

maximus



Oakland County, MI Central Services Cost Allocation Plan

Fiscal Year 2024 Actual Expenditures



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

Final Report – September 2025

Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2024



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, 2024 to establish cost allocations or billings for the year beginning October 1, 2025, 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:

Sheryl H. Johnson

Title:

Deputy CFO

Date:

8/29/2025

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Table of Contents

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-21
Schedule C - Summary Of Allocated Costs	C-23
Schedule E - Summary Of Allocation Basis	C-25
Building Depreciation.....	C-28
Schedule .1 - Nature and Extent of Services	C-28
Schedule .2 - Detail Costs To Be Allocated	C-30
Schedule .3 - Costs To Be Allocated By Activity.....	C-31
Schedule .4 - Detail Activity Allocations	C-37
Schedule .5 - Allocation Summary	C-63
Non-Departmental	C-75
Schedule .1 - Nature and Extent of Services	C-75
Schedule .2 - Detail Costs To Be Allocated	C-77
Schedule .3 - Costs To Be Allocated By Activity.....	C-78
Schedule .4 - Detail Activity Allocations	C-80
Schedule .5 - Allocation Summary	C-85
Co Exec Admin.....	C-87
Schedule .1 - Nature and Extent of Services	C-87
Schedule .2 - Detail Costs To Be Allocated	C-88
Schedule .3 - Costs To Be Allocated By Activity.....	C-89
Schedule .4 - Detail Activity Allocations	C-90
Schedule .5 - Allocation Summary	C-92
Co Exec Compliance	C-94
Schedule .1 - Nature and Extent of Services	C-94
Schedule .2 - Detail Costs To Be Allocated	C-95
Schedule .3 - Costs To Be Allocated By Activity.....	C-96
Schedule .4 - Detail Activity Allocations	C-97
Schedule .5 - Allocation Summary	C-100
Co Exec Corp Counsel.....	C-102
Schedule .1 - Nature and Extent of Services	C-102
Schedule .2 - Detail Costs To Be Allocated	C-103
Schedule .3 - Costs To Be Allocated By Activity.....	C-104
Schedule .4 - Detail Activity Allocations	C-105
Schedule .5 - Allocation Summary	C-107
Mgmt & Budget Admin.....	C-108
Schedule .1 - Nature and Extent of Services	C-108
Schedule .2 - Detail Costs To Be Allocated	C-109
Schedule .3 - Costs To Be Allocated By Activity.....	C-110
Schedule .4 - Detail Activity Allocations	C-111
Schedule .5 - Allocation Summary	C-112
Mgmt & Budget Purchasing.....	C-113

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Table of Contents

Schedule .1 - Nature and Extent of Services	C-113
Schedule .2 - Detail Costs To Be Allocated	C-114
Schedule .3 - Costs To Be Allocated By Activity.....	C-115
Schedule .4 - Detail Activity Allocations	C-117
Schedule .5 - Allocation Summary	C-125
Mgmt & Budget Fiscal Services	C-129
Schedule .1 - Nature and Extent of Services	C-129
Schedule .2 - Detail Costs To Be Allocated	C-131
Schedule .3 - Costs To Be Allocated By Activity.....	C-132
Schedule .4 - Detail Activity Allocations	C-135
Schedule .5 - Allocation Summary	C-149
Facilities Management Admin.....	C-155
Schedule .1 - Nature and Extent of Services	C-155
Schedule .2 - Detail Costs To Be Allocated	C-156
Schedule .3 - Costs To Be Allocated By Activity.....	C-157
Schedule .4 - Detail Activity Allocations	C-164
Schedule .5 - Allocation Summary	C-194
Facilities Support Services	C-208
Schedule .1 - Nature and Extent of Services	C-208
Schedule .2 - Detail Costs To Be Allocated	C-210
Schedule .3 - Costs To Be Allocated By Activity.....	C-211
Schedule .4 - Detail Activity Allocations	C-215
Schedule .5 - Allocation Summary	C-219
Human Resources.....	C-220
Schedule .1 - Nature and Extent of Services	C-220
Schedule .2 - Detail Costs To Be Allocated	C-221
Schedule .3 - Costs To Be Allocated By Activity.....	C-222
Schedule .4 - Detail Activity Allocations	C-223
Schedule .5 - Allocation Summary	C-225
Treasurer	C-227
Schedule .1 - Nature and Extent of Services	C-227
Schedule .2 - Detail Costs To Be Allocated	C-228
Schedule .3 - Costs To Be Allocated By Activity.....	C-229
Schedule .4 - Detail Activity Allocations	C-231
Schedule .5 - Allocation Summary	C-238
Clerk Adm/Micrographics	C-242
Schedule .1 - Nature and Extent of Services	C-242
Schedule .2 - Detail Costs To Be Allocated	C-243
Schedule .3 - Costs To Be Allocated By Activity.....	C-244
Schedule .4 - Detail Activity Allocations	C-245
Schedule .5 - Allocation Summary	C-247
Section D: Supplemental Data	D-1
Audit Reconciliation	D-2
Indirect Cost Rates.....	D-4
Internal Service Fund Reconciliation.....	D-12

Section A: Cost Allocation Methodology and Process

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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) 2024.

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

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Cost Allocation Methodology and Process**

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.

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Cost Allocation Methodology and Process**

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.

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Cost Allocation Methodology and Process

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

Detail Schedules

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

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

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

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

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:

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Cost Allocation Methodology and Process

- 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.

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.

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Cost Allocation Methodology and Process**

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



OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART

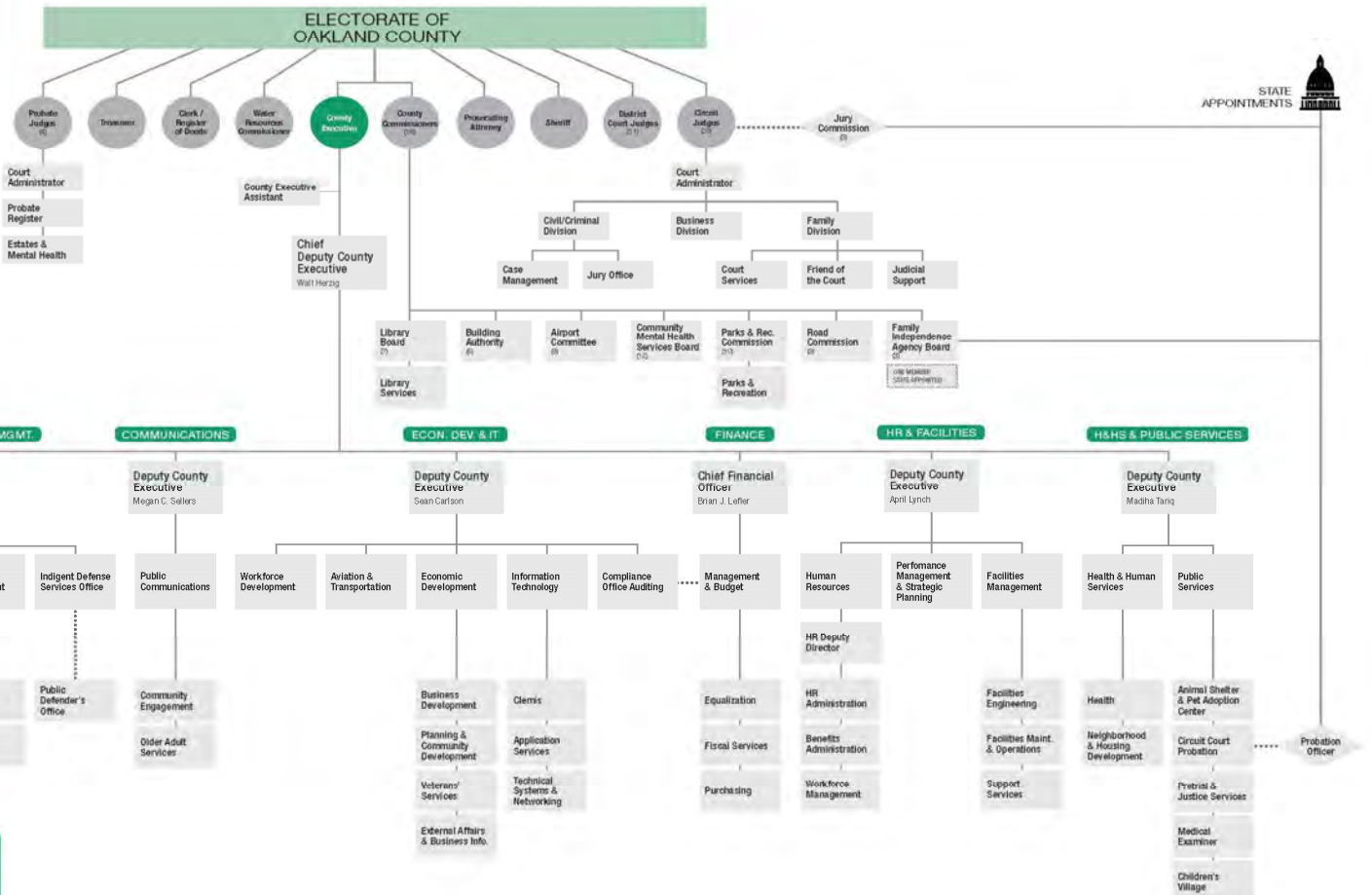
Updated Nov 14, 2024

LEGEND

- Elected or Appointed Denotes Elected Office
- Denotes Appointive Office
- Denotes State Appointments
- Confirmation of Appointment
- Recommends Appointment
- Related Function
- Number of seats

OAKLAND COUNTY BOARDS

Drain Board (8) Elected to Board of Drain Commissioners. One from each of the four drainages. One from each of the four drainages. One from each of the four drainages.	Fire Board (8) Elected to Board of Fire Commissioners. One from each of the four drainages. One from each of the four drainages. One from each of the four drainages.
Board of Commissioners (6) Elected to Board of Commissioners. One from each of the four drainages. One from each of the four drainages. One from each of the four drainages.	County Executive (1) Elected to County Executive Office. One from each of the four drainages. One from each of the four drainages. One from each of the four drainages.
Library Board (7) Elected to Board of Library Commissioners. One from each of the four drainages. One from each of the four drainages. One from each of the four drainages.	Public Defender's Office (1) Elected to Board of Public Defender's Office. One from each of the four drainages. One from each of the four drainages. One from each of the four drainages.
Conservation Board (6) Elected to Board of Conservation Commissioners. One from each of the four drainages. One from each of the four drainages. One from each of the four drainages.	Building Authority (5) Elected to Board of Building Authority Commissioners. One from each of the four drainages. One from each of the four drainages. One from each of the four drainages.



Section C: Cost Allocation Plan

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Div, Equity, and Inclusion	Co Exec Comm Engage	Co Exec Indigent Defense	M&B Equalization	M&B Reimb.
Building Depreciation	0	0	13,191	76,160	20,038
Non-Departmental	0	0	0	52	20
Co Exec Admin	2,577	0	797	149,034	37,774
Co Exec Compliance	351	0	1,291	7,074	1,781
Co Exec Corp Counsel	0	0	0	22,289	22,289
Mgmt & Budget Admin	0	0	0	255,740	65,750
Mgmt & Budget Purchasing	2,455	(3)	0	(588)	1,001
Mgmt & Budget Fiscal Services	2,999	0	6,345	50,669	18,737
Facilities Management Admin	0	0	28,320	33,809	43,022
Facilities Support Services	0	0	0	244,867	41,264
Human Resources	4,286	0	1,326	107,154	27,160
Treasurer	804	0	2,813	6,300	2,132
Clerk Adm/Micrographics	0	0	0	47	0
Allocated Costs for Fiscal 2024	13,472	(3)	54,083	952,606	280,968
Roll Forwards	0	0	0	0	0
Fixed Costs	13,472	(3)	54,083	952,606	280,968

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Hum Svc Admin	Hum Svc Social Service	HHS Admin Svcs	Hum Svc Homeland	Hum Svc MSU Ext
Building Depreciation	863	0	0	23,403	29,657
Non-Departmental	7	0	3	58	0
Co Exec Admin	16,823	65	7,589	17,520	0
Co Exec Compliance	2,138	22	381	1,581	1
Co Exec Corp Counsel	0	0	0	37,148	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	66	1,778	0	3,531	0
Mgmt & Budget Fiscal Services	12,204	199	2,793	9,784	3
Facilities Management Admin	1,740	0	0	20,718	41,129
Facilities Support Services	26,287	0	0	1,473	598
Human Resources	14,141	54	6,379	14,727	0
Treasurer	3,827	6	1	5,567	4
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	78,097	2,124	17,146	135,511	71,392
Roll Forwards	0	0	0	0	0
Fixed Costs	78,097	2,124	17,146	135,511	71,392

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Pub Svc Admin	Pub Svc Comm Cor	Pub Svc Animal	Pub Svc CC Prob	Pub Svc Med Exam
Building Depreciation	0	92,488	389,142	122,928	286,664
Non-Departmental	7	35	326	0	18
Co Exec Admin	4,088	61,611	53,460	0	59,158
Co Exec Compliance	189	3,361	3,853	415	3,856
Co Exec Corp Counsel	0	9,906	29,718	0	44,578
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	(2)	2,107	27,870	(520)	16,342
Mgmt & Budget Fiscal Services	1,428	25,025	25,325	1,928	33,699
Facilities Management Admin	0	54,972	63,444	148,863	86,381
Facilities Support Services	1,699	9,240	38,785	1,240	50,232
Human Resources	3,435	51,788	44,936	0	49,726
Treasurer	13,577	10,512	4,997	19	821
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	24,421	321,045	681,858	274,874	631,475
Roll Forwards	0	0	0	0	0
Fixed Costs	24,421	321,045	681,858	274,874	631,475

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	IT Application Services	C&ED Admin	C&ED Vets Svc	C&ED Dev & Plan	Public Communication
Building Depreciation	0	0	23,991	195,980	0
Non-Departmental	0	5	14	182	0
Co Exec Admin	324	4,309	31,666	93,853	19,341
Co Exec Compliance	29	332	1,451	5,953	2,243
Co Exec Corp Counsel	0	0	9,906	138,686	32,195
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	196	234	4,076	4,516
Mgmt & Budget Fiscal Services	220	2,338	11,243	42,852	17,851
Facilities Management Admin	0	0	28,238	91,822	0
Facilities Support Services	0	0	1,741	29,376	0
Human Resources	541	3,097	22,768	67,480	32,166
Treasurer	7,483	7,976	1,149	7,883	4,619
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	8,597	18,254	132,400	678,143	112,931
Roll Forwards	0	0	0	0	0
Fixed Costs	8,597	18,254	132,400	678,143	112,931

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Clerk / ROD	District Court	Probate Court	Circuit Court	Prosecuting Atty
Building Depreciation	123,691	0	91,207	506,545	168,791
Non-Departmental	56	1,824	93	294	435
Co Exec Admin	7,130	15,178	5,509	24,912	21,359
Co Exec Compliance	7,927	13,004	5,235	23,107	16,808
Co Exec Corp Counsel	190,693	52,007	121,350	148,592	86,679
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	4,030	21,900	(598)	(2,736)	4,536
Mgmt & Budget Fiscal Services	61,717	129,575	102,032	212,146	126,051
Facilities Management Admin	261,011	97,793	195,822	1,065,580	362,396
Facilities Support Services	287,808	23,272	65,221	133,835	470,699
Human Resources	89,539	190,621	69,194	312,894	268,275
Treasurer	49,378	56,010	5,244	38,422	12,539
Clerk Adm/Micrographics	848,432	0	6,989	4,712	0
Allocated Costs for Fiscal 2024	1,931,411	601,185	667,299	2,468,302	1,538,568
Roll Forwards	0	0	0	0	0
Fixed Costs	1,931,411	601,185	667,299	2,468,302	1,538,568

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Sheriff Office	Board of Comm.	Water Res. Comm.	Parks & Rec	Road Commission
Building Depreciation	2,286,990	45,138	62,547	0	53,921
Non-Departmental	15,683	203	3	0	0
Co Exec Admin	155,966	3,207	3,669	19,568	0
Co Exec Compliance	130,931	3,354	3,755	24,495	0
Co Exec Corp Counsel	851,929	121,350	52,007	153,545	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	86,322	5,068	6,721	325,174	0
Mgmt & Budget Fiscal Services	1,299,553	23,930	30,038	177,592	0
Facilities Management Admin	1,124,568	96,912	205,745	5,615	24,413
Facilities Support Services	138,748	86,440	15,174	17,565	0
Human Resources	1,958,939	40,273	46,075	245,777	0
Treasurer	47,036	2,640	1,960	202,015	8,958
Clerk Adm/Micrographics	3,988	0	20,050	0	0
Allocated Costs for Fiscal 2024	8,100,653	428,514	447,744	1,171,346	87,292
Roll Forwards	0	0	0	238,428	0
Fixed Costs	8,100,653	428,514	447,744	1,409,774	87,292

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Friend of Court	Health Dept.	Indigent Defense	Land Bank	ROD Automation
Building Depreciation	190,484	124,514	0	0	0
Non-Departmental	0	206	155,989	0	0
Co Exec Admin	17,139	440,716	3,056	0	448
Co Exec Compliance	13,624	24,763	9,071	0	526
Co Exec Corp Counsel	17,336	534,931	12,383	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	1,217	43,843	4,260	0	979
Mgmt & Budget Fiscal Services	256,167	276,828	578,164	887	16,435
Facilities Management Admin	460,050	264,689	0	0	0
Facilities Support Services	58,160	157,530	497	0	0
Human Resources	215,277	370,441	38,382	0	5,623
Treasurer	1,194	34,759	7,628	27	7,236
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	1,230,648	2,273,222	809,429	914	31,248
Roll Forwards	81,827	0	0	0	0
Fixed Costs	1,312,475	2,273,222	809,429	914	31,248

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Pontiac Develop Fund	Long Term Revolving Fund	Oakland Enhance	Safer Communities	ARP
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	6,868	0	20,038
Co Exec Compliance	0	0	260	14	21,910
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	0	132	13,758
Mgmt & Budget Fiscal Services	99	0	1,998	30	160,886
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	4,938	0	14,407
Treasurer	289	21	0	0	347
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	387	21	14,064	176	231,347
Roll Forwards	0	0	0	0	0
Fixed Costs	387	21	14,064	176	231,347

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	PA Seized Funds	Water Res Co SRF	Multi Org Grants	Workforce Develop	LE Grants Misc
Building Depreciation	0	0	0	30,790	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	8,435	1,742	25,571	3,061
Co Exec Compliance	0	16,588	1,421	13,422	2,789
Co Exec Corp Counsel	0	0	0	59,437	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	99,289	4,689	(397)	1,179
Mgmt & Budget Fiscal Services	0	351,520	123,114	65,436	164,589
Facilities Management Admin	0	0	0	14,426	0
Facilities Support Services	0	0	0	2,827	0
Human Resources	0	105,986	21,877	18,385	38,448
Treasurer	0	10,603	972	12,419	1,384
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	0	592,421	153,817	242,316	211,449
Roll Forwards	0	0	0	0	0
Fixed Costs	0	592,421	153,817	242,316	211,449

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	LE Grants PA-CRP	LE Grants CLEMIS		LE Grants Rd Pat	Housing Trust Fund	House Comm Dev
		IT				
Building Depreciation	25,716	0		0	0	27,503
Non-Departmental	0	0		0	0	0
Co Exec Admin	2,342	111		1,072	276	43,391
Co Exec Compliance	2,059	297		812	3,161	7,520
Co Exec Corp Counsel	0	0		0	0	0
Mgmt & Budget Admin	0	0		0	0	0
Mgmt & Budget Purchasing	2,207	0		329	0	2,938
Mgmt & Budget Fiscal Services	55,341	7,768		26,051	15,254	83,287
Facilities Management Admin	55,213	0		0	0	12,209
Facilities Support Services	16,263	0		0	0	4,441
Human Resources	29,422	1,401		13,472	3,474	31,198
Treasurer	985	128		363	5	10,985
Clerk Adm/Micrographics	0	0		0	0	0
Allocated Costs for Fiscal 2024	189,549	9,705		42,101	22,169	223,472
Roll Forwards	12,854	0		0	0	0
Fixed Costs	202,403	9,705		42,101	22,169	223,472

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Hum Svcs Grants	Opioid Settlement	Other Grants	Judicial Grants	Brownfield Init.
Building Depreciation	7,103	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	86,183	0	281	1,194	0
Co Exec Compliance	8,865	149	995	1,205	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	40,891	197	440	7,751	658
Mgmt & Budget Fiscal Services	388,575	760	28,040	99,415	410
Facilities Management Admin	15,321	0	0	0	0
Facilities Support Services	52,258	0	0	0	0
Human Resources	72,441	0	3,526	15,000	0
Treasurer	18,546	109	1,008	2,194	71
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	690,182	1,215	34,290	126,759	1,139
Roll Forwards	0	0	0	0	0
Fixed Costs	690,182	1,215	34,290	126,759	1,139

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Concealed Pistol	Child Care Fund	Waste Res Mgmt	Oakland Transit	Safer Communities
Building Depreciation	0	549,025	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	100	273,239	0	405	0
Co Exec Compliance	138	20,375	0	28,462	0
Co Exec Corp Counsel	0	44,578	0	9,906	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	511	33,486	790	1,422	0
Mgmt & Budget Fiscal Services	1,102	237,918	1,054	134,291	100
Facilities Management Admin	0	352,165	0	0	0
Facilities Support Services	23,475	3,700	0	0	0
Human Resources	1,256	259,780	0	5,089	0
Treasurer	8	11,894	140	33	2
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	26,589	1,786,158	1,984	179,608	102
Roll Forwards	0	0	0	0	0
Fixed Costs	26,589	1,786,158	1,984	179,608	102

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Misc DSF	Water Res Co DSF	Proj Work Orders	Major Dept Supp Proj	Drain Debt Funds
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	111	0	0
Co Exec Compliance	0	865	6,370	4,160	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	35,485	0	0
Mgmt & Budget Fiscal Services	0	4,326	14,032	8,919	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	0	1,378	0	0
Treasurer	417	368	549	0	4,884
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	417	5,558	57,925	13,079	4,884
Roll Forwards	0	0	0	0	0
Fixed Costs	417	5,558	57,925	13,079	4,884

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Water Res Co CPF	Drain Refunding	Fire Record Mgmt	Airport	Drain Prop Funds
Building Depreciation	0	0	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	1,054	0	7,516	37,688	28,718
Co Exec Compliance	23,870	0	520	3,359	35,791
Co Exec Corp Counsel	0	0	0	47,054	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	19,967	0	2,502	29,475	265,794
Mgmt & Budget Fiscal Services	130,229	0	52,889	279,398	508,175
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	1,378	33,824
Human Resources	13,260	0	5,403	31,679	360,709
Treasurer	762	962	4,735	205,194	60,754
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	189,140	962	73,564	635,226	1,293,766
Roll Forwards	0	0	(13,226)	195,492	(171,866)
Fixed Costs	189,140	962	60,338	830,719	1,121,899

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Delq Tax Revolv	Fac & Operations	Info Tech Infra Mod	Info Tech Clemis	Info Technology
Building Depreciation	0	81,033	0	30,688	323,979
Non-Departmental	0	0	0	0	0
Co Exec Admin	192	438,383	0	59,563	335,021
Co Exec Compliance	431	20,221	0	3,930	28,689
Co Exec Corp Counsel	17,336	0	0	237,747	341,762
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	197	258,780	856	13,588	89,433
Mgmt & Budget Fiscal Services	1,482	474,759	0	140,013	334,234
Facilities Management Admin	0	147,128	0	13,894	166,541
Facilities Support Services	0	0	0	29	1,247
Human Resources	2,415	218,459	0	42,825	240,879
Treasurer	82,195	5,182	14	20,947	128,012
Clerk Adm/Micrographics	0	0	0	0	147,765
Allocated Costs for Fiscal 2024	104,247	1,643,944	870	563,224	2,137,561
Roll Forwards	(89,874)	291,003	0	150,959	315,132
Fixed Costs	14,373	1,934,948	870	714,183	2,452,693

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Drain Equipment	Radio Communicat	Motor Pool	Communication	Bldg & Liab Ins
Building Depreciation	0	13,117	60,189	4,599	10,443
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	18,693	28,365	3,901	30,542
Co Exec Compliance	0	5,561	5,266	2,481	7,933
Co Exec Corp Counsel	0	0	0	0	74,859
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	46,086	13,707	107,953	6,981	7,791
Mgmt & Budget Fiscal Services	154,542	74,831	237,657	43,180	115,643
Facilities Management Admin	0	11,753	82,171	2,082	4,893
Facilities Support Services	0	0	312,882	0	14,512
Human Resources	0	13,441	23,842	1,972	15,220
Treasurer	2,324	2,175	3,902	326	435
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	202,952	153,279	862,226	65,521	282,270
Roll Forwards	72,581	(55,684)	165,323	(127,816)	(8,476)
Fixed Costs	275,533	97,594	1,027,550	(62,295)	273,795

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Fringe Benefits	Delq Per Prop Tx	Public Transport	Retirement	Retiree Hlt Care
Building Depreciation	86,108	1,176	0	0	0
Non-Departmental	0	0	0	0	0
Co Exec Admin	68,068	184	0	3	0
Co Exec Compliance	1,787	217	0	0	0
Co Exec Corp Counsel	0	17,336	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	18,656	0	0	44	(2)
Mgmt & Budget Fiscal Services	97,713	1,380	0	37,778	59,150
Facilities Management Admin	42,144	2,524	0	0	0
Facilities Support Services	3,482	0	0	0	0
Human Resources	33,924	2,315	0	24	0
Treasurer	4,802	53,748	6	32,661	388
Clerk Adm/Micrographics	0	0	0	0	0
Allocated Costs for Fiscal 2024	356,683	78,879	6	70,509	59,536
Roll Forwards	115,030	(22,523)	0	0	0
Fixed Costs	471,712	56,356	6	70,509	59,536

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Superseding Trust	Economic Develop	Others	Total Allocated	Direct Billed
Building Depreciation	0	0	111,727	6,291,528	0
Non-Departmental	0	0	84,583	260,098	0
Co Exec Admin	0	0	0	2,810,154	0
Co Exec Compliance	0	0	0	594,794	0
Co Exec Corp Counsel	0	0	0	3,539,530	0
Mgmt & Budget Admin	0	0	0	321,491	0
Mgmt & Budget Purchasing	0	0	0	1,691,336	0
Mgmt & Budget Fiscal Services	14,324	0	3,798	8,292,250	0
Facilities Management Admin	0	0	142,632	5,872,148	0
Facilities Support Services	0	0	0	2,372,070	0
Human Resources	0	0	0	5,950,319	0
Treasurer	26	0	128,434	1,372,241	0
Clerk Adm/Micrographics	0	0	0	1,031,981	0
Allocated Costs for Fiscal 2024	14,350	0	471,174	40,399,939	0
Roll Forwards	0	0	0	1,149,164	
Fixed Costs	14,350	0	471,174	41,549,103	

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	0	(7,145,008)		
Non-Departmental	22,947,551	0		
Co Exec Admin	1,414,805	0		
Co Exec Compliance	0	(404,690)		
Co Exec Corp Counsel	0	1,727		
Mgmt & Budget Admin	0	0		
Mgmt & Budget Purchasing	0	366,314		
Mgmt & Budget Fiscal Services	0	1,030	0	
Facilities Management Admin	0	(2,593,130)		
Facilities Support Services	326,435	447,048	0	
Human Resources	0	0		
Treasurer	7,172,881	0		
Clerk Adm/Micrographics	0	0		
Allocated Costs for Fiscal 2024	31,861,672	(9,326,709)	0	62,934,902

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2024	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Div, Equity, and Inclusion	13,472	NA	NA	13,472	0	13,472
Co Exec Comm Engage	(3)	NA	NA	(3)	0	(3)
Co Exec Indigent Defense	54,083	NA	NA	54,083	0	54,083
M&B Equalization	952,606	NA	NA	952,606	0	952,606
M&B Reimb.	280,968	NA	NA	280,968	0	280,968
Hum Svc Admin	78,097	NA	NA	78,097	0	78,097
Hum Svc Social Service	2,124	NA	NA	2,124	0	2,124
HHS Admin Svcs	17,146	NA	NA	17,146	0	17,146
Hum Svc Homeland	135,511	NA	NA	135,511	0	135,511
Hum Svc MSU Ext	71,392	NA	NA	71,392	0	71,392
Pub Svc Admin	24,421	NA	NA	24,421	0	24,421
Pub Svc Comm Cor	321,045	NA	NA	321,045	0	321,045
Pub Svc Animal	681,858	NA	NA	681,858	0	681,858
Pub Svc CC Prob	274,874	NA	NA	274,874	0	274,874
Pub Svc Med Exam	631,475	NA	NA	631,475	0	631,475
IT Application Services	8,597	NA	NA	8,597	0	8,597
C&ED Admin	18,254	NA	NA	18,254	0	18,254
C&ED Vets Svc	132,400	NA	NA	132,400	0	132,400
C&ED Dev & Plan	678,143	NA	NA	678,143	0	678,143
Public Communication	112,931	NA	NA	112,931	0	112,931
Clerk / ROD	1,931,411	NA	NA	1,931,411	0	1,931,411
District Court	601,185	NA	NA	601,185	0	601,185
Probate Court	667,299	NA	NA	667,299	0	667,299
Circuit Court	2,468,302	NA	NA	2,468,302	0	2,468,302
Prosecuting Atty	1,538,568	NA	NA	1,538,568	0	1,538,568
Sheriff Office	8,100,653	NA	NA	8,100,653	0	8,100,653
Board of Comm.	428,514	NA	NA	428,514	0	428,514
Water Res. Comm.	447,744	NA	NA	447,744	0	447,744
Parks & Rec	1,171,346	932,918	238,428	1,409,774	0	1,409,774
Road Commission	87,292	NA	NA	87,292	0	87,292
Friend of Court	1,230,648	1,148,821	81,827	1,312,475	0	1,312,475
Health Dept.	2,273,222	NA	NA	2,273,222	0	2,273,222
Indigent Defense	809,429	NA	NA	809,429	0	809,429
Land Bank	914	NA	NA	914	0	914
ROD Automation	31,248	NA	NA	31,248	0	31,248
Pontiac Develop Fund	387	NA	NA	387	0	387
Long Term Revolving Fund	21	NA	NA	21	0	21
Oakland Enhance	14,064	NA	NA	14,064	0	14,064
Safer Communities	176	NA	NA	176	0	176
ARP	231,347	NA	NA	231,347	0	231,347
PA Seized Funds	0	NA	NA	0	0	0
Water Res Co SRF	592,421	NA	NA	592,421	0	592,421
Multi Org Grants	153,817	NA	NA	153,817	0	153,817
Workforce Develop	242,316	NA	NA	242,316	0	242,316
LE Grants Misc	211,449	NA	NA	211,449	0	211,449
LE Grants PA-CRP	189,549	176,695	12,854	202,403	0	202,403
LE Grants CLEMIS IT	9,705	NA	NA	9,705	0	9,705
LE Grants Rd Pat	42,101	NA	NA	42,101	0	42,101
Housing Trust Fund	22,169	NA	NA	22,169	0	22,169
House Comm Dev	223,472	NA	NA	223,472	0	223,472
Hum Svcs Grants	690,182	NA	NA	690,182	0	690,182
Opioid Settlement	1,215	NA	NA	1,215	0	1,215
Other Grants	34,290	NA	NA	34,290	0	34,290

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule B - Fixed Costs Proposed

Judicial Grants	126,759	NA	NA	126,759	0	126,759
Brownfield Init.	1,139	NA	NA	1,139	0	1,139
Concealed Pistol	26,589	NA	NA	26,589	0	26,589
Child Care Fund	1,786,158	NA	NA	1,786,158	0	1,786,158
Waste Res Mgmt	1,984	NA	NA	1,984	0	1,984
Oakland Transit	179,608	NA	NA	179,608	0	179,608
Safer Communities	102	NA	NA	102	0	102
Misc DSF	417	NA	NA	417	0	417
Water Res Co DSF	5,558	NA	NA	5,558	0	5,558
Proj Work Orders	57,925	NA	NA	57,925	0	57,925
Major Dept Supp Proj	13,079	NA	NA	13,079	0	13,079
Drain Debt Funds	4,884	NA	NA	4,884	0	4,884
Water Res Co CPF	189,140	NA	NA	189,140	0	189,140
Drain Refunding	962	NA	NA	962	0	962
Fire Record Mgmt	73,564	86,790	(13,226)	60,338	0	60,338
Airport	635,226	439,734	195,492	830,719	0	830,719
Drain Prop Funds	1,293,766	1,465,632	(171,866)	1,121,899	0	1,121,899
Delq Tax Revolv	104,247	194,121	(89,874)	14,373	0	14,373
Fac & Operations	1,643,944	1,352,941	291,003	1,934,948	0	1,934,948
Info Tech Infra Mod	870	NA	NA	870	0	870
Info Tech Clemis	563,224	412,265	150,959	714,183	0	714,183
Info Technology	2,137,561	1,822,429	315,132	2,452,693	0	2,452,693
Drain Equipment	202,952	130,371	72,581	275,533	0	275,533
Radio Communicat	153,279	208,963	(55,684)	97,594	0	97,594
Motor Pool	862,226	696,903	165,323	1,027,550	0	1,027,550
Communication	65,521	193,337	(127,816)	(62,295)	0	(62,295)
Bldg & Liab Ins	282,270	290,746	(8,476)	273,795	0	273,795
Fringe Benefits	356,683	241,653	115,030	471,712	0	471,712
Delq Per Prop Tx	78,879	101,402	(22,523)	56,356	0	56,356
Public Transport	6	NA	NA	6	0	6
Retirement	70,509	NA	NA	70,509	0	70,509
Retiree Hlt Care	59,536	NA	NA	59,536	0	59,536
Superseding Trust	14,350	NA	NA	14,350	0	14,350
Economic Develop	0	NA	NA	0	0	0
Others	471,174	NA	NA	471,174	0	471,174
Total Allocated	40,399,939	9,895,721	1,149,164	41,549,103	0	41,549,103
Direct Billed	0					
Unallocated Total	31,861,672					
Cost Adjustments	(9,326,709)					
Disallowed Total	0					
Total Expenditures	62,934,902					

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		7,145,008		0	
Non-Departmental	24,871,816		0	(22,947,551)	0	
Co Exec Admin	4,198,633		0	(1,414,805)	0	
Co Exec Compliance	264,040		404,690		0	
Co Exec Corp Counsel	3,830,832		(1,727)	0	0	
Mgmt & Budget Admin	497,637		0		0	
Mgmt & Budget Purchasing	1,724,637		(366,314)	0	0	
Mgmt & Budget Fiscal Services	7,518,445	0	(1,030)	0	0	
Facilities Management Admin	2,228,392		2,593,130		0	
Facilities Support Services	2,906,187	0	(447,048)	(326,435)	0	
Human Resources	5,542,779		0		0	
Treasurer	8,391,623		0	(7,172,881)	0	
Clerk Adm/Micrographics	959,881		0		0	
Div, Equity, and Inclusion						13,472
Co Exec Comm Engage						(3)
Co Exec Indigent Defense						54,083
M&B Equalization						952,606
M&B Reimb.						280,968
Hum Svc Admin						78,097
Hum Svc Social Service						2,124
HHS Admin Svcs						17,146
Hum Svc Homeland						135,511
Hum Svc MSU Ext						71,392
Pub Svc Admin						24,421
Pub Svc Comm Cor						321,045
Pub Svc Animal						681,858
Pub Svc CC Prob						274,874
Pub Svc Med Exam						631,475
IT Application Services						8,597
C&ED Admin						18,254
C&ED Vets Svc						132,400
C&ED Dev & Plan						678,143
Public Communication						112,931
Clerk / ROD						1,931,411
District Court						601,185
Probate Court						667,299
Circuit Court						2,468,302
Prosecuting Atty						1,538,568
Sheriff Office						8,100,653
Board of Comm.						428,514
Water Res. Comm.						447,744
Parks & Rec						1,171,346
Road Commission						87,292
Friend of Court						1,230,648
Health Dept.						2,273,222
Indigent Defense						809,429
Land Bank						914
ROD Automation						31,248
Pontiac Develop Fund						387
Long Term Revolving Fund						21
Oakland Enhance						14,064
Safer Communities						176

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
ARP						231,347
PA Seized Funds						0
Water Res Co SRF						592,421
Multi Org Grants						153,817
Workforce Develop						242,316
LE Grants Misc						211,449
LE Grants PA-CRP						189,549
LE Grants CLEMIS IT						9,705
LE Grants Rd Pat						42,101
Housing Trust Fund						22,169
House Comm Dev						223,472
Hum Svcs Grants						690,182
Opioid Settlement						1,215
Other Grants						34,290
Judicial Grants						126,759
Brownfield Init.						1,139
Concealed Pistol						26,589
Child Care Fund						1,786,158
Waste Res Mgmt						1,984
Oakland Transit						179,608
Safer Communities						102
Misc DSF						417
Water Res Co DSF						5,558
Proj Work Orders						57,925
Major Dept Supp Proj						13,079
Drain Debt Funds						4,884
Water Res Co CPF						189,140
Drain Refunding						962
Fire Record Mgmt						73,564
Airport						635,226
Drain Prop Funds						1,293,766
Delq Tax Revolv						104,247
Fac & Operations						1,643,944
Info Tech Infra Mod						870
Info Tech Clemis						563,224
Info Technology						2,137,561
Drain Equipment						202,952
Radio Communicat						153,279
Motor Pool						862,226
Communication						65,521
Bldg & Liab Ins						282,270
Fringe Benefits						356,683
Delq Per Prop Tx						78,879
Public Transport						6
Retirement						70,509
Retiree Hlt Care						59,536
Superseding Trust						14,350
Economic Develop						0
Others						471,174
Totals	62,934,902	0	9,326,709	(31,861,672)	0	40,399,939

Deviation: 0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule E - Summary of Allocation Basis

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule E - Summary of Allocation Basis

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Treasurer		
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
Clerk Adm/Micrographics		
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, 2024
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, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr./Int	7,145,008			
Total Departmental Cost	7,145,008			7,145,008
Adjustments:				
Total To Be Allocated:	7,145,008			7,145,008

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	N. Office Bldg	NO Health Ctr	Court House
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	7,145,008	0	80,625	92,286	1,307,166
Functional Cost	7,145,008	0	80,625	92,286	1,307,166
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	7,145,008	0	80,625	92,286	1,307,166
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	7,145,008	0	80,625	92,286	1,307,166

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	383,793	76,814	27,762	365,110	95,673
Functional Cost	383,793	76,814	27,762	365,110	95,673
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	383,793	76,814	27,762	365,110	95,673
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	383,793	76,814	27,762	365,110	95,673

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	62,990	53,493	18,393	1,416,549	286,664
Functional Cost	62,990	53,493	18,393	1,416,549	286,664
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	62,990	53,493	18,393	1,416,549	286,664
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	62,990	53,493	18,393	1,416,549	286,664

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Child Welfare	Work Release	Animal Shelter	MCF	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	534,698	372,791	389,142	1,980	49,793
Functional Cost	534,698	372,791	389,142	1,980	49,793
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	534,698	372,791	389,142	1,980	49,793
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	534,698	372,791	389,142	1,980	49,793

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Sheriff Admin	South Ofc Bldg	Mens Facility	D Building	Central Garage
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr./Int	301,296	201,068	31,457	15,736	73,306
Functional Cost	301,296	201,068	31,457	15,736	73,306
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	301,296	201,068	31,457	15,736	73,306
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	301,296	201,068	31,457	15,736	73,306

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Central Services	EOB 41 West	WOB
Wages & Benefits			

SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			

Expenditures Per Financial Statement			
Deductions			

*Total Disallowed Costs	0	0	0
Cost Adjustments			

Building Depr./Int	12,613	857,800	36,010
Functional Cost	12,613	857,800	36,010
Allocation Step 1			

Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	12,613	857,800	36,010
Allocation Step 2			

2nd Allocation	0	0	0
Total For Building Depreciation			

Schedule .3 Total	12,613	857,800	36,010

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	29,657		29,657		29,657
Pub Svc CC Prob	17,123	45.575044	36,745		36,745		36,745
C&ED Vets Svc	5,389	14.343510	11,564		11,564		11,564
Water Res. Comm.	992	2.640334	2,129		2,129		2,129
Others	247	0.657422	530		530		530
Schedule .4 Total for N. Office Bldg	37,571	100.000000	80,625		80,625	0	80,625

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, 2024
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	511		511		511
Hum Svc Admin	786	0.935113	863		863		863
Health Dept.	76,819	91.392438	84,342		84,342		84,342
Hum Svcs Grants	5,984	7.119233	6,570		6,570		6,570
Schedule .4 Total for NO Health Ctr	84,054	100.000000	92,286		92,286	0	92,286

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, 2024
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 Admin	13,890	3.211086	41,974		41,974		41,974
Co Exec Corp Counsel	6,515	1.506136	19,688		19,688		19,688
Mgmt & Budget Admin	3,573	0.826005	10,797		10,797		10,797
Facilities Support Services	23,866	5.517334	72,121		72,121		72,121
Treasurer	14,047	3.247381	42,449		42,449		42,449
Clerk Adm/Micrographics	5,073	1.172774	15,330		15,330		15,330
Co Exec Indigent Defense	4,365	1.009099	13,191		13,191		13,191
M&B Reimb.	6,631	1.532952	20,038		20,038		20,038
Pub Svc CC Prob	3,774	0.872472	11,405		11,405		11,405
Clerk / ROD	39,638	9.163500	119,782		119,782		119,782
Probate Court	30,182	6.977465	91,207		91,207		91,207
Circuit Court	161,384	37.308697	487,687		487,687		487,687
Prosecuting Atty	55,856	12.912771	168,791		168,791		168,791
Sheriff Office	18,076	4.178804	54,624		54,624		54,624
Board of Comm.	14,937	3.453131	45,138		45,138		45,138
LE Grants PA-CRP	8,510	1.967339	25,716		25,716		25,716
Fac & Operations	7,327	1.693853	22,141		22,141		22,141
Info Technology	443	0.102413	1,339		1,339		1,339
Delq Per Prop Tx	389	0.089929	1,176		1,176		1,176
Others	14,088	3.256859	42,573		42,573		42,573
Schedule .4 Total for Court House	432,564	100.000000	1,307,166		1,307,166	0	1,307,166

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, 2024
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	5,149		5,149		5,149
Road Commission	11,456	14.049546	53,921		53,921		53,921
Info Tech Clemis	6,520	7.996076	30,688		30,688		30,688
Info Technology	61,493	75.414520	289,436		289,436		289,436
Communication	977	1.198185	4,599		4,599		4,599
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	383,793		383,793	0	383,793

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, 2024
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	23,403		23,403		23,403
Sheriff Office	17,013	57.092520	43,855		43,855		43,855
Others	3,707	12.440015	9,556		9,556		9,556
Schedule .4 Total for Annex I	29,799	100.000000	76,814		76,814	0	76,814

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, 2024
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	23,621		23,621		23,621
Water Res. Comm.	4,361	12.767515	3,545		3,545		3,545
Others	734	2.148901	597		597		597
Schedule .4 Total for Annex II	34,157	100.000000	27,762		27,762	0	27,762

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, 2024
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	76,160		76,160		76,160
Pub Svc Comm Cor	13,202	17.349366	63,344		63,344		63,344
Sheriff Office	1,588	2.086865	7,619		7,619		7,619
Friend of Court	39,700	52.171628	190,484		190,484		190,484
House Comm Dev	5,732	7.532689	27,503		27,503		27,503
Schedule .4 Total for Oak Pointe	76,095	100.000000	365,110		365,110	0	365,110

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, 2024
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	56,873		56,873		56,873
Fac & Operations	27,508	40.554327	38,800		38,800		38,800
Schedule .4 Total for Public Works	67,830	100.000000	95,673		95,673	0	95,673

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, 2024
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	62,990		62,990		62,990
Schedule .4 Total for Child Care Ctr	14,193	100.000000	62,990		62,990	0	62,990

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, 2024
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	16,773	68.570377	36,680		36,680		36,680
Info Technology	1,095	4.476514	2,395		2,395		2,395
Others	6,593	26.953109	14,418		14,418		14,418
Schedule .4 Total for Health Svc Ctr	24,461	100.000000	53,493		53,493	0	53,493

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, 2024
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.	36,895	97.104882	17,861		17,861		17,861
Hum Svcs Grants	1,100	2.895118	533		533		533
Schedule .4 Total for S. Health Svc	37,995	100.000000	18,393		18,393	0	18,393

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, 2024
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	3,225		3,225		3,225
Sheriff Office	267,368	99.772369	1,413,325		1,413,325		1,413,325
Schedule .4 Total for Law Enf Complex	267,978	100.000000	1,416,549		1,416,549	0	1,416,549

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, 2024
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	286,664		286,664		286,664
Schedule .4 Total for Medical Exam	38,680	100.000000	286,664		286,664	0	286,664

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, 2024
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	534,698		534,698		534,698
Schedule .4 Total for Child Welfare	172,476	100.000000	534,698		534,698	0	534,698

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, 2024
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	372,791		372,791		372,791
Schedule .4 Total for Work Release	61,138	100.000000	372,791		372,791	0	372,791

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, 2024
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	389,142		389,142		389,142
Schedule .4 Total for Animal Shelter	35,431	100.000000	389,142		389,142	0	389,142

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, 2024
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	1,980		1,980		1,980
Schedule .4 Total for MCF	2,985	100.000000	1,980		1,980	0	1,980

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, 2024
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	15,527		15,527		15,527
Facilities Support Services	11,715	56.227502	27,997		27,997		27,997
Health Dept.	2,623	12.589393	6,269		6,269		6,269
Schedule .4 Total for Materials Mgmt	20,835	100.000000	49,793		49,793	0	49,793

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, 2024
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	301,296		301,296		301,296
Schedule .4 Total for Sheriff Admin	61,891	100.000000	301,296		301,296	0	301,296

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	7,048	12.890718	25,919		25,919		25,919
Pub Svc CC Prob	20,334	37.190672	74,779		74,779		74,779
C&ED Vets Svc	3,379	6.180155	12,426		12,426		12,426
Clerk / ROD	1,063	1.944216	3,909		3,909		3,909
Circuit Court	5,128	9.379058	18,858		18,858		18,858
Sheriff Office	995	1.819845	3,659		3,659		3,659
Health Dept.	3,824	6.994056	14,063		14,063		14,063
Fac & Operations	2,272	4.155464	8,355		8,355		8,355
Info Technology	8,378	15.323274	30,810		30,810		30,810
Others	2,254	4.122542	8,289		8,289		8,289
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	201,068		201,068	0	201,068

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, 2024
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	31,457		31,457		31,457
Schedule .4 Total for Mens Facility	7,024	100.000000	31,457		31,457	0	31,457

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, 2024
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	15,736		15,736		15,736
Schedule .4 Total for D Building	3,164	100.000000	15,736		15,736	0	15,736

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, 2024
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	13,117		13,117		13,117
Motor Pool	26,962	82.106097	60,189		60,189		60,189
Schedule .4 Total for Central Garage	32,838	100.000000	73,306		73,306	0	73,306

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, 2024
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	11,737		11,737		11,737
Others	1,321	6.945321	876		876		876
Schedule .4 Total for Central Services	19,020	100.000000	12,613		12,613	0	12,613

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, 2024
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 Compliance	1,014	1.227113	10,526		10,526		10,526
Mgmt & Budget Purchasing	8,576	10.378420	89,026		89,026		89,026
Mgmt & Budget Fiscal Services	23,418	28.339768	243,099		243,099		243,099
Human Resources	22,702	27.473285	235,666		235,666		235,666
C&ED Dev & Plan	18,879	22.846805	195,980		195,980		195,980
Workforce Develop	2,966	3.589365	30,790		30,790		30,790
Bldg & Liab Ins	1,006	1.217431	10,443		10,443		10,443
Fringe Benefits	2,227	2.695049	23,118		23,118		23,118
Others	1,845	2.232764	19,153		19,153		19,153
Schedule .4 Total for EOB 41 West	82,633	100.000000	857,800		857,800	0	857,800

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, 2024
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	21,683		21,683		21,683
Child Care Fund	3,737	39.784946	14,327		14,327		14,327
Schedule .4 Total for WOB	9,393	100.000000	36,010		36,010	0	36,010

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, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Non-Departmental	511	0	511	0	0
Co Exec Admin	41,974	0	0	41,974	0
Co Exec Compliance	10,526	0	0	0	0
Co Exec Corp Counsel	19,688	0	0	19,688	0
Mgmt & Budget Admin	10,797	0	0	10,797	0
Mgmt & Budget Purchasing	89,026	0	0	0	0
Mgmt & Budget Fiscal Services	243,099	0	0	0	0
Facilities Management Admin	15,527	0	0	0	0
Facilities Support Services	123,739	0	0	72,121	0
Human Resources	235,666	0	0	0	0
Treasurer	42,449	0	0	42,449	0
Clerk Adm/Micrographics	20,479	0	0	15,330	5,149
Co Exec Indigent Defense	13,191	0	0	13,191	0
M&B Equalization	76,160	0	0	0	0
M&B Reimb.	20,038	0	0	20,038	0
Hum Svc Admin	863	0	863	0	0
Hum Svc Homeland	23,403	0	0	0	0
Hum Svc MSU Ext	29,657	29,657	0	0	0
Pub Svc Comm Cor	92,488	0	0	0	0
Pub Svc Animal	389,142	0	0	0	0
Pub Svc CC Prob	122,928	36,745	0	11,405	0
Pub Svc Med Exam	286,664	0	0	0	0
C&ED Vets Svc	23,991	11,564	0	0	0
C&ED Dev & Plan	195,980	0	0	0	0
Clerk / ROD	123,691	0	0	119,782	0
Probate Court	91,207	0	0	91,207	0
Circuit Court	506,545	0	0	487,687	0
Prosecuting Atty	168,791	0	0	168,791	0
Sheriff Office	2,286,990	0	0	54,624	0
Board of Comm.	45,138	0	0	45,138	0
Water Res. Comm.	62,547	2,129	0	0	0
Road Commission	53,921	0	0	0	53,921
Friend of Court	190,484	0	0	0	0
Health Dept.	124,514	0	84,342	0	0
Workforce Develp	30,790	0	0	0	0
LE Grants PA-CRP	25,716	0	0	25,716	0
House Comm Dev	27,503	0	0	0	0
Hum Svcs Grants	7,103	0	6,570	0	0
Child Care Fund	549,025	0	0	0	0
Fac & Operations	81,033	0	0	22,141	0
Info Tech Clemis	30,688	0	0	0	30,688
Info Technology	323,979	0	0	1,339	289,436
Radio Communicat	13,117	0	0	0	0
Motor Pool	60,189	0	0	0	0
Communication	4,599	0	0	0	4,599
Bldg & Liab Ins	10,443	0	0	0	0
Fringe Benefits	86,108	0	0	0	0
Delq Per Prop Tx	1,176	0	0	1,176	0
Others	111,727	530	0	42,573	0
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Info Tech Bldg
Total	7,145,008	80,625	92,286	1,307,166	383,793

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	23,621	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	76,160	0	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	23,403	0	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	63,344	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 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	43,855	0	7,619	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	3,545	0	56,873	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	190,484	0	0
Health Dept.	0	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	27,503	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	38,800	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	62,990
Delq Per Prop Tx	0	0	0	0	0
Others	9,556	597	0	0	0
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Annex I	Annex II	Oak Pointe	Public Works	Child Care Ctr
Total	76,814	27,762	365,110	95,673	62,990

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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 Comm Cor	0	0	3,225	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	286,664	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	36,680	0	1,413,325	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.	0	17,861	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	533	0	0	0
Child Care Fund	0	0	0	0	534,698
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	2,395	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	14,418	0	0	0	0
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Health Svc Ctr	S. Health Svc	Law Enf Complex	Medical Exam	Child Welfare
Total	53,493	18,393	1,416,549	286,664	534,698

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	15,527	0
Facilities Support Services	0	0	0	27,997	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 Comm Cor	0	0	0	0	0
Pub Svc Animal	0	389,142	0	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	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	372,791	0	0	0	301,296
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	1,980	6,269	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	0	0	0	0
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Work Release	Animal Shelter	MCF	Materials Mgmt	Sheriff Admin
Total	372,791	389,142	1,980	49,793	301,296

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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 Comm Cor	25,919	0	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	74,779	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	12,426	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	3,909	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	18,858	0	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	3,659	31,457	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.	14,063	0	0	0	0
Workforce Develp	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0
House Comm Dev	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	8,355	0	0	0	11,737
Info Tech Clemis	0	0	0	0	0
Info Technology	30,810	0	0	0	0
Radio Communicat	0	0	0	13,117	0
Motor Pool	0	0	0	60,189	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	8,289	0	15,736	0	876
Direct Bill	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	South Ofc Bldg	Mens Facility	D Building	Central Garage	Central Services
Total	201,068	31,457	15,736	73,306	12,613

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	EOB 41 West	WOB
Non-Departmental	0	0
Co Exec Admin	0	0
Co Exec Compliance	10,526	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	0
Mgmt & Budget Purchasing	89,026	0
Mgmt & Budget Fiscal Services	243,099	0
Facilities Management Admin	0	0
Facilities Support Services	0	0
Human Resources	235,666	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 Comm Cor	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Vets Svc	0	0
C&ED Dev & Plan	195,980	0
Clerk / ROD	0	0
Probate Court	0	0
Circuit Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	21,683
Board of Comm.	0	0
Water Res. Comm.	0	0
Road Commission	0	0
Friend of Court	0	0
Health Dept.	0	0
Workforce Develp	30,790	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	14,327
Fac & Operations	0	0
Info Tech Clemis	0	0
Info Technology	0	0
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	10,443	0
Fringe Benefits	23,118	0
Delq Per Prop Tx	0	0
Others	19,153	0
Direct Bill	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	EOB 41 West	WOB
Total	857,800	36,010

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,871,816			24,871,816
Inbound Costs:				
Building Depreciation	511		511	
Co Exec Compliance		3,136	3,136	
Mgmt & Budget Purchasing		3,214	3,214	
Mgmt & Budget Fiscal Services		22,235	22,235	
Facilities Management Admin		1,013	1,013	
Human Resources		30	30	
Treasurer		32,780	32,780	
Total Allocated Additions:	511	62,407	62,918	62,918
Total To Be Allocated:	24,872,327	62,407		24,934,734

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	Total	G&A	Property Insur	Specific Serv	Grounds Care
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Buildings	4,343,069	0	0	0	500,000
Insurance	679,071	0	481,635	179,848	0
Employee Incentives	0	0	0	0	0
Other Expenses	19,849,676	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	24,871,816				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	24,871,816	0	481,635	179,848	500,000
Allocation Step 1					
Inbound - All Others	511	511	0	0	0
Reallocate Admin Costs		(511)	10	4	10
Unallocated Costs	(22,890,117)	0	0	0	0
1st Allocation	1,982,210	0	481,645	179,852	500,010
Allocation Step 2					
Inbound - All Others	62,407	62,407	0	0	0
Reallocate Admin Costs		(62,407)	1,209	451	1,255
Unallocated Costs	(57,434)	0	0	0	0
2nd Allocation	4,974	0	1,209	451	1,255
Total For Non-Departmental					
Schedule .3 Total	1,987,183	0	482,853	180,303	501,265

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	FM&O	Excess Coverage	Employee Incentives**	General Gov't**
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Buildings	807,491	0	0	3,035,578
Insurance	0	13,195	0	4,393
Employee Incentives	0	0	0	0
Other Expenses	0	0	0	19,849,676
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	807,491	13,195	0	22,889,647
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	17	0	0	470
Unallocated Costs	0	0	0	(22,890,117)
1st Allocation	807,508	13,195	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	2,026	33	0	57,434
Unallocated Costs	0	0	0	(57,434)
2nd Allocation	2,026	33	0	0
Total For Non-Departmental				
Schedule .3 Total	809,534	13,228	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	333,991,015	80.855982	389,439		389,439	977	390,416
District Court	1,429,042	0.345957	1,666		1,666	4	1,670
Sheriff Office	5,289,955	1.280647	6,168		6,168	15	6,184
Others	72,359,009	17.517414	84,372		84,372	212	84,583
Schedule .4 Total for Property Insur	413,069,021	100.000000	481,645		481,645	1,209	482,853

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, 2024
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	24,253	13.485276	24,254		24,254	61	24,314
Indigent Defense	155,595	86.514724	155,598		155,598	390	155,989
Schedule .4 Total for Specific Serv	179,848	100.000000	179,852		179,852	451	180,303

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, 2024
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	500,010		500,010	1,255	501,265
Schedule .4 Total for Grounds Care	100	100.000000	500,010		500,010	1,255	501,265

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, 2024
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	807,508		807,508	2,026	809,534
Schedule .4 Total for FM&O	100	100.000000	807,508		807,508	2,026	809,534

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, 2024
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	6,368	0.070222	9		9	0	9
Co Exec Compliance	450	0.004962	1		1		1
Co Exec Corp Counsel	10,311	0.113703	15		15	0	15
Mgmt & Budget Admin	164,261	1.811371	239		239	1	240
Mgmt & Budget Purchasing	4,827	0.053229	7		7	0	7
Mgmt & Budget Fiscal Services	26,559	0.292877	39		39	0	39
Facilities Management Admin	103,442	1.140696	151		151	0	151
Facilities Support Services	8,916	0.098320	13		13	0	13
Human Resources	18,600	0.205110	27		27	0	27
Treasurer	721,009	7.950850	1,049		1,049	3	1,052
Clerk Adm/Micrographics	2,402	0.026488	4		4		4
M&B Equalization	35,507	0.391550	52		52	0	52
M&B Reimb.	13,792	0.152090	20		20	0	20
Hum Svc Admin	5,092	0.056151	7		7	0	7
HHS Admin Svcs	2,000	0.022055	3		3		3
Hum Svc Homeland	39,580	0.436464	58		58	0	58
Pub Svc Admin	4,927	0.054332	7		7	0	7
Pub Svc Comm Cor	24,101	0.265771	35		35	0	35
Pub Svc Animal	223,685	2.466663	325		325	1	326
Pub Svc Med Exam	12,463	0.137434	18		18	0	18
C&ED Admin	3,550	0.039147	5		5	0	5
C&ED Vets Svc	9,676	0.106701	14		14	0	14
C&ED Dev & Plan	124,952	1.377895	182		182	0	182
Clerk / ROD	38,346	0.422856	56		56	0	56
District Court	105,582	1.164294	154		154	0	154
Probate Court	64,043	0.706227	93		93	0	93
Circuit Court	201,233	2.219075	293		293	1	294
Prosecuting Atty	298,532	3.292030	434		434	1	435
Sheriff Office	6,511,801	71.808194	9,475		9,475	24	9,500
Board of Comm.	139,257	1.535642	203		203	0	203
Water Res. Comm.	1,890	0.020842	3		3		3
Health Dept.	141,172	1.556759	205		205	0	206
Schedule .4 Total for Excess Coverage	9,068,326	100.000000	13,195		13,195	33	13,228

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Total	Property Insur	Specific Serv	Grounds Care	FM&O
Co Exec Admin	9	0	0	0	0
Co Exec Compliance	1	0	0	0	0
Co Exec Corp Counsel	15	0	0	0	0
Mgmt & Budget Admin	240	0	0	0	0
Mgmt & Budget Purchasing	7	0	0	0	0
Mgmt & Budget Fiscal Services	39	0	0	0	0
Facilities Management Admin	1,701,365	390,416	0	501,265	809,534
Facilities Support Services	13	0	0	0	0
Human Resources	24,341	0	24,314	0	0
Treasurer	1,052	0	0	0	0
Clerk Adm/Micrographics	4	0	0	0	0
M&B Equalization	52	0	0	0	0
M&B Reimb.	20	0	0	0	0
Hum Svc Admin	7	0	0	0	0
HHS Admin Svcs	3	0	0	0	0
Hum Svc Homeland	58	0	0	0	0
Pub Svc Admin	7	0	0	0	0
Pub Svc Comm Cor	35	0	0	0	0
Pub Svc Animal	326	0	0	0	0
Pub Svc Med Exam	18	0	0	0	0
C&ED Admin	5	0	0	0	0
C&ED Vets Svc	14	0	0	0	0
C&ED Dev & Plan	182	0	0	0	0
Clerk / ROD	56	0	0	0	0
District Court	1,824	1,670	0	0	0
Probate Court	93	0	0	0	0
Circuit Court	294	0	0	0	0
Prosecuting Atty	435	0	0	0	0
Sheriff Office	15,683	6,184	0	0	0
Board of Comm.	203	0	0	0	0
Water Res. Comm.	3	0	0	0	0
Health Dept.	206	0	0	0	0
Indigent Defense	155,989	0	155,989	0	0
Others	84,583	84,583	0	0	0
Direct Bill	0	0	0	0	0
Total	1,987,183	482,853	180,303	501,265	809,534

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Excess Coverage
Co Exec Admin	9
Co Exec Compliance	1
Co Exec Corp Counsel	15
Mgmt & Budget Admin	240
Mgmt & Budget Purchasing	7
Mgmt & Budget Fiscal Services	39
Facilities Management Admin	151
Facilities Support Services	13
Human Resources	27
Treasurer	1,052
Clerk Adm/Micrographics	4
M&B Equalization	52
M&B Reimb.	20
Hum Svc Admin	7
HHS Admin Svcs	3
Hum Svc Homeland	58
Pub Svc Admin	7
Pub Svc Comm Cor	35
Pub Svc Animal	326
Pub Svc Med Exam	18
C&ED Admin	5
C&ED Vets Svc	14
C&ED Dev & Plan	182
Clerk / ROD	56
District Court	154
Probate Court	93
Circuit Court	294
Prosecuting Atty	435
Sheriff Office	9,500
Board of Comm.	203
Water Res. Comm.	3
Health Dept.	206
Indigent Defense	0
Others	0
Direct Bill	0
Total	13,228

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Co Exec Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,198,633			4,198,633
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	41,974		41,974	
Non-Departmental	9	0	9	
Co Exec Admin		2,596	2,596	
Co Exec Compliance		2,622	2,622	
Co Exec Corp Counsel		119,081	119,081	
Mgmt & Budget Purchasing		2,039	2,039	
Mgmt & Budget Fiscal Services		17,615	17,615	
Facilities Management Admin		89,590	89,590	
Facilities Support Services		104,212	104,212	
Human Resources		35,454	35,454	
Treasurer		1,691	1,691	
Total Allocated Additions:	41,983	374,901	416,884	416,884
Total To Be Allocated:	4,240,616	374,901		4,615,517

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Admin

	Total	G&A	Administration	Pandemics**	General Govt**
Wages & Benefits					
SALARIES & WAGES	2,119,615	715,092	1,184,824	0	219,699
FRINGE BENEFITS	839,639	283,294	469,274	0	87,071
Other Expense & Cost					
Supplies	0	0	0	0	0
Operating Expenses	80,327	27,102	44,895	0	8,330
Professional Serv	0	0	0	0	0
Contract Services	583,166	37,815	0	0	545,351
Internal Charges	562,141	189,666	314,181	0	58,294
Capital Outlay	13,745	0	0	0	13,745
Departmental Total					
Expenditures Per Financial Statement	4,198,633				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	0	0	0	0	0
Functional Cost	4,198,633	1,252,969	2,013,174	0	932,490
Allocation Step 1					
Inbound - All Others	41,983	14,165	23,465	0	4,354
Reallocate Admin Costs		(1,267,134)	867,903	0	399,231
Unallocated Costs	(1,336,075)	0	0	0	(1,336,075)
1st Allocation	2,904,542	0	2,904,542	0	0
Allocation Step 2					
Inbound - All Others	374,901	126,492	209,532	0	38,877
Reallocate Admin Costs		(126,492)	86,638	0	39,853
Unallocated Costs	(78,730)	0	0	0	(78,730)
2nd Allocation	296,171	0	296,171	0	0
Total For Co Exec Admin					
Schedule .3 Total	3,200,712	0	3,200,712	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	1,059	0.089380	2,596		2,596		2,596
Co Exec Compliance	1,243	0.104910	3,047		3,047	311	3,358
Co Exec Corp Counsel	30,173	2.546623	73,968		73,968	7,549	81,517
Mgmt & Budget Admin	1,665	0.140527	4,082		4,082	417	4,498
Mgmt & Budget Purchasing	8,218	0.693605	20,146		20,146	2,056	22,202
Mgmt & Budget Fiscal Services	38,283	3.231113	93,849		93,849	9,578	103,427
Facilities Management Admin	15,189	1.281963	37,235		37,235	3,800	41,035
Facilities Support Services	12,522	1.056866	30,697		30,697	3,133	33,830
Human Resources	34,682	2.927186	85,021		85,021	8,677	93,699
Treasurer	1,346	0.113603	3,300		3,300	337	3,636
Clerk Adm/Micrographics	281	0.023717	689		689	70	759
Div, Equity, and Inclusion	954	0.080518	2,339		2,339	239	2,577
Co Exec Indigent Defense	295	0.024898	723		723	74	797
M&B Equalization	55,164	4.655881	135,232		135,232	13,802	149,034
M&B Reimb.	13,982	1.180091	34,276		34,276	3,498	37,774
Hum Svc Admin	6,227	0.525563	15,265		15,265	1,558	16,823
Hum Svc Social Service	24	0.002026	59		59	6	65
HHS Admin Svcs	2,809	0.237082	6,886		6,886	703	7,589
Hum Svc Homeland	6,485	0.547339	15,898		15,898	1,622	17,520
Pub Svc Admin	1,513	0.127698	3,709		3,709	379	4,088
Pub Svc Comm Cor	22,805	1.924758	55,905		55,905	5,706	61,611
Pub Svc Animal	19,788	1.670121	48,509		48,509	4,951	53,460
Pub Svc Med Exam	21,897	1.848123	53,680		53,680	5,478	59,158
IT Application Services	120	0.010128	294		294	30	324
C&ED Admin	1,595	0.134619	3,910		3,910	399	4,309
C&ED Vets Svc	11,721	0.989261	28,734		28,734	2,932	31,666
C&ED Dev & Plan	34,739	2.931997	85,161		85,161	8,691	93,853
Public Communication	7,159	0.604225	17,550		17,550	1,791	19,341
Clerk / ROD	2,639	0.222734	6,469		6,469	660	7,130
District Court	5,618	0.474163	13,772		13,772	1,406	15,178
Probate Court	2,039	0.172093	4,999		4,999	510	5,509
Circuit Court	9,221	0.778259	22,605		22,605	2,307	24,912
Prosecuting Atty	7,906	0.667272	19,381		19,381	1,978	21,359
Sheriff Office	57,730	4.872454	141,522		141,522	14,444	155,966
Board of Comm.	1,187	0.100184	2,910		2,910	297	3,207
Water Res. Comm.	1,358	0.114616	3,329		3,329	340	3,669
Parks & Rec	7,243	0.611314	17,756		17,756	1,812	19,568
Friend of Court	6,344	0.535438	15,552		15,552	1,587	17,139
Health Dept.	163,128	13.768122	399,901		399,901	40,815	440,716
Indigent Defense	1,131	0.095457	2,773		2,773	283	3,056
ROD Automation	166	0.014011	407		407	41	448
Oakland Enhance	2,542	0.214547	6,232		6,232	636	6,868
ARP	7,417	0.626000	18,182		18,182	1,856	20,038
Water Res Co SRF	3,122	0.263499	7,653		7,653	781	8,435
Multi Org Grants	645	0.054438	1,581		1,581	161	1,742
Workforce Develop	9,465	0.798853	23,203		23,203	2,368	25,571
LE Grants Misc	1,133	0.095626	2,777		2,777	283	3,061
LE Grants PA-CRP	867	0.073175	2,125		2,125	217	2,342
LE Grants CLEMIS IT	41	0.003460	101		101	10	111
LE Grants Rd Pat	397	0.033507	973		973	99	1,072
Housing Trust Fund	102	0.008609	250		250	25	276
House Comm Dev	16,061	1.355560	39,373		39,373	4,018	43,391

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Hum Svcs Grants	31,900	2.692383	78,201		78,201	7,981	86,183
Other Grants	104	0.008778	255		255	26	281
Judicial Grants	442	0.037305	1,084		1,084	111	1,194
Concealed Pistol	37	0.003123	91		91	9	100
Child Care Fund	101,138	8.536120	247,935		247,935	25,304	273,239
Oakland Transit	150	0.012660	368		368	37	405
Proj Work Orders	41	0.003460	101		101	10	111
Water Res Co CPF	390	0.032916	956		956	98	1,054
Fire Record Mgmt	2,782	0.234803	6,820		6,820	696	7,516
Airport	13,950	1.177390	34,198		34,198	3,490	37,688
Drain Prop Funds	10,630	0.897180	26,059		26,059	2,660	28,718
Delq Tax Revolv	71	0.005992	174		174	18	192
Fac & Operations	162,265	13.695283	397,785		397,785	40,598	438,383
Info Tech Clemis	22,047	1.860783	54,047		54,047	5,516	59,563
Info Technology	124,006	10.466196	303,995		303,995	31,026	335,021
Radio Communicat	6,919	0.583969	16,962		16,962	1,731	18,693
Motor Pool	10,499	0.886123	25,738		25,738	2,627	28,365
Communication	1,444	0.121875	3,540		3,540	361	3,901
Bldg & Liab Ins	11,305	0.954150	27,714		27,714	2,828	30,542
Fringe Benefits	25,195	2.126476	61,764		61,764	6,304	68,068
Delq Per Prop Tx	68	0.005739	167		167	17	184
Retirement	1	0.000084	2		2	0	3
Schedule .4 Total for Administration	1,184,824	100.000000	2,904,542		2,904,542	296,171	3,200,712

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, 2024
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Co Exec Admin	2,596	2,596
Co Exec Compliance	3,358	3,358
Co Exec Corp Counsel	81,517	81,517
Mgmt & Budget Admin	4,498	4,498
Mgmt & Budget Purchasing	22,202	22,202
Mgmt & Budget Fiscal Services	103,427	103,427
Facilities Management Admin	41,035	41,035
Facilities Support Services	33,830	33,830
Human Resources	93,699	93,699
Treasurer	3,636	3,636
Clerk Adm/Micrographics	759	759
Div, Equity, and Inclusion	2,577	2,577
Co Exec Indigent Defense	797	797
M&B Equalization	149,034	149,034
M&B Reimb.	37,774	37,774
Hum Svc Admin	16,823	16,823
Hum Svc Social Service	65	65
HHS Admin Svcs	7,589	7,589
Hum Svc Homeland	17,520	17,520
Pub Svc Admin	4,088	4,088
Pub Svc Comm Cor	61,611	61,611
Pub Svc Animal	53,460	53,460
Pub Svc Med Exam	59,158	59,158
IT Application Services	324	324
C&ED Admin	4,309	4,309
C&ED Vets Svc	31,666	31,666
C&ED Dev & Plan	93,853	93,853
Public Communication	19,341	19,341
Clerk / ROD	7,130	7,130
District Court	15,178	15,178
Probate Court	5,509	5,509
Circuit Court	24,912	24,912
Prosecuting Atty	21,359	21,359
Sheriff Office	155,966	155,966
Board of Comm.	3,207	3,207
Water Res. Comm.	3,669	3,669
Parks & Rec	19,568	19,568
Friend of Court	17,139	17,139
Health Dept.	440,716	440,716
Indigent Defense	3,056	3,056
ROD Automation	448	448
Oakland Enhance	6,868	6,868
ARP	20,038	20,038
Water Res Co SRF	8,435	8,435
Multi Org Grants	1,742	1,742
Workforce Develp	25,571	25,571
LE Grants Misc	3,061	3,061
LE Grants PA-CRP	2,342	2,342
LE Grants CLEMIS IT	111	111
LE Grants Rd Pat	1,072	1,072
Housing Trust Fund	276	276
House Comm Dev	43,391	43,391

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Hum Svcs Grants	86,183	86,183
Other Grants	281	281
Judicial Grants	1,194	1,194
Concealed Pistol	100	100
Child Care Fund	273,239	273,239
Oakland Transit	405	405
Proj Work Orders	111	111
Water Res Co CPF	1,054	1,054
Fire Record Mgmt	7,516	7,516
Airport	37,688	37,688
Drain Prop Funds	28,718	28,718
Delq Tax Revolv	192	192
Fac & Operations	438,383	438,383
Info Tech Clemis	59,563	59,563
Info Technology	335,021	335,021
Radio Communicat	18,693	18,693
Motor Pool	28,365	28,365
Communication	3,901	3,901
Bldg & Liab Ins	30,542	30,542
Fringe Benefits	68,068	68,068
Delq Per Prop Tx	184	184
Retirement	3	3
Direct Bill	0	0
Total	3,200,712	3,200,712

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Co Exec Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	264,040			264,040
Cost Adjustments:				
Annual County Audit	404,690			
Incentive Payment	0			
Total Departmental Cost Adjustments:	404,690			404,690
Inbound Costs:				
Building Depreciation	10,526		10,526	
Non-Departmental	1		1	
Co Exec Admin	3,047	311	3,358	
Co Exec Compliance		174	174	
Co Exec Corp Counsel		9,160	9,160	
Mgmt & Budget Purchasing		272	272	
Mgmt & Budget Fiscal Services		1,174	1,174	
Facilities Management Admin		4,854	4,854	
Human Resources		2,382	2,382	
Treasurer		559	559	
Total Allocated Additions:	13,574	18,886	32,460	32,460
Total To Be Allocated:	682,304	18,886		701,190

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Compliance

	Total	G&A	General Audits	Audits/Bank Rec
Wages & Benefits				
SALARIES & WAGES	136,285	0	100,069	36,216
FRINGE BENEFITS	62,550	0	45,930	16,620
Other Expense & Cost				
Training	649	0	477	172
Operating Expenses	24,662	0	18,109	6,553
Contract Services	0	0	0	0
Travel	0	0	0	0
Internal Charges	39,894	0	29,294	10,600
Departmental Total				
Expenditures Per Financial Statement	264,040			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Annual County Audit	404,690	0	404,690	0
Incentive Payment	0	0	0	0
Functional Cost	668,730	0	598,569	70,161
Allocation Step 1				
Inbound - All Others	13,574	0	9,967	3,607
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	682,304	0	608,536	73,768
Allocation Step 2				
Inbound - All Others	18,886	0	13,868	5,018
2nd Allocation	18,886	0	13,868	5,018
Total For Co Exec Compliance				
Schedule .3 Total	701,190	0	622,404	78,785

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	5,022	0.515302	3,136		3,136		3,136
Co Exec Admin	4,199	0.430854	2,622		2,622		2,622
Co Exec Compliance	278	0.028525	174		174		174
Co Exec Corp Counsel	3,831	0.393094	2,392		2,392	55	2,447
Mgmt & Budget Admin	498	0.051099	311		311	7	318
Mgmt & Budget Purchasing	1,725	0.177000	1,077		1,077	25	1,102
Mgmt & Budget Fiscal Services	7,518	0.771413	4,694		4,694	108	4,802
Facilities Management Admin	2,228	0.228612	1,391		1,391	32	1,423
Facilities Support Services	2,970	0.304748	1,855		1,855	43	1,897
Human Resources	5,794	0.594516	3,618		3,618	83	3,701
Treasurer	8,414	0.863351	5,254		5,254	121	5,375
Clerk Adm/Micrographics	960	0.098504	599		599	14	613
Div, Equity, and Inclusion	549	0.056332	343		343	8	351
Co Exec Indigent Defense	2,021	0.207372	1,262		1,262	29	1,291
M&B Equalization	11,074	1.136290	6,915		6,915	159	7,074
M&B Reimb.	2,788	0.286073	1,741		1,741	40	1,781
Hum Svc Admin	3,347	0.343432	2,090		2,090	48	2,138
Hum Svc Social Service	35	0.003591	22		22	0	22
HHS Admin Svcs	597	0.061257	373		373	9	381
Hum Svc Homeland	2,475	0.253957	1,545		1,545	36	1,581
Hum Svc MSU Ext	1	0.000103	1		1	0	1
Pub Svc Admin	296	0.030372	185		185	4	189
Pub Svc Comm Cor	5,261	0.539825	3,285		3,285	76	3,361
Pub Svc Animal	6,032	0.618936	3,766		3,766	87	3,853
Pub Svc CC Prob	649	0.066593	405		405	9	415
Pub Svc Med Exam	6,037	0.619450	3,770		3,770	87	3,856
IT Application Services	45	0.004617	28		28	1	29
C&ED Admin	520	0.053357	325		325	7	332
C&ED Vets Svc	2,271	0.233025	1,418		1,418	33	1,451
C&ED Dev & Plan	9,319	0.956212	5,819		5,819	134	5,953
Public Communication	3,512	0.360362	2,193		2,193	51	2,243
Clerk / ROD	12,409	1.273273	7,748		7,748	178	7,927
District Court	20,357	2.088808	12,711		12,711	293	13,004
Probate Court	8,196	0.840982	5,118		5,118	118	5,235
Circuit Court	36,173	3.711669	22,587		22,587	520	23,107
Prosecuting Atty	26,313	2.699946	16,430		16,430	378	16,808
Sheriff Office	204,969	21.031632	127,985		127,985	2,946	130,931
Board of Comm.	5,250	0.538696	3,278		3,278	75	3,354
Water Res. Comm.	5,879	0.603237	3,671		3,671	84	3,755
Parks & Rec	38,346	3.934638	23,944		23,944	551	24,495
Friend of Court	21,328	2.188441	13,317		13,317	306	13,624
Health Dept.	38,766	3.977734	24,206		24,206	557	24,763
Indigent Defense	14,201	1.457148	8,867		8,867	204	9,071
ROD Automation	824	0.084550	515		515	12	526
Oakland Enhance	407	0.041762	254		254	6	260
Safer Communities	22	0.002257	14		14	0	14
ARP	34,300	3.519483	21,417		21,417	493	21,910
Water Res Co SRF	25,968	2.664546	16,215		16,215	373	16,588
Multi Org Grants	2,225	0.228305	1,389		1,389	32	1,421
Workforce Develop	21,012	2.156017	13,120		13,120	302	13,422
LE Grants Misc	4,366	0.447990	2,726		2,726	63	2,789
LE Grants PA-CRP	3,224	0.330811	2,013		2,013	46	2,059

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
LE Grants CLEMIS IT	465	0.047713	290		290	7	297
LE Grants Rd Pat	1,271	0.130416	794		794	18	812
Housing Trust Fund	4,948	0.507708	3,090		3,090	71	3,161
House Comm Dev	11,773	1.208014	7,351		7,351	169	7,520
Hum Svcs Grants	13,878	1.424005	8,666		8,666	199	8,865
Opioid Settlement	234	0.024010	146		146	3	149
Other Grants	1,558	0.159865	973		973	22	995
Judicial Grants	1,887	0.193623	1,178		1,178	27	1,205
Concealed Pistol	216	0.022164	135		135	3	138
Child Care Fund	31,897	3.272914	19,917		19,917	458	20,375
Oakland Transit	44,556	4.571839	27,821		27,821	640	28,462
Water Res Co DSF	1,354	0.138932	845		845	19	865
Proj Work Orders	9,972	1.023215	6,227		6,227	143	6,370
Major Dept Supp Proj	6,512	0.668189	4,066		4,066	94	4,160
Water Res Co CPF	37,368	3.834287	23,333		23,333	537	23,870
Fire Record Mgmt	814	0.083524	508		508	12	520
Airport	5,258	0.539517	3,283		3,283	76	3,359
Drain Prop Funds	56,030	5.749173	34,986		34,986	805	35,791
Delq Tax Revolv	674	0.069158	421		421	10	431
Fac & Operations	31,655	3.248082	19,766		19,766	455	20,221
Info Tech Clemis	6,152	0.631250	3,841		3,841	88	3,930
Info Technology	44,912	4.608368	28,044		28,044	645	28,689
Radio Communicat	8,706	0.893312	5,436		5,436	125	5,561
Motor Pool	8,244	0.845907	5,148		5,148	118	5,266
Communication	3,884	0.398533	2,425		2,425	56	2,481
Bldg & Liab Ins	12,419	1.274299	7,755		7,755	178	7,933
Fringe Benefits	2,797	0.286997	1,746		1,746	40	1,787
Delq Per Prop Tx	340	0.034887	212		212	5	217
Schedule .4 Total for General Audits	974,575	100.000000	608,536		608,536	13,868	622,404

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, 2024
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	409.25	71.829750	52,987		52,987	3,604	56,591
Human Resources	58.25	10.223782	7,542		7,542	513	8,055
Treasurer	102.25	17.946468	13,239		13,239	901	14,139
Schedule .4 Total for Audits/Bank Rec	569.75	100.000000	73,768		73,768	5,018	78,785

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, 2024
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec
Non-Departmental	3,136	3,136	0
Co Exec Admin	2,622	2,622	0
Co Exec Compliance	174	174	0
Co Exec Corp Counsel	2,447	2,447	0
Mgmt & Budget Admin	318	318	0
Mgmt & Budget Purchasing	57,693	1,102	56,591
Mgmt & Budget Fiscal Services	4,802	4,802	0
Facilities Management Admin	1,423	1,423	0
Facilities Support Services	1,897	1,897	0
Human Resources	11,756	3,701	8,055
Treasurer	19,514	5,375	14,139
Clerk Adm/Micrographics	613	613	0
Div, Equity, and Inclusion	351	351	0
Co Exec Indigent Defense	1,291	1,291	0
M&B Equalization	7,074	7,074	0
M&B Reimb.	1,781	1,781	0
Hum Svc Admin	2,138	2,138	0
Hum Svc Social Service	22	22	0
HHS Admin Svcs	381	381	0
Hum Svc Homeland	1,581	1,581	0
Hum Svc MSU Ext	1	1	0
Pub Svc Admin	189	189	0
Pub Svc Comm Cor	3,361	3,361	0
Pub Svc Animal	3,853	3,853	0
Pub Svc CC Prob	415	415	0
Pub Svc Med Exam	3,856	3,856	0
IT Application Services	29	29	0
C&ED Admin	332	332	0
C&ED Vets Svc	1,451	1,451	0
C&ED Dev & Plan	5,953	5,953	0
Public Communication	2,243	2,243	0
Clerk / ROD	7,927	7,927	0
District Court	13,004	13,004	0
Probate Court	5,235	5,235	0
Circuit Court	23,107	23,107	0
Prosecuting Atty	16,808	16,808	0
Sheriff Office	130,931	130,931	0
Board of Comm.	3,354	3,354	0
Water Res. Comm.	3,755	3,755	0
Parks & Rec	24,495	24,495	0
Friend of Court	13,624	13,624	0
Health Dept.	24,763	24,763	0
Indigent Defense	9,071	9,071	0
ROD Automation	526	526	0
Oakland Enhance	260	260	0
Safer Communities	14	14	0
ARP	21,910	21,910	0
Water Res Co SRF	16,588	16,588	0
Multi Org Grants	1,421	1,421	0
Workforce Develop	13,422	13,422	0
LE Grants Misc	2,789	2,789	0
LE Grants PA-CRP	2,059	2,059	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec
LE Grants CLEMIS IT	297	297	0
LE Grants Rd Pat	812	812	0
Housing Trust Fund	3,161	3,161	0
House Comm Dev	7,520	7,520	0
Hum Svcs Grants	8,865	8,865	0
Opioid Settlement	149	149	0
Other Grants	995	995	0
Judicial Grants	1,205	1,205	0
Concealed Pistol	138	138	0
Child Care Fund	20,375	20,375	0
Oakland Transit	28,462	28,462	0
Water Res Co DSF	865	865	0
Proj Work Orders	6,370	6,370	0
Major Dept Supp Proj	4,160	4,160	0
Water Res Co CPF	23,870	23,870	0
Fire Record Mgmt	520	520	0
Airport	3,359	3,359	0
Drain Prop Funds	35,791	35,791	0
Delq Tax Revolv	431	431	0
Fac & Operations	20,221	20,221	0
Info Tech Clemis	3,930	3,930	0
Info Technology	28,689	28,689	0
Radio Communicat	5,561	5,561	0
Motor Pool	5,266	5,266	0
Communication	2,481	2,481	0
Bldg & Liab Ins	7,933	7,933	0
Fringe Benefits	1,787	1,787	0
Delq Per Prop Tx	217	217	0
Direct Bill	0	0	0
Total	701,190	622,404	78,785

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Co Exec Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,830,832			3,830,832
Cost Adjustments:				
Misc. Reimbursement	-1,727			
Incentive Payment	0			
Total Departmental Cost Adjustments:	-1,727			-1,727
Inbound Costs:				
Building Depreciation	19,688		19,688	
Non-Departmental	15	0	15	
Co Exec Admin	73,968	7,549	81,517	
Co Exec Compliance	2,392	55	2,447	
Co Exec Corp Counsel		178,621	178,621	
Mgmt & Budget Purchasing		833	833	
Mgmt & Budget Fiscal Services		16,887	16,887	
Facilities Management Admin		42,022	42,022	
Facilities Support Services		9,314	9,314	
Human Resources		40,093	40,093	
Treasurer		2,284	2,284	
Total Allocated Additions:	96,063	297,658	393,720	393,720
Total To Be Allocated:	3,925,168	297,658		4,222,825

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Corp Counsel

	Total	G&A	Civil Counsel	Bldg Liab	Pandemics**
Wages & Benefits					
SALARIES & WAGES	2,258,125	175,195	2,082,930	0	0
FRINGE BENEFITS	1,088,326	84,454	1,003,872	0	0
Other Expense & Cost					
Operating Exp	40,244	3,123	37,121	0	0
Legal Services	0	0	0	0	0
Bldg Space Costs	119,698	8,331	98,990	12,377	0
Internal Charges	324,439	25,176	299,263	0	0
Departmental Total					
Expenditures Per Financial Statement	3,830,832				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc. Reimbursement	(1,727)	0	(1,727)	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	3,829,105	296,279	3,520,449	12,377	0
Allocation Step 1					
Inbound - Building Depreciation: Court House	19,688	1,370	16,282	2,036	0
Inbound - All Others	76,375	5,927	70,448	0	0
Reallocate Admin Costs		(303,576)	269,818	33,758	0
Unallocated Costs	0	0	0	0	0
1st Allocation	3,925,168	0	3,876,997	48,170	0
Allocation Step 2					
Inbound - Facilities Management Admin: Courthouse	42,022	2,925	34,752	4,345	0
Inbound - All Others	255,636	19,837	235,799	0	0
Reallocate Admin Costs		(22,762)	20,231	2,531	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	297,658	0	290,782	6,876	0
Total For Co Exec Corp Counsel					
Schedule .3 Total	4,222,825	0	4,167,779	55,046	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	52	3.071471	119,081		119,081		119,081
Co Exec Compliance	4	0.236267	9,160		9,160		9,160
Co Exec Corp Counsel	78	4.607206	178,621		178,621		178,621
Mgmt & Budget Purchasing	41	2.421737	93,891		93,891	7,647	101,538
Mgmt & Budget Fiscal Services	23	1.358535	52,670		52,670	4,290	56,960
Facilities Management Admin	20	1.181335	45,800		45,800	3,730	49,531
Facilities Support Services	9	0.531601	20,610		20,610	1,679	22,289
Human Resources	51	3.012404	116,791		116,791	9,512	126,303
Treasurer	8	0.472534	18,320		18,320	1,492	19,812
M&B Equalization	9	0.531601	20,610		20,610	1,679	22,289
M&B Reimb.	9	0.531601	20,610		20,610	1,679	22,289
Hum Svc Homeland	15	0.886001	34,350		34,350	2,798	37,148
Pub Svc Comm Cor	4	0.236267	9,160		9,160	746	9,906
Pub Svc Animal	12	0.708801	27,480		27,480	2,238	29,718
Pub Svc Med Exam	18	1.063201	41,220		41,220	3,357	44,578
C&ED Vets Svc	4	0.236267	9,160		9,160	746	9,906
C&ED Dev & Plan	56	3.307738	128,241		128,241	10,445	138,686
Public Communication	13	0.767868	29,770		29,770	2,425	32,195
Clerk / ROD	77	4.548139	176,331		176,331	14,362	190,693
District Court	21	1.240402	48,090		48,090	3,917	52,007
Probate Court	49	2.894271	112,211		112,211	9,139	121,350
Circuit Court	60	3.544005	137,401		137,401	11,191	148,592
Prosecuting Atty	35	2.067336	80,151		80,151	6,528	86,679
Sheriff Office	344	20.318958	787,765		787,765	64,163	851,929
Board of Comm.	49	2.894271	112,211		112,211	9,139	121,350
Water Res. Comm.	21	1.240402	48,090		48,090	3,917	52,007
Parks & Rec	62	3.662138	141,981		141,981	11,564	153,545
Friend of Court	7	0.413467	16,030		16,030	1,306	17,336
Health Dept.	216	12.758417	494,643		494,643	40,288	534,931
Indigent Defense	5	0.295334	11,450		11,450	932	12,383
Workforce Develop	24	1.417602	54,960		54,960	4,476	59,437
Child Care Fund	18	1.063201	41,220		41,220	3,357	44,578
Oakland Transit	4	0.236267	9,160		9,160	746	9,906
Airport	19	1.122268	43,510		43,510	3,544	47,054
Delq Tax Revolv	7	0.413467	16,030		16,030	1,306	17,336
Info Tech Clemis	96	5.670408	219,842		219,842	17,906	237,747
Info Technology	138	8.151211	316,022		316,022	25,739	341,762
Bldg & Liab Ins	8	0.472534	18,320		18,320	1,492	19,812
Delq Per Prop Tx	7	0.413467	16,030		16,030	1,306	17,336
Schedule .4 Total for Civil Counsel	1,693	100.000000	3,876,997		3,876,997	290,782	4,167,779

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, 2024
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	48,170		48,170	6,876	55,046
Schedule .4 Total for Bldg Liab	100	100.000000	48,170		48,170	6,876	55,046

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, 2024
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	119,081	119,081	0
Co Exec Compliance	9,160	9,160	0
Co Exec Corp Counsel	178,621	178,621	0
Mgmt & Budget Purchasing	101,538	101,538	0
Mgmt & Budget Fiscal Services	56,960	56,960	0
Facilities Management Admin	49,531	49,531	0
Facilities Support Services	22,289	22,289	0
Human Resources	126,303	126,303	0
Treasurer	19,812	19,812	0
M&B Equalization	22,289	22,289	0
M&B Reimb.	22,289	22,289	0
Hum Svc Homeland	37,148	37,148	0
Pub Svc Comm Cor	9,906	9,906	0
Pub Svc Animal	29,718	29,718	0
Pub Svc Med Exam	44,578	44,578	0
C&ED Vets Svc	9,906	9,906	0
C&ED Dev & Plan	138,686	138,686	0
Public Communication	32,195	32,195	0
Clerk / ROD	190,693	190,693	0
District Court	52,007	52,007	0
Probate Court	121,350	121,350	0
Circuit Court	148,592	148,592	0
Prosecuting Atty	86,679	86,679	0
Sheriff Office	851,929	851,929	0
Board of Comm.	121,350	121,350	0
Water Res. Comm.	52,007	52,007	0
Parks & Rec	153,545	153,545	0
Friend of Court	17,336	17,336	0
Health Dept.	534,931	534,931	0
Indigent Defense	12,383	12,383	0
Workforce Develp	59,437	59,437	0
Child Care Fund	44,578	44,578	0
Oakland Transit	9,906	9,906	0
Airport	47,054	47,054	0
Delq Tax Revolv	17,336	17,336	0
Info Tech Clemis	237,747	237,747	0
Info Technology	341,762	341,762	0
Bldg & Liab Ins	74,859	19,812	55,046
Delq Per Prop Tx	17,336	17,336	0
Direct Bill	0	0	0
Total	4,222,825	4,167,779	55,046

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	497,637			497,637
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	10,797		10,797	
Non-Departmental	239	1	240	
Co Exec Admin	4,082	417	4,498	
Co Exec Compliance	311	7	318	
Mgmt & Budget Purchasing		-1	-1	
Mgmt & Budget Fiscal Services		1,850	1,850	
Facilities Management Admin		23,046	23,046	
Human Resources		3,192	3,192	
Treasurer		554	554	
Total Allocated Additions:	15,429	29,064	44,493	44,493
Total To Be Allocated:	513,066	29,064		542,130

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin

	Total	G&A	Budget Admin
Wages & Benefits			
SALARIES & WAGES	187,555	0	187,555
FRINGE BENEFITS	78,858	0	78,858
Other Expense & Cost			
Operating Exp	19,008	0	19,008
Bldg Space Costs	47,459	0	47,459
Internal Charges	164,757	0	164,757
Contract Services	0	0	0
Departmental Total			
Expenditures Per Financial Statement	497,637		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	0	0	0
Functional Cost	497,637	0	497,637
Allocation Step 1			
Inbound - All Others	15,429	0	15,429
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	513,066	0	513,066
Allocation Step 2			
Inbound - All Others	29,064	0	29,064
2nd Allocation	29,064	0	29,064
Total For Mgmt & Budget Admin			
Schedule .3 Total	542,130	0	542,130

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	849,583	7.087265	36,362		36,362	2,060	38,422
Mgmt & Budget Fiscal Services	4,029,141	33.611302	172,448		172,448	9,769	182,217
M&B Equalization	5,654,876	47.173266	242,030		242,030	13,711	255,740
M&B Reimb.	1,453,859	12.128167	62,226		62,226	3,525	65,750
Schedule .4 Total for Budget Admin	11,987,459	100.000000	513,066		513,066	29,064	542,130

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, 2024
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Mgmt & Budget Purchasing	38,422	38,422
Mgmt & Budget Fiscal Services	182,217	182,217
M&B Equalization	255,740	255,740
M&B Reimb.	65,750	65,750
Direct Bill	0	0
Total	542,130	542,130

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,724,637			1,724,637
Cost Adjustments:				
Reimbursements	-366,314			
Incentive Payment	0			
Total Departmental Cost Adjustments:	-366,314			-366,314
Inbound Costs:				
Building Depreciation	89,026		89,026	
Non-Departmental	7	0	7	
Co Exec Admin	20,146	2,056	22,202	
Co Exec Compliance	54,064	3,629	57,693	
Co Exec Corp Counsel	93,891	7,647	101,538	
Mgmt & Budget Admin	36,362	2,060	38,422	
Mgmt & Budget Purchasing		2	2	
Mgmt & Budget Fiscal Services		7,202	7,202	
Facilities Management Admin		41,055	41,055	
Facilities Support Services		2	2	
Human Resources		15,756	15,756	
Treasurer		940	940	
Total Allocated Additions:	293,496	80,350	373,846	373,846
Total To Be Allocated:	1,651,819	80,350		1,732,169

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	Total	G&A	Purch General	PCARD	OfficeMax
Wages & Benefits					
SALARIES & WAGES	849,583	124,138	725,445	0	0
FRINGE BENEFITS	465,533	68,014	397,519	0	0
Other Expense & Cost					
Supplies	928	136	792	0	0
Operating Exp	6,572	960	5,612	0	0
Bldg Space Costs	113,915	16,643	97,272	0	0
Internal Charges	288,106	42,092	246,014	0	0
Departmental Total					
Expenditures Per Financial Statement	1,724,637				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursements	(366,314)	(215,716)	0	(105,672)	(21,896)
Incentive Payment	0	0	0	0	0
Functional Cost	1,358,323	36,267	1,472,654	(105,672)	(21,896)
Allocation Step 1					
Inbound - All Others	293,496	42,880	250,617	0	0
Reallocate Admin Costs		(79,147)	79,147	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,651,819	0	1,802,417	(105,672)	(21,896)
Allocation Step 2					
Inbound - All Others	80,350	11,739	68,611	0	0
Reallocate Admin Costs		(11,739)	11,739	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	80,350	0	80,350	0	0
Total For Mgmt & Budget Purchasing					
Schedule .3 Total	1,732,169	0	1,882,767	(105,672)	(21,896)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	ATM Reimb	Home Depot	Pandemics**
Wages & Benefits			

SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			

Supplies	0	0	0
Operating Exp	0	0	0
Bldg Space Costs	0	0	0
Internal Charges	0	0	0
Departmental Total			

Expenditures Per Financial Statement			
Deductions			

*Total Disallowed Costs	0	0	0
Cost Adjustments			

Reimbursements	(1,805)	(21,225)	0
Incentive Payment	0	0	0
Functional Cost	(1,805)	(21,225)	0
Allocation Step 1			

Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	(1,805)	(21,225)	0
Allocation Step 2			

Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
2nd Allocation	0	0	0
Total For Mgmt & Budget Purchasing			

Schedule .3 Total	(1,805)	(21,225)	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	57	0.199273	3,592		3,592		3,592
Co Exec Admin	37	0.129353	2,331		2,331		2,331
Co Exec Compliance	5	0.017480	315		315		315
Co Exec Corp Counsel	18	0.062928	1,134		1,134		1,134
Mgmt & Budget Purchasing	1	0.003496	63		63		63
Mgmt & Budget Fiscal Services	33	0.115368	2,079		2,079	93	2,172
Facilities Management Admin	60	0.209761	3,781		3,781	169	3,950
Facilities Support Services	44	0.153825	2,773		2,773	124	2,897
Human Resources	163	0.569850	10,271		10,271	460	10,731
Treasurer	271	0.947420	17,076		17,076	764	17,841
Clerk Adm/Micrographics	10	0.034960	630		630	28	658
Div, Equity, and Inclusion	43	0.150329	2,710		2,710	121	2,831
M&B Equalization	15	0.052440	945		945	42	987
M&B Reimb.	18	0.062928	1,134		1,134	51	1,185
Hum Svc Admin	1	0.003496	63		63	3	66
Hum Svc Social Service	27	0.094392	1,701		1,701	76	1,778
Hum Svc Homeland	64	0.223745	4,033		4,033	180	4,213
Pub Svc Comm Cor	36	0.125857	2,268		2,268	102	2,370
Pub Svc Animal	469	1.639631	29,553		29,553	1,323	30,876
Pub Svc Med Exam	266	0.929940	16,761		16,761	750	17,512
C&ED Admin	3	0.010488	189		189	8	197
C&ED Vets Svc	7	0.024472	441		441	20	461
C&ED Dev & Plan	103	0.360089	6,490		6,490	291	6,781
Public Communication	91	0.318137	5,734		5,734	257	5,991
Clerk / ROD	87	0.304153	5,482		5,482	245	5,727
District Court	379	1.324990	23,882		23,882	1,069	24,951
Probate Court	8	0.027968	504		504	22	527
Circuit Court	48	0.167809	3,025		3,025	135	3,160
Prosecuting Atty	102	0.356593	6,427		6,427	288	6,715
Sheriff Office	1,473	5.149629	92,818		92,818	4,155	96,973
Board of Comm.	83	0.290169	5,230		5,230	234	5,464
Water Res. Comm.	109	0.381066	6,868		6,868	307	7,176
Parks & Rec	5,404	18.892465	340,522		340,522	15,246	355,768
Friend of Court	29	0.101384	1,827		1,827	82	1,909
Health Dept.	716	2.503146	45,117		45,117	2,020	47,137
Indigent Defense	67	0.234233	4,222		4,222	189	4,411
ROD Automation	15	0.052440	945		945	42	987
Safer Communities	2	0.006992	126		126	6	132
ARP	218	0.762131	13,737		13,737	615	14,352
Water Res Co SRF	1,607	5.618095	101,262		101,262	4,533	105,794
Multi Org Grants	72	0.251713	4,537		4,537	203	4,740
LE Grants Misc	41	0.143337	2,584		2,584	116	2,699
LE Grants PA-CRP	40	0.139841	2,521		2,521	113	2,633
LE Grants Rd Pat	5	0.017480	315		315	14	329
House Comm Dev	49	0.171305	3,088		3,088	138	3,226
Hum Svcs Grants	693	2.422738	43,668		43,668	1,955	45,623
Opioid Settlement	3	0.010488	189		189	8	197
Other Grants	73	0.255209	4,600		4,600	206	4,806
Judicial Grants	122	0.426514	7,688		7,688	344	8,032
Brownfield Init.	10	0.034960	630		630	28	658
Concealed Pistol	11	0.038456	693		693	31	724
Child Care Fund	553	1.933296	34,846		34,846	1,560	36,406

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Waste Res Mgmt	12	0.041952	756		756	34	790
Oakland Transit	22	0.076912	1,386		1,386	62	1,448
Proj Work Orders	556	1.943784	35,035		35,035	1,568	36,603
Water Res Co CPF	305	1.066284	19,219		19,219	860	20,079
Fire Record Mgmt	38	0.132849	2,394		2,394	107	2,502
Airport	492	1.720039	31,002		31,002	1,388	32,390
Drain Prop Funds	4,253	14.868550	267,993		267,993	11,996	279,990
Delq Tax Revolv	3	0.010488	189		189	8	197
Fac & Operations	4,226	14.774157	266,292		266,292	11,920	278,212
Info Tech Infra Mod	13	0.045448	819		819	37	856
Info Tech Clemis	208	0.727171	13,107		13,107	587	13,693
Info Technology	1,432	5.006293	90,234		90,234	4,039	94,273
Drain Equipment	749	2.618515	47,197		47,197	2,113	49,309
Radio Communicat	218	0.762131	13,737		13,737	615	14,352
Motor Pool	1,668	5.831352	105,105		105,105	4,705	109,810
Communication	117	0.409034	7,372		7,372	330	7,702
Bldg & Liab Ins	120	0.419522	7,562		7,562	338	7,900
Fringe Benefits	310	1.083765	19,534		19,534	874	20,408
Retirement	1	0.003496	63		63	3	66
Schedule .4 Total for Purch General	28,604	100.000000	1,802,417		1,802,417	80,350	1,882,767

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, 2024
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	23,687	0.357743	(378)		(378)		(378)
Co Exec Admin	11,151	0.168413	(178)		(178)		(178)
Co Exec Compliance	2,717	0.041035	(43)		(43)		(43)
Co Exec Corp Counsel	13,892	0.209810	(222)		(222)		(222)
Mgmt & Budget Purchasing	2,844	0.042953	(45)		(45)		(45)
Mgmt & Budget Fiscal Services	4,954	0.074820	(79)		(79)		(79)
Facilities Management Admin	26,655	0.402569	(425)		(425)		(425)
Facilities Support Services	7,484	0.113030	(119)		(119)		(119)
Human Resources	73,316	1.107286	(1,170)		(1,170)		(1,170)
Treasurer	12,786	0.193106	(204)		(204)		(204)
Clerk Adm/Micrographics	2,342	0.035371	(37)		(37)		(37)
Div, Equity, and Inclusion	21,482	0.324441	(343)		(343)		(343)
Co Exec Comm Engage	210	0.003172	(3)		(3)		(3)
M&B Equalization	50,252	0.758952	(802)		(802)		(802)
M&B Reimb.	120	0.001812	(2)		(2)		(2)
Hum Svc Homeland	32,314	0.488036	(516)		(516)		(516)
Pub Svc Admin	127	0.001918	(2)		(2)		(2)
Pub Svc Comm Cor	1,523	0.023002	(24)		(24)		(24)
Pub Svc Animal	173,193	2.615721	(2,764)		(2,764)		(2,764)
Pub Svc CC Prob	1,754	0.026491	(28)		(28)		(28)
Pub Svc Med Exam	63,693	0.961951	(1,017)		(1,017)		(1,017)
C&ED Admin	67	0.001012	(1)		(1)		(1)
C&ED Vets Svc	7,383	0.111505	(118)		(118)		(118)
C&ED Dev & Plan	158,060	2.387169	(2,523)		(2,523)		(2,523)
Public Communication	86,781	1.310647	(1,385)		(1,385)		(1,385)
Clerk / ROD	46,094	0.696154	(736)		(736)		(736)
District Court	40,064	0.605084	(639)		(639)		(639)
Probate Court	34,196	0.516460	(546)		(546)		(546)
Circuit Court	218,140	3.294553	(3,481)		(3,481)		(3,481)
Prosecuting Atty	62,168	0.938919	(992)		(992)		(992)
Sheriff Office	425,964	6.433303	(6,798)		(6,798)		(6,798)
Board of Comm.	19,471	0.294069	(311)		(311)		(311)
Water Res. Comm.	12,524	0.189149	(200)		(200)		(200)
Parks & Rec	1,199,946	18.122697	(19,151)		(19,151)		(19,151)
Friend of Court	22,772	0.343924	(363)		(363)		(363)
Health Dept.	89,873	1.357345	(1,434)		(1,434)		(1,434)
Indigent Defense	2,489	0.037591	(40)		(40)		(40)
ROD Automation	509	0.007687	(8)		(8)		(8)
Pontiac Develop Fund	24	0.000362	0		0		0
ARP	28,458	0.429799	(454)		(454)		(454)
Water Res Co SRF	324,230	4.896822	(5,175)		(5,175)		(5,175)
Multi Org Grants	3,197	0.048284	(51)		(51)		(51)
Workforce Develop	19,821	0.299355	(316)		(316)		(316)
LE Grants Misc	87,545	1.322186	(1,397)		(1,397)		(1,397)
LE Grants PA-CRP	1,283	0.019377	(20)		(20)		(20)
House Comm Dev	5,726	0.086479	(91)		(91)		(91)
Hum Svcs Grants	257,258	3.885349	(4,106)		(4,106)		(4,106)
Other Grants	264,412	3.993395	(4,220)		(4,220)		(4,220)
Judicial Grants	16,476	0.248836	(263)		(263)		(263)
Concealed Pistol	1,462	0.022080	(23)		(23)		(23)
Child Care Fund	155,327	2.345892	(2,479)		(2,479)		(2,479)
Oakland Transit	1,669	0.025207	(27)		(27)		(27)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Proj Work Orders	38,034	0.574425	(607)		(607)		(607)
Water Res Co CPF	4,503	0.068008	(72)		(72)		(72)
Airport	127,303	1.922648	(2,032)		(2,032)		(2,032)
Drain Prop Funds	656,807	9.919708	(10,482)		(10,482)		(10,482)
Fac & Operations	1,024,298	15.469898	(16,347)		(16,347)		(16,347)
Info Tech Clemis	6,090	0.091977	(97)		(97)		(97)
Info Technology	208,778	3.153159	(3,332)		(3,332)		(3,332)
Drain Equipment	148,120	2.237046	(2,364)		(2,364)		(2,364)
Radio Communicat	36,073	0.544808	(576)		(576)		(576)
Motor Pool	99,387	1.501035	(1,586)		(1,586)		(1,586)
Communication	45,222	0.682985	(722)		(722)		(722)
Bldg & Liab Ins	5,728	0.086510	(91)		(91)		(91)
Fringe Benefits	99,482	1.502469	(1,588)		(1,588)		(1,588)
Retirement	1,384	0.020902	(22)		(22)		(22)
Retiree Hlt Care	139	0.002099	(2)		(2)		(2)
Schedule .4 Total for PCARD	6,621,233	100.000000	(105,672)		(105,672)	0	(105,672)

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co Exec Admin	3,808	0.521733	(114)		(114)		(114)
Co Exec Corp Counsel	2,649	0.362939	(79)		(79)		(79)
Mgmt & Budget Admin	46	0.006302	(1)		(1)		(1)
Mgmt & Budget Purchasing	513	0.070286	(15)		(15)		(15)
Mgmt & Budget Fiscal Services	6,689	0.916458	(201)		(201)		(201)
Facilities Management Admin	881	0.120706	(26)		(26)		(26)
Facilities Support Services	2,642	0.361980	(79)		(79)		(79)
Human Resources	1,433	0.196335	(43)		(43)		(43)
Treasurer	7,093	0.971810	(213)		(213)		(213)
Clerk Adm/Micrographics	1,160	0.158931	(35)		(35)		(35)
Div, Equity, and Inclusion	1,100	0.150711	(33)		(33)		(33)
M&B Equalization	25,718	3.523617	(772)		(772)		(772)
M&B Reimb.	6,059	0.830142	(182)		(182)		(182)
Hum Svc Homeland	4,787	0.655866	(144)		(144)		(144)
Pub Svc Comm Cor	7,943	1.088269	(238)		(238)		(238)
Pub Svc Animal	5,959	0.816441	(179)		(179)		(179)
Pub Svc CC Prob	16,384	2.244768	(492)		(492)		(492)
Pub Svc Med Exam	5,115	0.700805	(153)		(153)		(153)
C&ED Vets Svc	3,646	0.499538	(109)		(109)		(109)
C&ED Dev & Plan	6,091	0.834526	(183)		(183)		(183)
Public Communication	2,977	0.407878	(89)		(89)		(89)
Clerk / ROD	29,105	3.987669	(873)		(873)		(873)
District Court	55,561	7.612399	(1,667)		(1,667)		(1,667)
Probate Court	19,299	2.644151	(579)		(579)		(579)
Circuit Court	77,946	10.679363	(2,338)		(2,338)		(2,338)
Prosecuting Atty	39,566	5.420928	(1,187)		(1,187)		(1,187)
Sheriff Office	100,779	13.807706	(3,023)		(3,023)		(3,023)
Board of Comm.	2,861	0.391985	(86)		(86)		(86)
Water Res. Comm.	8,454	1.158281	(254)		(254)		(254)
Parks & Rec	28,189	3.862168	(846)		(846)		(846)
Friend of Court	10,945	1.499572	(328)		(328)		(328)
Health Dept.	61,969	8.490358	(1,859)		(1,859)		(1,859)
Indigent Defense	3,592	0.492139	(108)		(108)		(108)
ARP	1,139	0.156054	(34)		(34)		(34)
Water Res Co SRF	7,487	1.025792	(225)		(225)		(225)
Workforce Develop	2,674	0.366364	(80)		(80)		(80)
LE Grants Misc	1,067	0.146189	(32)		(32)		(32)
LE Grants PA-CRP	13,532	1.854016	(406)		(406)		(406)
House Comm Dev	6,529	0.894537	(196)		(196)		(196)
Hum Svcs Grants	20,854	2.857202	(626)		(626)		(626)
Other Grants	3,384	0.463641	(102)		(102)		(102)
Judicial Grants	578	0.079192	(17)		(17)		(17)
Concealed Pistol	6,329	0.867135	(190)		(190)		(190)
Child Care Fund	14,671	2.010070	(440)		(440)		(440)
Airport	2,440	0.334304	(73)		(73)		(73)
Drain Prop Funds	22,144	3.033944	(664)		(664)		(664)
Fac & Operations	15,373	2.106251	(461)		(461)		(461)
Info Tech Clemis	265	0.036308	(8)		(8)		(8)
Info Technology	50,284	6.889399	(1,509)		(1,509)		(1,509)
Drain Equipment	304	0.041651	(9)		(9)		(9)
Radio Communicat	1,367	0.187292	(41)		(41)		(41)
Motor Pool	2,418	0.331290	(73)		(73)		(73)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Bldg & Liab Ins	586	0.080288	(18)		(18)		(18)
Fringe Benefits	5,491	0.752321	(165)		(165)		(165)
Schedule .4 Total for OfficeMax	729,875	100.000000	(21,896)		(21,896)	0	(21,896)

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, 2024
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	2,569	63.260281	(1,142)		(1,142)		(1,142)
District Court	1,492	36.739719	(663)		(663)		(663)
Schedule .4 Total for ATM Reimb	4,061	100.000000	(1,805)		(1,805)	0	(1,805)

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, 2024
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	53	0.011192	(2)		(2)		(2)
Hum Svc Homeland	510	0.107701	(23)		(23)		(23)
Pub Svc Animal	1,400	0.295651	(63)		(63)		(63)
Clerk / ROD	1,986	0.419401	(89)		(89)		(89)
District Court	1,817	0.383712	(81)		(81)		(81)
Circuit Court	1,693	0.357526	(76)		(76)		(76)
Sheriff Office	18,506	3.908078	(829)		(829)		(829)
Water Res. Comm.	25	0.005279	(1)		(1)		(1)
Parks & Rec	236,444	49.932001	(10,598)		(10,598)		(10,598)
Indigent Defense	85	0.017950	(4)		(4)		(4)
ARP	2,339	0.493948	(105)		(105)		(105)
Water Res Co SRF	24,669	5.209574	(1,106)		(1,106)		(1,106)
LE Grants Misc	2,039	0.430594	(91)		(91)		(91)
Hum Svcs Grants	8	0.001689	0		0		0
Other Grants	990	0.209067	(44)		(44)		(44)
Child Care Fund	15	0.003168	(1)		(1)		(1)
Proj Work Orders	11,400	2.407440	(511)		(511)		(511)
Water Res Co CPF	908	0.191751	(41)		(41)		(41)
Airport	18,064	3.814737	(810)		(810)		(810)
Drain Prop Funds	68,026	14.365661	(3,049)		(3,049)		(3,049)
Fac & Operations	58,529	12.360094	(2,623)		(2,623)		(2,623)
Drain Equipment	18,973	4.006699	(850)		(850)		(850)
Radio Communicat	625	0.131987	(28)		(28)		(28)
Motor Pool	4,428	0.935100	(198)		(198)		(198)
Schedule .4 Total for Home Depot	473,532	100.000000	(21,225)		(21,225)	0	(21,225)

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, 2024
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	PCARD	OfficeMax	ATM Reimb
Non-Departmental	3,214	3,592	(378)	0	0
Co Exec Admin	2,039	2,331	(178)	(114)	0
Co Exec Compliance	272	315	(43)	0	0
Co Exec Corp Counsel	833	1,134	(222)	(79)	0
Mgmt & Budget Admin	(1)	0	0	(1)	0
Mgmt & Budget Purchasing	2	63	(45)	(15)	0
Mgmt & Budget Fiscal Services	1,893	2,172	(79)	(201)	0
Facilities Management Admin	2,356	3,950	(425)	(26)	(1,142)
Facilities Support Services	2,698	2,897	(119)	(79)	0
Human Resources	9,518	10,731	(1,170)	(43)	0
Treasurer	17,424	17,841	(204)	(213)	0
Clerk Adm/Micrographics	586	658	(37)	(35)	0
Div, Equity, and Inclusion	2,455	2,831	(343)	(33)	0
Co Exec Comm Engage	(3)	0	(3)	0	0
M&B Equalization	(588)	987	(802)	(772)	0
M&B Reimb.	1,001	1,185	(2)	(182)	0
Hum Svc Admin	66	66	0	0	0
Hum Svc Social Service	1,778	1,778	0	0	0
Hum Svc Homeland	3,531	4,213	(516)	(144)	0
Pub Svc Admin	(2)	0	(2)	0	0
Pub Svc Comm Cor	2,107	2,370	(24)	(238)	0
Pub Svc Animal	27,870	30,876	(2,764)	(179)	0
Pub Svc CC Prob	(520)	0	(28)	(492)	0
Pub Svc Med Exam	16,342	17,512	(1,017)	(153)	0
C&ED Admin	196	197	(1)	0	0
C&ED Vets Svc	234	461	(118)	(109)	0
C&ED Dev & Plan	4,076	6,781	(2,523)	(183)	0
Public Communication	4,516	5,991	(1,385)	(89)	0
Clerk / ROD	4,030	5,727	(736)	(873)	0
District Court	21,900	24,951	(639)	(1,667)	(663)
Probate Court	(598)	527	(546)	(579)	0
Circuit Court	(2,736)	3,160	(3,481)	(2,338)	0
Prosecuting Atty	4,536	6,715	(992)	(1,187)	0
Sheriff Office	86,322	96,973	(6,798)	(3,023)	0
Board of Comm.	5,068	5,464	(311)	(86)	0
Water Res. Comm.	6,721	7,176	(200)	(254)	0
Parks & Rec	325,174	355,768	(19,151)	(846)	0
Friend of Court	1,217	1,909	(363)	(328)	0
Health Dept.	43,843	47,137	(1,434)	(1,859)	0
Indigent Defense	4,260	4,411	(40)	(108)	0
ROD Automation	979	987	(8)	0	0
Pontiac Develop Fund	0	0	0	0	0
Safer Communities	132	132	0	0	0
ARP	13,758	14,352	(454)	(34)	0
Water Res Co SRF	99,289	105,794	(5,175)	(225)	0
Multi Org Grants	4,689	4,740	(51)	0	0
Workforce Develop	(397)	0	(316)	(80)	0
LE Grants Misc	1,179	2,699	(1,397)	(32)	0
LE Grants PA-CRP	2,207	2,633	(20)	(406)	0
LE Grants Rd Pat	329	329	0	0	0
House Comm Dev	2,938	3,226	(91)	(196)	0
Hum Svcs Grants	40,891	45,623	(4,106)	(626)	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	PCARD	OfficeMax	ATM Reimb
Opioid Settlement	197	197	0	0	0
Other Grants	440	4,806	(4,220)	(102)	0
Judicial Grants	7,751	8,032	(263)	(17)	0
Brownfield Init.	658	658	0	0	0
Concealed Pistol	511	724	(23)	(190)	0
Child Care Fund	33,486	36,406	(2,479)	(440)	0
Waste Res Mgmt	790	790	0	0	0
Oakland Transit	1,422	1,448	(27)	0	0
Proj Work Orders	35,485	36,603	(607)	0	0
Water Res Co CPF	19,967	20,079	(72)	0	0
Fire Record Mgmt	2,502	2,502	0	0	0
Airport	29,475	32,390	(2,032)	(73)	0
Drain Prop Funds	265,794	279,990	(10,482)	(664)	0
Delq Tax Revolv	197	197	0	0	0
Fac & Operations	258,780	278,212	(16,347)	(461)	0
Info Tech Infra Mod	856	856	0	0	0
Info Tech Clemis	13,588	13,693	(97)	(8)	0
Info Technology	89,433	94,273	(3,332)	(1,509)	0
Drain Equipment	46,086	49,309	(2,364)	(9)	0
Radio Communicat	13,707	14,352	(576)	(41)	0
Motor Pool	107,953	109,810	(1,586)	(73)	0
Communication	6,981	7,702	(722)	0	0
Bldg & Liab Ins	7,791	7,900	(91)	(18)	0
Fringe Benefits	18,656	20,408	(1,588)	(165)	0
Retirement	44	66	(22)	0	0
Retiree Hlt Care	(2)	0	(2)	0	0
Direct Bill	0	0	0	0	0
Total	1,732,169	1,882,767	(105,672)	(21,896)	(1,805)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Co Exec Comm Engage	0
M&B Equalization	(2)
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Social Service	0
Hum Svc Homeland	(23)
Pub Svc Admin	0
Pub Svc Comm Cor	0
Pub Svc Animal	(63)
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	(89)
District Court	(81)
Probate Court	0
Circuit Court	(76)
Prosecuting Atty	0
Sheriff Office	(829)
Board of Comm.	0
Water Res. Comm.	(1)
Parks & Rec	(10,598)
Friend of Court	0
Health Dept.	0
Indigent Defense	(4)
ROD Automation	0
Pontiac Develop Fund	0
Safer Communities	0
ARP	(105)
Water Res Co SRF	(1,106)
Multi Org Grants	0
Workforce Develop	0
LE Grants Misc	(91)
LE Grants PA-CRP	0
LE Grants Rd Pat	0
House Comm Dev	0
Hum Svcs Grants	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Home Depot
Opioid Settlement	0
Other Grants	(44)
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	(1)
Waste Res Mgmt	0
Oakland Transit	0
Proj Work Orders	(511)
Water Res Co CPF	(41)
Fire Record Mgmt	0
Airport	(810)
Drain Prop Funds	(3,049)
Delq Tax Revolv	0
Fac & Operations	(2,623)
Info Tech Infra Mod	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	(850)
Radio Communicat	(28)
Motor Pool	(198)
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Retirement	0
Retiree Hlt Care	0
Direct Bill	0
Total	(21,225)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,518,445			7,518,445
Deductions:				
Wage & Fringe Adj.	0			
Total Deductions:	0			0
Cost Adjustments:				
Incentive Payment	0			
Misc Reimbursement	-1,030			
Total Departmental Cost Adjustments:	-1,030			-1,030
Inbound Costs:				
Building Depreciation	243,099		243,099	
Non-Departmental	39	0	39	
Co Exec Admin	93,849	9,578	103,427	
Co Exec Compliance	4,694	108	4,802	
Co Exec Corp Counsel	52,670	4,290	56,960	
Mgmt & Budget Admin	172,448	9,769	182,217	
Mgmt & Budget Purchasing	1,800	93	1,893	
Mgmt & Budget Fiscal Services		31,992	31,992	
Facilities Management Admin		112,106	112,106	
Facilities Support Services		6,723	6,723	
Human Resources		73,398	73,398	
Treasurer		166,375	166,375	
Total Allocated Additions:	568,599	414,431	983,029	983,029
Total To Be Allocated:	8,086,014	414,431		8,500,444

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	G&A	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	4,029,141	0	632,600	396,637	525,664
FRINGE BENEFITS	2,097,073	0	329,253	206,440	273,595
Other Expense & Cost					
Supplies	7,902	0	1,241	778	1,031
Postage	4,282	0	0	0	0
Operating Expenses	27,462	0	4,312	2,702	3,584
Professional Serv	121,601	0	50,000	23,924	0
Internal Charges	1,230,984	0	193,264	121,129	160,643
*Wage & Fringe Adj.	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,518,445				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	0	0	0	0	0
Misc Reimbursement	(1,030)	0	(1,030)	0	0
Functional Cost					
Functional Cost	7,517,415	0	1,209,640	751,610	964,517
Allocation Step 1					
Inbound - Mgmt & Budget Admin	172,448	172,448	0	0	0
Inbound - All Others	396,151	0	62,196	38,981	51,698
Reallocate Admin Costs		(172,448)	23,332	14,624	19,383
Unallocated Costs	0	0	0	0	0
1st Allocation	8,086,014	0	1,295,168	805,215	1,035,598
Allocation Step 2					
Inbound - Mgmt & Budget Admin	9,769	9,769	0	0	0
Inbound - Facilities Support Services: Records Retent	1,849	1,849	0	0	0
Inbound - Treasurer: Cash Accounting	4,513	0	0	4,513	0
Inbound - Treasurer: Disb Specific	161,830	0	0	161,830	0
Inbound - All Others	236,469	0	37,125	23,268	30,859
Reallocate Admin Costs		(11,618)	1,572	985	1,306
Unallocated Costs	0	0	0	0	0
2nd Allocation	414,431	0	38,697	190,597	32,165
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	8,500,444	0	1,333,865	995,812	1,067,763

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting
Wages & Benefits					
SALARIES & WAGES	610,080	1,117,580	282,006	450,420	14,154
FRINGE BENEFITS	317,532	581,676	146,777	234,433	7,367
Other Expense & Cost					
Supplies	1,196	2,192	553	883	28
Postage	0	0	4,282	0	0
Operating Expenses	4,158	7,618	1,922	3,070	96
Professional Serv	0	0	0	0	0
Internal Charges	186,371	341,476	86,169	137,624	4,308
*Wage & Fringe Adj.	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	0	0	0	0	0
Misc Reimbursement	0	0	0	0	0
Functional Cost	1,119,337	2,050,542	521,709	826,430	25,953
Allocation Step 1					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - All Others	59,977	109,892	27,731	44,290	1,387
Reallocate Admin Costs	22,487	41,215	10,399	16,607	517
Unallocated Costs	0	0	0	0	0
1st Allocation	1,201,801	2,201,649	559,838	887,326	27,857
Allocation Step 2					
Inbound - Mgmt & Budget Admin	0	0	0	0	0
Inbound - Facilities Support Services:					
Records Retent	0	0	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0	0	0
Inbound - All Others	35,801	65,598	16,553	26,437	827
Reallocate Admin Costs	1,515	2,777	701	1,119	35
Unallocated Costs	0	0	0	0	0
2nd Allocation	37,316	68,375	17,253	27,556	862
Total For Mgmt & Budget Fiscal Services					
Schedule .3 Total	1,239,118	2,270,024	577,091	914,882	28,719

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Billed Acctng	Prof Services	Pandemics**
Wages & Benefits			

SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			

Supplies	0	0	0
Postage	0	0	0
Operating Expenses	0	0	0
Professional Serv	0	47,677	0
Internal Charges	0	0	0
*Wage & Fringe Adj.	0	0	0
Departmental Total			

Expenditures Per Financial Statement			
Deductions			

*Total Disallowed Costs	0	0	0
Cost Adjustments			

Incentive Payment	0	0	0
Misc Reimbursement	0	0	0
Functional Cost	0	47,677	0
Allocation Step 1			

Inbound - Mgmt & Budget Admin	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	23,884	0	0
Unallocated Costs	0	0	0
1st Allocation	23,884	47,677	0
Allocation Step 2			

Inbound - Mgmt & Budget Admin	0	0	0
Inbound - Facilities Support Services:			
Records Retent	0	0	0
Inbound - Treasurer: Cash Accounting	0	0	0
Inbound - Treasurer: Disb Specific	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,609	0	0
Unallocated Costs	0	0	0
2nd Allocation	1,609	0	0
Total For Mgmt & Budget Fiscal Services			

Schedule .3 Total	25,493	47,677	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non-Departmental	5,022	0.515302	6,674		6,674		6,674
Co Exec Admin	4,199	0.430854	5,580		5,580		5,580
Co Exec Compliance	278	0.028525	369		369		369
Co Exec Corp Counsel	3,831	0.393094	5,091		5,091		5,091
Mgmt & Budget Admin	498	0.051099	662		662		662
Mgmt & Budget Purchasing	1,725	0.177000	2,292		2,292		2,292
Mgmt & Budget Fiscal Services	7,518	0.771413	9,991		9,991		9,991
Facilities Management Admin	2,228	0.228612	2,961		2,961	91	3,051
Facilities Support Services	2,970	0.304748	3,947		3,947	121	4,068
Human Resources	5,794	0.594516	7,700		7,700	236	7,936
Treasurer	8,414	0.863351	11,182		11,182	342	11,524
Clerk Adm/Micrographics	960	0.098504	1,276		1,276	39	1,315
Div, Equity, and Inclusion	549	0.056332	730		730	22	752
Co Exec Indigent Defense	2,021	0.207372	2,686		2,686	82	2,768
M&B Equalization	11,074	1.136290	14,717		14,717	450	15,167
M&B Reimb.	2,788	0.286073	3,705		3,705	113	3,818
Hum Svc Admin	3,347	0.343432	4,448		4,448	136	4,584
Hum Svc Social Service	35	0.003591	47		47	1	48
HHS Admin Svcs	597	0.061257	793		793	24	818
Hum Svc Homeland	2,475	0.253957	3,289		3,289	101	3,390
Hum Svc MSU Ext	1	0.000103	1		1	0	1
Pub Svc Admin	296	0.030372	393		393	12	405
Pub Svc Comm Cor	5,261	0.539825	6,992		6,992	214	7,206
Pub Svc Animal	6,032	0.618936	8,016		8,016	245	8,262
Pub Svc CC Prob	649	0.066593	862		862	26	889
Pub Svc Med Exam	6,037	0.619450	8,023		8,023	245	8,268
IT Application Services	45	0.004617	60		60	2	62
C&ED Admin	520	0.053357	691		691	21	712
C&ED Vets Svc	2,271	0.233025	3,018		3,018	92	3,110
C&ED Dev & Plan	9,319	0.956212	12,385		12,385	379	12,764
Public Communication	3,512	0.360362	4,667		4,667	143	4,810
Clerk / ROD	12,409	1.273273	16,491		16,491	505	16,996
District Court	20,357	2.088808	27,054		27,054	828	27,881
Probate Court	8,196	0.840982	10,892		10,892	333	11,225
Circuit Court	36,173	3.711669	48,072		48,072	1,471	49,544
Prosecuting Atty	26,313	2.699946	34,969		34,969	1,070	36,039
Sheriff Office	204,969	21.031632	272,395		272,395	8,338	280,733
Board of Comm.	5,250	0.538696	6,977		6,977	214	7,191
Water Res. Comm.	5,879	0.603237	7,813		7,813	239	8,052
Parks & Rec	38,346	3.934638	50,960		50,960	1,560	52,520
Friend of Court	21,328	2.188441	28,344		28,344	867	29,211
Health Dept.	38,766	3.977734	51,518		51,518	1,577	53,095
Indigent Defense	14,201	1.457148	18,873		18,873	578	19,450
ROD Automation	824	0.084550	1,095		1,095	33	1,129
Oakland Enhance	407	0.041762	541		541	16	557
Safer Communities	22	0.002257	29		29	1	30
ARP	34,300	3.519483	45,583		45,583	1,395	46,978
Water Res Co SRF	25,968	2.664546	34,510		34,510	1,056	35,566
Multi Org Grants	2,225	0.228305	2,957		2,957	90	3,047
Workforce Develop	21,012	2.156017	27,924		27,924	855	28,779
LE Grants Misc	4,366	0.447990	5,802		5,802	178	5,980
LE Grants PA-CRP	3,224	0.330811	4,285		4,285	131	4,416

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
LE Grants CLEMIS IT	465	0.047713	618		618	19	637
LE Grants Rd Pat	1,271	0.130416	1,689		1,689	52	1,741
Housing Trust Fund	4,948	0.507708	6,576		6,576	201	6,777
House Comm Dev	11,773	1.208014	15,646		15,646	479	16,125
Hum Svcs Grants	13,878	1.424005	18,443		18,443	564	19,008
Opioid Settlement	234	0.024010	311		311	9	320
Other Grants	1,558	0.159865	2,071		2,071	63	2,134
Judicial Grants	1,887	0.193623	2,508		2,508	77	2,584
Concealed Pistol	216	0.022164	287		287	9	296
Child Care Fund	31,897	3.272914	42,390		42,390	1,297	43,687
Oakland Transit	44,556	4.571839	59,213		59,213	1,812	61,025
Water Res Co DSF	1,354	0.138932	1,799		1,799	55	1,854
Proj Work Orders	9,972	1.023215	13,252		13,252	406	13,658
Major Dept Supp Proj	6,512	0.668189	8,654		8,654	265	8,919
Water Res Co CPF	37,368	3.834287	49,660		49,660	1,520	51,180
Fire Record Mgmt	814	0.083524	1,082		1,082	33	1,115
Airport	5,258	0.539517	6,988		6,988	214	7,201
Drain Prop Funds	56,030	5.749173	74,461		74,461	2,279	76,740
Delq Tax Revolv	674	0.069158	896		896	27	923
Fac & Operations	31,655	3.248082	42,068		42,068	1,287	43,356
Info Tech Clemis	6,152	0.631250	8,176		8,176	250	8,426
Info Technology	44,912	4.608368	59,686		59,686	1,827	61,513
Radio Communicat	8,706	0.893312	11,570		11,570	354	11,924
Motor Pool	8,244	0.845907	10,956		10,956	335	11,291
Communication	3,884	0.398533	5,162		5,162	158	5,320
Bldg & Liab Ins	12,419	1.274299	16,504		16,504	505	17,009
Fringe Benefits	2,797	0.286997	3,717		3,717	114	3,831
Delq Per Prop Tx	340	0.034887	452		452	14	466
Schedule .4 Total for General Acctng	974,575	100.000000	1,295,168		1,295,168	38,697	1,333,865

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, 2024
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
Non-Departmental	2,498	0.000484	4		4		4
Co Exec Admin	2,959,254	0.573635	4,619		4,619		4,619
Co Exec Compliance	198,836	0.038543	310		310		310
Co Exec Corp Counsel	3,346,451	0.648691	5,223		5,223		5,223
Mgmt & Budget Admin	266,414	0.051643	416		416		416
Mgmt & Budget Purchasing	1,315,116	0.254928	2,053		2,053		2,053
Mgmt & Budget Fiscal Services	6,126,214	1.187533	9,562		9,562		9,562
Facilities Management Admin	1,684,610	0.326552	2,629		2,629	640	3,269
Facilities Support Services	1,388,846	0.269220	2,168		2,168	528	2,695
Human Resources	3,846,543	0.745631	6,004		6,004	1,461	7,465
Treasurer	3,763,285	0.729492	5,874		5,874	1,430	7,304
Clerk Adm/Micrographics	787,490	0.152651	1,229		1,229	299	1,528
Div, Equity, and Inclusion	353,123	0.068451	551		551	134	685
Co Exec Indigent Defense	109,211	0.021170	170		170	41	212
M&B Equalization	8,827,448	1.711152	13,778		13,778	3,354	17,132
M&B Reimb.	2,237,445	0.433716	3,492		3,492	850	4,342
Hum Svc Admin	1,164,960	0.225821	1,818		1,818	443	2,261
Hum Svc Social Service	4,473	0.000867	7		7	2	9
HHS Admin Svcs	525,531	0.101871	820		820	200	1,020
Hum Svc Homeland	1,213,240	0.235180	1,894		1,894	461	2,355
Pub Svc Admin	282,966	0.054851	442		442	107	549
Pub Svc Comm Cor	4,266,327	0.827004	6,659		6,659	1,621	8,280
Pub Svc Animal	3,701,907	0.717594	5,778		5,778	1,406	7,185
Pub Svc Med Exam	4,096,469	0.794078	6,394		6,394	1,556	7,950
IT Application Services	44,573	0.008640	70		70	17	86
C&ED Admin	255,180	0.049465	398		398	97	495
C&ED Vets Svc	1,875,661	0.363587	2,928		2,928	713	3,640
C&ED Dev & Plan	5,559,084	1.077598	8,677		8,677	2,112	10,789
Public Communication	2,649,836	0.513656	4,136		4,136	1,007	5,143
Clerk / ROD	7,376,256	1.429847	11,513		11,513	2,802	14,316
District Court	15,703,533	3.044044	24,511		24,511	5,966	30,477
Probate Court	5,700,292	1.104970	8,897		8,897	2,166	11,063
Circuit Court	25,776,431	4.996619	40,234		40,234	9,793	50,027
Prosecuting Atty	22,100,725	4.284104	34,496		34,496	8,397	42,893
Sheriff Office	161,378,741	31.282385	251,891		251,891	61,315	313,206
Board of Comm.	3,317,689	0.643116	5,178		5,178	1,260	6,439
Water Res. Comm.	3,795,740	0.735783	5,925		5,925	1,442	7,367
Parks & Rec	20,247,268	3.924822	31,603		31,603	7,693	39,296
Friend of Court	17,734,653	3.437765	27,681		27,681	6,738	34,419
Health Dept.	30,517,186	5.915589	47,633		47,633	11,594	59,228
Indigent Defense	3,161,973	0.612931	4,935		4,935	1,201	6,137
ROD Automation	463,220	0.089793	723		723	176	899
Oakland Enhance	406,801	0.078856	635		635	155	789
ARP	1,186,857	0.230066	1,853		1,853	451	2,303
Water Res Co SRF	8,731,202	1.692495	13,628		13,628	3,317	16,945
Multi Org Grants	1,802,282	0.349362	2,813		2,813	685	3,498
Workforce Develp	1,514,578	0.293593	2,364		2,364	575	2,939
LE Grants Misc	3,167,338	0.613971	4,944		4,944	1,203	6,147
LE Grants PA-CRP	2,423,834	0.469847	3,783		3,783	921	4,704
LE Grants CLEMIS IT	115,438	0.022377	180		180	44	224
LE Grants Rd Pat	1,109,858	0.215140	1,732		1,732	422	2,154
Housing Trust Fund	286,158	0.055470	447		447	109	555

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
House Comm Dev	2,570,087	0.498197	4,012		4,012	976	4,988
Hum Svcs Grants	5,967,769	1.156819	9,315		9,315	2,267	11,582
Other Grants	290,453	0.056303	453		453	110	564
Judicial Grants	1,235,673	0.239528	1,929		1,929	469	2,398
Concealed Pistol	103,438	0.020051	161		161	39	201
Child Care Fund	21,400,838	4.148435	33,404		33,404	8,131	41,535
Oakland Transit	419,238	0.081267	654		654	159	814
Proj Work Orders	113,562	0.022013	177		177	43	220
Water Res Co CPF	1,092,343	0.211745	1,705		1,705	415	2,120
Fire Record Mgmt	445,133	0.086287	695		695	169	864
Airport	2,609,782	0.505892	4,073		4,073	991	5,065
Drain Prop Funds	29,715,454	5.760177	46,382		46,382	11,290	57,672
Delq Tax Revolv	198,935	0.038562	310		310	76	386
Fac & Operations	17,996,785	3.488578	28,091		28,091	6,838	34,928
Info Tech Clemis	3,527,965	0.683877	5,507		5,507	1,340	6,847
Info Technology	19,843,799	3.846611	30,973		30,973	7,539	38,513
Radio Communicat	1,107,274	0.214639	1,728		1,728	421	2,149
Motor Pool	1,964,153	0.380740	3,066		3,066	746	3,812
Communication	162,430	0.031486	254		254	62	315
Bldg & Liab Ins	1,253,826	0.243047	1,957		1,957	476	2,433
Fringe Benefits	2,794,682	0.541734	4,362		4,362	1,062	5,424
Delq Per Prop Tx	190,741	0.036974	298		298	72	370
Retirement	2,009	0.000389	3		3	1	4
Schedule .4 Total for Payroll Svcs	515,877,413	100.000000	805,215		805,215	190,597	995,812

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, 2024
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	5,022	0.752212	7,790		7,790		7,790
Co Exec Admin	4,199	0.628940	6,513		6,513		6,513
Co Exec Compliance	278	0.041640	431		431		431
Co Exec Corp Counsel	3,831	0.573820	5,942		5,942		5,942
Mgmt & Budget Admin	498	0.074592	772		772		772
Mgmt & Budget Purchasing	1,725	0.258376	2,676		2,676		2,676
Mgmt & Budget Fiscal Services	7,518	1.126071	11,662		11,662		11,662
Facilities Management Admin	2,228	0.333717	3,456		3,456	111	3,567
Facilities Support Services	2,970	0.444857	4,607		4,607	148	4,755
Human Resources	5,794	0.867845	8,987		8,987	289	9,276
Treasurer	8,414	1.260277	13,051		13,051	420	13,471
Clerk Adm/Micrographics	960	0.143792	1,489		1,489	48	1,537
Div, Equity, and Inclusion	549	0.082231	852		852	27	879
Co Exec Indigent Defense	2,021	0.302712	3,135		3,135	101	3,236
M&B Equalization	11,074	1.658701	17,177		17,177	553	17,730
M&B Reimb.	2,788	0.417596	4,325		4,325	139	4,464
Hum Svc Admin	3,347	0.501325	5,192		5,192	167	5,359
Hum Svc Social Service	35	0.005242	54		54	2	56
HHS Admin Svcs	597	0.089421	926		926	30	956
Hum Svc Homeland	2,475	0.370714	3,839		3,839	123	3,963
Hum Svc MSU Ext	1	0.000150	2		2	0	2
Pub Svc Admin	296	0.044336	459		459	15	474
Pub Svc Comm Cor	5,261	0.788010	8,161		8,161	263	8,423
Pub Svc Animal	6,032	0.903493	9,357		9,357	301	9,658
Pub Svc CC Prob	649	0.097209	1,007		1,007	32	1,039
Pub Svc Med Exam	6,037	0.904242	9,364		9,364	301	9,666
IT Application Services	45	0.006740	70		70	2	72
C&ED Admin	520	0.077887	807		807	26	833
C&ED Vets Svc	2,271	0.340158	3,523		3,523	113	3,636
C&ED Dev & Plan	9,319	1.395831	14,455		14,455	465	14,920
Public Communication	3,512	0.526039	5,448		5,448	175	5,623
Clerk / ROD	12,409	1.858661	19,248		19,248	619	19,867
District Court	20,357	3.049139	31,577		31,577	1,016	32,593
Probate Court	8,196	1.227624	12,713		12,713	409	13,122
Circuit Court	36,173	5.418113	56,110		56,110	1,805	57,915
Prosecuting Atty	26,313	3.941249	40,816		40,816	1,313	42,129
Sheriff Office	204,969	30.700944	317,938		317,938	10,230	328,168
Board of Comm.	5,250	0.786363	8,144		8,144	262	8,406
Friend of Court	21,328	3.194579	33,083		33,083	1,064	34,147
Health Dept.	38,766	5.806501	60,132		60,132	1,934	62,066
Indigent Defense	14,201	2.127073	22,028		22,028	709	22,737
ROD Automation	824	0.123421	1,278		1,278	41	1,319
Oakland Enhance	407	0.060962	631		631	20	652
ARP	34,300	5.137569	53,205		53,205	1,712	54,916
Multi Org Grants	2,225	0.333268	3,451		3,451	111	3,562
Workforce Develop	21,012	3.147248	32,593		32,593	1,049	33,641
LE Grants Misc	4,366	0.653954	6,772		6,772	218	6,990
LE Grants PA-CRP	3,224	0.482901	5,001		5,001	161	5,162
LE Grants CLEMIS IT	465	0.069649	721		721	23	744
LE Grants Rd Pat	1,271	0.190375	1,972		1,972	63	2,035
Housing Trust Fund	4,948	0.741128	7,675		7,675	247	7,922
House Comm Dev	11,773	1.763399	18,262		18,262	587	18,849

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Hum Svcs Grants	13,878	2.078693	21,527		21,527	692	22,219
Opioid Settlement	234	0.035049	363		363	12	375
Other Grants	1,558	0.233362	2,417		2,417	78	2,494
Judicial Grants	1,887	0.282641	2,927		2,927	94	3,021
Concealed Pistol	216	0.032353	335		335	11	346
Child Care Fund	31,897	4.777639	49,477		49,477	1,592	51,069
Oakland Transit	44,556	6.673746	69,113		69,113	2,223	71,337
Safer Communities	22	0.003295	34		34	1	35
Delq Per Prop Tx	340	0.050926	527		527	17	544
Schedule .4 Total for Budgeting	667,631	100.000000	1,035,598		1,035,598	32,165	1,067,763

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, 2024
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	59,996	9.834120	118,187		118,187	3,670	121,856
Indigent Defense	128,458	21.055927	253,050		253,050	7,857	260,908
ROD Automation	6,295	1.031832	12,401		12,401	385	12,786
ARP	27,644	4.531209	54,456		54,456	1,691	56,147
Multi Org Grants	54,637	8.955711	107,630		107,630	3,342	110,972
LE Grants Misc	69,332	11.364411	136,578		136,578	4,241	140,818
LE Grants PA-CRP	13,263	2.173977	26,127		26,127	811	26,938
LE Grants CLEMIS IT	3,034	0.497312	5,977		5,977	186	6,162
LE Grants Rd Pat	9,907	1.623885	19,516		19,516	606	20,122
House Comm Dev	20,246	3.318581	39,883		39,883	1,238	41,121
Hum Svcs Grants	165,314	27.097102	325,653		325,653	10,112	335,765
Other Grants	10,535	1.726823	20,753		20,753	644	21,397
Judicial Grants	41,287	6.767473	81,332		81,332	2,525	83,857
Brownfield Init.	132	0.021637	260		260	8	268
Schedule .4 Total for Grant Acctng	610,080	100.000000	1,201,801		1,201,801	37,316	1,239,118

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, 2024
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	5,553	0.496877	10,939		10,939	340	11,279
Human Resources	1,844	0.164999	3,633		3,633	113	3,745
District Court	1,111	0.099411	2,189		2,189	68	2,257
Sheriff Office	148,830	13.317167	293,197		293,197	9,106	302,303
Parks & Rec	35,576	3.183307	70,085		70,085	2,177	72,262
Health Dept.	49,775	4.453820	98,057		98,057	3,045	101,103
Child Care Fund	49,775	4.453820	98,057		98,057	3,045	101,103
Fire Record Mgmt	25,064	2.242703	49,376		49,376	1,533	50,910
Airport	131,460	11.762916	258,978		258,978	8,043	267,021
Fac & Operations	194,829	17.433115	383,816		383,816	11,920	395,736
Info Tech Clemis	61,316	5.486498	120,793		120,793	3,751	124,545
Info Technology	113,946	10.195780	224,475		224,475	6,971	231,447
Radio Communicat	28,964	2.591671	57,060		57,060	1,772	58,832
Motor Pool	108,232	9.684497	213,219		213,219	6,622	219,841
Communication	18,348	1.641762	36,146		36,146	1,123	37,268
Bldg & Liab Ins	47,160	4.219832	92,906		92,906	2,885	95,791
Fringe Benefits	41,027	3.671057	80,824		80,824	2,510	83,334
Retirement	18,597	1.664042	36,636		36,636	1,138	37,774
Retiree Hlt Care	29,121	2.605720	57,369		57,369	1,782	59,150
Superseding Trust	7,052	0.631006	13,893		13,893	431	14,324
Schedule .4 Total for Fund Accounting	1,117,580	100.000000	2,201,649		2,201,649	68,375	2,270,024

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, 2024
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	131	0.491244	2,750		2,750		2,750
Co Exec Admin	43	0.161248	903		903		903
Co Exec Compliance	3	0.011250	63		63		63
Co Exec Corp Counsel	30	0.112499	630		630		630
Mgmt & Budget Purchasing	1	0.003750	21		21		21
Mgmt & Budget Fiscal Services	37	0.138748	777		777		777
Facilities Management Admin	2	0.007500	42		42	1	43
Facilities Support Services	1	0.003750	21		21	1	22
Human Resources	156	0.584993	3,275		3,275	102	3,377
Treasurer	303	1.136236	6,361		6,361	198	6,559
Clerk Adm/Micrographics	21	0.078749	441		441	14	455
Div, Equity, and Inclusion	29	0.108749	609		609	19	628
Co Exec Indigent Defense	6	0.022500	126		126	4	130
M&B Equalization	27	0.101249	567		567	18	584
M&B Reimb.	75	0.281246	1,575		1,575	49	1,623
Hum Svc Social Service	4	0.015000	84		84	3	87
Hum Svc Homeland	1	0.003750	21		21	1	22
Pub Svc Comm Cor	49	0.183748	1,029		1,029	32	1,061
Pub Svc Med Exam	361	1.353733	7,579		7,579	236	7,814
C&ED Admin	1	0.003750	21		21	1	22
C&ED Vets Svc	37	0.138748	777		777	24	801
C&ED Dev & Plan	123	0.461244	2,582		2,582	80	2,662
Public Communication	100	0.374995	2,099		2,099	65	2,165
Clerk / ROD	451	1.691229	9,468		9,468	294	9,763
District Court	1,657	6.213672	34,787		34,787	1,082	35,869
Probate Court	3,070	11.512356	64,451		64,451	2,005	66,455
Circuit Court	2,520	9.449882	52,904		52,904	1,646	54,550
Prosecuting Atty	228	0.854989	4,787		4,787	149	4,935
Sheriff Office	3,392	12.719841	71,211		71,211	2,215	73,425
Board of Comm.	85	0.318746	1,784		1,784	55	1,840
Parks & Rec	2	0.007500	42		42	1	43
Friend of Court	215	0.806240	4,514		4,514	140	4,654
Health Dept.	8	0.030000	168		168	5	173
Indigent Defense	12,416	46.559415	260,658		260,658	8,110	268,767
Land Bank	41	0.153748	861		861	27	887
ROD Automation	14	0.052499	294		294	9	303
Pontiac Develop Fund	2	0.007500	42		42	1	43
ARP	25	0.093749	525		525	16	541
Multi Org Grants	94	0.352496	1,973		1,973	61	2,035
Workforce Develop	1	0.003750	21		21	1	22
LE Grants Misc	215	0.806240	4,514		4,514	140	4,654
LE Grants PA-CRP	98	0.367495	2,057		2,057	64	2,121
Opioid Settlement	3	0.011250	63		63	2	65
Other Grants	67	0.251247	1,407		1,407	44	1,450
Judicial Grants	349	1.308734	7,327		7,327	228	7,555
Brownfield Init.	4	0.015000	84		84	3	87
Concealed Pistol	12	0.044999	252		252	8	260
Child Care Fund	14	0.052499	294		294	9	303
Waste Res Mgmt	18	0.067499	378		378	12	390
Oakland Transit	49	0.183748	1,029		1,029	32	1,061
Safer Communities	3	0.011250	63		63	2	65
Proj Work Orders	2	0.007500	42		42	1	43

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Delq Tax Revolv	8	0.030000	168		168	5	173
Fac & Operations	6	0.022500	126		126	4	130
Info Tech Clemis	9	0.033750	189		189	6	195
Info Technology	15	0.056249	315		315	10	325
Radio Communicat	2	0.007500	42		42	1	43
Motor Pool	5	0.018750	105		105	3	108
Bldg & Liab Ins	1	0.003750	21		21	1	22
Fringe Benefits	25	0.093749	525		525	16	541
Schedule .4 Total for Accts Payable	26,667	100.000000	559,838		559,838	17,253	577,091

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, 2024
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.	7,320	1.549518	13,749		13,749	427	14,176
Water Res Co SRF	153,937	32.585811	289,143		289,143	8,979	298,122
Water Res Co DSF	1,276	0.270107	2,397		2,397	74	2,471
Water Res Co CPF	39,694	8.402536	74,558		74,558	2,315	76,873
Drain Prop Funds	190,980	40.427176	358,721		358,721	11,140	369,861
Drain Equipment	79,198	16.764852	148,759		148,759	4,620	153,379
Schedule .4 Total for Drain Acctng	472,405	100.000000	887,326		887,326	27,556	914,882

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, 2024
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	94	18.007658	5,017		5,017		5,017
Mgmt & Budget Purchasing	3	0.574713	160		160		160
Facilities Management Admin	1	0.191571	53		53	2	55
Facilities Support Services	12	2.298851	640		640	24	665
Human Resources	4	0.766284	213		213	8	222
Clerk Adm/Micrographics	1	0.191571	53		53	2	55
Div, Equity, and Inclusion	1	0.191571	53		53	2	55
M&B Equalization	1	0.191571	53		53	2	55
Hum Svc Homeland	1	0.191571	53		53	2	55
Pub Svc Comm Cor	1	0.191571	53		53	2	55
Pub Svc Animal	4	0.766284	213		213	8	222
C&ED Admin	5	0.957854	267		267	10	277
C&ED Vets Svc	1	0.191571	53		53	2	55
C&ED Dev & Plan	31	5.938697	1,654		1,654	63	1,717
Public Communication	2	0.383142	107		107	4	111
Clerk / ROD	14	2.681992	747		747	28	776
District Court	9	1.724138	480		480	18	498
Probate Court	3	0.574713	160		160	6	166
Circuit Court	2	0.383142	107		107	4	111
Prosecuting Atty	1	0.191571	53		53	2	55
Sheriff Office	31	5.938697	1,654		1,654	63	1,717
Board of Comm.	1	0.191571	53		53	2	55
Water Res. Comm.	8	1.532567	427		427	16	443
Parks & Rec	8	1.532567	427		427	16	443
Health Dept.	21	4.022989	1,121		1,121	43	1,163
Indigent Defense	3	0.574713	160		160	6	166
Pontiac Develop Fund	1	0.191571	53		53	2	55
Water Res Co SRF	16	3.065134	854		854	32	886
Workforce Develop	1	0.191571	53		53	2	55
Brownfield Init.	1	0.191571	53		53	2	55
Child Care Fund	4	0.766284	213		213	8	222
Waste Res Mgmt	12	2.298851	640		640	24	665
Oakland Transit	1	0.191571	53		53	2	55
Proj Work Orders	2	0.383142	107		107	4	111
Water Res Co CPF	1	0.191571	53		53	2	55
Airport	2	0.383142	107		107	4	111
Drain Prop Funds	23	4.406130	1,227		1,227	47	1,274
Fac & Operations	11	2.107280	587		587	22	609
Info Technology	44	8.429119	2,348		2,348	89	2,437
Drain Equipment	21	4.022989	1,121		1,121	43	1,163
Radio Communicat	34	6.513410	1,814		1,814	69	1,883
Motor Pool	47	9.003831	2,508		2,508	97	2,606
Communication	5	0.957854	267		267	10	277
Bldg & Liab Ins	7	1.340996	374		374	14	388
Fringe Benefits	26	4.980843	1,388		1,388	53	1,440
Schedule .4 Total for Cash Receipting	522	100.000000	27,857		27,857	862	28,719

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, 2024
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.	114,094	17.608702	4,206		4,206	283	4,489
Parks & Rec	331,142	51.106814	12,206		12,206	822	13,029
House Comm Dev	56,021	8.646003	2,065		2,065	139	2,204
Drain Prop Funds	66,797	10.309118	2,462		2,462	166	2,628
Fringe Benefits	79,887	12.329363	2,945		2,945	198	3,143
Schedule .4 Total for Billed Acctng	647,941	100.000000	23,884		23,884	1,609	25,493

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Prof Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Friend of Court	31,879	66.864526	31,879		31,879		31,879
LE Grants PA-CRP	12,000	25.169369	12,000		12,000		12,000
Others	3,798	7.966105	3,798		3,798		3,798
Schedule .4 Total for Prof Services	47,677	100.000000	47,677		47,677	0	47,677

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, 2024
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
Non-Departmental	22,235	6,674	4	7,790	0
Co Exec Admin	17,615	5,580	4,619	6,513	0
Co Exec Compliance	1,174	369	310	431	0
Co Exec Corp Counsel	16,887	5,091	5,223	5,942	0
Mgmt & Budget Admin	1,850	662	416	772	0
Mgmt & Budget Purchasing	7,202	2,292	2,053	2,676	0
Mgmt & Budget Fiscal Services	31,992	9,991	9,562	11,662	0
Facilities Management Admin	9,987	3,051	3,269	3,567	0
Facilities Support Services	23,484	4,068	2,695	4,755	0
Human Resources	32,021	7,936	7,465	9,276	0
Treasurer	38,858	11,524	7,304	13,471	0
Clerk Adm/Micrographics	4,890	1,315	1,528	1,537	0
Div, Equity, and Inclusion	2,999	752	685	879	0
Co Exec Indigent Defense	6,345	2,768	212	3,236	0
M&B Equalization	50,669	15,167	17,132	17,730	0
M&B Reimb.	18,737	3,818	4,342	4,464	0
Hum Svc Admin	12,204	4,584	2,261	5,359	0
Hum Svc Social Service	199	48	9	56	0
HHS Admin Svcs	2,793	818	1,020	956	0
Hum Svc Homeland	9,784	3,390	2,355	3,963	0
Hum Svc MSU Ext	3	1	0	2	0
Pub Svc Admin	1,428	405	549	474	0
Pub Svc Comm Cor	25,025	7,206	8,280	8,423	0
Pub Svc Animal	25,325	8,262	7,185	9,658	0
Pub Svc CC Prob	1,928	889	0	1,039	0
Pub Svc Med Exam	33,699	8,268	7,950	9,666	0
IT Application Services	220	62	86	72	0
C&ED Admin	2,338	712	495	833	0
C&ED Vets Svc	11,243	3,110	3,640	3,636	0
C&ED Dev & Plan	42,852	12,764	10,789	14,920	0
Public Communication	17,851	4,810	5,143	5,623	0
Clerk / ROD	61,717	16,996	14,316	19,867	0
District Court	129,575	27,881	30,477	32,593	0
Probate Court	102,032	11,225	11,063	13,122	0
Circuit Court	212,146	49,544	50,027	57,915	0
Prosecuting Atty	126,051	36,039	42,893	42,129	0
Sheriff Office	1,299,553	280,733	313,206	328,168	0
Board of Comm.	23,930	7,191	6,439	8,406	0
Water Res. Comm.	30,038	8,052	7,367	0	0
Parks & Rec	177,592	52,520	39,296	0	0
Friend of Court	256,167	29,211	34,419	34,147	121,856
Health Dept.	276,828	53,095	59,228	62,066	0
Indigent Defense	578,164	19,450	6,137	22,737	260,908
Land Bank	887	0	0	0	0
ROD Automation	16,435	1,129	899	1,319	12,786
Pontiac Develop Fund	99	0	0	0	0
Oakland Enhance	1,998	557	789	652	0
Safer Communities	30	30	0	0	0
ARP	160,886	46,978	2,303	54,916	56,147
Water Res Co SRF	351,520	35,566	16,945	0	0
Multi Org Grants	123,114	3,047	3,498	3,562	110,972
Workforce Develop	65,436	28,779	2,939	33,641	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng
LE Grants Misc	164,589	5,980	6,147	6,990	140,818
LE Grants PA-CRP	55,341	4,416	4,704	5,162	26,938
LE Grants CLEMIS IT	7,768	637	224	744	6,162
LE Grants Rd Pat	26,051	1,741	2,154	2,035	20,122
Housing Trust Fund	15,254	6,777	555	7,922	0
House Comm Dev	83,287	16,125	4,988	18,849	41,121
Hum Svcs Grants	388,575	19,008	11,582	22,219	335,765
Opioid Settlement	760	320	0	375	0
Other Grants	28,040	2,134	564	2,494	21,397
Judicial Grants	99,415	2,584	2,398	3,021	83,857
Brownfield Init.	410	0	0	0	268
Concealed Pistol	1,102	296	201	346	0
Child Care Fund	237,918	43,687	41,535	51,069	0
Waste Res Mgmt	1,054	0	0	0	0
Oakland Transit	134,291	61,025	814	71,337	0
Safer Communities	100	0	0	35	0
Water Res Co DSF	4,326	1,854	0	0	0
Proj Work Orders	14,032	13,658	220	0	0
Major Dept Supp Proj	8,919	8,919	0	0	0
Water Res Co CPF	130,229	51,180	2,120	0	0
Fire Record Mgmt	52,889	1,115	864	0	0
Airport	279,398	7,201	5,065	0	0
Drain Prop Funds	508,175	76,740	57,672	0	0
Delq Tax Revolv	1,482	923	386	0	0
Fac & Operations	474,759	43,356	34,928	0	0
Info Tech Clemis	140,013	8,426	6,847	0	0
Info Technology	334,234	61,513	38,513	0	0
Drain Equipment	154,542	0	0	0	0
Radio Communicat	74,831	11,924	2,149	0	0
Motor Pool	237,657	11,291	3,812	0	0
Communication	43,180	5,320	315	0	0
Bldg & Liab Ins	115,643	17,009	2,433	0	0
Fringe Benefits	97,713	3,831	5,424	0	0
Delq Per Prop Tx	1,380	466	370	544	0
Retirement	37,778	0	4	0	0
Retiree Hlt Care	59,150	0	0	0	0
Superseding Trust	14,324	0	0	0	0
Others	3,798	0	0	0	0
Direct Bill	0	0	0	0	0
Total	8,500,444	1,333,865	995,812	1,067,763	1,239,118

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	2,750	0	5,017	0
Co Exec Admin	0	903	0	0	0
Co Exec Compliance	0	63	0	0	0
Co Exec Corp Counsel	0	630	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	21	0	160	0
Mgmt & Budget Fiscal Services	0	777	0	0	0
Facilities Management Admin	0	43	0	55	0
Facilities Support Services	11,279	22	0	665	0
Human Resources	3,745	3,377	0	222	0
Treasurer	0	6,559	0	0	0
Clerk Adm/Micrographics	0	455	0	55	0
Div, Equity, and Inclusion	0	628	0	55	0
Co Exec Indigent Defense	0	130	0	0	0
M&B Equalization	0	584	0	55	0
M&B Reimb.	0	1,623	0	0	4,489
Hum Svc Admin	0	0	0	0	0
Hum Svc Social Service	0	87	0	0	0
HHS Admin Svcs	0	0	0	0	0
Hum Svc Homeland	0	22	0	55	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0
Pub Svc Comm Cor	0	1,061	0	55	0
Pub Svc Animal	0	0	0	222	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	0	7,814	0	0	0
IT Application Services	0	0	0	0	0
C&ED Admin	0	22	0	277	0
C&ED Vets Svc	0	801	0	55	0
C&ED Dev & Plan	0	2,662	0	1,717	0
Public Communication	0	2,165	0	111	0
Clerk / ROD	0	9,763	0	776	0
District Court	2,257	35,869	0	498	0
Probate Court	0	66,455	0	166	0
Circuit Court	0	54,550	0	111	0
Prosecuting Atty	0	4,935	0	55	0
Sheriff Office	302,303	73,425	0	1,717	0
Board of Comm.	0	1,840	0	55	0
Water Res. Comm.	0	0	14,176	443	0
Parks & Rec	72,262	43	0	443	13,029
Friend of Court	0	4,654	0	0	0
Health Dept.	101,103	173	0	1,163	0
Indigent Defense	0	268,767	0	166	0
Land Bank	0	887	0	0	0
ROD Automation	0	303	0	0	0
Pontiac Develop Fund	0	43	0	55	0
Oakland Enhance	0	0	0	0	0
Safer Communities	0	0	0	0	0
ARP	0	541	0	0	0
Water Res Co SRF	0	0	298,122	886	0
Multi Org Grants	0	2,035	0	0	0
Workforce Develop	0	22	0	55	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Fund Accounting	Accts Payable	Drain Acctng	Cash Receipting	Billed Acctng
LE Grants Misc	0	4,654	0	0	0
LE Grants PA-CRP	0	2,121	0	0	0
LE Grants CLEMIS IT	0	0	0	0	0
LE Grants Rd Pat	0	0	0	0	0
Housing Trust Fund	0	0	0	0	0
House Comm Dev	0	0	0	0	2,204
Hum Svcs Grants	0	0	0	0	0
Opioid Settlement	0	65	0	0	0
Other Grants	0	1,450	0	0	0
Judicial Grants	0	7,555	0	0	0
Brownfield Init.	0	87	0	55	0
Concealed Pistol	0	260	0	0	0
Child Care Fund	101,103	303	0	222	0
Waste Res Mgmt	0	390	0	665	0
Oakland Transit	0	1,061	0	55	0
Safer Communities	0	65	0	0	0
Water Res Co DSF	0	0	2,471	0	0
Proj Work Orders	0	43	0	111	0
Major Dept Supp Proj	0	0	0	0	0
Water Res Co CPF	0	0	76,873	55	0
Fire Record Mgmt	50,910	0	0	0	0
Airport	267,021	0	0	111	0
Drain Prop Funds	0	0	369,861	1,274	2,628
Delq Tax Revolv	0	173	0	0	0
Fac & Operations	395,736	130	0	609	0
Info Tech Clemis	124,545	195	0	0	0
Info Technology	231,447	325	0	2,437	0
Drain Equipment	0	0	153,379	1,163	0
Radio Communicat	58,832	43	0	1,883	0
Motor Pool	219,841	108	0	2,606	0
Communication	37,268	0	0	277	0
Bldg & Liab Ins	95,791	22	0	388	0
Fringe Benefits	83,334	541	0	1,440	3,143
Delq Per Prop Tx	0	0	0	0	0
Retirement	37,774	0	0	0	0
Retiree Hlt Care	59,150	0	0	0	0
Superseding Trust	14,324	0	0	0	0
Others	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	2,270,024	577,091	914,882	28,719	25,493

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
HHS Admin Svcs	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
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.	0
Parks & Rec	0
Friend of Court	31,879
Health Dept.	0
Indigent Defense	0
Land Bank	0
ROD Automation	0
Pontiac Develop Fund	0
Oakland Enhance	0
Safer Communities	0
ARP	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develop	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Prof Services
LE Grants Misc	0
LE Grants PA-CRP	12,000
LE Grants CLEMIS IT	0
LE Grants Rd Pat	0
Housing Trust Fund	0
House Comm Dev	0
Hum Svcs Grants	0
Opioid Settlement	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Oakland Transit	0
Safer Communities	0
Water Res Co DSF	0
Proj Work Orders	0
Major Dept Supp Proj	0
Water Res Co CPF	0
Fire Record Mgmt	0
Airport	0
Drain Prop Funds	0
Delq Tax Revolv	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Drain Equipment	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Others	3,798
Direct Bill	0
Total	47,677

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Facilities Management Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,228,392			2,228,392
Cost Adjustments:				
Building Security	2,593,130			
Incentive Payment	0			
Total Departmental Cost Adjustments:	2,593,130			2,593,130
Inbound Costs:				
Building Depreciation	15,527		15,527	
Non-Departmental	1,697,107	4,258	1,701,365	
Co Exec Admin	37,235	3,800	41,035	
Co Exec Compliance	1,391	32	1,423	
Co Exec Corp Counsel	45,800	3,730	49,531	
Mgmt & Budget Purchasing	2,187	169	2,356	
Mgmt & Budget Fiscal Services	9,142	845	9,987	
Facilities Management Admin		12,763	12,763	
Facilities Support Services		11,013	11,013	
Human Resources		20,183	20,183	
Treasurer		11,379	11,379	
Clerk Adm/Micrographics		5	5	
Total Allocated Additions:	1,808,390	68,179	1,876,568	1,876,568
Total To Be Allocated:	6,629,912	68,179		6,698,090

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Total	G&A	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	1,098,948	0	21,578	48,273	248,426
FRINGE BENEFITS	585,662	0	11,479	25,711	132,360
Other Expense & Cost					
Operating Expenses	57,558	0	1,128	2,527	13,008
Contractual Serv	226,989	0	4,608	10,328	53,162
Internal Charges	259,235	0	5,081	11,380	58,586
Departmental Total					
Expenditures Per Financial Statement	2,228,392				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	2,593,130	0	25,418	0	1,825,523
Incentive Payment	0	0	0	0	0
Functional Cost					
	4,821,522	0	69,292	98,219	2,331,065
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	389,439	0	11,315	18,053	128,331
Inbound - Non-Departmental: Grounds Care	500,010	0	11,271	25,215	124,523
Inbound - Non-Departmental: FM&O	807,508	0	16,380	36,644	180,969
Inbound - Mgmt & Budget Purchasing: ATM Reimb	(1,142)	0	0	0	(302)
Inbound - All Others	112,575	0	2,206	4,942	25,443
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,629,912	0	110,464	183,074	2,790,029
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	977	0	28	45	322
Inbound - Non-Departmental: Grounds Care	1,255	0	28	63	313
Inbound - Non-Departmental: FM&O	2,026	0	41	92	454
Inbound - All Others	63,921	0	1,252	2,806	14,460
2nd Allocation	68,179	0	1,350	3,006	15,549
Total For Facilities Management Admin					
Schedule .3 Total	6,698,090	0	111,814	186,080	2,805,578

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
--- SALARIES & WAGES ---	10,923	46,829	17,114	19,617	43,702
FRINGE BENEFITS	5,798	24,949	9,136	10,483	23,309
Other Expense & Cost					
--- Operating Expenses ---	570	2,452	898	1,030	2,291
Contractual Serv	2,338	10,010	3,655	4,199	9,352
Internal Charges	2,566	11,043	4,044	4,640	10,318
Departmental Total					
--- Expenditures Per Financial Statement ---					
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Cost Adjustments					
--- Building Security ---	0	0	0	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	22,195	95,283	34,847	39,969	88,972
Allocation Step 1					
--- Inbound - Non-Departmental: Property Insur ---	0	10,773	8,393	6,280	10,099
Inbound - Non-Departmental: Grounds Care	5,706	24,461	8,939	10,247	22,827
Inbound - Non-Departmental: FM&O	8,292	35,548	12,991	14,891	33,175
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	(183)
Inbound - All Others	1,114	4,796	1,756	2,015	4,480
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	37,307	170,860	66,927	73,402	159,371
Allocation Step 2					
--- Inbound - Non-Departmental: Property Insur ---	0	27	21	16	25
Inbound - Non-Departmental: Grounds Care	14	61	22	26	57
Inbound - Non-Departmental: FM&O	21	89	33	37	83
Inbound - All Others	632	2,723	997	1,144	2,543
2nd Allocation	667	2,900	1,073	1,223	2,709
Total For Facilities Management Admin					
--- Schedule .3 Total ---	37,975	173,760	67,999	74,625	162,080

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Wages & Benefits					
--- SALARIES & WAGES ---	38,956	8,151	14,048	21,821	153,903
FRINGE BENEFITS	20,732	4,334	7,496	11,655	81,993
Other Expense & Cost					
--- Operating Expenses ---	2,038	426	737	1,145	8,058
Contractual Serv	8,330	1,748	2,996	4,676	32,913
Internal Charges	9,177	1,918	3,318	5,159	36,293
Departmental Total					
--- Expenditures Per Financial Statement ---					
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Cost Adjustments					
--- Building Security ---	0	0	0	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	79,233	16,577	28,595	44,456	313,160
Allocation Step 1					
--- Inbound - Non-Departmental: Property Insur ---	0	2,951	4,758	6,993	81,410
Inbound - Non-Departmental: Grounds Care	20,348	4,258	7,102	0	80,389
Inbound - Non-Departmental: FM&O	29,572	6,188	10,321	16,564	116,829
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	3,985	833	1,441	2,240	15,760
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	133,138	30,806	52,218	70,254	607,548
Allocation Step 2					
--- Inbound - Non-Departmental: Property Insur ---	0	7	12	18	204
Inbound - Non-Departmental: Grounds Care	51	11	18	0	202
Inbound - Non-Departmental: FM&O	74	16	26	42	293
Inbound - All Others	2,262	473	818	1,272	8,948
2nd Allocation	2,387	506	873	1,331	9,648
Total For Facilities Management Admin					
--- Schedule .3 Total ---	135,526	31,312	53,091	71,585	617,195

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	22,214	99,055	35,112	20,348	11,966
FRINGE BENEFITS	11,830	52,768	18,741	10,835	6,384
Other Expense & Cost					
Operating Expenses	1,163	5,186	1,842	1,065	627
Contractual Serv	4,744	21,178	7,513	4,358	2,565
Internal Charges	5,237	23,357	8,296	4,796	2,826
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	45,188	201,544	71,504	41,402	24,368
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	9,068	0	16,149	3,284	0
Inbound - Non-Departmental: Grounds Care	11,603	51,740	18,340	0	6,250
Inbound - Non-Departmental: FM&O	16,863	75,193	26,654	15,447	9,083
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	2,274	10,143	3,602	2,083	1,227
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	84,996	338,620	136,249	62,215	40,928
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	23	0	41	8	0
Inbound - Non-Departmental: Grounds Care	29	130	46	0	16
Inbound - Non-Departmental: FM&O	42	189	67	39	23
Inbound - All Others	1,291	5,759	2,045	1,182	696
2nd Allocation	1,385	6,077	2,198	1,229	735
Total For Facilities Management Admin					
Schedule .3 Total	86,381	344,697	138,448	63,444	41,663

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility	D Building
Wages & Benefits					
SALARIES & WAGES	35,545	2,140	31,400	4,034	1,817
FRINGE BENEFITS	18,917	1,113	16,750	2,167	996
Other Expense & Cost					
Operating Expenses	1,859	109	1,646	213	98
Contractual Serv	7,604	454	6,719	863	386
Internal Charges	8,373	493	7,414	959	441
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	95,317	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	72,298	4,309	159,246	8,236	3,738
Allocation Step 1					
Inbound - Non-Departmental: Property Insur	9,984	0	9,196	0	0
Inbound - Non-Departmental: Grounds Care	18,566	0	0	2,107	949
Inbound - Non-Departmental: FM&O	26,982	1,625	23,836	3,062	1,379
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	(657)	0	0	0
Inbound - All Others	3,636	214	3,220	416	191
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	131,466	5,490	195,498	13,822	6,258
Allocation Step 2					
Inbound - Non-Departmental: Property Insur	25	0	23	0	0
Inbound - Non-Departmental: Grounds Care	47	0	0	5	2
Inbound - Non-Departmental: FM&O	68	4	60	8	3
Inbound - All Others	2,064	121	1,828	236	108
2nd Allocation	2,203	125	1,910	249	114
Total For Facilities Management Admin					
Schedule .3 Total	133,670	5,615	197,409	14,071	6,372

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Central Garage	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg
Wages & Benefits					
--- SALARIES & WAGES ---	18,859	1,714	60,508	30,790	5,395
FRINGE BENEFITS	10,073	937	32,270	16,399	2,870
Other Expense & Cost					
--- Operating Expenses ---	990	92	3,171	1,612	282
Contractual Serv	4,040	363	10,146	6,583	1,158
Internal Charges	4,459	415	14,284	7,259	1,270
Departmental Total					
--- Expenditures Per Financial Statement ---					
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Cost Adjustments					
--- Building Security ---	0	0	158,681	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	38,421	3,521	279,060	62,643	10,975
Allocation Step 1					
--- Inbound - Non-Departmental: Property Insur ---	0	0	32,778	19,624	0
Inbound - Non-Departmental: Grounds Care	9,851	895	31,606	0	2,818
Inbound - Non-Departmental: FM&O	14,316	1,301	45,932	23,373	4,095
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0	0	0	0
Inbound - All Others	1,936	180	6,203	3,152	552
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	64,524	5,898	395,579	108,792	18,439
Allocation Step 2					
--- Inbound - Non-Departmental: Property Insur ---	0	0	82	49	0
Inbound - Non-Departmental: Grounds Care	25	2	79	0	7
Inbound - Non-Departmental: FM&O	36	3	115	59	10
Inbound - All Others	1,099	102	3,521	1,789	313
2nd Allocation	1,159	107	3,798	1,897	330
Total For Facilities Management Admin					
--- Schedule .3 Total ---	65,684	6,005	399,377	110,689	18,769

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management Admin

	Building Secur	Support Services Admin
Wages & Benefits		

SALARIES & WAGES	0	24,710
FRINGE BENEFITS	0	13,177
Other Expense & Cost		

Operating Expenses	0	1,295
Contractual Serv	0	0
Internal Charges	0	5,833
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Building Security	488,191	0
Incentive Payment	0	0
 Functional Cost	 488,191	 45,015
Allocation Step 1		

Inbound - Non-Departmental: Property Insur	0	0
Inbound - Non-Departmental: Grounds Care	0	0
Inbound - Non-Departmental: FM&O	0	0
Inbound - Mgmt & Budget Purchasing: ATM Reimb	0	0
Inbound - All Others	0	2,533
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	488,191	47,548
Allocation Step 2		

Inbound - Non-Departmental: Property Insur	0	0
Inbound - Non-Departmental: Grounds Care	0	0
Inbound - Non-Departmental: FM&O	0	0
Inbound - All Others	0	1,438
2nd Allocation	0	1,438
Total For Facilities Management Admin		

Schedule .3 Total	488,191	48,986

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	40,633		40,633	497	41,129
Pub Svc CC Prob	17,123	45.575044	50,344		50,344	615	50,960
C&ED Vets Svc	5,389	14.343510	15,844		15,844	194	16,038
Water Res. Comm.	992	2.640334	2,917		2,917	36	2,952
Others	247	0.657422	726		726	9	735
Schedule .4 Total for N. Office Bldg	37,571	100.000000	110,464		110,464	1,350	111,814

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, 2024
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	1,013		1,013		1,013
Hum Svc Admin	786	0.935113	1,712		1,712	28	1,740
Health Dept.	76,819	91.392438	167,315		167,315	2,763	170,078
Hum Svcs Grants	5,984	7.119233	13,033		13,033	215	13,249
Schedule .4 Total for NO Health Ctr	84,054	100.000000	183,074		183,074	3,006	186,080

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, 2024
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 Admin	13,890	3.211086	89,590		89,590		89,590
Co Exec Corp Counsel	6,515	1.506136	42,022		42,022		42,022
Mgmt & Budget Admin	3,573	0.826005	23,046		23,046		23,046
Facilities Support Services	23,866	5.517334	153,935		153,935	908	154,843
Treasurer	14,047	3.247381	90,603		90,603	535	91,137
Clerk Adm/Micrographics	5,073	1.172774	32,721		32,721	193	32,914
Co Exec Indigent Defense	4,365	1.009099	28,154		28,154	166	28,320
M&B Reimb.	6,631	1.532952	42,770		42,770	252	43,022
Pub Svc CC Prob	3,774	0.872472	24,342		24,342	144	24,486
Clerk / ROD	39,638	9.163500	255,664		255,664	1,509	257,173
Probate Court	30,182	6.977465	194,673		194,673	1,149	195,822
Circuit Court	161,384	37.308697	1,040,924		1,040,924	6,142	1,047,065
Prosecuting Atty	55,856	12.912771	360,270		360,270	2,126	362,396
Sheriff Office	18,076	4.178804	116,590		116,590	688	117,278
Board of Comm.	14,937	3.453131	96,343		96,343	568	96,912
LE Grants PA-CRP	8,510	1.967339	54,889		54,889	324	55,213
Fac & Operations	7,327	1.693853	47,259		47,259	279	47,538
Info Technology	443	0.102413	2,857		2,857	17	2,874
Delq Per Prop Tx	389	0.089929	2,509		2,509	15	2,524
Others	14,088	3.256859	90,867		90,867	536	91,403
Schedule .4 Total for Courthouse	432,564	100.000000	2,790,029		2,790,029	15,549	2,805,578

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, 2024
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	34,716		34,716	621	35,337
Others	1,321	6.945321	2,591		2,591	46	2,637
Schedule .4 Total for Central Svc Bld	19,020	100.000000	37,307		37,307	667	37,975

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	2,292		2,292	39	2,331
Road Commission	11,456	14.049546	24,005		24,005	407	24,413
Info Tech Clemis	6,520	7.996076	13,662		13,662	232	13,894
Info Technology	61,493	75.414520	128,853		128,853	2,187	131,041
Communication	977	1.198185	2,047		2,047	35	2,082
Schedule .4 Total for Info Tech Bldg	81,540	100.000000	170,860		170,860	2,900	173,760

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, 2024
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	20,391		20,391	327	20,718
Sheriff Office	17,013	57.092520	38,210		38,210	612	38,823
Others	3,707	12.440015	8,326		8,326	133	8,459
Schedule .4 Total for Annex I	29,799	100.000000	66,927		66,927	1,073	67,999

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, 2024
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	62,453		62,453	1,040	63,493
Water Res. Comm.	4,361	12.767515	9,372		9,372	156	9,528
Others	734	2.148901	1,577		1,577	26	1,604
Schedule .4 Total for Annex II	34,157	100.000000	73,402		73,402	1,223	74,625

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, 2024
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	33,244		33,244	565	33,809
Pub Svc Comm Cor	13,202	17.349366	27,650		27,650	470	28,120
Sheriff Office	1,588	2.086865	3,326		3,326	57	3,382
Friend of Court	39,700	52.171628	83,146		83,146	1,414	84,560
House Comm Dev	5,732	7.532689	12,005		12,005	204	12,209
Schedule .4 Total for Oak Pointe	76,095	100.000000	159,371		159,371	2,709	162,080

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, 2024
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	79,145		79,145	1,419	80,564
Fac & Operations	27,508	40.554327	53,993		53,993	968	54,961
Schedule .4 Total for Public Works	67,830	100.000000	133,138		133,138	2,387	135,526

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, 2024
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	30,806		30,806	506	31,312
Schedule .4 Total for Child Care Ctr	14,193	100.000000	30,806		30,806	506	31,312

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, 2024
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	16,773	68.570377	35,806		35,806	599	36,405
Info Technology	1,095	4.476514	2,338		2,338	39	2,377
Others	6,593	26.953109	14,074		14,074	235	14,310
Schedule .4 Total for Health Svc Ctr	24,461	100.000000	52,218		52,218	873	53,091

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, 2024
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.	36,895	97.104882	68,220		68,220	1,292	69,512
Hum Svcs Grants	1,100	2.895118	2,034		2,034	38	2,072
Schedule .4 Total for S. Health Svc	37,995	100.000000	70,254		70,254	1,331	71,585

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, 2024
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	1,383		1,383	22	1,405
Sheriff Office	267,368	99.772369	606,165		606,165	9,626	615,790
Schedule .4 Total for Law Enf Complex	267,978	100.000000	607,548		607,548	9,648	617,195

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, 2024
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	84,996		84,996	1,385	86,381
Schedule .4 Total for Medical Exam	38,680	100.000000	84,996		84,996	1,385	86,381

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, 2024
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	338,620		338,620	6,077	344,697
Schedule .4 Total for Child Welfare	172,476	100.000000	338,620		338,620	6,077	344,697

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, 2024
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	136,249		136,249	2,198	138,448
Schedule .4 Total for Work Release	61,138	100.000000	136,249		136,249	2,198	138,448

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, 2024
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	62,215		62,215	1,229	63,444
Schedule .4 Total for Animal Shelter	35,431	100.000000	62,215		62,215	1,229	63,444

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, 2024
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	12,763		12,763		12,763
Facilities Support Services	11,715	56.227502	23,013		23,013	600	23,613
Health Dept.	2,623	12.589393	5,153		5,153	134	5,287
Schedule .4 Total for Materials Mgmt	20,835	100.000000	40,928		40,928	735	41,663

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, 2024
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	131,466		131,466	2,203	133,670
Schedule .4 Total for Sheriff Admin	61,891	100.000000	131,466		131,466	2,203	133,670

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, 2024
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	5,490		5,490	125	5,615
Schedule .4 Total for P&R (Market)	7,453	100.000000	5,490		5,490	125	5,615

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Facilities Management Admin

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Pub Svc Comm Cor	7,048	12.890718	25,201		25,201	246	25,447
Pub Svc CC Prob	20,334	37.190672	72,707		72,707	711	73,418
C&ED Vets Svc	3,379	6.180155	12,082		12,082	118	12,200
Clerk / ROD	1,063	1.944216	3,801		3,801	37	3,838
Circuit Court	5,128	9.379058	18,336		18,336	179	18,515
Sheriff Office	995	1.819845	3,558		3,558	35	3,593
Health Dept.	3,824	6.994056	13,673		13,673	134	13,807
Fac & Operations	2,272	4.155464	8,124		8,124	79	8,203
Info Technology	8,378	15.323274	29,957		29,957	293	30,249
Others	2,254	4.122542	8,060		8,060	79	8,138
Schedule .4 Total for South Ofc Bldg	54,675	100.000000	195,498		195,498	1,910	197,409

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, 2024
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	13,822		13,822	249	14,071
Schedule .4 Total for Mens Facility	7,024	100.000000	13,822		13,822	249	14,071

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, 2024
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	6,258		6,258	114	6,372
Schedule .4 Total for D Building	3,164	100.000000	6,258		6,258	114	6,372

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, 2024
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	11,546		11,546	207	11,753
Motor Pool	26,962	82.106097	52,978		52,978	952	53,930
Schedule .4 Total for Central Garage	32,838	100.000000	64,524		64,524	1,159	65,684

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, 2024
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	5,898		5,898	107	6,005
Schedule .4 Total for Med Care Fac.	2,985	100.000000	5,898		5,898	107	6,005

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, 2024
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 Compliance	1,014	1.227113	4,854		4,854		4,854
Mgmt & Budget Purchasing	8,576	10.378420	41,055		41,055		41,055
Mgmt & Budget Fiscal Services	23,418	28.339768	112,106		112,106		112,106
Human Resources	22,702	27.473285	108,679		108,679	1,738	110,416
C&ED Dev & Plan	18,879	22.846805	90,377		90,377	1,445	91,822
Workforce Develop	2,966	3.589365	14,199		14,199	227	14,426
Bldg & Liab Ins	1,006	1.217431	4,816		4,816	77	4,893
Fringe Benefits	2,227	2.695049	10,661		10,661	170	10,831
Others	1,845	2.232764	8,832		8,832	141	8,974
Schedule .4 Total for EOB 41 West	82,633	100.000000	395,579		395,579	3,798	399,377

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, 2024
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	96,117		96,117	1,676	97,793
Sheriff Office	5,719	10.667388	11,605		11,605	202	11,808
Fac & Operations	527	0.982989	1,069		1,069	19	1,088
Schedule .4 Total for District Court	53,612	100.000000	108,792		108,792	1,897	110,689

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, 2024
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	11,103		11,103	199	11,302
Child Care Fund	3,737	39.784946	7,336		7,336	131	7,467
Schedule .4 Total for West Oakland Ofc Bldg	9,393	100.000000	18,439		18,439	330	18,769

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, 2024
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.	112,701	23.085432	112,701		112,701		112,701
Friend of Court	375,490	76.914568	375,490		375,490		375,490
Schedule .4 Total for Building Secur	488,191	100.000000	488,191		488,191	0	488,191

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, 2024
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	785,939	42.349822	20,136		20,136	609	20,745
Motor Pool	1,069,887	57.650178	27,411		27,411	829	28,240
Schedule .4 Total for Support Services Admin	1,855,826	100.000000	47,548		47,548	1,438	48,986

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, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Non-Departmental	1,013	0	1,013	0	0
Co Exec Admin	89,590	0	0	89,590	0
Co Exec Compliance	4,854	0	0	0	0
Co Exec Corp Counsel	42,022	0	0	42,022	0
Mgmt & Budget Admin	23,046	0	0	23,046	0
Mgmt & Budget Purchasing	41,055	0	0	0	0
Mgmt & Budget Fiscal Services	112,106	0	0	0	0
Facilities Management Admin	12,763	0	0	0	0
Facilities Support Services	262,695	0	0	154,843	0
Human Resources	110,416	0	0	0	0
Treasurer	91,137	0	0	91,137	0
Clerk Adm/Micrographics	35,245	0	0	32,914	0
Co Exec Indigent Defense	28,320	0	0	28,320	0
M&B Equalization	33,809	0	0	0	0
M&B Reimb.	43,022	0	0	43,022	0
Hum Svc Admin	1,740	0	1,740	0	0
Hum Svc Homeland	20,718	0	0	0	0
Hum Svc MSU Ext	41,129	41,129	0	0	0
Pub Svc Comm Cor	54,972	0	0	0	0
Pub Svc Animal	63,444	0	0	0	0
Pub Svc CC Prob	148,863	50,960	0	24,486	0
Pub Svc Med Exam	86,381	0	0	0	0
C&ED Vets Svc	28,238	16,038	0	0	0
C&ED Dev & Plan	91,822	0	0	0	0
Clerk / ROD	261,011	0	0	257,173	0
District Court	97,793	0	0	0	0
Probate Court	195,822	0	0	195,822	0
Circuit Court	1,065,580	0	0	1,047,065	0
Prosecuting Atty	362,396	0	0	362,396	0
Sheriff Office	1,124,568	0	0	117,278	0
Board of Comm.	96,912	0	0	96,912	0
Water Res. Comm.	205,745	2,952	0	0	0
Parks & Rec	5,615	0	0	0	0
Road Commission	24,413	0	0	0	0
Friend of Court	460,050	0	0	0	0
Health Dept.	264,689	0	170,078	0	0
Workforce Develop	14,426	0	0	0	0
LE Grants PA-CRP	55,213	0	0	55,213	0
House Comm Dev	12,209	0	0	0	0
Hum Svcs Grants	15,321	0	13,249	0	0
Child Care Fund	352,165	0	0	0	0
Fac & Operations	147,128	0	0	47,538	35,337
Info Tech Clemis	13,894	0	0	0	0
Info Technology	166,541	0	0	2,874	0
Radio Communicat	11,753	0	0	0	0
Motor Pool	82,171	0	0	0	0
Communication	2,082	0	0	0	0
Bldg & Liab Ins	4,893	0	0	0	0
Fringe Benefits	42,144	0	0	0	0
Delq Per Prop Tx	2,524	0	0	2,524	0
Others	142,632	735	0	91,403	2,637

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld
Direct Bill	0	0	0	0	0
Total	6,698,090	111,814	186,080	2,805,578	37,975

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	63,493	0	0
Human Resources	0	0	0	0	0
Treasurer	0	0	0	0	0
Clerk Adm/Micrographics	2,331	0	0	0	0
Co Exec Indigent Defense	0	0	0	0	0
M&B Equalization	0	0	0	33,809	0
M&B Reimb.	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0
Hum Svc Homeland	0	20,718	0	0	0
Hum Svc MSU Ext	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	28,120	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 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	38,823	0	3,382	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	9,528	0	80,564
Parks & Rec	0	0	0	0	0
Road Commission	24,413	0	0	0	0
Friend of Court	0	0	0	84,560	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	0	12,209	0
Hum Svcs Grants	0	0	0	0	0
Child Care Fund	0	0	0	0	0
Fac & Operations	0	0	0	0	54,961
Info Tech Clemis	13,894	0	0	0	0
Info Technology	131,041	0	0	0	0
Radio Communicat	0	0	0	0	0
Motor Pool	0	0	0	0	0
Communication	2,082	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	8,459	1,604	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Info Tech Bldg	Annex I	Annex II	Oak Pointe	Public Works
Direct Bill	0	0	0	0	0
Total	173,760	67,999	74,625	162,080	135,526

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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 Comm Cor	0	0	0	1,405	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	86,381
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	36,405	0	615,790	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	69,512	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	2,072	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	2,377	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	31,312	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	14,310	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Direct Bill	0	0	0	0	0
Total	31,312	53,091	71,585	617,195	86,381

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Child Welfare	Work Release	Animal Shelter	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	12,763	0
Facilities Support Services	0	0	0	23,613	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 Comm Cor	0	0	0	0	0
Pub Svc Animal	0	0	63,444	0	0
Pub Svc CC Prob	0	0	0	0	0
Pub Svc Med Exam	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	138,448	0	0	133,670
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	5,287	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	344,697	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, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Child Welfare	Work Release	Animal Shelter	Materials Mgmt	Sheriff Admin
Direct Bill	0	0	0	0	0
Total	344,697	138,448	63,444	41,663	133,670

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	P&R (Market)	South Ofc Bldg	Mens Facility	D Building	Central Garage
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
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 Comm Cor	0	25,447	0	0	0
Pub Svc Animal	0	0	0	0	0
Pub Svc CC Prob	0	73,418	0	0	0
Pub Svc Med Exam	0	0	0	0	0
C&ED Vets Svc	0	12,200	0	0	0
C&ED Dev & Plan	0	0	0	0	0
Clerk / ROD	0	3,838	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Circuit Court	0	18,515	0	0	0
Prosecuting Atty	0	0	0	0	0
Sheriff Office	0	3,593	14,071	0	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0
Parks & Rec	5,615	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	0
Health Dept.	0	13,807	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	0	8,203	0	0	0
Info Tech Clemis	0	0	0	0	0
Info Technology	0	30,249	0	0	0
Radio Communicat	0	0	0	0	11,753
Motor Pool	0	0	0	0	53,930
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	8,138	0	6,372	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	P&R (Market)	South Ofc Bldg	Mens Facility	D Building	Central Garage
Direct Bill	0	0	0	0	0
Total	5,615	197,409	14,071	6,372	65,684

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg	Building Secur
Non-Departmental	0	0	0	0	0
Co Exec Admin	0	0	0	0	0
Co Exec Compliance	0	4,854	0	0	0
Co Exec Corp Counsel	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0
Mgmt & Budget Purchasing	0	41,055	0	0	0
Mgmt & Budget Fiscal Services	0	112,106	0	0	0
Facilities Management Admin	0	0	0	0	0
Facilities Support Services	0	0	0	0	0
Human Resources	0	110,416	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 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 Vets Svc	0	0	0	0	0
C&ED Dev & Plan	0	91,822	0	0	0
Clerk / ROD	0	0	0	0	0
District Court	0	0	97,793	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	0	11,808	11,302	0
Board of Comm.	0	0	0	0	0
Water Res. Comm.	0	0	0	0	112,701
Parks & Rec	0	0	0	0	0
Road Commission	0	0	0	0	0
Friend of Court	0	0	0	0	375,490
Health Dept.	6,005	0	0	0	0
Workforce Develop	0	14,426	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	7,467	0
Fac & Operations	0	0	1,088	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	4,893	0	0	0
Fringe Benefits	0	10,831	0	0	0
Delq Per Prop Tx	0	0	0	0	0
Others	0	8,974	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Med Care Fac.	EOB 41 West	District Court	West Oakland Ofc Bldg	Building Secur
Direct Bill	0	0	0	0	0
Total	6,005	399,377	110,689	18,769	488,191

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Support Services Admin
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	20,745
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
Co Exec Indigent Defense	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Homeland	0
Hum Svc MSU Ext	0
Pub Svc Comm Cor	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Vets Svc	0
C&ED Dev & Plan	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
Workforce Develop	0
LE Grants PA-CRP	0
House Comm Dev	0
Hum Svcs Grants	0
Child Care Fund	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Radio Communicat	0
Motor Pool	28,240
Communication	0
Bldg & Liab Ins	0
Fringe Benefits	0
Delq Per Prop Tx	0
Others	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Facilities Management Admin

Receiving Department	Support Services Admin
Direct Bill	0
Total	48,986

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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 in the Proprietary Funds. The costs associated with Support Services in FY2022 were 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, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Facilities Support Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,906,187			2,906,187
Deductions:				
Equipment	0			
Total Deductions:	0			0
Cost Adjustments:				
Misc Revenue	-465,734			
Equipment Depr.	18,686			
Incentive Payment	0			
Total Departmental Cost Adjustments:	-447,048			-447,048
Inbound Costs:				
Building Depreciation	123,739		123,739	
Non-Departmental	13	0	13	
Co Exec Admin	30,697	3,133	33,830	
Co Exec Compliance	1,855	43	1,897	
Co Exec Corp Counsel	20,610	1,679	22,289	
Mgmt & Budget Purchasing	2,574	124	2,698	
Mgmt & Budget Fiscal Services	22,323	1,161	23,484	
Facilities Management Admin	259,538	3,158	262,695	
Facilities Support Services		1,816	1,816	
Human Resources		16,640	16,640	
Treasurer		1,696	1,696	
Clerk Adm/Micrographics		49	49	
Total Allocated Additions:	461,348	29,498	490,846	490,846
Total To Be Allocated:	2,920,487	29,498		2,949,985

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	898,367	269,486	373,238	255,643	0
FRINGE BENEFITS	490,479	113,095	211,779	165,605	0
Other Expense & Cost					
Operating Expenses	643,123	6,373	611,454	(2,420)	0
Internal Charges	874,218	22,643	160,190	492,181	0
*Equipment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,906,187				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Revenue	(465,734)	0	(463,310)	0	0
Equipment Depr.	18,686	0	18,686	0	0
Incentive Payment	0	0	0	0	0
Functional Cost	2,459,139	411,597	912,037	911,009	0
Allocation Step 1					
Inbound - Building Depreciation: Court House	72,121	0	19,863	19,863	0
Inbound - Building Depreciation: Annex II	23,621	0	11,810	11,810	0
Inbound - Building Depreciation: Materials Mgmt	27,997	0	16,301	11,696	0
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	10,939	0	10,939	0	0
Inbound - Facilities Management Admin: Courthouse	153,935	0	42,399	42,399	0
Inbound - Facilities Management Admin: Annex II	62,453	0	31,227	31,227	0
Inbound - Facilities Management Admin: Materials Mgmt	23,013	0	13,399	9,614	0
Inbound - Facilities Management Admin: Support Services Admin	20,136	6,040	8,366	5,730	0
Inbound - All Others	67,132	20,140	27,886	19,106	0
Reallocate Admin Costs		(437,777)	77,793	52,752	0
Unallocated Costs	(326,027)	0	0	0	0
1st Allocation	2,594,460	0	1,172,022	1,115,206	0
Allocation Step 2					
Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	340	0	340	0	0
Inbound - Facilities Management Admin: Courthouse	908	0	250	250	0
Inbound - Facilities Management Admin: Annex II	1,040	0	520	520	0
Inbound - Facilities Management Admin: Materials Mgmt	600	0	350	251	0
Inbound - Facilities Management Admin: Support Services Admin	609	183	253	173	0
Inbound - Clerk Adm/Micrographics: Micrographics	49	0	0	49	0
Inbound - All Others	25,952	7,786	10,780	7,386	0
Reallocate Admin Costs		(7,968)	1,416	960	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Total	G&A	Mail Services	Records Retent	Materials Mgmt
Unallocated Costs	(408)	0	0	0	0
2nd Allocation	29,090	0	13,908	9,590	0
Total For Facilities Support Services					
Schedule .3 Total	2,623,550	0	1,185,930	1,124,796	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Admin Supt MP	Food Services**
Wages & Benefits		

SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		

Operating Expenses	0	27,716
Internal Charges	0	199,204
*Equipment	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Misc Revenue	0	(2,424)
Equipment Depr.	0	0
Incentive Payment	0	0
Functional Cost	0	224,496
Allocation Step 1		

Inbound - Building Depreciation: Court House	0	32,394
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	69,137
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	307,232	0
Unallocated Costs	0	(326,027)
1st Allocation	307,232	0
Allocation Step 2		

Inbound - Mgmt & Budget Fiscal Services: Fund Accounting	0	0
Inbound - Facilities Management Admin: Courthouse	0	408
Inbound - Facilities Management Admin: Annex II	0	0
Inbound - Facilities Management Admin: Materials Mgmt	0	0
Inbound - Facilities Management Admin: Support Services Admin	0	0
Inbound - Clerk Adm/Micrographics: Micrographics	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	5,592	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Facilities Support Services

	Admin Supt MP	Food Services**
Unallocated Costs	0	(408)
2nd Allocation	5,592	0
Total For Facilities Support Services		
Schedule .3 Total	312,824	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	71,610.45	6.953286	81,494		81,494		81,494
Co Exec Corp Counsel	814.27	0.079065	927		927		927
Mgmt & Budget Purchasing	1.77	0.000172	2		2		2
Mgmt & Budget Fiscal Services	4,282.40	0.415816	4,873		4,873		4,873
Facilities Management Admin	15.45	0.001500	18		18		18
Human Resources	13,223.77	1.284012	15,049		15,049	193	15,242
Treasurer	33,538.89	3.256585	38,168		38,168	489	38,657
M&B Equalization	124,197.35	12.059408	141,339		141,339	1,812	143,151
M&B Reimb.	35,800.25	3.476160	40,741		40,741	522	41,264
Hum Svc Homeland	122.11	0.011857	139		139	2	141
Hum Svc MSU Ext	519.36	0.050429	591		591	7	598
Pub Svc Comm Cor	2,524.97	0.245171	2,873		2,873	37	2,910
Pub Svc Animal	33,649.85	3.267359	38,294		38,294	491	38,785
Pub Svc CC Prob	1,076.24	0.104502	1,225		1,225	16	1,240
Pub Svc Med Exam	483.47	0.046944	550		550	7	557
C&ED Vets Svc	1,510.29	0.146647	1,719		1,719	22	1,741
C&ED Dev & Plan	3,056.15	0.296748	3,478		3,478	45	3,523
Clerk / ROD	223,684.09	21.719445	254,557		254,557	3,266	257,823
District Court	737.65	0.071625	839		839	11	850
Probate Court	51,555.79	5.006003	58,671		58,671	752	59,424
Circuit Court	50,384.02	4.892226	57,338		57,338	735	58,073
Prosecuting Atty	28,470.64	2.764464	32,400		32,400	415	32,816
Sheriff Office	16,548.93	1.606881	18,833		18,833	241	19,074
Board of Comm.	74,994.96	7.281917	85,346		85,346	1,094	86,440
Water Res. Comm.	13,164.77	1.278283	14,982		14,982	192	15,174
Parks & Rec	15,239.06	1.479694	17,342		17,342	222	17,565
Friend of Court	46,962.34	4.559985	53,444		53,444	685	54,129
Health Dept.	57,847.32	5.616903	65,831		65,831	844	66,675
Indigent Defense	431.37	0.041885	491		491	6	497
Workforce Develop	2,452.55	0.238140	2,791		2,791	36	2,827
LE Grants PA-CRP	14,109.90	1.370054	16,057		16,057	206	16,263
House Comm Dev	3,852.80	0.374102	4,385		4,385	56	4,441
Hum Svcs Grants	45,338.92	4.402353	51,597		51,597	662	52,258
Concealed Pistol	20,366.71	1.977582	23,178		23,178	297	23,475
Child Care Fund	3,210.16	0.311703	3,653		3,653	47	3,700
Airport	1,195.94	0.116124	1,361		1,361	17	1,378
Drain Prop Funds	29,345.98	2.849458	33,396		33,396	428	33,824
Info Tech Clemis	24.81	0.002409	28		28	0	29
Info Technology	388.11	0.037685	442		442	6	447
Motor Pool	50.32	0.004886	57		57	1	58
Bldg & Liab Ins	74.45	0.007229	85		85	1	86
Fringe Benefits	3,020.67	0.293303	3,438		3,438	44	3,482
Schedule .4 Total for Mail Services	1,029,879.30	100.000000	1,172,022		1,172,022	13,908	1,185,930

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, 2024
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	688	2.037130	22,718		22,718		22,718
Co Exec Corp Counsel	254	0.752080	8,387		8,387		8,387
Mgmt & Budget Fiscal Services	56	0.165813	1,849		1,849		1,849
Facilities Management Admin	333	0.985995	10,996		10,996		10,996
Facilities Support Services	55	0.162852	1,816		1,816		1,816
Human Resources	72	0.213188	2,377		2,377	21	2,399
Treasurer	1,864	5.519202	61,550		61,550	552	62,102
M&B Equalization	3,053	9.039765	100,812		100,812	904	101,716
Hum Svc Admin	789	2.336186	26,053		26,053	234	26,287
Hum Svc Homeland	40	0.118438	1,321		1,321	12	1,333
Pub Svc Admin	51	0.151008	1,684		1,684	15	1,699
Pub Svc Comm Cor	190	0.562580	6,274		6,274	56	6,330
Pub Svc Med Exam	1,491	4.414769	49,234		49,234	441	49,675
C&ED Dev & Plan	776	2.297693	25,624		25,624	230	25,854
Clerk / ROD	900	2.664851	29,719		29,719	266	29,985
District Court	673	1.992716	22,223		22,223	199	22,422
Probate Court	174	0.515204	5,746		5,746	51	5,797
Circuit Court	2,274	6.733189	75,089		75,089	673	75,762
Prosecuting Atty	13,143	38.915703	433,990		433,990	3,893	437,883
Sheriff Office	3,592	10.635715	118,610		118,610	1,064	119,674
Friend of Court	121	0.358274	3,996		3,996	36	4,031
Health Dept.	2,727	8.074497	90,047		90,047	807	90,855
Info Technology	24	0.071063	792		792	7	799
Bldg & Liab Ins	433	1.282089	14,298		14,298	128	14,426
Schedule .4 Total for Records Retent	33,773	100.000000	1,115,206		1,115,206	9,590	1,124,796

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, 2024
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, 2024
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	307,232		307,232	5,592	312,824
Schedule .4 Total for Admin Supt MP	100	100.000000	307,232		307,232	5,592	312,824

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, 2024
Schedule .5 - Allocation Summary
For Department Facilities Support Services

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Co Exec Admin	104,212	81,494	22,718	0	0
Co Exec Corp Counsel	9,314	927	8,387	0	0
Mgmt & Budget Purchasing	2	2	0	0	0
Mgmt & Budget Fiscal Services	6,723	4,873	1,849	0	0
Facilities Management Admin	11,013	18	10,996	0	0
Facilities Support Services	1,816	0	1,816	0	0
Human Resources	17,641	15,242	2,399	0	0
Treasurer	100,759	38,657	62,102	0	0
M&B Equalization	244,867	143,151	101,716	0	0
M&B Reimb.	41,264	41,264	0	0	0
Hum Svc Admin	26,287	0	26,287	0	0
Hum Svc Homeland	1,473	141	1,333	0	0
Hum Svc MSU Ext	598	598	0	0	0
Pub Svc Admin	1,699	0	1,699	0	0
Pub Svc Comm Cor	9,240	2,910	6,330	0	0
Pub Svc Animal	38,785	38,785	0	0	0
Pub Svc CC Prob	1,240	1,240	0	0	0
Pub Svc Med Exam	50,232	557	49,675	0	0
C&ED Vets Svc	1,741	1,741	0	0	0
C&ED Dev & Plan	29,376	3,523	25,854	0	0
Clerk / ROD	287,808	257,823	29,985	0	0
District Court	23,272	850	22,422	0	0
Probate Court	65,221	59,424	5,797	0	0
Circuit Court	133,835	58,073	75,762	0	0
Prosecuting Atty	470,699	32,816	437,883	0	0
Sheriff Office	138,748	19,074	119,674	0	0
Board of Comm.	86,440	86,440	0	0	0
Water Res. Comm.	15,174	15,174	0	0	0
Parks & Rec	17,565	17,565	0	0	0
Friend of Court	58,160	54,129	4,031	0	0
Health Dept.	157,530	66,675	90,855	0	0
Indigent Defense	497	497	0	0	0
Workforce Develp	2,827	2,827	0	0	0
LE Grants PA-CRP	16,263	16,263	0	0	0
House Comm Dev	4,441	4,441	0	0	0
Hum Svcs Grants	52,258	52,258	0	0	0
Concealed Pistol	23,475	23,475	0	0	0
Child Care Fund	3,700	3,700	0	0	0
Airport	1,378	1,378	0	0	0
Drain Prop Funds	33,824	33,824	0	0	0
Info Tech Clemis	29	29	0	0	0
Info Technology	1,247	447	799	0	0
Motor Pool	312,882	58	0	0	312,824
Bldg & Liab Ins	14,512	86	14,426	0	0
Fringe Benefits	3,482	3,482	0	0	0
Direct Bill	0	0	0	0	0
Total	2,623,550	1,185,930	1,124,796	0	312,824

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,542,779			5,542,779
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	235,666		235,666	
Non-Departmental	24,281	61	24,341	
Co Exec Admin	85,021	8,677	93,699	
Co Exec Compliance	11,160	596	11,756	
Co Exec Corp Counsel	116,791	9,512	126,303	
Mgmt & Budget Purchasing	9,058	460	9,518	
Mgmt & Budget Fiscal Services	29,812	2,209	32,021	
Facilities Management Admin	108,679	1,738	110,416	
Facilities Support Services	17,426	214	17,641	
Human Resources		46,085	46,085	
Treasurer		8,548	8,548	
Total Allocated Additions:	637,894	78,100	715,994	715,994
Total To Be Allocated:	6,180,673	78,100		6,258,773

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	2,665,733	0	2,665,733
FRINGE BENEFITS	1,180,810	0	1,180,810
Other Expense & Cost			
Operating Expenses	432,546	0	432,546
Internal Charges	1,263,690	0	1,263,690
Departmental Total			
Expenditures Per Financial Statement	5,542,779		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Incentive Payment	0	0	0
Functional Cost	5,542,779	0	5,542,779
Allocation Step 1			
Inbound - All Others	637,894	0	637,894
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,180,673	0	6,180,673
Allocation Step 2			
Inbound - All Others	78,100	0	78,100
2nd Allocation	78,100	0	78,100
Total For Human Resources			
Schedule .3 Total	6,258,773	0	6,258,773

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Non-Departmental	2,498	0.000484	30		30		30
Co Exec Admin	2,959,254	0.573635	35,454		35,454		35,454
Co Exec Compliance	198,836	0.038543	2,382		2,382		2,382
Co Exec Corp Counsel	3,346,451	0.648691	40,093		40,093		40,093
Mgmt & Budget Admin	266,414	0.051643	3,192		3,192		3,192
Mgmt & Budget Purchasing	1,315,116	0.254928	15,756		15,756		15,756
Mgmt & Budget Fiscal Services	6,126,214	1.187533	73,398		73,398		73,398
Facilities Management Admin	1,684,610	0.326552	20,183		20,183		20,183
Facilities Support Services	1,388,846	0.269220	16,640		16,640		16,640
Human Resources	3,846,543	0.745631	46,085		46,085		46,085
Treasurer	3,763,285	0.729492	45,088		45,088	594	45,682
Clerk Adm/Micrographics	787,490	0.152651	9,435		9,435	124	9,559
Div, Equity, and Inclusion	353,123	0.068451	4,231		4,231	56	4,286
Co Exec Indigent Defense	109,211	0.021170	1,308		1,308	17	1,326
M&B Equalization	8,827,448	1.711152	105,761		105,761	1,394	107,154
M&B Reimb.	2,237,445	0.433716	26,807		26,807	353	27,160
Hum Svc Admin	1,164,960	0.225821	13,957		13,957	184	14,141
Hum Svc Social Service	4,473	0.000867	54		54	1	54
HHS Admin Svcs	525,531	0.101871	6,296		6,296	83	6,379
Hum Svc Homeland	1,213,240	0.235180	14,536		14,536	192	14,727
Pub Svc Admin	282,966	0.054851	3,390		3,390	45	3,435
Pub Svc Comm Cor	4,266,327	0.827004	51,114		51,114	673	51,788
Pub Svc Animal	3,701,907	0.717594	44,352		44,352	584	44,936
Pub Svc Med Exam	4,096,469	0.794078	49,079		49,079	647	49,726
IT Application Services	44,573	0.008640	534		534	7	541
C&ED Admin	255,180	0.049465	3,057		3,057	40	3,097
C&ED Vets Svc	1,875,661	0.363587	22,472		22,472	296	22,768
C&ED Dev & Plan	5,559,084	1.077598	66,603		66,603	878	67,480
Public Communication	2,649,836	0.513656	31,747		31,747	418	32,166
Clerk / ROD	7,376,256	1.429847	88,374		88,374	1,164	89,539
District Court	15,703,533	3.044044	188,142		188,142	2,479	190,621
Probate Court	5,700,292	1.104970	68,295		68,295	900	69,194
Circuit Court	25,776,431	4.996619	308,825		308,825	4,069	312,894
Prosecuting Atty	22,100,725	4.284104	264,786		264,786	3,489	268,275
Sheriff Office	161,378,741	31.282385	1,933,462		1,933,462	25,477	1,958,939
Board of Comm.	3,317,689	0.643116	39,749		39,749	524	40,273
Water Res. Comm.	3,795,740	0.735783	45,476		45,476	599	46,075
Parks & Rec	20,247,268	3.924822	242,580		242,580	3,196	245,777
Friend of Court	17,734,653	3.437765	212,477		212,477	2,800	215,277
Health Dept.	30,517,186	5.915589	365,623		365,623	4,818	370,441
Indigent Defense	3,161,973	0.612931	37,883		37,883	499	38,382
ROD Automation	463,220	0.089793	5,550		5,550	73	5,623
Oakland Enhance	406,801	0.078856	4,874		4,874	64	4,938
ARP	1,186,857	0.230066	14,220		14,220	187	14,407
Water Res Co SRF	8,731,202	1.692495	104,608		104,608	1,378	105,986
Multi Org Grants	1,802,282	0.349362	21,593		21,593	284	21,877
Workforce Devlop	1,514,578	0.293593	18,146		18,146	239	18,385
LE Grants Misc	3,167,338	0.613971	37,948		37,948	500	38,448
LE Grants PA-CRP	2,423,834	0.469847	29,040		29,040	383	29,422
LE Grants CLEMIS IT	115,438	0.022377	1,383		1,383	18	1,401
LE Grants Rd Pat	1,109,858	0.215140	13,297		13,297	175	13,472
Housing Trust Fund	286,158	0.055470	3,428		3,428	45	3,474

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
House Comm Dev	2,570,087	0.498197	30,792		30,792	406	31,198
Hum Svcs Grants	5,967,769	1.156819	71,499		71,499	942	72,441
Other Grants	290,453	0.056303	3,480		3,480	46	3,526
Judicial Grants	1,235,673	0.239528	14,804		14,804	195	15,000
Concealed Pistol	103,438	0.020051	1,239		1,239	16	1,256
Child Care Fund	21,400,838	4.148435	256,401		256,401	3,378	259,780
Oakland Transit	419,238	0.081267	5,023		5,023	66	5,089
Proj Work Orders	113,562	0.022013	1,361		1,361	18	1,378
Water Res Co CPF	1,092,343	0.211745	13,087		13,087	172	13,260
Fire Record Mgmt	445,133	0.086287	5,333		5,333	70	5,403
Airport	2,609,782	0.505892	31,268		31,268	412	31,679
Drain Prop Funds	29,715,454	5.760177	356,018		356,018	4,691	360,709
Delq Tax Revolv	198,935	0.038562	2,383		2,383	31	2,415
Fac & Operations	17,996,785	3.488578	215,618		215,618	2,841	218,459
Info Tech Clemis	3,527,965	0.683877	42,268		42,268	557	42,825
Info Technology	19,843,799	3.846611	237,746		237,746	3,133	240,879
Radio Communicat	1,107,274	0.214639	13,266		13,266	175	13,441
Motor Pool	1,964,153	0.380740	23,532		23,532	310	23,842
Communication	162,430	0.031486	1,946		1,946	26	1,972
Bldg & Liab Ins	1,253,826	0.243047	15,022		15,022	198	15,220
Fringe Benefits	2,794,682	0.541734	33,483		33,483	441	33,924
Delq Per Prop Tx	190,741	0.036974	2,285		2,285	30	2,315
Retirement	2,009	0.000389	24		24	0	24
Schedule .4 Total for Personnel Svcs	515,877,413	100.000000	6,180,673		6,180,673	78,100	6,258,773

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, 2024
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Non-Departmental	30	30
Co Exec Admin	35,454	35,454
Co Exec Compliance	2,382	2,382
Co Exec Corp Counsel	40,093	40,093
Mgmt & Budget Admin	3,192	3,192
Mgmt & Budget Purchasing	15,756	15,756
Mgmt & Budget Fiscal Services	73,398	73,398
Facilities Management Admin	20,183	20,183
Facilities Support Services	16,640	16,640
Human Resources	46,085	46,085
Treasurer	45,682	45,682
Clerk Adm/Micrographics	9,559	9,559
Div, Equity, and Inclusion	4,286	4,286
Co Exec Indigent Defense	1,326	1,326
M&B Equalization	107,154	107,154
M&B Reimb.	27,160	27,160
Hum Svc Admin	14,141	14,141
Hum Svc Social Service	54	54
HHS Admin Svcs	6,379	6,379
Hum Svc Homeland	14,727	14,727
Pub Svc Admin	3,435	3,435
Pub Svc Comm Cor	51,788	51,788
Pub Svc Animal	44,936	44,936
Pub Svc Med Exam	49,726	49,726
IT Application Services	541	541
C&ED Admin	3,097	3,097
C&ED Vets Svc	22,768	22,768
C&ED Dev & Plan	67,480	67,480
Public Communication	32,166	32,166
Clerk / ROD	89,539	89,539
District Court	190,621	190,621
Probate Court	69,194	69,194
Circuit Court	312,894	312,894
Prosecuting Atty	268,275	268,275
Sheriff Office	1,958,939	1,958,939
Board of Comm.	40,273	40,273
Water Res. Comm.	46,075	46,075
Parks & Rec	245,777	245,777
Friend of Court	215,277	215,277
Health Dept.	370,441	370,441
Indigent Defense	38,382	38,382
ROD Automation	5,623	5,623
Oakland Enhance	4,938	4,938
ARP	14,407	14,407
Water Res Co SRF	105,986	105,986
Multi Org Grants	21,877	21,877
Workforce Develp	18,385	18,385
LE Grants Misc	38,448	38,448
LE Grants PA-CRP	29,422	29,422
LE Grants CLEMIS IT	1,401	1,401
LE Grants Rd Pat	13,472	13,472
Housing Trust Fund	3,474	3,474

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
House Comm Dev	31,198	31,198
Hum Svcs Grants	72,441	72,441
Other Grants	3,526	3,526
Judicial Grants	15,000	15,000
Concealed Pistol	1,256	1,256
Child Care Fund	259,780	259,780
Oakland Transit	5,089	5,089
Proj Work Orders	1,378	1,378
Water Res Co CPF	13,260	13,260
Fire Record Mgmt	5,403	5,403
Airport	31,679	31,679
Drain Prop Funds	360,709	360,709
Delq Tax Revolv	2,415	2,415
Fac & Operations	218,459	218,459
Info Tech Clemis	42,825	42,825
Info Technology	240,879	240,879
Radio Communicat	13,441	13,441
Motor Pool	23,842	23,842
Communication	1,972	1,972
Bldg & Liab Ins	15,220	15,220
Fringe Benefits	33,924	33,924
Delq Per Prop Tx	2,315	2,315
Retirement	24	24
Direct Bill	0	0
Total	6,258,773	6,258,773

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,391,623			8,391,623
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	42,449		42,449	
Non-Departmental	1,049	3	1,052	
Co Exec Admin	3,300	337	3,636	
Co Exec Compliance	18,492	1,021	19,514	
Co Exec Corp Counsel	18,320	1,492	19,812	
Mgmt & Budget Purchasing	16,660	764	17,424	
Mgmt & Budget Fiscal Services	36,468	2,390	38,858	
Facilities Management Admin	90,603	535	91,137	
Facilities Support Services	99,718	1,041	100,759	
Human Resources	45,088	594	45,682	
Treasurer		12,327	12,327	
Total Allocated Additions:	372,147	20,504	392,650	392,650
Total To Be Allocated:	8,763,770	20,504		8,784,273

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	2,092,394	342,869	463,736	20,069	85,001
FRINGE BENEFITS	1,112,514	146,383	270,384	11,476	48,608
Other Expense & Cost					
Supplies	32,508	6,344	9,216	1,897	8,035
Postage	29,511	3,774	0	1,477	6,257
Advertising	1,415	0	0	0	0
Bonds	49,524	0	0	0	0
Travel	19,794	6,141	0	906	3,839
Professional Serv	65,215	4,379	15,803	0	0
Operating Expenses	118,561	4,880	8,735	159	671
ISF IT Development	549,387	0	111,707	284	1,204
ISF IT Oper/Print	526,840	278,221	0	1,663	7,042
ISF Specific	34,695	2,093	0	0	0
ISF Insurance	525,573	249,579	0	0	0
ISF Building/Tele	271,899	34,151	42,471	1,822	7,722
Prop Tax Land Sale	2,961,793	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	8,391,623				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Incentive Payment	0	0	0	0	0
Functional Cost	8,391,623	1,078,814	922,052	39,753	168,379
Allocation Step 1					
Inbound - Co Exec Compliance:	13,239	0	13,239	0	0
Audits/Bank Rec					
Inbound - All Others	358,908	58,812	79,545	3,442	14,580
Reallocate Admin Costs		(1,137,626)	193,738	8,305	35,266
Unallocated Costs	(7,159,399)	0	0	0	0
1st Allocation	1,604,371	0	1,208,573	51,500	218,226
Allocation Step 2					
Inbound - Co Exec Compliance:	901	0	901	0	0
Audits/Bank Rec					
Inbound - Treasurer: Cash Accounting	12,135	12,071	0	0	0
Inbound - All Others	7,468	1,223	1,654	71	303
Reallocate Admin Costs		(13,294)	2,264	97	412
Unallocated Costs	(13,482)	0	0	0	0
2nd Allocation	7,022	0	4,819	168	715
Total For Treasurer					
Schedule .3 Total	1,611,392	0	1,213,392	51,668	218,940

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Delq Tax Fund	Delq Per Prop	Investment Serv**	General Gov't**
Wages & Benefits				
SALARIES & WAGES	0	0	212,653	968,066
FRINGE BENEFITS	0	0	109,190	526,473
Other Expense & Cost				
Supplies	0	0	0	7,016
Postage	0	0	0	18,003
Advertising	0	0	0	1,415
Bonds	0	0	0	49,524
Travel	0	0	1,908	7,000
Professional Serv	0	0	0	45,033
Operating Expenses	0	0	314	103,802
ISF IT Development	0	0	578	435,614
ISF IT Oper/Print	0	0	24,959	214,955
ISF Specific	0	0	0	32,602
ISF Insurance	0	0	0	275,994
ISF Building/Tele	13,106	0	19,468	153,159
Prop Tax Land Sale	0	0	0	2,961,793
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Incentive Payment	0	0	0	0
 Functional Cost	 13,106	 0	 369,070	 5,800,449
Allocation Step 1				
Inbound - Co Exec Compliance:	0	0	0	0
Audits/Bank Rec				
Inbound - All Others	0	0	36,476	166,053
Reallocate Admin Costs	59,839	53,127	88,849	698,502
Unallocated Costs	0	0	(494,395)	(6,665,004)
1st Allocation	72,945	53,127	0	0
Allocation Step 2				
Inbound - Co Exec Compliance:	0	0	0	0
Audits/Bank Rec				
Inbound - Treasurer: Cash Accounting	0	0	0	64
Inbound - All Others	0	0	758	3,459
Reallocate Admin Costs	699	621	1,038	8,163
Unallocated Costs	0	0	(1,797)	(11,685)
2nd Allocation	699	621	0	0
Total For Treasurer				
Schedule .3 Total	73,644	53,748	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	1,535	2.704036	32,680		32,680		32,680
Co Exec Admin	78	0.137404	1,661		1,661		1,661
Co Exec Compliance	26	0.045801	554		554		554
Co Exec Corp Counsel	106	0.186728	2,257		2,257		2,257
Mgmt & Budget Admin	26	0.045801	554		554		554
Mgmt & Budget Purchasing	44	0.077510	937		937		937
Mgmt & Budget Fiscal Services	212	0.373456	4,513		4,513		4,513
Facilities Management Admin	533	0.938926	11,348		11,348		11,348
Facilities Support Services	78	0.137404	1,661		1,661		1,661
Human Resources	394	0.694065	8,388		8,388		8,388
Treasurer	570	1.004104	12,135		12,135		12,135
Div, Equity, and Inclusion	36	0.063417	766		766	3	770
Co Exec Indigent Defense	131	0.230768	2,789		2,789	12	2,801
M&B Equalization	293	0.516145	6,238		6,238	26	6,264
M&B Reimb.	97	0.170874	2,065		2,065	9	2,074
Hum Svc Admin	177	0.311801	3,768		3,768	16	3,784
Hum Svc Homeland	251	0.442158	5,344		5,344	23	5,366
Pub Svc Admin	635	1.118608	13,519		13,519	57	13,577
Pub Svc Comm Cor	489	0.861416	10,411		10,411	44	10,455
Pub Svc Animal	218	0.384026	4,641		4,641	20	4,661
Pub Svc Med Exam	27	0.047563	575		575	2	577
IT Application Services	350	0.616555	7,452		7,452	32	7,483
C&ED Admin	373	0.657072	7,941		7,941	34	7,975
C&ED Vets Svc	52	0.091603	1,107		1,107	5	1,112
C&ED Dev & Plan	364	0.641218	7,750		7,750	33	7,782
Public Communication	213	0.375218	4,535		4,535	19	4,554
Clerk / ROD	2,294	4.041080	48,839		48,839	208	49,047
District Court	2,499	4.402206	53,204		53,204	226	53,430
Probate Court	130	0.229006	2,768		2,768	12	2,779
Circuit Court	775	1.365230	16,500		16,500	70	16,570
Prosecuting Atty	578	1.018197	12,306		12,306	52	12,358
Sheriff Office	1,828	3.220181	38,918		38,918	166	39,084
Board of Comm.	120	0.211390	2,555		2,555	11	2,566
Water Res. Comm.	85	0.149735	1,810		1,810	8	1,817
Parks & Rec	9,225	16.250639	196,401		196,401	836	197,237
Road Commission	419	0.738105	8,921		8,921	38	8,958
Friend of Court	48	0.084556	1,022		1,022	4	1,026
Health Dept.	1,586	2.793877	33,766		33,766	144	33,910
Indigent Defense	4	0.007046	85		85	0	85
ROD Automation	338	0.595416	7,196		7,196	31	7,227
Pontiac Develop Fund	13	0.022901	277		277	1	278
Long Term Revolving Fund	1	0.001762	21		21	0	21
Water Res Co SRF	390	0.687019	8,303		8,303	35	8,338
Multi Org Grants	43	0.075748	915		915	4	919
Workforce Develop	524	0.923072	11,156		11,156	47	11,203
LE Grants Misc	61	0.107457	1,299		1,299	5	1,304
LE Grants PA-CRP	43	0.075748	915		915	4	919
LE Grants CLEMIS IT	6	0.010570	128		128	0	128
LE Grants Rd Pat	17	0.029947	362		362	1	363
House Comm Dev	494	0.870224	10,517		10,517	45	10,562
Hum Svcs Grants	802	1.412793	17,075		17,075	73	17,147
Opioid Settlement	5	0.008808	106		106	0	107

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Other Grants	44	0.077510	937		937	4	941
Judicial Grants	85	0.149735	1,810		1,810	8	1,817
Brownfield Init.	3	0.005285	64		64	0	64
Child Care Fund	521	0.917787	11,092		11,092	47	11,139
Waste Res Mgmt	6	0.010570	128		128	0	128
Misc DSF	19	0.033470	405		405	2	406
Water Res Co DSF	14	0.024662	298		298	1	299
Drain Debt Funds	228	0.401642	4,854		4,854	21	4,875
Water Res Co CPF	24	0.042278	511		511	2	513
Drain Refunding	45	0.079271	958		958	4	962
Fire Record Mgmt	220	0.387549	4,684		4,684	20	4,704
Airport	9,545	16.814343	203,216		203,216	871	204,087
Drain Prop Funds	2,515	4.430391	53,544		53,544	228	53,772
Delq Tax Revolv	399	0.702873	8,495		8,495	36	8,531
Fac & Operations	81	0.142689	1,724		1,724	7	1,732
Info Tech Clemis	970	1.708739	20,651		20,651	88	20,739
Info Technology	5,939	10.462064	126,442		126,442	538	126,980
Drain Equipment	87	0.153258	1,852		1,852	8	1,860
Radio Communicat	70	0.123311	1,490		1,490	6	1,496
Motor Pool	71	0.125073	1,512		1,512	6	1,518
Communication	9	0.015854	192		192	1	192
Fringe Benefits	194	0.341748	4,130		4,130	18	4,148
Retirement	16	0.028185	341		341	1	342
Retiree Hlt Care	18	0.031709	383		383	2	385
Superseding Trust	1	0.001762	21		21	0	21
Others	6,007	10.581852	127,889		127,889	544	128,434
Schedule .4 Total for Cash Accounting	56,767	100.000000	1,208,573		1,208,573	4,819	1,213,392

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, 2024
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	149	0.194644	100		100		100
Co Exec Admin	45	0.058785	30		30		30
Co Exec Compliance	8	0.010451	5		5		5
Co Exec Corp Counsel	40	0.052253	27		27		27
Mgmt & Budget Purchasing	5	0.006532	3		3		3
Mgmt & Budget Fiscal Services	46	0.060091	31		31		31
Facilities Management Admin	47	0.061398	32		32		32
Facilities Support Services	53	0.069236	36		36		36
Human Resources	238	0.310908	160		160		160
Treasurer	285	0.372306	192		192		192
Clerk Adm/Micrographics	29	0.037884	19		19	0	19
Div, Equity, and Inclusion	51	0.066623	34		34	0	34
Co Exec Indigent Defense	18	0.023514	12		12	0	12
M&B Equalization	53	0.069236	36		36	0	36
M&B Reimb.	86	0.112345	58		58	0	58
Hum Svc Admin	64	0.083605	43		43	0	43
Hum Svc Social Service	9	0.011757	6		6	0	6
HHS Admin Svcs	1	0.001306	1		1		1
Hum Svc Homeland	298	0.389288	200		200	1	201
Hum Svc MSU Ext	6	0.007838	4		4	0	4
Pub Svc Comm Cor	84	0.109732	56		56	0	57
Pub Svc Animal	498	0.650555	335		335	1	336
Pub Svc CC Prob	28	0.036577	19		19	0	19
Pub Svc Med Exam	362	0.472894	243		243	1	244
C&ED Admin	1	0.001306	1		1		1
C&ED Vets Svc	56	0.073155	38		38	0	38
C&ED Dev & Plan	149	0.194644	100		100	0	100
Public Communication	96	0.125408	65		65	0	65
Clerk / ROD	490	0.640105	330		330	1	331
District Court	1,785	2.331809	1,201		1,201	4	1,205
Probate Court	3,651	4.769432	2,456		2,456	8	2,464
Circuit Court	5,928	7.743958	3,988		3,988	13	4,001
Prosecuting Atty	268	0.350098	180		180	1	181
Sheriff Office	3,535	4.617897	2,378		2,378	8	2,386
Board of Comm.	110	0.143697	74		74	0	74
Water Res. Comm.	211	0.275637	142		142	0	142
Parks & Rec	7,079	9.247551	4,763		4,763	16	4,778
Friend of Court	249	0.325278	167		167	0	168
Health Dept.	1,259	1.644677	847		847	3	850
Indigent Defense	11,162	14.581318	7,513		7,513	29	7,542
Land Bank	40	0.052253	27		27	0	27
ROD Automation	14	0.018289	9		9	0	9
Pontiac Develop Fund	16	0.020901	11		11	0	11
ARP	515	0.672763	346		346	1	347
Water Res Co SRF	3,356	4.384063	2,258		2,258	7	2,265
Multi Org Grants	79	0.103201	53		53	0	53
Workforce Develop	1,801	2.352711	1,212		1,212	4	1,216
LE Grants Misc	118	0.154148	79		79	0	80
LE Grants PA-CRP	97	0.126715	65		65	0	65
Housing Trust Fund	8	0.010451	5		5	0	5
House Comm Dev	627	0.819073	422		422	1	423
Hum Svcs Grants	2,072	2.706728	1,394		1,394	4	1,398

**Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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
Opioid Settlement	3	0.003919	2		2		2
Other Grants	100	0.130634	67		67	0	67
Judicial Grants	558	0.728935	375		375	1	377
Brownfield Init.	10	0.013063	7		7	0	7
Concealed Pistol	12	0.015676	8		8	0	8
Child Care Fund	1,118	1.460483	752		752	2	754
Waste Res Mgmt	18	0.023514	12		12	0	12
Oakland Transit	49	0.064010	33		33	0	33
Safer Communities	3	0.003919	2		2		2
Misc DSF	16	0.020901	11		11	0	11
Water Res Co DSF	102	0.133246	69		69	0	69
Proj Work Orders	813	1.062051	547		547	2	549
Drain Debt Funds	14	0.018289	9		9	0	9
Water Res Co CPF	369	0.482038	248		248	1	249
Fire Record Mgmt	46	0.060091	31		31	0	31
Airport	1,641	2.143697	1,104		1,104	4	1,107
Drain Prop Funds	10,344	13.512737	6,959		6,959	23	6,982
Delq Tax Revolv	29	0.037884	19		19	0	19
Fac & Operations	5,112	6.677988	3,439		3,439	11	3,450
Info Tech Infra Mod	21	0.027433	14		14	0	14
Info Tech Clemis	308	0.402351	207		207	1	208
Info Technology	1,530	1.998694	1,029		1,029	3	1,033
Drain Equipment	688	0.898759	463		463	1	464
Radio Communicat	1,006	1.314174	677		677	2	679
Motor Pool	3,532	4.613978	2,376		2,376	8	2,384
Communication	198	0.258654	133		133	0	133
Bldg & Liab Ins	644	0.841280	433		433	1	435
Fringe Benefits	969	1.265839	652		652	2	654
Public Transport	9	0.011757	6		6	0	6
Retirement	1	0.001306	1		1		1
Retiree Hlt Care	5	0.006532	3		3	0	3
Superseding Trust	7	0.009144	5		5	0	5
Schedule .4 Total for Disb General	76,550	100.000000	51,500		51,500	168	51,668

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, 2024
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	148,862	74.157360	161,830		161,830		161,830
District Court	1,249	0.622204	1,358		1,358	17	1,375
Circuit Court	16,215	8.077693	17,628		17,628	224	17,851
Sheriff Office	5,056	2.518706	5,496		5,496	70	5,566
Retirement	29,356	14.624037	31,913		31,913	405	32,318
Schedule .4 Total for Disb Specific	200,738	100.000000	218,226		218,226	715	218,940

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, 2024
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	72,945		72,945	699	73,644
Schedule .4 Total for Delq Tax Fund	100	100.000000	72,945		72,945	699	73,644

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, 2024
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	53,127		53,127	621	53,748
Schedule .4 Total for Delq Per Prop	100	100.000000	53,127		53,127	621	53,748

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, 2024
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
Non-Departmental	32,780	32,680	100	0	0
Co Exec Admin	1,691	1,661	30	0	0
Co Exec Compliance	559	554	5	0	0
Co Exec Corp Counsel	2,284	2,257	27	0	0
Mgmt & Budget Admin	554	554	0	0	0
Mgmt & Budget Purchasing	940	937	3	0	0
Mgmt & Budget Fiscal Services	166,375	4,513	31	161,830	0
Facilities Management Admin	11,379	11,348	32	0	0
Facilities Support Services	1,696	1,661	36	0	0
Human Resources	8,548	8,388	160	0	0
Treasurer	12,327	12,135	192	0	0
Clerk Adm/Micrographics	19	0	19	0	0
Div, Equity, and Inclusion	804	770	34	0	0
Co Exec Indigent Defense	2,813	2,801	12	0	0
M&B Equalization	6,300	6,264	36	0	0
M&B Reimb.	2,132	2,074	58	0	0
Hum Svc Admin	3,827	3,784	43	0	0
Hum Svc Social Service	6	0	6	0	0
HHS Admin Svcs	1	0	1	0	0
Hum Svc Homeland	5,567	5,366	201	0	0
Hum Svc MSU Ext	4	0	4	0	0
Pub Svc Admin	13,577	13,577	0	0	0
Pub Svc Comm Cor	10,512	10,455	57	0	0
Pub Svc Animal	4,997	4,661	336	0	0
Pub Svc CC Prob	19	0	19	0	0
Pub Svc Med Exam	821	577	244	0	0
IT Application Services	7,483	7,483	0	0	0
C&ED Admin	7,976	7,975	1	0	0
C&ED Vets Svc	1,149	1,112	38	0	0
C&ED Dev & Plan	7,883	7,782	100	0	0
Public Communication	4,619	4,554	65	0	0
Clerk / ROD	49,378	49,047	331	0	0
District Court	56,010	53,430	1,205	1,375	0
Probate Court	5,244	2,779	2,464	0	0
Circuit Court	38,422	16,570	4,001	17,851	0
Prosecuting Atty	12,539	12,358	181	0	0
Sheriff Office	47,036	39,084	2,386	5,566	0
Board of Comm.	2,640	2,566	74	0	0
Water Res. Comm.	1,960	1,817	142	0	0
Parks & Rec	202,015	197,237	4,778	0	0
Road Commission	8,958	8,958	0	0	0
Friend of Court	1,194	1,026	168	0	0
Health Dept.	34,759	33,910	850	0	0
Indigent Defense	7,628	85	7,542	0	0
Land Bank	27	0	27	0	0
ROD Automation	7,236	7,227	9	0	0
Pontiac Develop Fund	289	278	11	0	0
Long Term Revolving Fund	21	21	0	0	0
ARP	347	0	347	0	0
Water Res Co SRF	10,603	8,338	2,265	0	0
Multi Org Grants	972	919	53	0	0
Workforce Develop	12,419	11,203	1,216	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund
LE Grants Misc	1,384	1,304	80	0	0
LE Grants PA-CRP	985	919	65	0	0
LE Grants CLEMIS IT	128	128	0	0	0
LE Grants Rd Pat	363	363	0	0	0
Housing Trust Fund	5	0	5	0	0
House Comm Dev	10,985	10,562	423	0	0
Hum Svcs Grants	18,546	17,147	1,398	0	0
Opioid Settlement	109	107	2	0	0
Other Grants	1,008	941	67	0	0
Judicial Grants	2,194	1,817	377	0	0
Brownfield Init.	71	64	7	0	0
Concealed Pistol	8	0	8	0	0
Child Care Fund	11,894	11,139	754	0	0
Waste Res Mgmt	140	128	12	0	0
Oakland Transit	33	0	33	0	0
Safer Communities	2	0	2	0	0
Misc DSF	417	406	11	0	0
Water Res Co DSF	368	299	69	0	0
Proj Work Orders	549	0	549	0	0
Drain Debt Funds	4,884	4,875	9	0	0
Water Res Co CPF	762	513	249	0	0
Drain Refunding	962	962	0	0	0
Fire Record Mgmt	4,735	4,704	31	0	0
Airport	205,194	204,087	1,107	0	0
Drain Prop Funds	60,754	53,772	6,982	0	0
Delq Tax Revolv	82,195	8,531	19	0	73,644
Fac & Operations	5,182	1,732	3,450	0	0
Info Tech Infra Mod	14	0	14	0	0
Info Tech Clemis	20,947	20,739	208	0	0
Info Technology	128,012	126,980	1,033	0	0
Drain Equipment	2,324	1,860	464	0	0
Radio Communicat	2,175	1,496	679	0	0
Motor Pool	3,902	1,518	2,384	0	0
Communication	326	192	133	0	0
Bldg & Liab Ins	435	0	435	0	0
Fringe Benefits	4,802	4,148	654	0	0
Delq Per Prop Tx	53,748	0	0	0	0
Public Transport	6	0	6	0	0
Retirement	32,661	342	1	32,318	0
Retiree Hlt Care	388	385	3	0	0
Superseding Trust	26	21	5	0	0
Others	128,434	128,434	0	0	0
Direct Bill	0	0	0	0	0
Total	1,611,392	1,213,392	51,668	218,940	73,644

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Mgmt & Budget Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management Admin	0
Facilities Support Services	0
Human Resources	0
Treasurer	0
Clerk Adm/Micrographics	0
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
HHS Admin Svcs	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
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.	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
Long Term Revolving Fund	0
ARP	0
Water Res Co SRF	0
Multi Org Grants	0
Workforce Develop	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Delq Per Prop
LE Grants Misc	0
LE Grants PA-CRP	0
LE Grants CLEMIS IT	0
LE Grants Rd Pat	0
Housing Trust Fund	0
House Comm Dev	0
Hum Svcs Grants	0
Opioid Settlement	0
Other Grants	0
Judicial Grants	0
Brownfield Init.	0
Concealed Pistol	0
Child Care Fund	0
Waste Res Mgmt	0
Oakland Transit	0
Safer Communities	0
Misc DSF	0
Water Res Co DSF	0
Proj Work Orders	0
Drain Debt Funds	0
Water Res Co CPF	0
Drain Refunding	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	53,748
Public Transport	0
Retirement	0
Retiree Hlt Care	0
Superseding Trust	0
Others	0
Direct Bill	0
Total	53,748

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department Clerk Adm/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	959,881			959,881
Cost Adjustments:				
Incentive Payment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	20,479		20,479	
Non-Departmental	4		4	
Co Exec Admin	689	70	759	
Co Exec Compliance	599	14	613	
Mgmt & Budget Purchasing	558	28	586	
Mgmt & Budget Fiscal Services	4,488	402	4,890	
Facilities Management Admin	35,013	232	35,245	
Human Resources	9,435	124	9,559	
Treasurer	19	0	19	
Total Allocated Additions:	71,285	870	72,155	72,155
Total To Be Allocated:	1,031,166	870		1,032,036

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Clerk Adm/Micrographics

	Total	G&A	Clerk Admin	Micrographics
Wages & Benefits				
SALARIES & WAGES	435,750	0	426,076	9,674
FRINGE BENEFITS	169,342	0	165,583	3,759
Other Expense & Cost				
Supplies	2,868	0	2,804	64
Internal Charges	51,928	0	50,775	1,153
Operating Expenses	7,207	0	7,047	160
Micrographics	292,786	0	0	292,786
Departmental Total				
Expenditures Per Financial Statement	959,881			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Incentive Payment	0	0	0	0
Functional Cost	959,881	0	652,285	307,596
Allocation Step 1				
Inbound - Building Depreciation: Court House	15,330	0	5,385	9,945
Inbound - Building Depreciation: Info Tech Bldg	5,149	0	0	5,149
Inbound - Facilities Management Admin: Courthouse	32,721	0	11,494	21,227
Inbound - Facilities Management Admin: Info Tech Bldg	2,292	0	0	2,292
Inbound - All Others	15,792	0	12,099	3,693
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,031,166	0	681,263	349,903
Allocation Step 2				
Inbound - Facilities Management Admin: Courthouse	193	0	68	125
Inbound - Facilities Management Admin: Info Tech Bldg	39	0	0	39
Inbound - All Others	638	0	489	149
2nd Allocation	870	0	557	313
Total For Clerk Adm/Micrographics				
Schedule .3 Total	1,032,036	0	681,820	350,216

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2024
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	681,263		681,263	557	681,820
Schedule .4 Total for Clerk Admin	100	100.000000	681,263		681,263	557	681,820

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, 2024
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	16.00	0.001559	5		5		5
Facilities Support Services	144.00	0.014034	49		49		49
M&B Equalization	136.50	0.013303	47		47	0	47
Clerk / ROD	488,138.07	47.573901	166,462		166,462	149	166,612
Probate Court	20,477.46	1.995732	6,983		6,983	6	6,989
Circuit Court	13,804.20	1.345356	4,707		4,707	4	4,712
Sheriff Office	11,683.70	1.138693	3,984		3,984	4	3,988
Water Res. Comm.	58,741.80	5.724972	20,032		20,032	18	20,050
Info Technology	432,921.00	42.192450	147,633		147,633	132	147,765
Schedule .4 Total for Micrographics	1,026,062.73	100.000000	349,903		349,903	313	350,216

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, 2024
Schedule .5 - Allocation Summary
For Department Clerk Adm/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Facilities Management Admin	5	0	5
Facilities Support Services	49	0	49
M&B Equalization	47	0	47
Clerk / ROD	848,432	681,820	166,612
Probate Court	6,989	0	6,989
Circuit Court	4,712	0	4,712
Sheriff Office	3,988	0	3,988
Water Res. Comm.	20,050	0	20,050
Info Technology	147,765	0	147,765
Direct Bill	0	0	0
Total	1,032,036	681,820	350,216

Section D: Supplemental Data

Oakland County, Michigan
CAP to ACFR Reconciliation
Based on The Fiscal Year Ended September 30, 2024

Fund	Cost Center	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	C-77	<u>24,871,816</u>	
		Total Per ACFR page 135		<u>24,871,816</u>	
10100	101010X	Co Exec. - Admin	C-88	4,198,633	
10100	1010201	Co Exec. - Auditing/Compliance	C-95	264,040	
10100	1010501	Co Exec. - Corp Counsel	C-103	<u>3,830,832</u>	
		Sub Total Co. Executive		8,293,505	
10100	1010205	Co Exec - Auditing		13,473	Non Central Service
10100	1010210	Co Exec - Purchasing		2	Non Central Service
10100	1010301	Co Exec - Diversity, Equity, and Incl.		548,646	Non Central Service
10100	1010603	Co Exec - Community Engagement		210	Non Central Service
10100	1010702	Co Exec - Indigent Defense		2,020,665	Non Central Service
		Miscellaneous - Audit Footing Adjustment		<u>66,046</u>	Non Central Service
		Total Per ACFR page 132		<u>10,942,547</u>	
10100	1020101	Mgmt & Budget - Admin	C-109	497,637	
10100	1020301	Mgmt & Budget - Purchasing	C-114	1,724,637	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	C-131	<u>7,518,445</u>	
		Sub Total Mgmt & Budget		9,740,719	
10100	1020501	Mgmt & Budget - Equalization		11,073,703	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		<u>2,788,416</u>	Non Central Service
		Total Per ACFR page 132		<u>23,602,841</u>	
10100	1040101	Facilities Mgmt - Admin	C-156	818,480	
10100	1040801	Facilities Mgmt - Planning & Eng.	C-156	1,409,423	
10100	1040105	Facilities Mgmt - Technical Support	C-156	490	
		Sub Total		2,228,392	
10100	10402XX	Facilities Mgmt - Support Services	C-210	<u>2,906,187</u>	
		Total Per ACFR page 132		<u>5,134,582</u>	
10100	1050XXX	Human Resources	C-221	<u>5,542,779</u>	
		Total Per ACFR page 133		<u>5,542,779</u>	
10100	70101XX	Treasurer	C-228	<u>8,391,623</u>	
		Total Per ACFR page 133		<u>8,391,623</u>	

Oakland County, Michigan
CAP to ACFR Reconciliation
Based on The Fiscal Year Ended September 30, 2024

Fund	Cost Center	Name	CAP Page	Expenses	Notes
10100	2010101	Clerk/ROD - Admin	C-243	667,094	
10100	2010601	Clerk/ROD - Micrographics	C-243	<u>292,786</u>	
		Sub Total Clerk		959,881	
10100	2010201	Clerk/ROD - Clerk Admin		370,914	Non Central Service
10100	2010205	Clerk/ROD - Vital Records		1,291,706	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		3,283,267	Non Central Service
10100	2010301	Clerk/ROD - Elections		3,974,775	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,517,422	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		<u>10,556</u>	Non Central Service
		Total Per ACFR page 133		<u>12,408,520</u>	

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2024
For Use in Fiscal Year Beginning October 1, 2025

The indirect cost overhead rates identified on the following Exhibits have been divided into four categories (Billed Departments, Proprietary Funds, Departments with CVT contracts, and Non-Billed Departments).

The departments included in Exhibit “A” represent those departments that were billed for indirect cost in fiscal 2024. 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.

Exhibit “C” includes departments that have established contracts for services with Cities, Villages, and Townships within the County. These departments have been separated to include a roll-forward calculation, which, again, represents the difference between the amount billed and the actual amount of indirect costs incurred.

Those departments included in Exhibit “D” 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 “E-1 and E-2” provide a comparison between FY 2023 and FY 2024 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, 2024
For Use in Fiscal Year Beginning October 1, 2025

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	FY 2024 Direct Wages (Rate Base)	Fixed Rate ⁽¹⁾	Gross Recoveries (A * B)	Less FY 2024 Roll Forward ⁽²⁾	Net Recoveries (C - D)	FY 2024 Actual Indirect Costs ⁽³⁾	Roll Forward FY 2026 (F - E)	Indirect Costs W / Roll Forward (F + G)	Employee Incentives	Proposed Costs FY 2026 (H + I)	Proposed Rate FY 2026 (J / A)
Grant Departments											
Friend of the Court	11,591,005	N/A	1,137,596	79,471	1,058,125	1,230,648	172,523	1,403,171	-	1,403,171	N/A
Health Division	20,109,187	8.05%	1,618,790	(520,519)	2,139,309	2,273,222	133,913	2,407,135	-	2,407,135	11.97%
Workforce Development	1,214,250	33.44%	406,045	(5,905)	411,950	242,316	(169,634)	72,682	-	72,682	5.99%
Prosecuting Attorney - CRP	1,606,657	N/A	173,072	(10,914)	183,986	189,549	5,563	195,112	-	195,112	N/A
Road Patrol Grant	734,704	10.67%	78,393	15,202	63,191	42,101	(21,090)	21,011	-	21,011	2.86%
Human Services Grants	3,831,752	21.46%	822,294	141,250	681,044	690,182	9,138	699,320	-	699,320	18.25%
Water Res. Comm. (CPF)	714,946	27.75%	198,398	43,890	154,508	189,140	34,632	223,772	-	223,772	31.30%
Child Care Fund	14,213,896	15.71%	2,233,003	214,026	2,018,977	1,786,158	(232,819)	1,553,339	-	1,553,339	10.93%
Indigent Defense	2,144,102	N/A	-	-	-	809,429	-	809,429	-	809,429	N/A
ARP Local Fiscal Recovery	770,418	N/A	-	-	-	231,347	-	231,347	-	231,347	N/A

(1) Source: FY 2024 Proposed Rate, Page D-8, FY 2022 CAP

(2) Source: FY 2022 CAP, Page D-8

(3) Source: FY 2024 CAP, Exhibit A, Pages C-2 through C-19

Oakland County, Michigan
Indirect Costs
Based On The Fiscal Year Ended September 30, 2024
For Use in Fiscal Year Beginning October 1, 2025

	(A)	(B)	(C)	(D)	(E)	(F)
	FY 2024 Actual Indirect Costs ⁽¹⁾	Fixed Costs FY 2024 ⁽²⁾	Roll Forward FY 2026 (A - B)	Indirect Costs W / Roll Forward (A + C)	Employee Incentives	Proposed Costs FY 2026 (D + E)
Proprietary Funds						
Parks & Recreation	1,171,346	932,918	238,428	1,409,774	-	1,409,774
Fire Records	73,564	86,790	(13,226)	60,338	-	60,338
Airport	635,226	439,734	195,492	830,718	-	830,718
Drain Proprietary Funds	1,293,766	1,465,632	(171,866)	1,121,900	-	1,121,900
Delq Tax Revolving	104,247	194,121	(89,874)	14,373	-	14,373
Facilities & Operations	1,643,944	1,352,941	291,003	1,934,947	-	1,934,947
Information Tech - Clemis	563,224	412,265	150,959	714,183	-	714,183
Information Technology	2,137,561	1,822,429	315,132	2,452,693	-	2,452,693
Drain Equipment	202,952	130,371	72,581	275,533	-	275,533
Radio Communication	153,279	208,963	(55,684)	97,595	-	97,595
Motor Pool	862,226	696,903	165,323	1,027,549	-	1,027,549
Telephone Communication	65,521	193,337	(127,816)	(62,295)	-	(62,295)
Building & Liability Insurance	282,270	290,746	(8,476)	273,794	-	273,794
Fringe Benefits	356,683	241,653	115,030	471,713	-	471,713
Delq Pers. Prop. Tax	78,879	101,402	(22,523)	56,356	-	56,356
Totals	9,624,688	8,570,205	1,054,483	10,679,171	-	10,679,171

(1) Source: FY 2024 CAP, Exhibit A, Pages C-2 through C-19

(2) Source: FY 2022 CAP, Exhibit A, Pages C-2 through C-19

Oakland County, Michigan
Overhead Rates for Departments with CVT Contracts
Based On The Fiscal Year Ended September 30, 2024
For Use in Fiscal Year Beginning October 1, 2025

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	FY 2024 Direct Wages	Fixed Rate ⁽¹⁾	Gross Recoveries (A * B)	Less FY 2024 Roll Forward ⁽²⁾	Net Recoveries (C - D)	FY 2024 Actual Indirect Costs ⁽³⁾	FY 2026 Roll Forward (F - E)	Indirect Costs W / Roll Forward (F + G)	Employee Incentives	Proposed Costs FY 2026 (H + I)	Proposed Rate FY 2026 (J / A)
Depts w/ CVT Contracts	(Rate Base)										
M & B - Equalization	5,654,876	17.65%	998,086	51,459	946,627	952,606	5,979	958,585	-	958,585	16.95%
Sheriff	105,513,483	8.58%	9,053,057	558,796	8,494,261	8,100,653	(393,608)	7,707,045	-	7,707,045	7.30%

(1) Source: FY 2024 Proposed Rate, Page D-10, FY 2022 CAP

(2) Source: Calculated Below for FY 2024

(3) Source: FY 2024 CAP, Exhibit A, Pages C-2 through C-19

	FY 2022	FY 2024	FY 2024
Roll Forward Calculation	Indirect Costs	Indirect Costs	Roll Forward
M & B - Equalization	901,147	952,606	51,459
Sheriff	7,541,857	8,100,653	558,796

Oakland County, Michigan
Indirect Cost Overhead Rates
Based On The Fiscal Year Ended September 30, 2024
For Use in Fiscal Year Beginning October 1, 2025

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Employee Incentives	Proposed Costs FY 2026	Proposed Rate FY 2026
Co. Exec. Indigent Defense	66,005	0.00%	54,083	-	54,083	81.94%
M & B - Reimbursement	1,453,859	0.00%	280,968	-	280,968	19.33%
Human Svc - Admin	786,730	0.00%	78,097	-	78,097	9.93%
Human Svc - Social Services	4,167	0.00%	2,124	-	2,124	50.97%
HHS Admin Svcs	347,591	0.00%	17,146	-	17,146	4.93%
Emergency Mgmt & Homeland	826,994	0.00%	135,511	-	135,511	16.39%
Human Svc - Neighborhood Hou.	-	0.00%	-	-	-	N/A
Human Svc - MSU Ext.	-	0.00%	71,392	-	71,392	N/A
Public Svc - Admin	193,920	0.00%	24,421	-	24,421	12.59%
Public Svc - Community Corrections	2,800,985	0.00%	321,045	-	321,045	11.46%
Public Svc - Childrens Village	(678)	0.00%	-	-	-	N/A
Public Svc - Animal Control	2,464,034	0.00%	681,858	-	681,858	27.67%
Public Svc - CC Probation	-	0.00%	274,874	-	274,874	N/A
Public Svc - Medical Exam	2,943,716	0.00%	631,475	-	631,475	21.45%
C&ED - Admin	175,697	0.00%	18,254	-	18,254	10.39%
C&ED - Veterans	1,201,477	0.00%	132,400	-	132,400	11.02%
C&ED - Dev & Planning	3,757,047	0.00%	678,143	-	678,143	18.05%
Public Communications	1,757,084	0.00%	112,931	-	112,931	6.43%
Clerk	4,840,518	0.00%	1,931,411	-	1,931,411	39.90%
District Court	10,553,710	0.00%	601,185	-	601,185	5.70%
Probate Court	3,789,182	0.00%	667,299	-	667,299	17.61%
Family Court	17,047,670	0.00%	2,468,302	-	2,468,302	14.48%
Prosecuting Attorney	15,057,806	0.00%	1,538,568	-	1,538,568	10.22%
Board of Commissioners	2,132,147	0.00%	428,514	-	428,514	20.10%
BOC Library	-	0.00%	-	-	-	N/A
Water Resources Commissioner	2,484,342	0.00%	447,744	-	447,744	18.02%
Road Commissioner	-	0.00%	87,292	-	87,292	N/A
Road Commissioner SA	-	0.00%	-	-	-	N/A
Register of Deeds Automation	297,014	0.00%	31,248	-	31,248	10.52%
Oakland Enhance	270,828	0.00%	14,064	-	14,064	5.19%
Water Res. Comm. (SRF)	5,714,642	0.00%	592,421	-	592,421	10.37%
Restricted Funds	-	0.00%	-	-	-	N/A
Multi Organization Grants	1,214,250	0.00%	153,817	-	153,817	12.67%
LE Grants Misc	2,117,247	0.00%	211,449	-	211,449	9.99%
Housing & Community Dev.	1,635,854	0.00%	223,472	-	223,472	13.66%
Other Grants	188,684	0.00%	34,290	-	34,290	18.17%
Judicial Grants	807,795	0.00%	126,759	-	126,759	15.69%
Brownfield Initiative	-	0.00%	1,139	-	1,139	N/A
Concealed Pistol	63,886	0.00%	26,589	-	26,589	N/A
Waste Resource Mgmt	-	0.00%	1,984	-	1,984	N/A
Misc Debt Service Funds	-	0.00%	417	-	417	N/A
Water Res. Comm. (DSF)	-	0.00%	5,558	-	5,558	N/A
Project Work Orders	-	0.00%	57,925	-	57,925	N/A
Resource & Crisis Center	-	0.00%	-	-	-	N/A
Public Transport	-	0.00%	6	-	6	N/A
Retirement	-	0.00%	70,509	-	70,509	N/A
Retiree Health Care	-	0.00%	59,539	-	59,539	N/A
Superseding Trust	-	0.00%	14,350	-	14,350	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 2023		Based on FY 2024	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Co. Exec. Indigent Defense	23,437	40.44%	54,083	81.94%
M & B - Reimbursement	290,905	19.22%	280,968	19.33%
Human Svc - Admin	51,227	26.46%	78,097	9.93%
Human Svc - Social Services	609	6.05%	2,124	50.97%
HHS Admin Svcs	-	N/A	17,146	4.93%
Human Svc - Homeland Sec.	143,709	18.26%	135,511	16.39%
Human Svc - Neighborhood	-	N/A	-	N/A
Human Svc - MSU Ext.	60,307	N/A	71,392	N/A
Public Svc - Admin	17,603	10.07%	24,421	12.59%
Public Svc - Community Corr.	315,989	12.12%	321,045	11.46%
Public Svc - Childrens Village	-	N/A	-	N/A
Public Svc - Animal Control	699,874	35.66%	681,858	27.67%
Public Svc - CC Probation	257,158	N/A	274,874	N/A
Public Svc - Medical Exam	626,979	25.50%	631,475	21.45%
C&ED - Admin	15,048	13.48%	18,254	10.39%
C&ED - Vets Services	140,530	13.05%	132,400	11.02%
C&ED - Dev & Planning	617,484	17.64%	678,143	18.05%
Public Communications	202,645	15.88%	112,931	6.43%
Clerk	1,821,542	45.84%	1,931,411	39.90%
District Court	582,617	6.18%	601,185	5.70%
Probate Court	606,743	16.79%	667,299	17.61%
Family Court	2,512,432	15.99%	2,468,302	14.48%
Prosecuting Attorney	1,467,572	10.67%	1,538,568	10.22%
Board of Commissioners	438,528	19.72%	428,514	20.10%
Water Resources Comm.	465,942	17.16%	447,744	18.02%
Road Commissioner	87,251	N/A	87,292	N/A
Register of Deeds Automation	33,346	12.36%	31,248	10.52%
Oakland Enhance	13,738	5.67%	14,064	5.19%
Water Res. Comm. (SRF)	827,074	17.94%	592,421	10.37%
Multi Organization Grants	126,016	11.92%	153,817	12.67%
LE Grants Misc	199,246	5.14%	211,449	9.99%
Housing & Community Dev.	298,091	19.18%	223,472	13.66%
Other Grants	49,249	18.96%	34,290	18.17%
Judicial Grants	91,420	15.39%	126,759	15.69%
Brownfield Initiative	6,455	N/A	1,139	N/A
Concealed Pistol	22,412	N/A	26,589	N/A
Waste Resource Mgmt	2,257	N/A	1,984	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2023		Based on FY 2024	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Misc Debt Service Funds	551	N/A	417	N/A
Water Res. Comm. (DSF)	9,466	N/A	5,558	N/A
Project Work Orders	65,289	N/A	57,925	N/A
Resources & Crisis Center	-	N/A	-	N/A
Public Transport	397	N/A	6	N/A
Retirement	99,221	N/A	70,509	N/A
Retiree Health Care	80,958	N/A	59,539	N/A
Superseding Trust	11,810	N/A	14,350	N/A
Misc Trust Funds	-	N/A	-	N/A

Oakland County, Michigan Indirect Cost Comparison

		Based on FY 2023		Based on FY 2024	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments	Fund				
Friend of the Court	27100	1,203,892	N/A	1,230,648	N/A
Health Division	10100	1,946,727	6.59%	2,273,222	11.97%
Workforce Development	Multi	233,742	20.44%	242,316	5.99%
Prosecuting Attorney - CRP	27315	176,931	N/A	189,549	N/A
Road Patrol Grant	27345	49,327	3.72%	42,101	2.86%
Human Services	Multi	690,079	18.25%	690,182	18.25%
Water Res. Comm. (CPF)	Multi	86,337	78.26%	189,140	31.30%
Child Care Fund	Multi	1,769,771	9.97%	1,786,158	10.93%
Indigent Defense	20260	600,910	N/A	809,429	N/A
ARP Local Fiscal Recovery	21285	283,651	N/A	231,347	N/A

		Based on FY 2023		Based on FY 2024	
		Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds	Fund				
Parks & Recreation	50800	1,119,440	N/A	1,171,346	N/A
Fire Records	53100	81,160	N/A	73,564	N/A
Airport	56500	524,901	N/A	635,226	N/A
Drain Proprietary Funds	Multi	1,631,148	N/A	1,293,766	N/A
Delq Tax Revolving	51800	137,894	N/A	104,247	N/A
Facilities & Operations	63100	1,531,505	N/A	1,643,944	N/A
Information Tech - Clemis	53500	532,786	N/A	563,224	N/A
Information Technology	63600	2,040,659	N/A	2,137,561	N/A
Drain Equipment	63900	183,291	N/A	202,952	N/A
Radio Communication	53600	160,131	N/A	153,279	N/A
Motor Pool	66100	958,532	N/A	862,226	N/A
Telephone Communication	67500	80,772	N/A	65,521	N/A
Building & Liability Insurance	67700	267,660	N/A	282,270	N/A
Fringe Benefits	67800	353,529	N/A	356,683	N/A
Delq. Pers. Prop. Tax	21290	135,180	N/A	78,879	N/A
Totals		8,570,205		9,624,688	

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2024

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 2024 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, 2024

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, 2024

	Total	Facilities Maintenance	Information Technology
2 CFR Part 200 Adjusted Fund Balance October 1, 2023	<u>\$ 327,410,029</u>	<u>\$ 1,216,637</u>	<u>\$ (99,374,624)</u>
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 347,582,353	\$ 30,140,915	\$ 40,152,917
Non Operating Revenue / (Expenses)	<u>1,981,270</u>	<u>471,720</u>	<u>(163,198)</u>
Revenues per ACFR	<u>\$ 349,563,623</u>	<u>\$ 30,612,635</u>	<u>\$ 39,989,719</u>
<i>Revenue Adjustments:</i>			
	-	-	-
Transfers In (recognized as revenue)	<u>292,973</u>	<u>-</u>	<u>98,285</u>
2 CFR Part 200 Revenues	<u>\$ 349,856,596</u>	<u>\$ 30,612,635</u>	<u>\$ 40,088,004</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 286,526,716	\$ 31,655,260	\$ 44,911,798
Depreciation	<u>12,556,432</u>	<u>271,661</u>	<u>7,545,120</u>
Expenditures per ACFR	<u>\$ 299,083,148</u>	<u>\$ 31,926,921</u>	<u>\$ 52,456,918</u>
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 299,083,148</u>	<u>\$ 31,926,921</u>	<u>\$ 52,456,918</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 50,773,448</u>	<u>\$ (1,314,286)</u>	<u>\$ (12,368,914)</u>
2 CFR Part 200 Fund Balance September 30, 2024	<u><u>\$ 378,183,477</u></u>	<u><u>\$ (97,649)</u></u>	<u><u>\$ (111,743,538)</u></u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ (108,253,179)	\$ (97,649)	\$ (111,743,538)
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(25,741,576)</u>	<u>(5,275,877)</u>	<u>(7,485,300)</u>
Adjusted Fund Balance	<u><u>\$ (133,994,755)</u></u>	<u><u>\$ (5,373,526)</u></u>	<u><u>\$ (119,228,838)</u></u>
Fund Transfers:			
Contributed Capital	\$ 459,675	\$ -	\$ 459,675
Transfers In	9,444,504	48,614	8,835,319
Transfers Out	<u>(251,367)</u>	<u>-</u>	<u>-</u>
Net Transfers	<u><u>\$ 9,652,812</u></u>	<u><u>\$ 48,614</u></u>	<u><u>\$ 9,294,994</u></u>

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

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

60 Day Allowable Reserves are based on total CFR allowable expenses

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2024

	Drain Equipment	Motor Pool	Telephone
2 CFR Part 200 Adjusted Fund Balance October 1, 2023	<u>\$ 33,238,840</u>	<u>\$ (2,432,184)</u>	<u>\$ 849,812</u>
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 56,921,589	\$ 9,747,585	\$ 4,222,923
Non Operating Revenue / (Expenses)	<u>1,144,194</u>	<u>1,116,169</u>	<u>74,394</u>
Revenues per ACFR	<u>\$ 58,065,783</u>	<u>\$ 10,863,754</u>	<u>\$ 4,297,317</u>
<i>Revenue Adjustments:</i>			
	-	-	-
Transfers In (recognized as revenue)	<u>-</u>	<u>194,688</u>	<u>-</u>
2 CFR Part 200 Revenues	<u><u>\$ 58,065,783</u></u>	<u><u>\$ 11,058,442</u></u>	<u><u>\$ 4,297,317</u></u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 53,335,070	\$ 8,243,948	\$ 3,883,976
Depreciation	<u>875,998</u>	<u>3,725,605</u>	<u>138,048</u>
Expenditures per ACFR	<u>\$ 54,211,068</u>	<u>\$ 11,969,553</u>	<u>\$ 4,022,024</u>
<i>Expenditure Adjustments:</i>			
Transfers Out (recognized as expense)	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u><u>\$ 54,211,068</u></u>	<u><u>\$ 11,969,553</u></u>	<u><u>\$ 4,022,024</u></u>
2 CFR Part 200 Current Year Increase (Decrease)	<u><u>\$ 3,854,715</u></u>	<u><u>\$ (911,111)</u></u>	<u><u>\$ 275,293</u></u>
2 CFR Part 200 Fund Balance September 30, 2024	<u><u>\$ 37,093,555</u></u>	<u><u>\$ (3,343,295)</u></u>	<u><u>\$ 1,125,105</u></u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 37,093,555	\$ (3,343,295)	\$ 1,125,105
Less: 60 Day Expenditure Allowance			
Allowable Reserves - 60 Days	<u>(8,889,178)</u>	<u>(1,373,991)</u>	<u>(647,329)</u>
Adjusted Fund Balance	<u><u>\$ 28,204,377</u></u>	<u><u>\$ (4,717,286)</u></u>	<u><u>\$ 477,776</u></u>
Fund Transfers:			
Contributed Capital	\$ -	\$ -	\$ -
Transfers In	-	560,571	-
Transfers Out	<u>(202,753)</u>	<u>-</u>	<u>-</u>
Net Transfers	<u><u>\$ (202,753)</u></u>	<u><u>\$ 560,571</u></u>	<u><u>\$ -</u></u>

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

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

60 Day Allowable Reserves are based on total CFR allowable expenditures

Oakland County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2024

	Liability Insurance	Fringe Benefits
2 CFR Part 200 Adjusted Fund Balance October 1, 2023	<u>\$ (32,118,905)</u>	<u>\$ 426,030,453</u>
FY 2022 Fund Increase (Decrease)		
2 CFR Part 200 Revenues:		
Operating Revenues	\$ 12,633,092	\$ 193,763,332
Non Operating Revenue / (Expenses)	<u>617,859</u>	<u>(1,279,868)</u>
Revenues per ACFR	<u>\$ 13,250,951</u>	<u>\$ 192,483,464</u>
<i>Revenue Adjustments:</i>		
	-	-
Transfers In (recognized as revenue)	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 13,250,951</u>	<u>\$ 192,483,464</u>
2 CFR Part 200 Expenditures:		
Operating Expenses	\$ 12,419,403	\$ 132,077,261
Depreciation	<u>-</u>	<u>-</u>
Expenditures per ACFR	<u>\$ 12,419,403</u>	<u>\$ 132,077,261</u>
<i>Expenditure Adjustments:</i>		
Transfers Out (recognized as expense)	-	-
Indirect Costs	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 12,419,403</u>	<u>\$ 132,077,261</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 831,548</u>	<u>\$ 60,406,203</u>
2 CFR Part 200 Fund Balance September 30, 2024	<u><u>\$ (31,287,357)</u></u>	<u><u>\$ 486,436,656</u></u>
Excessive Balance *		
2 CFR Part 200 Fund Balance	\$ (31,287,357)	* See Note
Less: 60 Day Expenditure Allowance		
Allowable Reserves - 60 Days	<u>(2,069,901)</u>	<u>-</u>
Adjusted Fund Balance	<u><u>\$ (33,357,258)</u></u>	<u><u>\$ -</u></u>
Fund Transfers:		
Contributed Capital	\$ -	\$ -
Transfers In	-	-
Transfers Out	<u>(48,614)</u>	<u>-</u>
Net Transfers	<u><u>\$ (48,614)</u></u>	<u><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

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