissioner SA	-	0.00%	-	-	-	N/A
Register of Deeds Automation	276,920	0.00%	33,346	873	34,219	12.36%
Oakland Enhance	256,726	0.00%	13,738	809	14,547	5.67%
Water Res. Comm. (SRF)	4,693,838	0.00%	827,074	14,801	841,875	17.94%
Restricted Funds	-	0.00%	-	-	-	N/A
Multi Organization Grants	1,085,932	0.00%	126,016	3,424	129,440	11.92%
LE Grants Misc	4,132,256	0.00%	199,246	13,029	212,275	5.14%
Housing & Community Dev.	1,579,888	0.00%	298,091	4,981	303,072	19.18%
Other Grants	264,140	0.00%	49,249	833	50,082	18.96%
Judicial Grants	606,458	0.00%	91,420	1,912	93,332	15.39%
Brownfield Initiative	-	0.00%	6,455	-	6,455	N/A
Concealed Pistol	55,298	0.00%	22,412	174	22,586	N/A
Waste Resource Mgmt	-	0.00%	2,257	-	2,257	N/A
Misc Debt Service Funds	-	0.00%	551	-	551	N/A
Water Res. Comm. (DSF)	-	0.00%	9,466	-	9,466	N/A
Project Work Orders	-	0.00%	65,289	-	65,289	N/A
Resource & Crisis Center	-	0.00%	-	-	-	N/A
Public Transport	-	0.00%	397	-	397	N/A
Retirement	-	0.00%	99,221	-	99,221	N/A
Retiree Health Care	-	0.00%	80,958	-	80,958	N/A
Superseding Trust	-	0.00%	11,810	-	11,810	N/A
Road Comm Retire	-	0.00%	-	-	-	N/A
Misc Trust Funds	-	0.00%	-	-	-	N/A



## Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2022		Based on FY 2023	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
<b>Non-Billed Departments</b>				
Co. Exec. Indigent Defense	2,414	5.06%	23,437	40.44%
M & B - Equalization	901,147	17.65%	968,790	18.15%
M & B - Reimbursement	374,133	23.20%	290,905	19.22%
Human Svc - Admin	17,874	11.18%	51,227	26.46%
Human Svc - Social Services	327	8.69%	609	6.05%
Human Svc - Homeland Sec.	147,464	21.36%	143,709	18.26%
Human Svc - Neighborhood	0	N/A	0	N/A
Human Svc - MSU Ext.	99,767	38.94%	60,307	N/A
Public Svc - Admin	13,587	8.95%	17,603	10.07%
Public Svc - Community Corr.	276,371	10.91%	315,989	12.12%
Public Svc - Childrens Village	0	N/A	0	N/A
Public Svc - Animal Control	714,352	38.35%	699,874	35.66%
Public Svc - CC Probation	274,346	N/A	257,158	N/A
Public Svc - Medical Exam	636,567	28.68%	626,979	25.50%
C&ED - Admin	32,836	18.47%	15,048	13.48%
C&ED - Vets Services	127,975	13.51%	140,530	13.05%
C&ED - Dev & Planning	570,183	17.35%	617,484	17.64%
Public Communications	65,618	6.10%	202,645	15.88%
Clerk	1,804,505	47.30%	1,821,542	45.84%
District Court	505,423	6.23%	582,617	6.18%
Probate Court	613,426	18.87%	606,743	16.79%
Family Court	2,243,184	15.14%	2,512,432	15.99%
Prosecuting Attorney	1,412,985	11.77%	1,467,572	10.67%
Sheriff	7,541,857	8.58%	8,435,040	8.45%
Board of Commissioners	370,450	18.43%	438,528	19.72%
Water Resources Comm.	503,177	22.17%	465,942	17.16%
Road Commissioner	79,308	N/A	87,251	N/A
Register of Deeds Automation	30,235	12.64%	33,346	12.36%
Oakland Enhance	11,737	5.50%	13,738	5.67%
Water Res. Comm. (SRF)	666,017	16.51%	827,074	17.94%
Multi Organization Grants	141,212	13.29%	126,016	11.92%
LE Grants Misc	129,515	10.87%	199,246	5.14%
Housing & Community Dev.	319,736	19.70%	298,091	19.18%
Other Grants	41,548	18.61%	49,249	18.96%
Judicial Grants	80,987	23.09%	91,420	15.39%
Brownfield Initiative	6,728	N/A	6,455	N/A
Concealed Pistol	28,767	N/A	22,412	N/A
Waste Resource Mgmt	3,572	N/A	2,257	N/A

## Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2022		Based on FY 2023	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
<b>Non-Billed Departments</b>				
Misc Debt Service Funds	732	N/A	551	N/A
Water Res. Comm. (DSF)	11,640	N/A	9,466	N/A
Project Work Orders	71,411	N/A	65,289	N/A
Resources & Crisis Center	0	N/A	0	N/A
Public Transport	975	N/A	397	N/A
Retirement	241,505	N/A	99,221	N/A
Retiree Health Care	54,969	N/A	80,958	N/A
Superseding Trust	3,365	N/A	11,810	N/A
Misc Trust Funds	(34)	N/A	0	N/A

## Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2022		Based on FY 2023	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	27100	1,148,821	N/A	1,203,892	N/A
Health Division	10100	1,806,728	8.05%	1,946,727	6.59%
Workforce Development	Multi	285,610	33.44%	233,742	20.44%
Prosecuting Attorney - CRP	27315	176,695	N/A	176,931	N/A
Road Patrol Grant	27345	42,139	10.67%	49,327	3.72%
Human Services	Multi	821,739	21.46%	690,079	18.25%
Water Res. Comm. (CPF)	Multi	86,077	27.75%	86,337	78.26%
Child Care Fund	Multi	1,660,382	15.71%	1,769,771	9.97%
Indigent Defense	20260	473,324	N/A	600,910	N/A
ARP Local Fiscal Recovery	21285	139,178	N/A	283,651	N/A

		Based on FY 2022		Based on FY 2023	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	50800	932,918	N/A	1,119,440	N/A
Fire Records	53100	86,790	N/A	81,160	N/A
Airport	56500	439,734	N/A	524,901	N/A
Drain Proprietary Funds	Multi	1,465,632	N/A	1,631,148	N/A
Delq Tax Revolving	51800	194,121	N/A	137,894	N/A
Facilities & Operations	63100	1,352,941	N/A	1,531,505	N/A
Information Tech - Clemis	53500	412,265	N/A	532,786	N/A
Information Technology	63600	1,822,429	N/A	2,040,659	N/A
Drain Equipment	63900	130,371	N/A	183,291	N/A
Radio Communication	53600	208,963	N/A	160,131	N/A
Motor Pool	66100	696,903	N/A	958,532	N/A
Telephone Communication	67500	193,337	N/A	80,772	N/A
Building & Liability Insurance	67700	290,746	N/A	267,660	N/A
Fringe Benefits	67800	241,653	N/A	353,529	N/A
Delq. Pers. Prop. Tax	21290	101,402	N/A	135,180	N/A
<b>Totals</b>		<b>8,570,205</b>		<b>9,738,588</b>	

**Oakland County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended September 30, 2023**

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 2023 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, 2023**

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, 2023**

	<b>Total</b>	<b>Facilities Maintenance</b>	<b>Information Technology</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2022</b>	\$ 316,584,883	\$ 3,611,098	\$ (93,453,104)
<b>FY 2022 Fund Increase (Decrease)</b>			
<b>2 CFR Part 200 Revenues:</b>			
Operating Revenues	\$ 314,384,891	\$ 28,072,085	\$ 41,734,916
Non Operating Revenue / (Expenses)	<u>(1,634,768)</u>	<u>58,130</u>	<u>(1,186,071)</u>
<b>Revenues per ACFR</b>	\$ 312,750,123	\$ 28,130,215	\$ 40,548,845
<i>Revenue Adjustments:</i>			
	-	-	-
Transfers In (recognized as revenue)	<u>458,341</u>	<u>-</u>	<u>144,315</u>
<b>2 CFR Part 200 Revenues</b>	<u>\$ 313,208,464</u>	<u>\$ 28,130,215</u>	<u>\$ 40,693,160</u>
<b>2 CFR Part 200 Expenditures:</b>			
Operating Expenses	\$ 293,114,383	\$ 30,199,968	\$ 41,581,412
Depreciation	<u>9,268,935</u>	<u>324,708</u>	<u>5,033,268</u>
<b>Expenditures per ACFR</b>	\$ 302,383,318	\$ 30,524,676	\$ 46,614,680
<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>\$ 302,383,318</u>	<u>\$ 30,524,676</u>	<u>\$ 46,614,680</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ 10,825,146</u>	<u>\$ (2,394,461)</u>	<u>\$ (5,921,520)</u>
<b>2 CFR Part 200 Fund Balance September 30, 2023</b>	<u>\$ 327,410,029</u>	<u>\$ 1,216,637</u>	<u>\$ (99,374,624)</u>
<b>Excessive Balance *</b>			
2 CFR Part 200 Fund Balance	\$ (98,620,424)	\$ 1,216,637	\$ (99,374,624)
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(24,475,788)</u>	<u>(5,033,328)</u>	<u>(6,930,235)</u>
<b>Adjusted Fund Balance</b>	<u>\$ (123,096,212)</u>	<u>\$ (3,816,691)</u>	<u>\$ (106,304,859)</u>
<b>Fund Transfers:</b>			
Contributed Capital	\$ 6,005,459	\$ -	\$ 6,005,459
Transfers In	14,781,605	-	9,030,875
Transfers Out	<u>(225,986)</u>	<u>(52,843)</u>	
Net Transfers	<u>\$ 20,561,078</u>	<u>\$ (52,843)</u>	<u>\$ 15,036,334</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 expenses



All Monetary Values are US Dollars  
 MAXCAP 2024 Maximus US Services, Inc.  
 Prepared By Maximus US Services, Inc.

**Oakland County, Michigan**  
**Internal Service Funds 2 CFR Part 200 Reconciliation**  
**Based On The Fiscal Year Ended September 30, 2023**

	<b>Drain Equipment</b>	<b>Motor Pool</b>	<b>Telephone</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2022</b>	\$ 31,764,710	\$ (1,459,378)	\$ 942,343
<b>FY 2022 Fund Increase (Decrease)</b>			
<b>2 CFR Part 200 Revenues:</b>			
Operating Revenues	\$ 52,064,004	\$ 9,201,597	\$ 4,144,514
Non Operating Revenue / (Expenses)	<u>(297,539)</u>	<u>902,862</u>	<u>(36,290)</u>
<b>Revenues per ACFR</b>	\$ 51,766,465	\$ 10,104,459	\$ 4,108,224
<i>Revenue Adjustments:</i>			
	-	-	-
Transfers In (recognized as revenue)	<u>-</u>	<u>314,026</u>	<u>-</u>
<b>2 CFR Part 200 Revenues</b>	<u>\$ 51,766,465</u>	<u>\$ 10,418,485</u>	<u>\$ 4,108,224</u>
<b>2 CFR Part 200 Expenditures:</b>			
Operating Expenses	\$ 49,563,182	\$ 8,242,164	\$ 4,168,076
Depreciation	<u>729,153</u>	<u>3,149,127</u>	<u>32,679</u>
<b>Expenditures per ACFR</b>	\$ 50,292,335	\$ 11,391,291	\$ 4,200,755
<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>\$ 50,292,335</u>	<u>\$ 11,391,291</u>	<u>\$ 4,200,755</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ 1,474,130</u>	<u>\$ (972,806)</u>	<u>\$ (92,531)</u>
<b>2 CFR Part 200 Fund Balance September 30, 2023</b>	<u>\$ 33,238,840</u>	<u>\$ (2,432,184)</u>	<u>\$ 849,812</u>
<b>Excessive Balance *</b>			
2 CFR Part 200 Fund Balance	\$ 33,238,840	\$ (2,432,184)	\$ 849,812
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(8,260,530)</u>	<u>(1,373,694)</u>	<u>(694,679)</u>
<b>Adjusted Fund Balance</b>	<u>\$ 24,978,310</u>	<u>\$ (3,805,878)</u>	<u>\$ 155,133</u>
<b>Fund Transfers:</b>			
Contributed Capital	\$ -	\$ -	\$ -
Transfers In	222,209	528,521	-
Transfers Out	<u>(173,143)</u>	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ 49,066</u>	<u>\$ 528,521</u>	<u>\$ -</u>

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

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60 Day Allowable Reserves are based on total CFR allowable expenses



**Oakland County, Michigan**  
**Internal Service Funds 2 CFR Part 200 Reconciliation**  
**Based On The Fiscal Year Ended September 30, 2023**

	<b>Liability Insurance</b>	<b>Fringe Benefits</b>
<b>2 CFR Part 200 Adjusted Fund Balance October 1, 2022</b>	\$ (27,341,211)	\$ 402,520,425
<b>FY 2022 Fund Increase (Decrease)</b>		
<b>2 CFR Part 200 Revenues:</b>		
Operating Revenues	\$ 8,691,129	\$ 170,476,646
Non Operating Revenue / (Expenses)	<u>(368,899)</u>	<u>(706,961)</u>
<b>Revenues per ACFR</b>	\$ 8,322,230	\$ 169,769,685
<i>Revenue Adjustments:</i>		
	-	-
Transfers In (recognized as revenue)	<u>-</u>	<u>-</u>
<b>2 CFR Part 200 Revenues</b>	<u>\$ 8,322,230</u>	<u>\$ 169,769,685</u>
<b>2 CFR Part 200 Expenditures:</b>		
Operating Expenses	\$ 13,099,924	\$ 146,259,657
Depreciation	<u>-</u>	<u>-</u>
<b>Expenditures per ACFR</b>	\$ 13,099,924	\$ 146,259,657
<i>Expenditure Adjustments:</i>		
Transfers Out (recognized as expense)	-	-
Indirect Costs	<u>-</u>	<u>-</u>
<b>2 CFR Part 200 Allowable Expenditures</b>	<u>\$ 13,099,924</u>	<u>\$ 146,259,657</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ (4,777,694)</u>	<u>\$ 23,510,028</u>
<b>2 CFR Part 200 Fund Balance September 30, 2023</b>	<u>\$ (32,118,905)</u>	<u>\$ 426,030,453</u>
<b>Excessive Balance *</b>		
2 CFR Part 200 Fund Balance	\$ (32,118,905)	* See Note
Less: 60 Day Expenditure Allowance		
Allowable Reserves - 60 Days	<u>(2,183,321)</u>	<u>-</u>
<b>Adjusted Fund Balance</b>	<u>\$ (34,302,226)</u>	<u>\$ -</u>
<b>Fund Transfers:</b>		
Contributed Capital	\$ -	\$ -
Transfers In	5,000,000	-
Transfers Out	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ 5,000,000</u>	<u>\$ -</u>

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