

**OAKLAND COUNTY,  
MICHIGAN  
COUNTY-WIDE  
COST ALLOCATION PLAN  
FISCAL 2013**

Based on Actual Costs  
For The Fiscal Year Ended  
September 30, 2013

**MAXIMUS**<sup>®</sup>  
*HELPING GOVERNMENT SERVE THE PEOPLE*<sup>®</sup>

935 N. Washington Ave.  
Lansing, Michigan 48906  
(989) 684-4111  
(804) 323-3536 FAX

**OAKLAND COUNTY, MICHIGAN**  
**COUNTY-WIDE COST ALLOCATION PLAN**  
**Certification by the Responsible County Official**

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 year ended September 30, 2013 to establish cost allocations or billings for the year beginning October 1, 2014, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87) 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:	<u>Laurie Van Pelt</u>
Name of Official:	<u>Laurie Van Pelt</u>
Title:	<u>Director – Management &amp; Budget</u>
Date:	<u>8-25-14</u>



**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based on Year Ended September 30, 2013**  
**For Use in Fiscal Year Beginning October 1, 2014**

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

The departments included in Exhibit “A” represent those departments that were billed for indirect cost in fiscal 2013. It was necessary to calculate a roll forward for these departments, which represents the difference between the amount billed and the actual amount of indirect costs incurred.

Exhibit “B” includes those departments that are considered Proprietary Funds. These departments have been separated from the non-billed departments because the proposed indirect costs may be billed easier by charging each fund once a year based on the dollar amount of proposed costs as opposed to using an overhead rate.

Those departments included in Exhibit “C” represent those departments for which a rate may have been computed in the past but the departments were never billed for indirect costs. These departments were separated from billed departments because a roll forward should not be computed if a department was not billed for indirect cost for the year represented by this cost plan.

Schedules “D” and “E” provide a comparison between FY 2012 and FY 2013 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 Year Ended September 30, 2013  
 For Use in Fiscal Year Beginning October 1, 2014**

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less FY 2012/13		Actual Indirect Costs	Roll Forward FY 2014/15	Proposed Costs FY 2014/15	Proposed Rate FY 2014/15
				Roll- Forward	Net Recoveries				
Friend of the Court	7,936,861	N/A	799,365	(24,536)	823,901	788,643	(35,258)	753,385	N/A
Health Division	12,227,918	14.05%	1,718,022	86,964	1,631,058	1,741,629	110,571	1,852,200	15.15%
JTPA	404,074	48.68%	196,703	(22,185)	218,888	154,769	(64,119)	90,650	22.43%
Prosecuting Attorney - CRP	1,230,929	N/A	147,353	(7,593)	154,946	139,482	(15,464)	124,018	N/A
Road Patrol Grant	398,293	8.21%	32,700	(1,443)	34,143	37,232	3,089	40,321	10.12%
Human Services	3,225,043	22.76%	734,020	49,918	684,102	699,246	15,144	714,390	22.15%
Water Res. Comm. (CPF)	441,958	31.22%	137,979	44,375	93,604	67,997	(25,607)	42,390	9.59%
Juvenile Maintenance	10,434,348	15.01%	1,566,196	0	1,566,196	1,482,885	(83,311)	1,399,574	13.41%

**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based on Year Ended September 30, 2013**  
**For Use in Fiscal Year Beginning October 1, 2014**

<b>Proprietary Funds</b>	<b>Actual Indirect Costs</b>	<b>Fixed Costs FY 2012/13</b>	<b>Roll Forward FY 2014/15</b>	<b>Proposed Costs FY 2014/15</b>
Parks & Recreation	626,230	605,164	21,066	647,296
Fire Records	80,625	65,141	15,484	96,109
Airport	433,618	441,860	(8,242)	425,376
Drain Proprietary Funds	877,351	784,148	93,203	970,554
Delq Tax Revolving	74,110	70,741	3,369	77,479
Facilities & Operations	1,154,506	1,176,519	(22,013)	1,132,493
Information Tech - Clemis	261,400	264,680	(3,280)	258,120
Information Technology	1,393,375	1,344,264	49,111	1,442,486
Drain Equipment	78,174	132,640	(54,466)	23,708
Radio Communication	157,934	168,092	(10,158)	147,776
Motor Pool	507,889	532,032	(24,143)	483,746
Telephone Communication	166,328	238,760	(72,432)	93,896
Building & Liability Insurance	151,918	214,185	(62,267)	89,651
Fringe Benefits	391,553	274,053	117,500	509,053
Delq Pers. Prop. Tax	313,499	230,951	82,548	396,047
<b>Totals</b>	<b>6,668,510</b>	<b>6,543,230</b>	<b>125,280</b>	<b>6,793,790</b>

**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based on Year Ended September 30, 2013**  
**For Use in Fiscal Year Beginning October 1, 2014**

<b>Non-Billed Departments</b>	<b>(Base) Direct Wages</b>	<b>Fixed Rate</b>	<b>Actual Indirect Costs</b>	<b>Roll Forward FY 2012/13</b>	<b>Proposed Costs FY 2014/15</b>	<b>Proposed Rate FY 2014/15</b>
Co Exec Emergency Mgmt	-	0.00%	-	-	-	N/A
M & B - Equalization	4,186,881	0.00%	692,874	-	692,874	16.55%
M & B - Reimbursement	1,408,451	0.00%	374,883	-	374,883	26.62%
Human Svc - Admin	136,295	0.00%	34,881	-	34,881	25.59%
Human Svc - Homeland	429,924		107,476	-	107,476	25.00%
Public Svc - Admin	116,911	0.00%	13,249	-	13,249	11.33%
Public Svc - Vets Svcs	767,420	0.00%	98,651	-	98,651	12.85%
Public Svc - Community Correcti	2,122,189	0.00%	232,921	-	232,921	10.98%
Public Svc - MSU Ext.	463,286	0.00%	63,641	-	63,641	13.74%
Public Svc - Animal Control	1,317,462	0.00%	198,122	-	198,122	15.04%
Public Svc - CC Probation	-	0.00%	135,475	-	135,475	N/A
Public Svc - Medical Exam	2,003,226	0.00%	440,150	-	440,150	21.97%
C&ED - Admin	322,665	0.00%	43,755	-	43,755	13.56%
C&ED - Dev & Planning	2,462,296	0.00%	623,169	-	623,169	25.31%
Clerk	3,280,755	0.00%	1,531,255	-	1,531,255	46.67%
District Court	7,184,762	0.00%	471,943	-	471,943	6.57%
Probate Court	2,505,815	0.00%	440,814	-	440,814	17.59%
Family Court	11,647,148	0.00%	1,514,447	-	1,514,447	13.00%
Prosecuting Attorney	8,946,975	0.00%	1,004,972	-	1,004,972	11.23%
Sheriff	62,272,873	0.00%	5,569,950	-	5,569,950	8.94%
Board of Commissioners	1,208,799	0.00%	132,367	-	132,367	10.95%
Library	323,963	0.00%	108,466	-	108,466	33.48%
Water Resources Commissioner	1,517,425	0.00%	250,386	-	250,386	16.50%
Road Commissioner	-	0.00%	75,146	-	75,146	N/A
Register of Deeds Automation	236,759	0.00%	216,463	-	216,463	91.43%
Oakland Enhance	265,684	0.00%	17,587	-	17,587	6.62%
Property Tax Forfeiture Fund	-	0.00%	-	-	-	N/A
Water Res. Comm. (SRF)	1,179,526	0.00%	434,384	-	434,384	36.83%
Restricted Funds	-	0.00%	806	-	806	N/A
County Market	-	0.00%	-	-	-	N/A
Social Welfare	-	0.00%	7,972	-	7,972	N/A

**Oakland County, Michigan**  
**Indirect Cost Overhead Rates**  
**Based on Year Ended September 30, 2013**  
**For Use in Fiscal Year Beginning October 1, 2014**

<b>Non-Billed Departments</b>	<b>(Base) Direct Wages</b>	<b>Fixed Rate</b>	<b>Actual Indirect Costs</b>	<b>Roll Forward FY 2012/13</b>	<b>Proposed Costs FY 2014/15</b>	<b>Proposed Rate FY 2014/15</b>
Multi Organization Grants	914,596	0.00%	114,953	-	114,953	12.57%
LE Grants Misc	838,545	0.00%	109,053	-	109,053	13.01%
LE Grants CLEMIS		0.00%	6,870	-	6,870	N/A
Housing & Community Dev.	1,197,670	0.00%	189,457	-	189,457	15.82%
Other Grants	159,176	0.00%	107,422	-	107,422	67.49%
COPS More	-	0.00%	8,887	-	8,887	N/A
Judicial Grants	100,934	0.00%	52,132	-	52,132	51.65%
Brownfield Initiative	-	0.00%	117	-	117	N/A
Pollution Control	-	0.00%	999	-	999	N/A
County Veterans Trust	-	0.00%	7,091	-	7,091	N/A
CCIRF	-	0.00%	-	-	-	N/A
Waste Resource Mgmt	39,963	0.00%	1,501	-	1,501	3.76%
MI Child	-	0.00%	2,663	-	2,663	N/A
Water Res. Comm. (DSF)	-	0.00%	571	-	571	N/A
Misc Debt Service Funds	-	0.00%	3,058	-	3,058	N/A
Misc Capital Project Funds	-	0.00%	24,054	-	24,054	N/A
Medical Care Facility	-	0.00%	72,824	-	72,824	N/A
Retirement	-	0.00%	85,928	-	85,928	N/A
Retiree Health Care	-	0.00%	39,171	-	39,171	N/A
Int. Ret. Med. Ben.	-	0.00%	28,628	-	28,628	N/A
Road Comm Retire	-	0.00%	7,747	-	7,747	N/A
Misc Trust Funds	-	0.00%	179	-	179	N/A

## Oakland County, Michigan Indirect Cost Comparison

Exhibit D

Grant Departments	Based on FY 2013		Based on FY 2012	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Friend of the Court	788,643	N/A	839,412	N/A
Health Division	1,748,301	15.15%	1,748,301	14.99%
JTPA	154,769	22.43%	189,287	44.97%
Prosecuting Attorney - CRP	139,482	N/A	145,805	N/A
Road Patrol Grant	37,232	10.12%	38,235	10.89%
Human Services	699,246	26.21%	710,357	24.98%
Water Res. Comm. (CPF)	67,997	4.84%	114,179	9.24%
Juvenile Maintenance	1,482,885	14.02%	1,511,724	14.77%

Proprietary Funds	Based on FY 2013		Based on FY 2012	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Parks & Recreation	626,230	N/A	623,275	N/A
Fire Records	80,625	N/A	100,675	N/A
Airport	433,618	N/A	480,995	N/A
Drain Proprietary Funds	877,351	N/A	801,627	N/A
Delq Tax Revolving	74,110	N/A	81,591	N/A
Facilities & Operations	1,154,506	N/A	1,210,301	N/A
Information Tech - Clemis	261,400	N/A	285,757	N/A
Information Technology	1,393,375	N/A	1,416,088	N/A
Drain Equipment	78,174	N/A	200,181	N/A
Radio Communication	157,934	N/A	173,271	N/A
Motor Pool	507,889	N/A	535,074	N/A
Telephone Communication	166,328	N/A	172,722	N/A
Building & Liability Insurance	151,918	N/A	181,273	N/A
Fringe Benefits	391,553	N/A	301,954	N/A
Delq. Pers. Prop. Tax	313,499	N/A	249,319	N/A
<b>Totals</b>	<b>6,668,510</b>		<b>6,814,103</b>	

## Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2013		Based on FY 2012	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
<b>Non-Billed Departments</b>				
Co. Exec Emerg Mgmt	0	0.00%	28	N/A
M & B - Equalization	692,874	16.55%	680,161	15.45%
M & B - Reimbursement	374,883	26.62%	466,348	33.22%
Human Svc - Admin	34,881	25.59%	28,867	21.35%
Human Svc - Homeland Sec.	107,476	25.00%	100,939	21.99%
Public Svc - Admin	13,249	11.33%	16,767	13.64%
Public Svc - Vets Svcs	98,651	12.85%	106,797	13.59%
Public Svc - Community Corr.	232,921	10.98%	234,185	11.49%
Public Svc - MSU Ext.	63,641	13.74%	70,527	14.16%
Public Svc - Animal Control	198,122	15.04%	207,524	17.46%
Public Svc - CC Probation	135,475	N/A	145,656	N/A
Public Svc - Medical Exam	440,150	21.97%	432,299	21.20%
C&ED - Admin	43,755	13.56%	44,499	13.94%
C&ED - Dev & Planning	623,169	25.31%	644,205	25.67%
Clerk	1,531,255	46.67%	1,764,033	49.94%
District Court	471,943	6.57%	481,980	6.61%
Probate Court	440,814	17.59%	388,075	14.97%
Family Court	1,514,447	13.00%	1,566,131	13.43%
Prosecuting Attorney	1,004,972	11.23%	1,084,201	11.83%
Sheriff	5,569,950	8.94%	5,600,549	8.71%
Board of Commissioners	132,367	10.95%	261,427	19.70%
Library	108,466	33.48%	124,390	30.45%
Water Resources Comm.	250,386	16.50%	261,650	17.21%
Road Commissioner	75,146	N/A	52,846	N/A
Register of Deeds Automator	216,463	91.43%	25,398	N/A
Oakland Enhance	17,587	6.62%	16,258	7.02%
Property Tax Forfeiture Fund	0	N/A	1,200	N/A
Water Res. Comm. (SRF)	434,384	36.83%	459,930	38.59%

## Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2013		Based on FY 2012	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
<b>Non-Billed Departments</b>				
Restricted Funds	806	N/A	5,269	N/A
County Market	0	N/A	6,902	N/A
Social Welfare	7,972	N/A	8,751	N/A
Multi Organization Grants	114,953	12.57%	128,789	13.67%
LE Grants Misc	109,053	13.01%	154,857	14.50%
LE Grants CLEMIS	6,870	N/A	1,658	N/A
Housing & Community Dev.	189,457	15.82%	183,640	15.54%
Other Grants	107,422	67.49%	110,044	60.15%
COPS More	8,887	N/A	6,999	N/A
Judicial Grants	52,132	51.65%	47,421	36.27%
Brownfield Initiative	117	N/A	4,102	1614.96%
Pollution Control	999	N/A	1,351	N/A
County Veterans Trust	7,091	N/A	5,251	N/A
CCIRF	0	N/A	12	N/A
Waste Resource Mgmt	1,501	3.76%	1,300	3.57%
MI Child	2,663	N/A	1,425	N/A
Water Res. Comm. (DSF)	571	N/A	3,293	N/A
Misc Debt Service Funds	3,058	N/A	440	N/A
Misc Capital Project Funds	24,054	N/A	23,596	N/A
Medical Care Facility	72,824	N/A	82,540	N/A
Retirement	85,928	N/A	85,061	N/A
Retiree Health Care	39,171	N/A	28,103	N/A
Int. Ret. Med. Ben.	28,628	N/A	22,335	N/A
Road Comm Retire	7,747	N/A	6,706	N/A
Misc Trust Funds	179	N/A	9,434	N/A

**Oakland County, Michigan**  
**CAP to CAFR Reconciliation**  
**Based on The Fiscal Year Ended September 30, 2013**

<b>Fund</b>	<b>Object</b>	<b>Name</b>	<b>CAP Page</b>	<b>Expenses</b>	<b>Notes</b>
10100	9010101	Non-departmental	82	17,087,412	
		<b>Total Per CAFR page 122</b>		<b>17,087,412</b>	
10100	101010X	Co Exec. - Admin	90	2,768,005	
10100	101020X	Co Exec. - Auditing/Compliance	97	559,907	
10100	1010501	Co Exec. - Corp Counsel	109	2,165,567	
10100	1010210	Co Exec - Purchasing	123	1,008,695	Total Per CAP \$1,118,511 (1,008,695+109,816)
		<b>Total Per CAFR page 120</b>		<b>6,502,174</b>	
10100	1020101	Mgmt & Budget - Admin	118	239,724	
10100	1020401	Mgmt & Budget - Purchasing	123	109,816	Consolidated with Co Exec - Purchasing
10100	10206XX	Mgmt & Budget - Fiscal Svcs	142	5,904,893	
		<b>Sub Total Mgmt &amp; Budget</b>		<b>6,254,433</b>	
10100	1020501	Mgmt & Budget - Equalization		8,710,418	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,835,054	Non Central Service
		<b>Total Per CAFR page 120</b>		<b>17,799,905</b>	
10100	1040XXX	Facilities Management	173	1,196,445	
		<b>Total Per CAFR page 120</b>		<b>1,196,445</b>	
10100	1030101	Central Services - Admin	229	229,543	
10100	10308XX	Central Servcies - Support Svcs	234	2,212,641	
		<b>Total Per CAFR page 120</b>		<b>2,442,184</b>	
10100	1050XXX	Human Resources	248	3,905,455	
		<b>Total Per CAFR page 120</b>		<b>3,905,455</b>	
10100	70101XX	Treasurer	257	8,371,074	
		<b>Total Per CAFR page 121</b>		<b>8,371,074</b>	

**Oakland County, Michigan**  
**CAP to CAFR Reconciliation**  
**Based on The Fiscal Year Ended September 30, 2013**

<b>Fund</b>	<b>Object</b>	<b>Name</b>	<b>CAP Page</b>	<b>Expenses</b>	<b>Notes</b>
10100	2010101	Clerk/ROD - Admin	274	891,073	
10100	2010601	Clerk/ROD - Micrographics	274	525,508	
		<b>Sub Total Clerk</b>		<b>1,416,581</b>	
10100	2010201	Clerk/ROD - Clerk Admin		616,107	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		828,332	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,568,213	Non Central Service
10100	2010301	Clerk/ROD - Elections		1,548,967	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,534,401	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		103,307	Non Central Service
		<b>Total Per CAFR page 121</b>		<b>9,615,908</b>	

## INTRODUCTION

The cost allocation plan for indirect services provided by central service departments is based on actual expenditures for the fiscal year ended September 30, 2013. The plan was prepared by MAXIMUS, Inc.

## METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the fiscal year identified in the Cost Allocation Plan. Statistics used to allocate costs were taken from data by performing one hundred percent counts or, in some cases, conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocation to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

**First Allocation** - the actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense and general government costs as determined by OMB Circular A-87), plus all allocated costs for other central service departments which have been identified up to this point.

**Second Allocation** - costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and
- (2) after the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

### **FORMAT**

A table of contents is included at the beginning of the plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the ready identification of the following summary data and sections of the plan:

**Summary Data** - five summary schedules are provided at the beginning of the plan.

- (1) **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) **Fixed Costs Proposed (Schedule B)** - this schedule computes the difference between the actual (final) costs compiled within this plan to the indirect cost amount used (fixed) during the fiscal period under review. The difference between the final costs and fixed cost is called the rollforward adjustment. Depending on many factors a positive or negative number would be added to the final costs to compute a proposed cost, plus or minus adjustments, for the next fiscal period.
- (3) **Summary of Allocated Costs (Schedule C)** - summarizes the costs allocated from each central service department. The central service departments are listed along the left side of the page separated by spaces between the grantee departments.
- (4) **Detail of Allocated Costs (Schedule D)** - details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.
- (5) **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service department.

**Sections** - sections for each central service department are presented in the following format:

- (1) **Nature and Extent of Services** - a narrative description of the central service and each function that was identified. Also described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) **Costs to be Allocated** - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) **Costs to be Allocated by Function** - costs for each department are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) **Detail Allocation** - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are reallocated to all other departmental functions based on functional costs.
- (5) **Departmental Cost Allocation Summary** - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

Based On The Fiscal Year Ended September 30, 2013

Table of Contents

	<b>Summary</b>	<b>Page #</b>
<b>Summary Data</b>		
Schedule A - Allocated Costs By Department . . . . .	A	1
Schedule B - Fixed Costs Proposed . . . . .	B	13
Schedule C - Summary Of Allocated Costs . . . . .	C	16
Schedule D - Detail Of Allocated Costs . . . . .	D	19
Schedule E - Summary Of Allocation Basis . . . . .	E	28
<b>Building Use Charge</b>	<b>Detail</b>	<b>Page #</b>
Narrative . . . . .	1.1	32
Schedule .2 - Detail Costs To Be Allocated . . . . .	1.2	33
Schedule .3 - Costs To Be Allocated By Activity . . . . .	1.3	34
Schedule .4 - Detail Activity Allocations-N. Office Bldg . . . . .	1.4.1	41
Schedule .4 - Detail Activity Allocations-NO Health Ctr . . . . .	1.4.2	42
Schedule .4 - Detail Activity Allocations-Court House . . . . .	1.4.3	43
Schedule .4 - Detail Activity Allocations-Central Svc Bld . . . . .	1.4.4	44
Schedule .4 - Detail Activity Allocations-Info Tech Bldg . . . . .	1.4.5	45
Schedule .4 - Detail Activity Allocations-Annex I . . . . .	1.4.6	46
Schedule .4 - Detail Activity Allocations-Annex II . . . . .	1.4.7	47
Schedule .4 - Detail Activity Allocations-Oak Pointe . . . . .	1.4.8	48
Schedule .4 - Detail Activity Allocations-Public Works . . . . .	1.4.9	49
Schedule .4 - Detail Activity Allocations-Child Care Ctr . . . . .	1.4.10	50
Schedule .4 - Detail Activity Allocations-Health Svc Ctr . . . . .	1.4.11	51
Schedule .4 - Detail Activity Allocations-S. Health Svc . . . . .	1.4.12	52
Schedule .4 - Detail Activity Allocations-Law Enf Complex . . . . .	1.4.13	53
Schedule .4 - Detail Activity Allocations-Medical Exam . . . . .	1.4.14	54
Schedule .4 - Detail Activity Allocations-Child Welfare . . . . .	1.4.15	55
Schedule .4 - Detail Activity Allocations-Work Release . . . . .	1.4.16	56
Schedule .4 - Detail Activity Allocations-Animal Shelter . . . . .	1.4.17	57
Schedule .4 - Detail Activity Allocations-Trusty Camp . . . . .	1.4.18	58
Schedule .4 - Detail Activity Allocations-Materials Mgmt . . . . .	1.4.19	59
Schedule .4 - Detail Activity Allocations-Sheriff Admin . . . . .	1.4.20	60
Schedule .4 - Detail Activity Allocations-P&R (Market) . . . . .	1.4.21	61
Schedule .4 - Detail Activity Allocations-W Oakland Bldg . . . . .	1.4.22	62
Schedule .4 - Detail Activity Allocations-South Ofc Bldg . . . . .	1.4.23	63
Schedule .4 - Detail Activity Allocations-Boot Camp . . . . .	1.4.24	64
Schedule .4 - Detail Activity Allocations-Mens Facility . . . . .	1.4.25	65
Schedule .4 - Detail Activity Allocations-D Building . . . . .	1.4.26	66
Schedule .4 - Detail Activity Allocations-Central Garage . . . . .	1.4.27	67

Based On The Fiscal Year Ended September 30, 2013

Table of Contents

Schedule .4 - Detail Activity Allocations-Service Center .....	1.4.28	68
Schedule .4 - Detail Activity Allocations-EOB 41 West .....	1.4.29	69
Schedule .5 - Allocation Summary .....	1.5	70
<b>Non-Departmental</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	2.1	80
Schedule .2 - Detail Costs To Be Allocated .....	2.2	81
Schedule .3 - Costs To Be Allocated By Activity .....	2.3	82
Schedule .4 - Detail Activity Allocations-Specific Serv .....	2.4.1	84
Schedule .4 - Detail Activity Allocations-Grounds Care .....	2.4.2	85
Schedule .4 - Detail Activity Allocations-FM&O .....	2.4.3	86
Schedule .5 - Allocation Summary .....	2.5	87
<b>County Executive Admin</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	3.1	88
Schedule .2 - Detail Costs To Be Allocated .....	3.2	89
Schedule .3 - Costs To Be Allocated By Activity .....	3.3	90
Schedule .4 - Detail Activity Allocations-Administration .....	3.4.1	91
Schedule .5 - Allocation Summary .....	3.5	93
<b>County Executive Compliance</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	4.1	95
Schedule .2 - Detail Costs To Be Allocated .....	4.2	96
Schedule .3 - Costs To Be Allocated By Activity .....	4.3	97
Schedule .4 - Detail Activity Allocations-General Audits .....	4.4.1	99
Schedule .4 - Detail Activity Allocations-Audits/Bank Rec .....	4.4.2	102
Schedule .4 - Detail Activity Allocations-Purchasing Adm .....	4.4.3	103
Schedule .5 - Allocation Summary .....	4.5	104
<b>County Executive Corp Counsel</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	5.1	107
Schedule .2 - Detail Costs To Be Allocated .....	5.2	108
Schedule .3 - Costs To Be Allocated By Activity .....	5.3	109
Schedule .4 - Detail Activity Allocations-Civil Counsel .....	5.4.1	111
Schedule .4 - Detail Activity Allocations-Bldg Liab .....	5.4.2	113
Schedule .5 - Allocation Summary .....	5.5	114
<b>Mgmt &amp; Budget Admin</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	6.1	116
Schedule .2 - Detail Costs To Be Allocated .....	6.2	117
Schedule .3 - Costs To Be Allocated By Activity .....	6.3	118
Schedule .4 - Detail Activity Allocations-Budget Admin .....	6.4.1	119

Based On The Fiscal Year Ended September 30, 2013

Table of Contents

Schedule .5 - Allocation Summary .....	6.5	120
<b>County Executive Purchasing</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	7.1	121
Schedule .2 - Detail Costs To Be Allocated .....	7.2	122
Schedule .3 - Costs To Be Allocated By Activity .....	7.3	123
Schedule .4 - Detail Activity Allocations-Purch General .....	7.4.1	127
Schedule .4 - Detail Activity Allocations-Purch I.T. ....	7.4.2	130
Schedule .4 - Detail Activity Allocations-Auditing .....	7.4.3	131
Schedule .4 - Detail Activity Allocations-OfficeMax .....	7.4.4	132
Schedule .4 - Detail Activity Allocations-PCARD .....	7.4.5	134
Schedule .5 - Allocation Summary .....	7.5	137
<b>Mgmt &amp; Budget Fiscal Services</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	8.1	140
Schedule .2 - Detail Costs To Be Allocated .....	8.2	141
Schedule .3 - Costs To Be Allocated By Activity .....	8.3	142
Schedule .4 - Detail Activity Allocations-General Acctng .....	8.4.1	148
Schedule .4 - Detail Activity Allocations-Payroll Svcs .....	8.4.2	151
Schedule .4 - Detail Activity Allocations-Budgeting .....	8.4.3	154
Schedule .4 - Detail Activity Allocations-Grant Acctng .....	8.4.4	157
Schedule .4 - Detail Activity Allocations-Fund Accounting .....	8.4.5	158
Schedule .4 - Detail Activity Allocations-Accts Payable .....	8.4.6	159
Schedule .4 - Detail Activity Allocations-Drain Acctng .....	8.4.7	162
Schedule .4 - Detail Activity Allocations-Billed Acctng .....	8.4.8	163
Schedule .4 - Detail Activity Allocations-Prof Services .....	8.4.9	164
Schedule .5 - Allocation Summary .....	8.5	165
<b>Facilities Management</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	9.1	171
Schedule .2 - Detail Costs To Be Allocated .....	9.2	172
Schedule .3 - Costs To Be Allocated By Activity .....	9.3	173
Schedule .4 - Detail Activity Allocations-N. Office Bldg .....	9.4.1	187
Schedule .4 - Detail Activity Allocations-NO Health Ctr .....	9.4.2	188
Schedule .4 - Detail Activity Allocations-Courthouse .....	9.4.3	189
Schedule .4 - Detail Activity Allocations-Central Svc Bld .....	9.4.4	190
Schedule .4 - Detail Activity Allocations-Info Tech Bldg .....	9.4.5	191
Schedule .4 - Detail Activity Allocations-Annex I .....	9.4.6	192
Schedule .4 - Detail Activity Allocations-Annex II .....	9.4.7	193
Schedule .4 - Detail Activity Allocations-Oak Pointe .....	9.4.8	194

Based On The Fiscal Year Ended September 30, 2013

Table of Contents

Schedule .4 - Detail Activity Allocations-Public Works .....	9.4.9	195
Schedule .4 - Detail Activity Allocations-Child Care Ctr .....	9.4.10	196
Schedule .4 - Detail Activity Allocations-Health Svc Ctr .....	9.4.11	197
Schedule .4 - Detail Activity Allocations-S. Health Svc .....	9.4.12	198
Schedule .4 - Detail Activity Allocations-Law Enf Complex .....	9.4.13	199
Schedule .4 - Detail Activity Allocations-Medical Exam .....	9.4.14	200
Schedule .4 - Detail Activity Allocations-Child Welfare .....	9.4.15	201
Schedule .4 - Detail Activity Allocations-Work Release .....	9.4.16	202
Schedule .4 - Detail Activity Allocations-Animal Shelter .....	9.4.17	203
Schedule .4 - Detail Activity Allocations-Trusty Camp .....	9.4.18	204
Schedule .4 - Detail Activity Allocations-Materials Mgmt .....	9.4.19	205
Schedule .4 - Detail Activity Allocations-Sheriff Admin .....	9.4.20	206
Schedule .4 - Detail Activity Allocations-P&R (Market) .....	9.4.21	207
Schedule .4 - Detail Activity Allocations-W Oakland Bldg .....	9.4.22	208
Schedule .4 - Detail Activity Allocations-South Ofc Bldg .....	9.4.23	209
Schedule .4 - Detail Activity Allocations-Mens Facility .....	9.4.24	210
Schedule .4 - Detail Activity Allocations-D Building .....	9.4.25	211
Schedule .4 - Detail Activity Allocations-Central Garage .....	9.4.26	212
Schedule .4 - Detail Activity Allocations-Med Care Fac. ....	9.4.27	213
Schedule .4 - Detail Activity Allocations-EOB 41 West .....	9.4.28	214
Schedule .4 - Detail Activity Allocations-District Court .....	9.4.29	215
Schedule .4 - Detail Activity Allocations-Building Secur .....	9.4.30	216
Schedule .5 - Allocation Summary .....	9.5	217
<b>Central Services Admin</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	10.1	227
Schedule .2 - Detail Costs To Be Allocated .....	10.2	228
Schedule .3 - Costs To Be Allocated By Activity .....	10.3	229
Schedule .4 - Detail Activity Allocations-Cent Svcs Admin .....	10.4.1	230
Schedule .5 - Allocation Summary .....	10.5	231
<b>Central Services Support Svcs</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	11.1	232
Schedule .2 - Detail Costs To Be Allocated .....	11.2	233
Schedule .3 - Costs To Be Allocated By Activity .....	11.3	234
Schedule .4 - Detail Activity Allocations-Mail Services .....	11.4.1	238
Schedule .4 - Detail Activity Allocations-Records Retent .....	11.4.2	240
Schedule .4 - Detail Activity Allocations-Materials Mgmt .....	11.4.3	242
Schedule .4 - Detail Activity Allocations-Admin Supt MP .....	11.4.4	243

Based On The Fiscal Year Ended September 30, 2013

Table of Contents

Schedule .5 - Allocation Summary .....	11.5	244
<b>Human Resources</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	12.1	246
Schedule .2 - Detail Costs To Be Allocated .....	12.2	247
Schedule .3 - Costs To Be Allocated By Activity .....	12.3	248
Schedule .4 - Detail Activity Allocations-Personnel Svcs .....	12.4.1	249
Schedule .5 - Allocation Summary .....	12.5	252
<b>Treasurer</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	13.1	255
Schedule .2 - Detail Costs To Be Allocated .....	13.2	256
Schedule .3 - Costs To Be Allocated By Activity .....	13.3	257
Schedule .4 - Detail Activity Allocations-Cash Accounting .....	13.4.1	261
Schedule .4 - Detail Activity Allocations-Disb General .....	13.4.2	263
Schedule .4 - Detail Activity Allocations-Disb Specific .....	13.4.3	266
Schedule .4 - Detail Activity Allocations-Delq Tax Fund .....	13.4.4	267
Schedule .4 - Detail Activity Allocations-Delq Per Prop .....	13.4.5	268
Schedule .5 - Allocation Summary .....	13.5	269
<b>Clerk Admin/Micrographics</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	14.1	272
Schedule .2 - Detail Costs To Be Allocated .....	14.2	273
Schedule .3 - Costs To Be Allocated By Activity .....	14.3	274
Schedule .4 - Detail Activity Allocations-Admin Support .....	14.4.1	276
Schedule .4 - Detail Activity Allocations-Micrographics .....	14.4.2	277
Schedule .5 - Allocation Summary .....	14.5	278

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	M&B Equalization	M&B Reimb.	Hum Svc Admin	Hum Svc Homeland	Pub Svc Admin	Pub Svc Vets Svc	Pub Svc Comm Cor
Building Use Charge	28,159	10,034	935	18,248	4,578	14,283	37,001
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	145,013	47,038	4,132	13,988	3,877	28,240	70,539
County Executive Compliance	5,349	5,330	1,387	822	119	2,221	2,825
County Executive Corp Counsel	78,952	100,135	11,554	36,587	0	1,926	9,629
Mgmt & Budget Admin	118,134	39,740	0	0	0	0	0
County Executive Purchasing	( 12,423)	2,186	758	2,429	184	( 662)	( 209)
Mgmt & Budget Fiscal Services	57,210	20,624	10,280	9,732	1,443	18,311	30,174
Facilities Management	25,194	16,787	1,188	13,790	844	11,114	24,890
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	163,062	84,902	2,167	3,621	0	6,354	17,340
Human Resources	83,397	27,051	2,376	8,045	2,194	16,241	40,567
Treasurer	777	21,056	104	214	10	623	165
Clerk Admin/Micrographics	50	0	0	0	0	0	0
<b>Total Allocated</b>	<b>692,874</b>	<b>374,883</b>	<b>34,881</b>	<b>107,476</b>	<b>13,249</b>	<b>98,651</b>	<b>232,921</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>692,874</b>	<b>374,883</b>	<b>34,881</b>	<b>107,476</b>	<b>13,249</b>	<b>98,651</b>	<b>232,921</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>692,874</b>	<b>374,883</b>	<b>34,881</b>	<b>107,476</b>	<b>13,249</b>	<b>98,651</b>	<b>232,921</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Pub Svc MSU Ext	Pub Svc Animal	Pub Svc CC Prob	Pub Svc Med Exam	C&ED Admin	C&ED Dev & Plan	Clerk / ROD
Building Use Charge	10,229	15,615	76,367	200,729	8,520	226,616	62,570
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	15,353	40,869	0	61,991	10,791	82,957	0
County Executive Compliance	668	1,973	333	2,775	424	3,830	5,035
County Executive Corp Counsel	0	42,365	0	25,034	0	136,722	102,060
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	( 1,525)	13,577	( 10,201)	21,650	( 91)	4,203	( 7,172)
Mgmt & Budget Fiscal Services	7,137	24,196	2,237	33,558	4,714	66,311	65,202
Facilities Management	18,287	19,957	60,099	56,422	2,170	41,746	104,681
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	4,076	15,581	6,621	1,308	10,984	8,729	138,049
Human Resources	8,830	23,504	0	35,651	6,205	47,707	66,707
Treasurer	586	485	19	1,032	38	4,348	74,798
Clerk Admin/Micrographics	0	0	0	0	0	0	919,325
<b>Total Allocated</b>	<b>63,641</b>	<b>198,122</b>	<b>135,475</b>	<b>440,150</b>	<b>43,755</b>	<b>623,169</b>	<b>1,531,255</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>63,641</b>	<b>198,122</b>	<b>135,475</b>	<b>440,150</b>	<b>43,755</b>	<b>623,169</b>	<b>1,531,255</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>63,641</b>	<b>198,122</b>	<b>135,475</b>	<b>440,150</b>	<b>43,755</b>	<b>623,169</b>	<b>1,531,255</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	District Court	Probate Court	Family Court	Prosecuting Atty	Sheriff Office	BOC Bd of Comm	BOC Library
Building Use Charge	0	30,711	253,011	88,389	2,003,902	13,998	32,228
Non-Departmental	688	0	0	0	2,180	0	0
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	9,689	3,569	21,802	13,096	193,518	1,640	827
County Executive Corp Counsel	36,587	82,804	44,290	25,034	435,197	48,141	7,703
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	263	( 4,572)	( 13,938)	( 15,950)	13,188	1,325	( 3,236)
Mgmt & Budget Fiscal Services	187,884	77,027	378,000	125,154	929,768	17,606	8,078
Facilities Management	53,421	51,380	406,116	147,876	645,804	21,457	53,919
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	36,121	60,114	158,109	446,820	102,454	4,112	483
Human Resources	137,934	48,486	227,112	171,812	1,224,347	23,995	6,354
Treasurer	9,356	3,514	39,945	2,741	19,592	93	2,110
Clerk Admin/Micrographics	0	87,781	0	0	0	0	0
<b>Total Allocated</b>	<b>471,943</b>	<b>440,814</b>	<b>1,514,447</b>	<b>1,004,972</b>	<b>5,569,950</b>	<b>132,367</b>	<b>108,466</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>471,943</b>	<b>440,814</b>	<b>1,514,447</b>	<b>1,004,972</b>	<b>5,569,950</b>	<b>132,367</b>	<b>108,466</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>471,943</b>	<b>440,814</b>	<b>1,514,447</b>	<b>1,004,972</b>	<b>5,569,950</b>	<b>132,367</b>	<b>108,466</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Water Res. Comm.	Parks & Rec	Road Commission	Friend of Court	Health	ROD Automation	Oakland Enhance
Building Use Charge	48,652	4,038	31,849	58,036	145,122	0	0
Non-Departmental	0	0	0	0	71	0	0
County Executive Admin	0	0	0	0	419,425	0	8,803
County Executive Compliance	3,132	13,203	0	35,370	17,657	940	285
County Executive Corp Counsel	38,514	130,945	0	17,331	154,052	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	( 3,220)	107,850	0	( 6,932)	17,305	2,953	0
Mgmt & Budget Fiscal Services	51,694	131,988	4,848	199,959	285,966	23,862	3,412
Facilities Management	62,873	6,284	15,233	256,049	152,306	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	17,666	10,747	0	68,919	210,681	183,594	0
Human Resources	30,474	121,097	0	156,225	241,211	5,019	5,062
Treasurer	311	100,078	23,178	3,686	97,833	95	25
Clerk Admin/Micrographics	290	0	38	0	0	0	0
<b>Total Allocated</b>	<b>250,386</b>	<b>626,230</b>	<b>75,146</b>	<b>788,643</b>	<b>1,741,629</b>	<b>216,463</b>	<b>17,587</b>
Roll Forward	0	21,066	0	( 35,258)	0	0	0
<b>Cost With Roll Forward</b>	<b>250,386</b>	<b>647,296</b>	<b>75,146</b>	<b>753,385</b>	<b>1,741,629</b>	<b>216,463</b>	<b>17,587</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>250,386</b>	<b>647,296</b>	<b>75,146</b>	<b>753,385</b>	<b>1,741,629</b>	<b>216,463</b>	<b>17,587</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Water Res Co SRF	Restricted Funds	Social Welfare	Multi Org Grants	JTPA Grants	LE Grants Misc	LE Grants PA-CRP
Building Use Charge	0	0	0	0	26,599	0	8,378
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	0	0	0	11,795	0	0
County Executive Compliance	5,479	32	7,289	1,698	12,961	1,038	1,517
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	30,108	276	0	6,293	( 1,145)	( 472)	1,060
Mgmt & Budget Fiscal Services	372,137	465	667	88,957	88,586	91,939	61,988
Facilities Management	0	0	0	0	4,900	0	14,017
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	1,442	0	0	0	1,767	0	28,034
Human Resources	23,843	0	0	17,822	6,783	16,410	24,325
Treasurer	1,375	33	16	183	2,523	138	163
Clerk Admin/Micrographics	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>434,384</b>	<b>806</b>	<b>7,972</b>	<b>114,953</b>	<b>154,769</b>	<b>109,053</b>	<b>139,482</b>
Roll Forward	0	0	0	0	0	0	( 15,464)
<b>Cost With Roll Forward</b>	<b>434,384</b>	<b>806</b>	<b>7,972</b>	<b>114,953</b>	<b>154,769</b>	<b>109,053</b>	<b>124,018</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>434,384</b>	<b>806</b>	<b>7,972</b>	<b>114,953</b>	<b>154,769</b>	<b>109,053</b>	<b>124,018</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	LE Grants CLEMIS	LE Grants Rd Pat	House Comm Dev	Hum Svcs Grants	Other Grants	PSP & COPS Prog	Judicial Grants
Building Use Charge	0	0	8,830	24,664	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	0	40,659	106,686	0	0	0
County Executive Compliance	468	467	5,688	8,640	3,726	124	151
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	2,072	127	21,369	37,103	13,321	7,654	1,360
Mgmt & Budget Fiscal Services	4,254	28,538	47,863	409,940	82,352	1,031	48,538
Facilities Management	0	0	7,901	30,841	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	28,327	18,468	0	0	0
Human Resources	0	8,097	23,383	61,355	2,949	0	1,969
Treasurer	76	3	5,345	1,549	571	78	114
Clerk Admin/Micrographics	0	0	92	0	4,503	0	0
<b>Total Allocated</b>	<b>6,870</b>	<b>37,232</b>	<b>189,457</b>	<b>699,246</b>	<b>107,422</b>	<b>8,887</b>	<b>52,132</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>6,870</b>	<b>37,232</b>	<b>189,457</b>	<b>699,246</b>	<b>107,422</b>	<b>8,887</b>	<b>52,132</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>6,870</b>	<b>37,232</b>	<b>189,457</b>	<b>699,246</b>	<b>107,422</b>	<b>8,887</b>	<b>52,132</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Brownfield Init.	Pollution Ctrl	Juvenile Maint	Co Vets Trust	Waste Res. Mgmt	MI Child	Misc DSF
Building Use Charge	0	0	303,861	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	0	305,415	0	0	0	0
County Executive Compliance	10	47	21,096	162	65	21	0
County Executive Corp Counsel	0	0	26,959	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	381	60,491	0	0	1,458	0
Mgmt & Budget Fiscal Services	107	563	272,067	6,471	615	1,153	527
Facilities Management	0	0	231,486	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	54,495	0	0	0	0
Human Resources	0	0	201,651	0	821	0	0
Treasurer	0	8	5,364	458	0	31	44
Clerk Admin/Micrographics	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>117</b>	<b>999</b>	<b>1,482,885</b>	<b>7,091</b>	<b>1,501</b>	<b>2,663</b>	<b>571</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>117</b>	<b>999</b>	<b>1,482,885</b>	<b>7,091</b>	<b>1,501</b>	<b>2,663</b>	<b>571</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>117</b>	<b>999</b>	<b>1,482,885</b>	<b>7,091</b>	<b>1,501</b>	<b>2,663</b>	<b>571</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Water Res Co DSF	Proj Work Orders	Water Res Co CPF	Medical Care Fac	Fire Record Mgmt	Airport	Drain Prop Funds
Building Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	0	0	0	8,185	36,728	0
County Executive Compliance	0	0	2,629	0	378	3,867	23,903
County Executive Corp Counsel	0	0	0	0	0	13,480	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	18,753	12,083	0	318	17,859	209,882
Mgmt & Budget Fiscal Services	2,844	4,894	43,972	0	67,033	229,866	384,242
Facilities Management	0	0	0	62,291	0	0	0
Central Services Admin	0	0	0	0	0	106,190	0
Central Services Support Svcs	0	0	0	10,533	0	2,303	12,789
Human Resources	0	0	8,934	0	4,707	21,122	172,237
Treasurer	214	407	379	0	4	2,203	74,298
Clerk Admin/Micrographics	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>3,058</b>	<b>24,054</b>	<b>67,997</b>	<b>72,824</b>	<b>80,625</b>	<b>433,618</b>	<b>877,351</b>
Roll Forward	0	0	0	0	15,484	( 8,242)	93,203
<b>Cost With Roll Forward</b>	<b>3,058</b>	<b>24,054</b>	<b>67,997</b>	<b>72,824</b>	<b>96,109</b>	<b>425,376</b>	<b>970,554</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,058</b>	<b>24,054</b>	<b>67,997</b>	<b>72,824</b>	<b>96,109</b>	<b>425,376</b>	<b>970,554</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Delq Tax Revolv	Fac & Operations	Info Tech Clemis	Info Technology	Drain Equipment	Radio Communicat	Motor Pool
Building Use Charge	0	41,626	24,945	191,532	0	510	2,567
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	245,670	41,072	243,196	0	16,893	25,112
County Executive Compliance	190	14,591	4,250	16,816	801	5,864	4,891
County Executive Corp Counsel	0	0	0	277,295	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	127	170,347	9,915	84,672	26,364	13,713	105,967
Mgmt & Budget Fiscal Services	1,487	454,969	142,764	344,708	34,637	103,603	109,266
Facilities Management	0	77,620	13,822	89,719	0	6,028	30,333
Central Services Admin	0	0	0	0	0	0	72,606
Central Services Support Svcs	4,661	1,234	714	3,718	0	29	137,986
Human Resources	1,242	141,284	23,620	139,861	15,798	9,715	14,442
Treasurer	66,403	7,165	298	1,858	574	1,579	4,719
Clerk Admin/Micrographics	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>74,110</b>	<b>1,154,506</b>	<b>261,400</b>	<b>1,393,375</b>	<b>78,174</b>	<b>157,934</b>	<b>507,889</b>
Roll Forward	3,369	( 22,013)	( 3,280)	49,111	( 54,466)	( 10,158)	( 24,143)
<b>Cost With Roll Forward</b>	<b>77,479</b>	<b>1,132,493</b>	<b>258,120</b>	<b>1,442,486</b>	<b>23,708</b>	<b>147,776</b>	<b>483,746</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>77,479</b>	<b>1,132,493</b>	<b>258,120</b>	<b>1,442,486</b>	<b>23,708</b>	<b>147,776</b>	<b>483,746</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Communication	Bldg & Liab Ins	Fringe Benefits	Delq Per Prop Tx	Public Transport	Retirement	Retiree Hlt Care
Building Use Charge	2,708	21,862	48,806	6,601	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	6,754	14,770	36,576	0	0	0	0
County Executive Compliance	1,621	2,472	1,287	622	0	0	0
County Executive Corp Counsel	0	24,179	40,439	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	27,424	5,020	4,801	0	0	( 72)	0
Mgmt & Budget Fiscal Services	121,215	57,021	211,349	5,755	226	35,175	38,745
Facilities Management	1,295	4,027	20,335	11,043	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	13,662	5,998	0	0	13,984	0
Human Resources	3,884	8,494	21,034	7,255	0	0	0
Treasurer	1,427	411	928	282,223	19	36,841	426
Clerk Admin/Micrographics	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>166,328</b>	<b>151,918</b>	<b>391,553</b>	<b>313,499</b>	<b>245</b>	<b>85,928</b>	<b>39,171</b>
Roll Forward	( 72,432)	( 62,267)	117,500	82,548	0	0	0
<b>Cost With Roll Forward</b>	<b>93,896</b>	<b>89,651</b>	<b>509,053</b>	<b>396,047</b>	<b>245</b>	<b>85,928</b>	<b>39,171</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>93,896</b>	<b>89,651</b>	<b>509,053</b>	<b>396,047</b>	<b>245</b>	<b>85,928</b>	<b>39,171</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Int Ret Med Ben	Road Comm Retire	Economic Develop	Others	SubTotal	Direct Billed	Unallocated
Building Use Charge	0	0	0	256,402	4,393,711	0	0
Non-Departmental	0	0	0	105	3,044	0	15,753,932
County Executive Admin	0	0	0	0	2,092,527	0	734,033
County Executive Compliance	0	0	0	0	502,680	0	0
County Executive Corp Counsel	0	0	0	0	1,947,914	0	0
Mgmt & Budget Admin	0	0	0	0	157,874	0	0
County Executive Purchasing	0	0	( 66)	0	996,303	0	0
Mgmt & Budget Fiscal Services	28,628	0	0	135	6,807,667	0	0
Facilities Management	0	0	0	177,537	3,053,082	0	0
Central Services Admin	0	0	0	0	178,796	0	0
Central Services Support Svcs	0	0	0	331	2,103,089	0	241,515
Human Resources	0	0	0	0	3,750,640	0	0
Treasurer	0	7,747	0	241,856	1,156,863	0	7,218,571
Clerk Admin/Micrographics	0	0	0	0	1,012,079	0	0
<b>Total Allocated</b>	<b>28,628</b>	<b>7,747</b>	<b>( 66)</b>	<b>676,366</b>	<b>28,156,269</b>	<b>0</b>	<b>23,948,051</b>
Roll Forward	0	0	0	0	74,558	0	0
<b>Cost With Roll Forward</b>	<b>28,628</b>	<b>7,747</b>	<b>( 66)</b>	<b>676,366</b>	<b>28,230,827</b>	<b>0</b>	<b>23,948,051</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>28,628</b>	<b>7,747</b>	<b>( 66)</b>	<b>676,366</b>	<b>28,230,827</b>	<b>0</b>	<b>23,948,051</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

Detail

Central Service Departments	Total
Building Use Charge	4,393,711
Non-Departmental	15,756,976
County Executive Admin	2,826,560
County Executive Compliance	502,680
County Executive Corp Counsel	1,947,914
Mgmt & Budget Admin	157,874
County Executive Purchasing	996,303
Mgmt & Budget Fiscal Services	6,807,667
Facilities Management	3,053,082
Central Services Admin	178,796
Central Services Support Svcs	2,344,604
Human Resources	3,750,640
Treasurer	8,375,434
Clerk Admin/Micrographics	1,012,079
Total Allocated	<u>52,104,320</u>
Roll Forward	74,558
Cost With Roll Forward	<u>52,178,878</u>
Adjustments	<u>0</u>
Proposed Costs	<u><u>52,178,878</u></u>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
M&B Equalization	692,874	0	0	692,874	0	692,874
M&B Reimb.	374,883	0	0	374,883	0	374,883
Hum Svc Admin	34,881	0	0	34,881	0	34,881
Hum Svc Homeland	107,476	0	0	107,476	0	107,476
Pub Svc Admin	13,249	0	0	13,249	0	13,249
Pub Svc Vets Svc	98,651	0	0	98,651	0	98,651
Pub Svc Comm Cor	232,921	0	0	232,921	0	232,921
Pub Svc MSU Ext	63,641	0	0	63,641	0	63,641
Pub Svc Animal	198,122	0	0	198,122	0	198,122
Pub Svc CC Prob	135,475	0	0	135,475	0	135,475
Pub Svc Med Exam	440,150	0	0	440,150	0	440,150
C&ED Admin	43,755	0	0	43,755	0	43,755
C&ED Dev & Plan	623,169	0	0	623,169	0	623,169
Clerk / ROD	1,531,255	0	0	1,531,255	0	1,531,255
District Court	471,943	0	0	471,943	0	471,943
Probate Court	440,814	0	0	440,814	0	440,814
Family Court	1,514,447	0	0	1,514,447	0	1,514,447
Prosecuting Atty	1,004,972	0	0	1,004,972	0	1,004,972
Sheriff Office	5,569,950	0	0	5,569,950	0	5,569,950
BOC Bd of Comm	132,367	0	0	132,367	0	132,367
BOC Library	108,466	0	0	108,466	0	108,466
Water Res. Comm.	250,386	0	0	250,386	0	250,386
Parks & Rec	626,230	605,164	21,066	647,296	0	647,296
Road Commission	75,146	0	0	75,146	0	75,146
Friend of Court	788,643	823,901	( 35,258)	753,385	0	753,385
Health	1,741,629	0	0	1,741,629	0	1,741,629
ROD Automation	216,463	0	0	216,463	0	216,463
Oakland Enhance	17,587	0	0	17,587	0	17,587
Water Res Co SRF	434,384	0	0	434,384	0	434,384
Restricted Funds	806	0	0	806	0	806
Social Welfare	7,972	0	0	7,972	0	7,972
Multi Org Grants	114,953	0	0	114,953	0	114,953
JTPA Grants	154,769	0	0	154,769	0	154,769
LE Grants Misc	109,053	0	0	109,053	0	109,053



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
LE Grants PA-CRP	139,482	154,946	( 15,464)	124,018	0	124,018
LE Grants CLEMIS	6,870	0	0	6,870	0	6,870
LE Grants Rd Pat	37,232	0	0	37,232	0	37,232
House Comm Dev	189,457	0	0	189,457	0	189,457
Hum Svcs Grants	699,246	0	0	699,246	0	699,246
Other Grants	107,422	0	0	107,422	0	107,422
PSP & COPS Prog	8,887	0	0	8,887	0	8,887
Judicial Grants	52,132	0	0	52,132	0	52,132
Brownfield Init.	117	0	0	117	0	117
Pollution Ctrl	999	0	0	999	0	999
Juvenile Maint	1,482,885	0	0	1,482,885	0	1,482,885
Co Vets Trust	7,091	0	0	7,091	0	7,091
Waste Res. Mgmt	1,501	0	0	1,501	0	1,501
MI Child	2,663	0	0	2,663	0	2,663
Misc DSF	571	0	0	571	0	571
Water Res Co DSF	3,058	0	0	3,058	0	3,058
Proj Work Orders	24,054	0	0	24,054	0	24,054
Water Res Co CPF	67,997	0	0	67,997	0	67,997
Medical Care Fac	72,824	0	0	72,824	0	72,824
Fire Record Mgmt	80,625	65,141	15,484	96,109	0	96,109
Airport	433,618	441,860	( 8,242)	425,376	0	425,376
Drain Prop Funds	877,351	784,148	93,203	970,554	0	970,554
Delq Tax Revolv	74,110	70,741	3,369	77,479	0	77,479
Fac & Operations	1,154,506	1,176,519	( 22,013)	1,132,493	0	1,132,493
Info Tech Clemis	261,400	264,680	( 3,280)	258,120	0	258,120
Info Technology	1,393,375	1,344,264	49,111	1,442,486	0	1,442,486
Drain Equipment	78,174	132,640	( 54,466)	23,708	0	23,708
Radio Communicat	157,934	168,092	( 10,158)	147,776	0	147,776
Motor Pool	507,889	532,032	( 24,143)	483,746	0	483,746
Communication	166,328	238,760	( 72,432)	93,896	0	93,896
Bldg & Liab Ins	151,918	214,185	( 62,267)	89,651	0	89,651
Fringe Benefits	391,553	274,053	117,500	509,053	0	509,053
Delq Per Prop Tx	313,499	230,951	82,548	396,047	0	396,047
Public Transport	245	0	0	245	0	245

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Retirement	85,928	0	0	85,928	0	85,928
Retiree Hlt Care	39,171	0	0	39,171	0	39,171
Int Ret Med Ben	28,628	0	0	28,628	0	28,628
Road Comm Retire	7,747	0	0	7,747	0	7,747
Economic Develop	( 66)	0	0	( 66)	0	( 66)
Others	676,366	0	0	676,366	0	676,366
<b>SubTotal</b>	<b>28,156,269</b>	<b>7,522,077</b>	<b>74,558</b>	<b>28,230,827</b>	<b>0</b>	<b>28,230,827</b>
Direct Billed	0					0
Unallocated	23,948,051					23,948,051
<b>Total</b>	<b>52,104,320</b>					<b>52,178,878</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	5,295,238	
Non-Departmental	17,087,412	0	
County Executive Admin	2,768,005	0	
County Executive Compliance	559,907	229,794	
County Executive Corp Counsel	2,165,567	( 2)	
Mgmt & Budget Admin	239,724	0	
County Executive Purchasing	1,118,511	( 382,604)	
Mgmt & Budget Fiscal Services	5,904,893	( 1)	
Facilities Management	1,196,445	679,639	
Central Services Admin	229,543	0	
Central Services Support Svcs	2,212,641	( 380,405)	
Human Resources	3,509,455	( 47,822)	
Treasurer	8,371,074	0	
Clerk Admin/Micrographics	1,416,581	( 69,275)	
M&B Equalization			692,874
M&B Reimb.			374,883
Hum Svc Admin			34,881
Hum Svc Homeland			107,476
Pub Svc Admin			13,249
Pub Svc Vets Svc			98,651
Pub Svc Comm Cor			232,921
Pub Svc MSU Ext			63,641
Pub Svc Animal			198,122
Pub Svc CC Prob			135,475
Pub Svc Med Exam			440,150
C&ED Admin			43,755
C&ED Dev & Plan			623,169
Clerk / ROD			1,531,255
District Court			471,943
Probate Court			440,814
Family Court			1,514,447
Prosecuting Atty			1,004,972
Sheriff Office			5,569,950
BOC Bd of Comm			132,367
BOC Library			108,466
Water Res. Comm.			250,386

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Parks & Rec			626,230
Road Commission			75,146
Friend of Court			788,643
Health			1,741,629
ROD Automation			216,463
Oakland Enhance			17,587
Water Res Co SRF			434,384
Restricted Funds			806
Social Welfare			7,972
Multi Org Grants			114,953
JTPA Grants			154,769
LE Grants Misc			109,053
LE Grants PA-CRP			139,482
LE Grants CLEMIS			6,870
LE Grants Rd Pat			37,232
House Comm Dev			189,457
Hum Svcs Grants			699,246
Other Grants			107,422
PSP & COPS Prog			8,887
Judicial Grants			52,132
Brownfield Init.			117
Pollution Ctrl			999
Juvenile Maint			1,482,885
Co Vets Trust			7,091
Waste Res. Mgmt			1,501
MI Child			2,663
Misc DSF			571
Water Res Co DSF			3,058
Proj Work Orders			24,054
Water Res Co CPF			67,997
Medical Care Fac			72,824
Fire Record Mgmt			80,625
Airport			433,618
Drain Prop Funds			877,351
Delq Tax Revolv			74,110
Fac & Operations			1,154,506

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Info Tech Clemis			261,400	
Info Technology			1,393,375	
Drain Equipment			78,174	
Radio Communicat			157,934	
Motor Pool			507,889	
Communication			166,328	
Bldg & Liab Ins			151,918	
Fringe Benefits			391,553	
Delq Per Prop Tx			313,499	
Public Transport			245	
Retirement			85,928	
Retiree Hlt Care			39,171	
Int Ret Med Ben			28,628	
Road Comm Retire			7,747	
Economic Develop			( 66)	
Others			676,366	
Direct Billed Total			0	
Unallocated Total			23,948,051	
<b>Totals</b>	<u><u>46,779,758</u></u>	<u><u>5,324,562</u></u>	<u><u>52,104,320</u></u>	Deviation 0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Building Use Charge 1.5	Non-Departmental 2.5	County Executive Admin 3.5	County Executive 4.5	County Executive Corp 5.5	Mgmt & Budget Admin 6.5	County Executive 7.5
Building Use Charge	( 5,295,238)	0	0	0	0	0	0
Non-Departmental	0	( 17,110,848)	0	2,538	0	0	3,293
County Executive Admin	189,107	0	( 3,093,542)	1,680	54,483	0	( 741)
County Executive Compliance	4,794	0	9,969	( 821,975)	0	0	704
County Executive Corp Counsel	9,827	0	39,436	1,331	( 2,279,692)	0	( 1,469)
Mgmt & Budget Admin	10,315	0	4,558	148	5,777	( 266,717)	( 20)
County Executive Purchasing	74,253	0	19,754	46,852	78,952	16,338	( 1,010,962)
Mgmt & Budget Fiscal Services	249,689	1,097	96,286	3,626	17,331	92,505	( 2,990)
Facilities Management	57,267	1,303,816	20,930	735	63,546	0	6,986
Central Services Admin	4,377	0	4,443	142	0	0	( 3)
Central Services Support Svcs	60,221	0	22,404	1,359	9,629	0	7,380
Human Resources	216,131	15,021	49,202	57,866	42,365	0	3,449
Treasurer	14,840	33,938	0	202,148	59,695	0	( 2,365)
Clerk Admin/Micrographics	10,706	0	0	870	0	0	435
M&B Equalization	28,159	0	145,013	5,349	78,952	118,134	( 12,423)
M&B Reimb.	10,034	0	47,038	5,330	100,135	39,740	2,186
Hum Svc Admin	935	0	4,132	1,387	11,554	0	758
Hum Svc Homeland	18,248	0	13,988	822	36,587	0	2,429
Pub Svc Admin	4,578	0	3,877	119	0	0	184
Pub Svc Vets Svc	14,283	0	28,240	2,221	1,926	0	( 662)
Pub Svc Comm Cor	37,001	0	70,539	2,825	9,629	0	( 209)
Pub Svc MSU Ext	10,229	0	15,353	668	0	0	( 1,525)
Pub Svc Animal	15,615	0	40,869	1,973	42,365	0	13,577
Pub Svc CC Prob	76,367	0	0	333	0	0	( 10,201)
Pub Svc Med Exam	200,729	0	61,991	2,775	25,034	0	21,650
C&ED Admin	8,520	0	10,791	424	0	0	( 91)
C&ED Dev & Plan	226,616	0	82,957	3,830	136,722	0	4,203
Clerk / ROD	62,570	0	0	5,035	102,060	0	( 7,172)
District Court	0	688	0	9,689	36,587	0	263
Probate Court	30,711	0	0	3,569	82,804	0	( 4,572)
Family Court	253,011	0	0	21,802	44,290	0	( 13,938)
Prosecuting Atty	88,389	0	0	13,096	25,034	0	( 15,950)
Sheriff Office	2,003,902	2,180	0	193,518	435,197	0	13,188
BOC Bd of Comm	13,998	0	0	1,640	48,141	0	1,325
BOC Library	32,228	0	0	827	7,703	0	( 3,236)



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Building Use Charge 1.5	Non-Departmental 2.5	County Executive Admin 3.5	County Executive 4.5	County Executive Corp 5.5	Mgmt & Budget Admin 6.5	County Executive 7.5
Water Res. Comm.	48,652	0	0	3,132	38,514	0	( 3,220)
Parks & Rec	4,038	0	0	13,203	130,945	0	107,850
Road Commission	31,849	0	0	0	0	0	0
Friend of Court	58,036	0	0	35,370	17,331	0	( 6,932)
Health	145,122	71	419,425	17,657	154,052	0	17,305
ROD Automation	0	0	0	940	0	0	2,953
Oakland Enhance	0	0	8,803	285	0	0	0
Water Res Co SRF	0	0	0	5,479	0	0	30,108
Restricted Funds	0	0	0	32	0	0	276
Social Welfare	0	0	0	7,289	0	0	0
Multi Org Grants	0	0	0	1,698	0	0	6,293
JTPA Grants	26,599	0	11,795	12,961	0	0	( 1,145)
LE Grants Misc	0	0	0	1,038	0	0	( 472)
LE Grants PA-CRP	8,378	0	0	1,517	0	0	1,060
LE Grants CLEMIS	0	0	0	468	0	0	2,072
LE Grants Rd Pat	0	0	0	467	0	0	127
House Comm Dev	8,830	0	40,659	5,688	0	0	21,369
Hum Svcs Grants	24,664	0	106,686	8,640	0	0	37,103
Other Grants	0	0	0	3,726	0	0	13,321
PSP & COPS Prog	0	0	0	124	0	0	7,654
Judicial Grants	0	0	0	151	0	0	1,360
Brownfield Init.	0	0	0	10	0	0	0
Pollution Ctrl	0	0	0	47	0	0	381
Juvenile Maint	303,861	0	305,415	21,096	26,959	0	60,491
Co Vets Trust	0	0	0	162	0	0	0
Waste Res. Mgmt	0	0	0	65	0	0	0
MI Child	0	0	0	21	0	0	1,458
Misc DSF	0	0	0	0	0	0	0
Water Res Co DSF	0	0	0	0	0	0	0
Proj Work Orders	0	0	0	0	0	0	18,753
Water Res Co CPF	0	0	0	2,629	0	0	12,083
Medical Care Fac	0	0	0	0	0	0	0
Fire Record Mgmt	0	0	8,185	378	0	0	318
Airport	0	0	36,728	3,867	13,480	0	17,859
Drain Prop Funds	0	0	0	23,903	0	0	209,882



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Building Use Charge 1.5	Non-Departmental 2.5	County Executive Admin 3.5	County Executive 4.5	County Executive Corp 5.5	Mgmt & Budget Admin 6.5	County Executive 7.5
Delq Tax Revolv	0	0	0	190	0	0	127
Fac & Operations	41,626	0	245,670	14,591	0	0	170,347
Info Tech Clemis	24,945	0	41,072	4,250	0	0	9,915
Info Technology	191,532	0	243,196	16,816	277,295	0	84,672
Drain Equipment	0	0	0	801	0	0	26,364
Radio Communicat	510	0	16,893	5,864	0	0	13,713
Motor Pool	2,567	0	25,112	4,891	0	0	105,967
Communication	2,708	0	6,754	1,621	0	0	27,424
Bldg & Liab Ins	21,862	0	14,770	2,472	24,179	0	5,020
Fringe Benefits	48,806	0	36,576	1,287	40,439	0	4,801
Delq Per Prop Tx	6,601	0	0	622	0	0	0
Public Transport	0	0	0	0	0	0	0
Retirement	0	0	0	0	0	0	( 72)
Retiree Hlt Care	0	0	0	0	0	0	0
Int Ret Med Ben	0	0	0	0	0	0	0
Road Comm Retire	0	0	0	0	0	0	0
Economic Develop	0	0	0	0	0	0	( 66)
Others	256,402	105	0	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	15,753,932	734,033	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Building Use Charge	0	0	0	0	0	0	0
Non-Departmental	17,445	0	0	0	0	160	0
County Executive Admin	15,685	33,980	0	6,566	24,705	72	0
County Executive Compliance	3,519	5,979	0	1,624	5,656	29	0
County Executive Corp Counsel	12,747	16,272	0	13,558	22,375	50	0
Mgmt & Budget Admin	1,448	1,853	0	322	2,586	6	0
County Executive Purchasing	6,491	13,342	0	5,608	11,208	2,257	0
Mgmt & Budget Fiscal Services	( 7,029,198)	44,865	0	47,554	54,630	519,713	0
Facilities Management	11,988	( 3,367,809)	0	14,322	11,875	260	0
Central Services Admin	1,598	806	( 243,573)	143	2,521	3	0
Central Services Support Svcs	72,918	118,712	64,777	( 2,632,979)	12,712	521	430,110
Human Resources	24,686	39,813	0	31,861	( 3,945,496)	3,469	0
Treasurer	42,994	24,828	0	120,193	34,754	( 8,902,099)	0
Clerk Admin/Micrographics	10,012	14,277	0	46,624	11,834	125	( 1,442,189)
M&B Equalization	57,210	25,194	0	163,062	83,397	777	50
M&B Reimb.	20,624	16,787	0	84,902	27,051	21,056	0
Hum Svc Admin	10,280	1,188	0	2,167	2,376	104	0
Hum Svc Homeland	9,732	13,790	0	3,621	8,045	214	0
Pub Svc Admin	1,443	844	0	0	2,194	10	0
Pub Svc Vets Svc	18,311	11,114	0	6,354	16,241	623	0
Pub Svc Comm Cor	30,174	24,890	0	17,340	40,567	165	0
Pub Svc MSU Ext	7,137	18,287	0	4,076	8,830	586	0
Pub Svc Animal	24,196	19,957	0	15,581	23,504	485	0
Pub Svc CC Prob	2,237	60,099	0	6,621	0	19	0
Pub Svc Med Exam	33,558	56,422	0	1,308	35,651	1,032	0
C&ED Admin	4,714	2,170	0	10,984	6,205	38	0
C&ED Dev & Plan	66,311	41,746	0	8,729	47,707	4,348	0
Clerk / ROD	65,202	104,681	0	138,049	66,707	74,798	919,325
District Court	187,884	53,421	0	36,121	137,934	9,356	0
Probate Court	77,027	51,380	0	60,114	48,486	3,514	87,781
Family Court	378,000	406,116	0	158,109	227,112	39,945	0
Prosecuting Atty	125,154	147,876	0	446,820	171,812	2,741	0
Sheriff Office	929,768	645,804	0	102,454	1,224,347	19,592	0
BOC Bd of Comm	17,606	21,457	0	4,112	23,995	93	0
BOC Library	8,078	53,919	0	483	6,354	2,110	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Water Res. Comm.	51,694	62,873	0	17,666	30,474	311	290
Parks & Rec	131,988	6,284	0	10,747	121,097	100,078	0
Road Commission	4,848	15,233	0	0	0	23,178	38
Friend of Court	199,959	256,049	0	68,919	156,225	3,686	0
Health	285,966	152,306	0	210,681	241,211	97,833	0
ROD Automation	23,862	0	0	183,594	5,019	95	0
Oakland Enhance	3,412	0	0	0	5,062	25	0
Water Res Co SRF	372,137	0	0	1,442	23,843	1,375	0
Restricted Funds	465	0	0	0	0	33	0
Social Welfare	667	0	0	0	0	16	0
Multi Org Grants	88,957	0	0	0	17,822	183	0
JTPA Grants	88,586	4,900	0	1,767	6,783	2,523	0
LE Grants Misc	91,939	0	0	0	16,410	138	0
LE Grants PA-CRP	61,988	14,017	0	28,034	24,325	163	0
LE Grants CLEMIS	4,254	0	0	0	0	76	0
LE Grants Rd Pat	28,538	0	0	0	8,097	3	0
House Comm Dev	47,863	7,901	0	28,327	23,383	5,345	92
Hum Svcs Grants	409,940	30,841	0	18,468	61,355	1,549	0
Other Grants	82,352	0	0	0	2,949	571	4,503
PSP & COPS Prog	1,031	0	0	0	0	78	0
Judicial Grants	48,538	0	0	0	1,969	114	0
Brownfield Init.	107	0	0	0	0	0	0
Pollution Ctrl	563	0	0	0	0	8	0
Juvenile Maint	272,067	231,486	0	54,495	201,651	5,364	0
Co Vets Trust	6,471	0	0	0	0	458	0
Waste Res. Mgmt	615	0	0	0	821	0	0
MI Child	1,153	0	0	0	0	31	0
Misc DSF	527	0	0	0	0	44	0
Water Res Co DSF	2,844	0	0	0	0	214	0
Proj Work Orders	4,894	0	0	0	0	407	0
Water Res Co CPF	43,972	0	0	0	8,934	379	0
Medical Care Fac	0	62,291	0	10,533	0	0	0
Fire Record Mgmt	67,033	0	0	0	4,707	4	0
Airport	229,866	0	106,190	2,303	21,122	2,203	0
Drain Prop Funds	384,242	0	0	12,789	172,237	74,298	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Delq Tax Revolv	1,487	0	0	4,661	1,242	66,403	0
Fac & Operations	454,969	77,620	0	1,234	141,284	7,165	0
Info Tech Clemis	142,764	13,822	0	714	23,620	298	0
Info Technology	344,708	89,719	0	3,718	139,861	1,858	0
Drain Equipment	34,637	0	0	0	15,798	574	0
Radio Communicat	103,603	6,028	0	29	9,715	1,579	0
Motor Pool	109,266	30,333	72,606	137,986	14,442	4,719	0
Communication	121,215	1,295	0	0	3,884	1,427	0
Bldg & Liab Ins	57,021	4,027	0	13,662	8,494	411	0
Fringe Benefits	211,349	20,335	0	5,998	21,034	928	0
Delq Per Prop Tx	5,755	11,043	0	0	7,255	282,223	0
Public Transport	226	0	0	0	0	19	0
Retirement	35,175	0	0	13,984	0	36,841	0
Retiree Hlt Care	38,745	0	0	0	0	426	0
Int Ret Med Ben	28,628	0	0	0	0	0	0
Road Comm Retire	0	0	0	0	0	7,747	0
Economic Develop	0	0	0	0	0	0	0
Others	135	177,537	0	331	0	241,856	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	241,515	0	7,218,571	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Total Plan Allocated
Building Use Charge	0
Non-Departmental	0
County Executive Admin	0
County Executive Compliance	0
County Executive Corp Counsel	0
Mgmt & Budget Admin	0
County Executive Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management	0
Central Services Admin	0
Central Services Support Svcs	0
Human Resources	0
Treasurer	0
Clerk Admin/Micrographics	0
M&B Equalization	692,874
M&B Reimb.	374,883
Hum Svc Admin	34,881
Hum Svc Homeland	107,476
Pub Svc Admin	13,249
Pub Svc Vets Svc	98,651
Pub Svc Comm Cor	232,921
Pub Svc MSU Ext	63,641
Pub Svc Animal	198,122
Pub Svc CC Prob	135,475
Pub Svc Med Exam	440,150
C&ED Admin	43,755
C&ED Dev & Plan	623,169
Clerk / ROD	1,531,255
District Court	471,943
Probate Court	440,814
Family Court	1,514,447
Prosecuting Atty	1,004,972
Sheriff Office	5,569,950
BOC Bd of Comm	132,367
BOC Library	108,466



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Total Plan Allocated
Water Res. Comm.	250,386
Parks & Rec	626,230
Road Commission	75,146
Friend of Court	788,643
Health	1,741,629
ROD Automation	216,463
Oakland Enhance	17,587
Water Res Co SRF	434,384
Restricted Funds	806
Social Welfare	7,972
Multi Org Grants	114,953
JTPA Grants	154,769
LE Grants Misc	109,053
LE Grants PA-CRP	139,482
LE Grants CLEMIS	6,870
LE Grants Rd Pat	37,232
House Comm Dev	189,457
Hum Svcs Grants	699,246
Other Grants	107,422
PSP & COPS Prog	8,887
Judicial Grants	52,132
Brownfield Init.	117
Pollution Ctrl	999
Juvenile Maint	1,482,885
Co Vets Trust	7,091
Waste Res. Mgmt	1,501
MI Child	2,663
Misc DSF	571
Water Res Co DSF	3,058
Proj Work Orders	24,054
Water Res Co CPF	67,997
Medical Care Fac	72,824
Fire Record Mgmt	80,625
Airport	433,618
Drain Prop Funds	877,351

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

Department	Total Plan Allocated
Delq Tax Revolv	74,110
Fac & Operations	1,154,506
Info Tech Clemis	261,400
Info Technology	1,393,375
Drain Equipment	78,174
Radio Communicat	157,934
Motor Pool	507,889
Communication	166,328
Bldg & Liab Ins	151,918
Fringe Benefits	391,553
Delq Per Prop Tx	313,499
Public Transport	245
Retirement	85,928
Retiree Hlt Care	39,171
Int Ret Med Ben	28,628
Road Comm Retire	7,747
Economic Develop	( 66)
Others	676,366
Direct Billings	0
Unallocated	23,948,051
<b>Total</b>	<b>52,104,320</b>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Building Use Charge</b>		
1.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
1.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
1.4.3 Court House	Assigned square footage by department	Building square footage summary
1.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
1.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
1.4.6 Annex I	Assigned square footage by department	Building square footage summary
1.4.7 Annex II	Assigned square footage by department	Building square footage summary
1.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
1.4.9 Public Works	Assigned square footage by department	Building square footage summary
1.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
1.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
1.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
1.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
1.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
1.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
1.4.16 Work Release	Assigned square footage by department	Building square footage summary
1.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
1.4.18 Trusty Camp	Assigned square footage by department	Building square footage summary
1.4.19 Materials Mgmt	Assigned square footage by department	Building square footage summary
1.4.20 Sheriff Admin	Assigned square footage by department	Building square footage summary
1.4.21 P&R (Market)	Assigned square footage by department	Building square footage summary
1.4.22 W Oakland Bldg	Assigned square footage by department	Building square footage summary
1.4.23 South Ofc Bldg	Assigned square footage by department	Building square footage summary
1.4.24 Boot Camp	Direct allocation to Sheriff	Facilities Management
1.4.25 Mens Facility	Assigned square footage by department	Building square footage summary
1.4.26 D Building	Assigned square footage by department	Building square footage summary
1.4.27 Central Garage	Assigned square footage by department	Building square footage summary
1.4.28 Service Center	Direct allocation to Facilities Management	Facilities Management
1.4.29 EOB 41 West	Assigned square footage by department	Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Non-Departmental</b>		
2.4.1 Specific Serv	Dollar amount of expenses by benefiting department	Expenditure financial analysis inquiry
2.4.2 Grounds Care	Direct allocation to Facilities Management	Expenditure financial analysis inquiry
2.4.3 FM&O	Direct allocation to Facilities Management	Expenditure financial analysis inquire
<b>County Executive Admin</b>		
3.4.1 Administration	Dollar amount of personnel expenses by department	Annual Financial Statement
<b>County Executive Compliance</b>		
4.4.1 General Audits	Dollar amount of expense by benefiting dept. (1,000)	General ledger
4.4.2 Audits/Bank Rec	Number of hours by benefiting department	Annual Audit Division Time Summary
4.4.3 Purchasing Adm	Direct allocation to Purchasing	Compliance Office time allocation summary
<b>County Executive Corp Counsel</b>		
5.4.1 Civil Counsel	Number of cases by department	Annual file summary
5.4.2 Bldg Liab	Direct allocation to the liability fund	Corporation Counsel
<b>Mgmt &amp; Budget Admin</b>		
6.4.1 Budget Admin	Personnel expenses by benefiting division	Employee Earnings Distribution Report
<b>County Executive Purchasing</b>		
7.4.1 Purch General	Number of purchase orders by benefiting department	Purchase order summary
7.4.2 Purch I.T.	Number of purchase orders by benefiting department	Purchase order summary
7.4.3 Auditing	Direct allocation to Auditing	Employee time allocation summary
7.4.4 OfficeMax	Dollar amount of supply charges by department	Annual supply chargeback summary
7.4.5 PCARD	Dollar amount of PCARD purchases by department	PCARD purchase report
<b>Mgmt &amp; Budget Fiscal Services</b>		
8.4.1 General Acctng	Dollar amount of expense by benefiting department	General ledger
8.4.2 Payroll Svcs	Dollar amount of personnel expenses by department	Annual Financial Statements
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	Percentage of effort by benefiting department	Labor distribution summary
8.4.8 Billed Acctng	Personnel expenses by benefiting department	Labor Distribution Report



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
8.4.9 Prof Services	Dollar amount of services by benefiting department	Paid Invoices
<b>Facilities Management</b>		
9.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
9.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
9.4.3 Courthouse	Assigned square footage by department	Building square footage summary
9.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
9.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
9.4.6 Annex I	Assigned square footage by department	Building square footage summary
9.4.7 Annex II	Assigned square footage by department	Building square footage summary
9.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
9.4.9 Public Works	Assigned square footage by department	Building square footage summary
9.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
9.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
9.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
9.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
9.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
9.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
9.4.16 Work Release	Assigned square footage by department	Building square footage summary
9.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
9.4.18 Trusty Camp	Assigned square footage by department	Building square footage summary
9.4.19 Materials Mgmt	Assigned square footage by department	Building square footage summary
9.4.20 Sheriff Admin	Assigned square footage by department	Building square footage summary
9.4.21 P&R (Market)	Assigned square footage by department	Building square footage summary
9.4.22 W Oakland Bldg	Assigned square footage by department	Building square footage summary
9.4.23 South Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.24 Mens Facility	Assigned square footage by department	Building square footage summary
9.4.25 D Building	Assigned square footage by department	Building square footage summary
9.4.26 Central Garage	Assigned square footage by department	Building square footage summary
9.4.27 Med Care Fac.	Assigned square footage by department	Building square footage summary
9.4.28 EOB 41 West	Assigned square footage by department	Building square footage summary
9.4.29 District Court	Assigned square footage by department	Building square footage summary
9.4.30 Building Secur	Direct allocation to benefiting department	Court security summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Central Services Admin		
10.4.1 Cent Svcs Admin	Dollar amount of personnel expenses by supervised dept	Annual financial statement
Central Services Support Svcs		
11.4.1 Mail Services	Dollar amount of mail charges	Annual mail chargeback summary
11.4.2 Records Retent	Records Count by department	Record summary log
11.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers
11.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
Human Resources		
12.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
Treasurer		
13.4.1 Cash Accounting	Number of cash trasactions by department	Cash transaction summary
13.4.2 Disb General	Number of vouchers by department	Voucher transaction count summary
13.4.3 Disb Specific	Number of checks and direct deposits by department	Check and direct deposit summary
13.4.4 Delq Tax Fund	Direct allocation to the Delinquent Tax Fund	County Treasurer
13.4.5 Delq Per Prop	Direct allocation to Delinquent Personal Property Tax	County Treasurer
Clerk Admin/Micrographics		
14.4.1 Admin Support	Dollar amount of wages and fringe benefits by dept	Detail General Ledger
14.4.2 Micrographics	Dollar amount of Micrographics charges by department	General ledger



**Oakland County, Michigan  
Building Use Charge  
Nature and Extent of Services**

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. A use charge of two percent has been applied to the original cost of the buildings and subsequent capital improvements. In addition, any allowable interest expense would also be included with the computed use 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

**Oakland County, Michigan  
Building Use Charge  
Nature and Extent of Services**

Trusty Camp  
Materials Management  
Sheriff Administration  
Farmers Market  
West Oakland Office Building  
South Office Building  
Boot Camp  
Mens Facility  
D Building  
Central Garage  
Service Center  
EOB 41 West

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution 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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Use Charge**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Building Use Charge	5,295,238			
Total Departmental Cost Adjustments:	5,295,238			5,295,238
Total To Be Allocated:	5,295,238	0		5,295,238

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Court House
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	5,295,238	0	31,259	96,157	626,422
Functional Cost	5,295,238	0	31,259	96,157	626,422
<b>Allocation Step 1</b>					
1st Allocation	5,295,238	0	31,259	96,157	626,422
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0010 Building Use</b>					
Total Allocated	5,295,238	0	31,259	96,157	626,422



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	2,560	224,206	58,038	18,428	117,800
Functional Cost	2,560	224,206	58,038	18,428	117,800
<b>Allocation Step 1</b>					
1st Allocation	2,560	224,206	58,038	18,428	117,800
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0010 Building Use</b>					
Total Allocated	2,560	224,206	58,038	18,428	117,800



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	76,827	37,875	19,317	36,358	908,385
Functional Cost	76,827	37,875	19,317	36,358	908,385
<b>Allocation Step 1</b>					
1st Allocation	76,827	37,875	19,317	36,358	908,385
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0010 Building Use</b>					
Total Allocated	76,827	37,875	19,317	36,358	908,385



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	200,729	303,441	745,256	18,708	74,052
Functional Cost	200,729	303,441	745,256	18,708	74,052
<b>Allocation Step 1</b>					
1st Allocation	200,729	303,441	745,256	18,708	74,052
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0010 Building Use</b>					
Total Allocated	200,729	303,441	745,256	18,708	74,052



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Materials Mgmt	Sheriff Admin	P&R (Market)	W Oakland Bldg	South Ofc Bldg
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	16,244	245,979	1,590	39,664	144,191
Functional Cost	16,244	245,979	1,590	39,664	144,191
<b>Allocation Step 1</b>					
1st Allocation	16,244	245,979	1,590	39,664	144,191
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0010 Building Use</b>					
Total Allocated	16,244	245,979	1,590	39,664	144,191



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Boot Camp	Mens Facility	D Building	Central Garage	Service Center
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	46,474	21,729	12,441	3,077	48,835
Functional Cost	46,474	21,729	12,441	3,077	48,835
<b>Allocation Step 1</b>					
1st Allocation	46,474	21,729	12,441	3,077	48,835
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0010 Building Use</b>					
Total Allocated	46,474	21,729	12,441	3,077	48,835



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

EOB 41 West

<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Building Use Charge	1,119,196
Functional Cost	1,119,196
Allocation Step 1	
1st Allocation	1,119,196
Allocation Step 2	
2nd Allocation	0
Total For 0010 Building Use	
Total Allocated	1,119,196



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	4,711	12.5386	3,919		3,919		3,919
Pub Svc MSU Ext	12,295	32.7238	10,229		10,229		10,229
Pub Svc CC Prob	19,470	51.8205	16,199		16,199		16,199
Water Res. Comm.	875	2.3289	728		728		728
Others	221	0.5882	184		184		184
SubTotal	37,572	100.0000	31,259		31,259		31,259
TOTAL	37,572	100.0000	31,259		31,259		31,259

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Compliance	4,191	4.9861	4,794		4,794		4,794
Hum Svc Admin	817	0.9720	935		935		935
C&ED Admin	483	0.5746	553		553		553
Health	59,175	70.4012	67,695		67,695		67,695
Hum Svcs Grants	19,021	22.6295	21,760		21,760		21,760
Juvenile Maint	367	0.4366	420		420		420
SubTotal	84,054	100.0000	96,157		96,157		96,157
TOTAL	84,054	100.0000	96,157		96,157		96,157

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Court House

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Corp Counsel	6,512	1.5688	9,827		9,827		9,827
Central Services Support Svcs	23,913	5.7608	36,087		36,087		36,087
Treasurer	9,834	2.3691	14,840		14,840		14,840
Clerk Admin/Micrographics	5,079	1.2236	7,665		7,665		7,665
M&B Reimb.	6,649	1.6018	10,034		10,034		10,034
Pub Svc CC Prob	3,785	0.9118	5,712		5,712		5,712
Clerk / ROD	41,462	9.9884	62,570		62,570		62,570
Probate Court	20,351	4.9027	30,711		30,711		30,711
Family Court	158,743	38.2418	239,556		239,556		239,556
Prosecuting Atty	58,571	14.1101	88,389		88,389		88,389
Sheriff Office	12,974	3.1255	19,579		19,579		19,579
BOC Bd of Comm	8,257	1.9892	12,460		12,460		12,460
BOC Library	21,356	5.1448	32,228		32,228		32,228
LE Grants PA-CRP	5,552	1.3375	8,378		8,378		8,378
Fac & Operations	7,354	1.7716	11,098		11,098		11,098
Delq Per Prop Tx	4,374	1.0537	6,601		6,601		6,601
Others	20,335	4.8988	30,687		30,687		30,687
SubTotal	415,101	100.0000	626,422		626,422		626,422
TOTAL	415,101	100.0000	626,422		626,422		626,422

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Central Svc Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fac & Operations	17,694	93.0284	2,382		2,382		2,382
Others	1,326	6.9716	178		178		178
SubTotal	19,020	100.0000	2,560		2,560		2,560
TOTAL	19,020	100.0000	2,560		2,560		2,560

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk Admin/Micrographics	1,106	1.3564	3,041		3,041		3,041
Road Commission	11,583	14.2053	31,849		31,849		31,849
Info Tech Clemis	6,593	8.0856	18,128		18,128		18,128
Info Technology	61,273	75.1447	168,480		168,480		168,480
Communication	985	1.2080	2,708		2,708		2,708
SubTotal	81,540	100.0000	224,206		224,206		224,206
TOTAL	81,540	100.0000	224,206		224,206		224,206

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Hum Svc Homeland	9,369	31.4407	18,248		18,248		18,248
Sheriff Office	13,223	44.3739	25,753		25,753		25,753
Info Tech Clemis	3,500	11.7454	6,817		6,817		6,817
Others	3,707	12.4400	7,220		7,220		7,220
SubTotal	29,799	100.0000	58,038		58,038		58,038
TOTAL	29,799	100.0000	58,038		58,038		58,038

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	28,198	82.5541	15,213		15,213		15,213
Water Res. Comm.	4,557	13.3413	2,459		2,459		2,459
Others	1,402	4.1046	756		756		756
SubTotal	34,157	100.0000	18,428		18,428		18,428
<b>TOTAL</b>	<b>34,157</b>	<b>100.0000</b>	<b>18,428</b>		<b>18,428</b>		<b>18,428</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
M&B Equalization	18,190	23.9040	28,159		28,159		28,159
Pub Svc Comm Cor	13,140	17.2677	20,341		20,341		20,341
Sheriff Office	1,572	2.0658	2,434		2,434		2,434
Friend of Court	37,490	49.2667	58,036		58,036		58,036
House Comm Dev	5,704	7.4958	8,830		8,830		8,830
SubTotal	76,096	100.0000	117,800		117,800		117,800
TOTAL	76,096	100.0000	117,800		117,800		117,800

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Public Works

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	2,839	4.1854	3,216		3,216		3,216
Water Res. Comm.	40,142	59.1794	45,465		45,465		45,465
Fac & Operations	24,850	36.6352	28,146		28,146		28,146
SubTotal	67,831	100.0000	76,827		76,827		76,827
TOTAL	67,831	100.0000	76,827		76,827		76,827

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fringe Benefits	12,552	100.0000	37,875		37,875		37,875
SubTotal	12,552	100.0000	37,875		37,875		37,875
<b>TOTAL</b>	<b>12,552</b>	<b>100.0000</b>	<b>37,875</b>		<b>37,875</b>		<b>37,875</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	5,136	21.6929	4,190		4,190		4,190
Others	18,540	78.3071	15,127		15,127		15,127
SubTotal	23,676	100.0000	19,317		19,317		19,317
TOTAL	23,676	100.0000	19,317		19,317		19,317

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	2,558	6.7325	2,448		2,448		2,448
Health	32,402	85.2796	31,006		31,006		31,006
Hum Svcs Grants	3,035	7.9879	2,904		2,904		2,904
SubTotal	37,995	100.0000	36,358		36,358		36,358
<b>TOTAL</b>	<b>37,995</b>	<b>100.0000</b>	<b>36,358</b>		<b>36,358</b>		<b>36,358</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Comm Cor	610	0.2276	2,068		2,068		2,068
Sheriff Office	267,368	99.7724	906,317		906,317		906,317
SubTotal	267,978	100.0000	908,385		908,385		908,385
TOTAL	267,978	100.0000	908,385		908,385		908,385

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Med Exam	38,680	100.0000	200,729		200,729		200,729
SubTotal	38,680	100.0000	200,729		200,729		200,729
TOTAL	38,680	100.0000	200,729		200,729		200,729

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Maint	169,559	100.0000	303,441		303,441		303,441
SubTotal	169,559	100.0000	303,441		303,441		303,441
TOTAL	169,559	100.0000	303,441		303,441		303,441

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Work Release

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	61,138	100.0000	745,256		745,256		745,256
SubTotal	61,138	100.0000	745,256		745,256		745,256
TOTAL	61,138	100.0000	745,256		745,256		745,256

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Animal	19,323	83.4651	15,615		15,615		15,615
Others	3,828	16.5349	3,093		3,093		3,093
SubTotal	23,151	100.0000	18,708		18,708		18,708
TOTAL	23,151	100.0000	18,708		18,708		18,708

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	8,708	15.1034	11,184		11,184		11,184
Others	48,948	84.8966	62,868		62,868		62,868
SubTotal	57,656	100.0000	74,052		74,052		74,052
TOTAL	57,656	100.0000	74,052		74,052		74,052

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	6,690	32.1094	5,216		5,216		5,216
Central Services Support Svcs	11,443	54.9220	8,921		8,921		8,921
Health	2,702	12.9686	2,107		2,107		2,107
SubTotal	20,835	100.0000	16,244		16,244		16,244
<b>TOTAL</b>	<b>20,835</b>	<b>100.0000</b>	<b>16,244</b>		<b>16,244</b>		<b>16,244</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	61,891	100.0000	245,979		245,979		245,979
SubTotal	61,891	100.0000	245,979		245,979		245,979
TOTAL	61,891	100.0000	245,979		245,979		245,979

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	7,453	100.0000	1,590		1,590		1,590
SubTotal	7,453	100.0000	1,590		1,590		1,590
TOTAL	7,453	100.0000	1,590		1,590		1,590

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - W Oakland Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	12,556	74.1248	29,401		29,401		29,401
Others	4,383	25.8752	10,263		10,263		10,263
SubTotal	16,939	100.0000	39,664		39,664		39,664
TOTAL	16,939	100.0000	39,664		39,664		39,664

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	3,930	7.1879	10,364		10,364		10,364
Pub Svc Comm Cor	5,533	10.1198	14,592		14,592		14,592
Pub Svc CC Prob	20,649	37.7668	54,456		54,456		54,456
Family Court	5,102	9.3315	13,455		13,455		13,455
Sheriff Office	351	0.6420	926		926		926
BOC Bd of Comm	583	1.0663	1,538		1,538		1,538
Health	4,066	7.4367	10,723		10,723		10,723
Info Technology	8,741	15.9872	23,052		23,052		23,052
Others	5,720	10.4618	15,085		15,085		15,085
SubTotal	54,675	100.0000	144,191		144,191		144,191
TOTAL	54,675	100.0000	144,191		144,191		144,191

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Boot Camp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	100	100.0000	46,474		46,474		46,474
SubTotal	100	100.0000	46,474		46,474		46,474
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>46,474</b>		<b>46,474</b>		<b>46,474</b>

Allocation Basis: Direct allocation to Sheriff

Allocation Source: Facilities Management



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	5,102	100.0000	21,729		21,729		21,729
SubTotal	5,102	100.0000	21,729		21,729		21,729
TOTAL	5,102	100.0000	21,729		21,729		21,729

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - D Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	3,167	100.0000	12,441		12,441		12,441
SubTotal	3,167	100.0000	12,441		12,441		12,441
TOTAL	3,167	100.0000	12,441		12,441		12,441

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Radio Communicat	4,426	16.5786	510		510		510
Motor Pool	22,271	83.4214	2,567		2,567		2,567
SubTotal	26,697	100.0000	3,077		3,077		3,077
TOTAL	26,697	100.0000	3,077		3,077		3,077

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Service Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	48,835		48,835		48,835
SubTotal	100	100.0000	48,835		48,835		48,835
TOTAL	100	100.0000	48,835		48,835		48,835

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	17,802	16.8967	189,107		189,107		189,107
Mgmt & Budget Admin	971	0.9216	10,315		10,315		10,315
County Executive Purchasing	6,990	6.6345	74,253		74,253		74,253
Mgmt & Budget Fiscal Services	23,505	22.3096	249,689		249,689		249,689
Central Services Admin	412	0.3910	4,377		4,377		4,377
Human Resources	20,346	19.3113	216,131		216,131		216,131
Pub Svc Admin	431	0.4091	4,578		4,578		4,578
C&ED Admin	750	0.7119	7,967		7,967		7,967
C&ED Dev & Plan	21,333	20.2481	226,616		226,616		226,616
JTPA Grants	2,504	2.3767	26,599		26,599		26,599
Bldg & Liab Ins	2,058	1.9533	21,862		21,862		21,862
Fringe Benefits	1,029	0.9767	10,931		10,931		10,931
Others	7,227	6.8595	76,771		76,771		76,771
SubTotal	105,358	100.0000	1,119,196		1,119,196		1,119,196
TOTAL	105,358	100.0000	1,119,196		1,119,196		1,119,196

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Central Svc Bld	Info Tech Bldg	Annex I
County Executive Admin	189,107	0	0	0	0	0	0
County Executive Compliance	4,794	0	4,794	0	0	0	0
County Executive Corp Counsel	9,827	0	0	9,827	0	0	0
Mgmt & Budget Admin	10,315	0	0	0	0	0	0
County Executive Purchasing	74,253	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	249,689	0	0	0	0	0	0
Facilities Management	57,267	0	0	0	0	0	0
Central Services Admin	4,377	0	0	0	0	0	0
Central Services Support Svcs	60,221	0	0	36,087	0	0	0
Human Resources	216,131	0	0	0	0	0	0
Treasurer	14,840	0	0	14,840	0	0	0
Clerk Admin/Micrographics	10,706	0	0	7,665	0	3,041	0
M&B Equalization	28,159	0	0	0	0	0	0
M&B Reimb.	10,034	0	0	10,034	0	0	0
Hum Svc Admin	935	0	935	0	0	0	0
Hum Svc Homeland	18,248	0	0	0	0	0	18,248
Pub Svc Admin	4,578	0	0	0	0	0	0
Pub Svc Vets Svc	14,283	3,919	0	0	0	0	0
Pub Svc Comm Cor	37,001	0	0	0	0	0	0
Pub Svc MSU Ext	10,229	10,229	0	0	0	0	0
Pub Svc Animal	15,615	0	0	0	0	0	0
Pub Svc CC Prob	76,367	16,199	0	5,712	0	0	0
Pub Svc Med Exam	200,729	0	0	0	0	0	0
C&ED Admin	8,520	0	553	0	0	0	0
C&ED Dev & Plan	226,616	0	0	0	0	0	0
Clerk / ROD	62,570	0	0	62,570	0	0	0
Probate Court	30,711	0	0	30,711	0	0	0
Family Court	253,011	0	0	239,556	0	0	0
Prosecuting Atty	88,389	0	0	88,389	0	0	0
Sheriff Office	2,003,902	0	0	19,579	0	0	25,753
BOC Bd of Comm	13,998	0	0	12,460	0	0	0
BOC Library	32,228	0	0	32,228	0	0	0
Water Res. Comm.	48,652	728	0	0	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Central Svc Bld	Info Tech Bldg	Annex I
Parks & Rec	4,038	0	0	0	0	0	0
Road Commission	31,849	0	0	0	0	31,849	0
Friend of Court	58,036	0	0	0	0	0	0
Health	145,122	0	67,695	0	0	0	0
JTPA Grants	26,599	0	0	0	0	0	0
LE Grants PA-CRP	8,378	0	0	8,378	0	0	0
House Comm Dev	8,830	0	0	0	0	0	0
Hum Svcs Grants	24,664	0	21,760	0	0	0	0
Juvenile Maint	303,861	0	420	0	0	0	0
Fac & Operations	41,626	0	0	11,098	2,382	0	0
Info Tech Clemis	24,945	0	0	0	0	18,128	6,817
Info Technology	191,532	0	0	0	0	168,480	0
Radio Communicat	510	0	0	0	0	0	0
Motor Pool	2,567	0	0	0	0	0	0
Communication	2,708	0	0	0	0	2,708	0
Bldg & Liab Ins	21,862	0	0	0	0	0	0
Fringe Benefits	48,806	0	0	0	0	0	0
Delq Per Prop Tx	6,601	0	0	6,601	0	0	0
Others	256,402	184	0	30,687	178	0	7,220
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>5,295,238</b>	<b>31,259</b>	<b>96,157</b>	<b>626,422</b>	<b>2,560</b>	<b>224,206</b>	<b>58,038</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	3,216	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	15,213	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	28,159	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	20,341	0	0	0	0	2,068
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	2,434	0	0	0	0	906,317
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	2,459	0	45,465	0	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Parks & Rec	0	0	0	0	0	2,448	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	58,036	0	0	0	0	0
Health	0	0	0	0	4,190	31,006	0
JTPA Grants	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	8,830	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	2,904	0
Juvenile Maint	0	0	0	0	0	0	0
Fac & Operations	0	0	28,146	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	37,875	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	756	0	0	0	15,127	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>18,428</b>	<b>117,800</b>	<b>76,827</b>	<b>37,875</b>	<b>19,317</b>	<b>36,358</b>	<b>908,385</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	5,216	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	8,921	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	15,615	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	200,729	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	745,256	0	11,184	0	245,979
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Parks & Rec	0	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	0	0	0	0	2,107	0
JTPA Grants	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	0	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	0	0
Juvenile Maint	0	303,441	0	0	0	0	0
Fac & Operations	0	0	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	0	0	3,093	62,868	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>200,729</b>	<b>303,441</b>	<b>745,256</b>	<b>18,708</b>	<b>74,052</b>	<b>16,244</b>	<b>245,979</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	P&R (Market)	W Oakland Bldg	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	10,364	0	0	0	0
Pub Svc Comm Cor	0	0	14,592	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0	0	0
Pub Svc CC Prob	0	0	54,456	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	13,455	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	926	46,474	0	0	0
BOC Bd of Comm	0	0	1,538	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	P&R (Market)	W Oakland Bldg	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Parks & Rec	1,590	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	29,401	10,723	0	0	0	0
JTPA Grants	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	0	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	0	0
Juvenile Maint	0	0	0	0	0	0	0
Fac & Operations	0	0	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	23,052	0	0	0	0
Radio Communicat	0	0	0	0	0	0	510
Motor Pool	0	0	0	0	0	0	2,567
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	10,263	15,085	0	21,729	12,441	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>1,590</b>	<b>39,664</b>	<b>144,191</b>	<b>46,474</b>	<b>21,729</b>	<b>12,441</b>	<b>3,077</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Service Center	EOB 41 West
County Executive Admin	0	189,107
County Executive Compliance	0	0
County Executive Corp Counsel	0	0
Mgmt & Budget Admin	0	10,315
County Executive Purchasing	0	74,253
Mgmt & Budget Fiscal Services	0	249,689
Facilities Management	48,835	0
Central Services Admin	0	4,377
Central Services Support Svcs	0	0
Human Resources	0	216,131
Treasurer	0	0
Clerk Admin/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Pub Svc Admin	0	4,578
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	0
Pub Svc MSU Ext	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	7,967
C&ED Dev & Plan	0	226,616
Clerk / ROD	0	0
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	0	0
BOC Bd of Comm	0	0
BOC Library	0	0
Water Res. Comm.	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Service Center	EOB 41 West
Parks & Rec	0	0
Road Commission	0	0
Friend of Court	0	0
Health	0	0
JTPA Grants	0	26,599
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Juvenile Maint	0	0
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	0	21,862
Fringe Benefits	0	10,931
Delq Per Prop Tx	0	0
Others	0	76,771
Direct Billed	0	0
<b>Total</b>	<b>48,835</b>	<b>1,119,196</b>



**Oakland County, Michigan  
Non-Departmental  
Nature and Extent of Services**

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:

**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 allocated based on the square footage of each department located within each respective facility

**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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Non-Departmental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,087,412			17,087,412
County Executive Compliance		2,538	2,538	
County Executive Purchasing		3,293	3,293	
Mgmt & Budget Fiscal Services		17,445	17,445	
Treasurer		160	160	
Total Allocated Additions:		<u>23,436</u>	<u>23,436</u>	23,436
Total To Be Allocated:	<u>17,087,412</u>	<u>23,436</u>		<u>17,110,848</u>

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	Total	General & Admin	Specific Serv	Grounds Care	FM&O
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Buildings	2,658,388	0	0	600,000	539,331
Insurance	214,129	0	180,740	0	0
Miscellaneous	35,448	0	34,986	0	0
Other Expenses	14,179,447	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	17,087,412	0	215,726	600,000	539,331
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	17,087,412	0	215,726	600,000	539,331
<b>Allocation Step 1</b>					
Unallocated Costs	( 15,732,355)	0	0	0	0
1st Allocation	1,355,057	0	215,726	600,000	539,331
<b>Allocation Step 2</b>					
Inbound- All Others	23,436	23,436	0	0	0
Reallocate Admin Costs		( 23,436)	296	823	740
Unallocated Costs	( 21,577)	0	0	0	0
2nd Allocation	1,859	0	296	823	740
<b>Total For 0025 Non-Departmental</b>					
Total Allocated	1,356,916	0	216,022	600,823	540,071



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	General Gov't
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<b>Other Expense &amp; Cost</b>	
Buildings	1,519,057
Insurance	33,389
Miscellaneous	462
Other Expenses	14,179,447
<b>Departmental Totals</b>	
Total Expenditures	15,732,355
<b>Deductions</b>	
Total Deductions	0
Functional Cost	15,732,355
<b>Allocation Step 1</b>	
Unallocated Costs	( 15,732,355)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	21,577
Unallocated Costs	( 21,577)
2nd Allocation	0
<b>Total For 0025 Non-Departmental</b>	
Total Allocated	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mgmt & Budget Fiscal Services	1,095	0.5076	1,095		1,095	2	1,097
Facilities Management	162,700	75.4196	162,700		162,700	222	162,922
Human Resources	15,000	6.9533	15,000		15,000	21	15,021
Treasurer	33,891	15.7102	33,891		33,891	47	33,938
District Court	687	0.3185	687		687	1	688
Sheriff Office	2,177	1.0092	2,177		2,177	3	2,180
Health	71	0.0329	71		71		71
Others	105	0.0487	105		105		105
SubTotal	215,726	100.0000	215,726		215,726	296	216,022
TOTAL	215,726	100.0000	215,726		215,726	296	216,022

Allocation Basis: Dollar amount of expenses by benefiting department

Allocation Source: Expenditure financial analysis inquiry



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Grounds Care

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	600,000		600,000	823	600,823
SubTotal	100	100.0000	600,000		600,000	823	600,823
TOTAL	100	100.0000	600,000		600,000	823	600,823

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - FM&O

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	539,331		539,331	740	540,071
SubTotal	100	100.0000	539,331		539,331	740	540,071
TOTAL	100	100.0000	539,331		539,331	740	540,071

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Expenditure financial analysis inquire



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Non-Departmental**

Receiving Department	Total	Specific Serv	Grounds Care	FM&O
Mgmt & Budget Fiscal Services	1,097	1,097	0	0
Facilities Management	1,303,816	162,922	600,823	540,071
Human Resources	15,021	15,021	0	0
Treasurer	33,938	33,938	0	0
District Court	688	688	0	0
Sheriff Office	2,180	2,180	0	0
Health	71	71	0	0
Others	105	105	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>1,356,916</b>	<b>216,022</b>	<b>600,823</b>	<b>540,071</b>



**Oakland County, Michigan  
County Executive Administration  
Nature and Extent of Services**

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 departments without elected officials. Costs have been allocated based on the dollar amount of personnel expenses 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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Executive Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,768,005			2,768,005
Building Use Charge	189,107		189,107	
County Executive Compliance		1,680	1,680	
County Executive Corp Counsel		54,483	54,483	
County Executive Purchasing		( 741)	( 741)	
Mgmt & Budget Fiscal Services		15,685	15,685	
Facilities Management		33,980	33,980	
Central Services Support Svcs		6,566	6,566	
Human Resources		24,705	24,705	
Treasurer		72	72	
Total Allocated Additions:	189,107	136,430	325,537	325,537
Total To Be Allocated:	2,957,112	136,430		3,093,542



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Admin**

	Total	General & Admin	Administration	General Govt
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,300,532	0	1,049,018	251,514
FRINGE BENEFITS	827,416	0	667,394	160,022
<b>Other Expense &amp; Cost</b>				
Supplies	31,105	0	25,089	6,016
Travel	7,943	0	6,407	1,536
Operating Expenses	11,487	0	9,265	2,222
Professional Serv	168,302	0	0	168,302
Internal Charges	421,220	0	339,756	81,464
<b>Departmental Totals</b>				
Total Expenditures	2,768,005	0	2,096,929	671,076
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	2,768,005	0	2,096,929	671,076
<b>Allocation Step 1</b>				
Inbound- All Others	189,107	0	152,535	36,572
Unallocated Costs	( 707,648)	0	0	( 707,648)
1st Allocation	2,249,464	0	2,249,464	0
<b>Allocation Step 2</b>				
Inbound- All Others	136,430	0	110,045	26,385
Unallocated Costs	( 26,385)	0	0	( 26,385)
2nd Allocation	110,045	0	110,045	0
<b>Total For 0030 County Executive</b>				
Total Allocated	2,359,509	0	2,359,509	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Admin**

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Compliance	487,188	0.4225	9,504		9,504	465	9,969
County Executive Corp Counsel	1,927,243	1.6714	37,597		37,597	1,839	39,436
Mgmt & Budget Admin	222,748	0.1932	4,345		4,345	213	4,558
County Executive Purchasing	965,410	0.8372	18,833		18,833	921	19,754
Mgmt & Budget Fiscal Services	4,705,479	4.0807	91,795		91,795	4,491	96,286
Facilities Management	1,022,851	0.8870	19,954		19,954	976	20,930
Central Services Admin	217,120	0.1883	4,236		4,236	207	4,443
Central Services Support Svcs	1,094,891	0.9495	21,359		21,359	1,045	22,404
Human Resources	2,404,515	2.0853	46,907		46,907	2,295	49,202
M&B Equalization	7,086,790	6.1459	138,250		138,250	6,763	145,013
M&B Reimb.	2,298,717	1.9935	44,844		44,844	2,194	47,038
Hum Svc Admin	201,899	0.1751	3,939		3,939	193	4,132
Hum Svc Homeland	683,625	0.5929	13,336		13,336	652	13,988
Pub Svc Admin	189,486	0.1643	3,696		3,696	181	3,877
Pub Svc Vets Svc	1,380,108	1.1969	26,923		26,923	1,317	28,240
Pub Svc Comm Cor	3,447,227	2.9895	67,249		67,249	3,290	70,539
Pub Svc MSU Ext	750,281	0.6507	14,637		14,637	716	15,353
Pub Svc Animal	1,997,288	1.7321	38,963		38,963	1,906	40,869
Pub Svc Med Exam	3,029,494	2.6273	59,100		59,100	2,891	61,991
C&ED Admin	527,347	0.4573	10,288		10,288	503	10,791
C&ED Dev & Plan	4,054,096	3.5158	79,088		79,088	3,869	82,957
Health	20,497,485	17.7760	399,864		399,864	19,561	419,425
Oakland Enhance	430,166	0.3731	8,392		8,392	411	8,803
JTPA Grants	576,416	0.4999	11,245		11,245	550	11,795
House Comm Dev	1,987,012	1.7232	38,763		38,763	1,896	40,659
Hum Svcs Grants	5,213,743	4.5215	101,710		101,710	4,976	106,686
Juvenile Maint	14,925,691	12.9440	291,171		291,171	14,244	305,415
Fire Record Mgmt	399,976	0.3469	7,803		7,803	382	8,185
Airport	1,794,884	1.5566	35,015		35,015	1,713	36,728
Fac & Operations	12,005,924	10.4119	234,212		234,212	11,458	245,670



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Admin**

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Info Tech Clemis	2,007,181	1.7407	39,156		39,156	1,916	41,072
Info Technology	11,885,034	10.3071	231,854		231,854	11,342	243,196
Radio Communicat	825,573	0.7160	16,105		16,105	788	16,893
Motor Pool	1,227,230	1.0643	23,941		23,941	1,171	25,112
Communication	330,068	0.2862	6,439		6,439	315	6,754
Bldg & Liab Ins	721,795	0.6260	14,081		14,081	689	14,770
Fringe Benefits	1,787,488	1.5502	34,870		34,870	1,706	36,576
SubTotal	115,309,469	100.0000	2,249,464		2,249,464	110,045	2,359,509
TOTAL	115,309,469	100.0000	2,249,464		2,249,464	110,045	2,359,509

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Admin**

Receiving Department	Total	Administration
County Executive Compliance	9,969	9,969
County Executive Corp Counsel	39,436	39,436
Mgmt & Budget Admin	4,558	4,558
County Executive Purchasing	19,754	19,754
Mgmt & Budget Fiscal Services	96,286	96,286
Facilities Management	20,930	20,930
Central Services Admin	4,443	4,443
Central Services Support Svcs	22,404	22,404
Human Resources	49,202	49,202
M&B Equalization	145,013	145,013
M&B Reimb.	47,038	47,038
Hum Svc Admin	4,132	4,132
Hum Svc Homeland	13,988	13,988
Pub Svc Admin	3,877	3,877
Pub Svc Vets Svc	28,240	28,240
Pub Svc Comm Cor	70,539	70,539
Pub Svc MSU Ext	15,353	15,353
Pub Svc Animal	40,869	40,869
Pub Svc Med Exam	61,991	61,991
C&ED Admin	10,791	10,791
C&ED Dev & Plan	82,957	82,957
Health	419,425	419,425
Oakland Enhance	8,803	8,803
JTPA Grants	11,795	11,795
House Comm Dev	40,659	40,659
Hum Svcs Grants	106,686	106,686
Juvenile Maint	305,415	305,415
Fire Record Mgmt	8,185	8,185
Airport	36,728	36,728
Fac & Operations	245,670	245,670
Info Tech Clemis	41,072	41,072
Info Technology	243,196	243,196
Radio Communicat	16,893	16,893



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Admin**

Receiving Department	Total	Administration
Motor Pool	25,112	25,112
Communication	6,754	6,754
Bldg & Liab Ins	14,770	14,770
Fringe Benefits	36,576	36,576
Direct Billed	0	0
<b>Total</b>	<b>2,359,509</b>	<b>2,359,509</b>



**Oakland County, Michigan  
County Executive - Compliance  
Nature and Extent of Services**

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

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

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

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

**Oakland County, Michigan  
County Executive - Compliance  
Nature and Extent of Services**

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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Executive Compliance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	559,907			559,907
Building Use Charge	4,794		4,794	
County Executive Admin	9,504	465	9,969	
County Executive Compliance		340	340	
County Executive Purchasing		704	704	
Mgmt & Budget Fiscal Services		3,519	3,519	
Facilities Management		5,979	5,979	
Central Services Support Svcs		1,624	1,624	
Human Resources		5,656	5,656	
Treasurer		29	29	
Total Allocated Additions:	14,298	18,316	32,614	32,614
Annual County Audit	233,500			
Misc Reimbursement	( 3,706)			
Total Departmental Cost Adjustments:	229,794			229,794
Total To Be Allocated:	803,999	18,316		822,315



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Compliance**

	Total	General & Admin	General Audits	Audits/Bank Rec	Purchasing Adm
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	309,043	0	71,127	213,834	24,082
FRINGE BENEFITS	178,144	0	41,009	123,258	13,877
<b>Other Expense &amp; Cost</b>					
Supplies	2,954	0	680	2,044	230
Operating Expenses	3,412	0	785	2,361	266
Contract Services	267	0	61	185	21
Travel	2,058	0	474	1,424	160
Expendable Equip	1,653	0	381	1,143	129
Internal Charges	62,376	0	14,359	43,158	4,859
<b>Departmental Totals</b>					
Total Expenditures	559,907	0	128,876	387,407	43,624
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Annual County Audit	233,500	0	233,500	0	0
Misc Reimbursement	( 3,706)	0	( 3,706)	0	0
Functional Cost	789,701	0	358,670	387,407	43,624
<b>Allocation Step 1</b>					
Inbound- All Others	14,298	0	3,291	9,893	1,114
1st Allocation	803,999	0	361,961	397,300	44,738
<b>Allocation Step 2</b>					
Inbound- All Others	18,316	0	4,215	12,674	1,427
2nd Allocation	18,316	0	4,215	12,674	1,427



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Compliance**

	Total	General & Admin	General Audits	Audits/Bank Rec	Purchasing Adm
Total For 0040 County Executive					
Total Allocated	822,315	0	366,176	409,974	46,165



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Compliance**

## Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	4,182	0.7013	2,538		2,538		2,538
County Executive Admin	2,768	0.4642	1,680		1,680		1,680
County Executive Compliance	560	0.0939	340		340		340
County Executive Corp Counsel	2,166	0.3632	1,315		1,315	16	1,331
Mgmt & Budget Admin	240	0.0402	146		146	2	148
County Executive Purchasing	1,119	0.1876	679		679	8	687
Mgmt & Budget Fiscal Services	5,905	0.9902	3,584		3,584	42	3,626
Facilities Management	1,196	0.2006	726		726	9	735
Central Services Admin	230	0.0386	140		140	2	142
Central Services Support Svcs	2,213	0.3711	1,343		1,343	16	1,359
Human Resources	3,509	0.5884	2,130		2,130	25	2,155
Treasurer	8,371	1.4037	5,081		5,081	60	5,141
Clerk Admin/Micrographics	1,417	0.2376	860		860	10	870
M&B Equalization	8,710	1.4606	5,287		5,287	62	5,349
M&B Reimb.	2,835	0.4754	1,721		1,721	20	1,741
Hum Svc Admin	2,258	0.3786	1,371		1,371	16	1,387
Hum Svc Homeland	1,338	0.2244	812		812	10	822
Pub Svc Admin	194	0.0325	118		118	1	119
Pub Svc Vets Svc	1,721	0.2886	1,045		1,045	12	1,057
Pub Svc Comm Cor	4,600	0.7714	2,792		2,792	33	2,825
Pub Svc MSU Ext	1,088	0.1824	660		660	8	668
Pub Svc Animal	3,212	0.5386	1,950		1,950	23	1,973
Pub Svc CC Prob	542	0.0909	329		329	4	333
Pub Svc Med Exam	4,520	0.7579	2,743		2,743	32	2,775
C&ED Admin	690	0.1157	419		419	5	424
C&ED Dev & Plan	6,236	1.0457	3,785		3,785	45	3,830
Clerk / ROD	8,199	1.3749	4,976		4,976	59	5,035
District Court	15,671	2.6278	9,512		9,512	112	9,624
Probate Court	5,811	0.9744	3,527		3,527	42	3,569
Family Court	29,867	5.0083	18,128		18,128	214	18,342

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Compliance**

## Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	16,902	2.8342	10,259		10,259	121	10,380
Sheriff Office	130,768	21.9283	79,367		79,367	935	80,302
BOC Bd of Comm	2,670	0.4477	1,621		1,621	19	1,640
BOC Library	1,346	0.2257	817		817	10	827
Water Res. Comm.	5,100	0.8552	3,095		3,095	37	3,132
Parks & Rec	21,182	3.5519	12,857		12,857	152	13,009
Friend of Court	15,843	2.6567	9,616		9,616	113	9,729
Health	28,752	4.8213	17,451		17,451	206	17,657
ROD Automation	1,531	0.2567	929		929	11	940
Oakland Enhance	464	0.0778	282		282	3	285
Water Res Co SRF	8,921	1.4959	5,415		5,415	64	5,479
Restricted Funds	52	0.0087	32		32		32
Social Welfare	127	0.0213	77		77	1	78
Multi Org Grants	2,764	0.4635	1,678		1,678	20	1,698
JTPA Grants	21,105	3.5390	12,810		12,810	151	12,961
LE Grants Misc	1,691	0.2836	1,026		1,026	12	1,038
LE Grants PA-CRP	2,470	0.4142	1,499		1,499	18	1,517
LE Grants CLEMIS	763	0.1279	463		463	5	468
LE Grants Rd Pat	761	0.1276	462		462	5	467
House Comm Dev	9,262	1.5531	5,622		5,622	66	5,688
Hum Svcs Grants	14,069	2.3592	8,539		8,539	101	8,640
Other Grants	6,068	1.0175	3,683		3,683	43	3,726
PSP & COPS Prog	202	0.0339	123		123	1	124
Judicial Grants	246	0.0413	149		149	2	151
Brownfield Init.	17	0.0029	10		10		10
Pollution Ctrl	75	0.0126	46		46	1	47
Juvenile Maint	34,352	5.7604	20,850		20,850	246	21,096
Co Vets Trust	263	0.0441	160		160	2	162
Waste Res. Mgmt	105	0.0176	64		64	1	65
MI Child	34	0.0057	21		21		21

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Compliance**

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res Co CPF	4,281	0.7179	2,598		2,598	31	2,629
Fire Record Mgmt	617	0.1035	374		374	4	378
Airport	6,297	1.0559	3,822		3,822	45	3,867
Drain Prop Funds	38,921	6.5265	23,624		23,624	279	23,903
Delq Tax Revolv	309	0.0518	188		188	2	190
Fac & Operations	23,760	3.9842	14,421		14,421	170	14,591
Info Tech Clemis	6,919	1.1602	4,200		4,200	50	4,250
Info Technology	27,382	4.5916	16,620		16,620	196	16,816
Drain Equipment	1,305	0.2188	792		792	9	801
Radio Communicat	9,549	1.6012	5,796		5,796	68	5,864
Motor Pool	7,964	1.3355	4,834		4,834	57	4,891
Communication	2,639	0.4425	1,602		1,602	19	1,621
Bldg & Liab Ins	4,025	0.6749	2,443		2,443	29	2,472
Fringe Benefits	2,095	0.3513	1,272		1,272	15	1,287
Delq Per Prop Tx	1,014	0.1700	615		615	7	622
SubTotal	596,350	100.0000	361,961		361,961	4,215	366,176
TOTAL	596,350	100.0000	361,961		361,961	4,215	366,176

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Compliance**

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	430.75	13.5889	53,989		53,989	1,722	55,711
Treasurer	1,523.25	48.0541	190,917		190,917	6,090	197,007
M&B Reimb.	27.75	0.8754	3,478		3,478	111	3,589
Pub Svc Vets Svc	9.00	0.2839	1,128		1,128	36	1,164
District Court	0.50	0.0158	63		63	2	65
Family Court	26.75	0.8439	3,353		3,353	107	3,460
Prosecuting Atty	21.00	0.6625	2,632		2,632	84	2,716
Sheriff Office	875.37	27.6153	109,716		109,716	3,500	113,216
Parks & Rec	1.50	0.0473	188		188	6	194
Friend of Court	198.25	6.2542	24,848		24,848	793	25,641
Social Welfare	55.75	1.7587	6,988		6,988	223	7,211
SubTotal	3,169.87	100.0000	397,300		397,300	12,674	409,974
TOTAL	3,169.87	100.0000	397,300		397,300	12,674	409,974

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Compliance**

Activity - Purchasing Adm

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Purchasing	100	100.0000	44,738		44,738	1,427	46,165
SubTotal	100	100.0000	44,738		44,738	1,427	46,165
TOTAL	100	100.0000	44,738		44,738	1,427	46,165

Allocation Basis: Direct allocation to Purchasing

Allocation Source: Compliance Office time allocation summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Non-Departmental	2,538	2,538	0	0
County Executive Admin	1,680	1,680	0	0
County Executive Compliance	340	340	0	0
County Executive Corp Counsel	1,331	1,331	0	0
Mgmt & Budget Admin	148	148	0	0
County Executive Purchasing	46,852	687	0	46,165
Mgmt & Budget Fiscal Services	3,626	3,626	0	0
Facilities Management	735	735	0	0
Central Services Admin	142	142	0	0
Central Services Support Svcs	1,359	1,359	0	0
Human Resources	57,866	2,155	55,711	0
Treasurer	202,148	5,141	197,007	0
Clerk Admin/Micrographics	870	870	0	0
M&B Equalization	5,349	5,349	0	0
M&B Reimb.	5,330	1,741	3,589	0
Hum Svc Admin	1,387	1,387	0	0
Hum Svc Homeland	822	822	0	0
Pub Svc Admin	119	119	0	0
Pub Svc Vets Svc	2,221	1,057	1,164	0
Pub Svc Comm Cor	2,825	2,825	0	0
Pub Svc MSU Ext	668	668	0	0
Pub Svc Animal	1,973	1,973	0	0
Pub Svc CC Prob	333	333	0	0
Pub Svc Med Exam	2,775	2,775	0	0
C&ED Admin	424	424	0	0
C&ED Dev & Plan	3,830	3,830	0	0
Clerk / ROD	5,035	5,035	0	0
District Court	9,689	9,624	65	0
Probate Court	3,569	3,569	0	0
Family Court	21,802	18,342	3,460	0
Prosecuting Atty	13,096	10,380	2,716	0
Sheriff Office	193,518	80,302	113,216	0
BOC Bd of Comm	1,640	1,640	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
BOC Library	827	827	0	0
Water Res. Comm.	3,132	3,132	0	0
Parks & Rec	13,203	13,009	194	0
Friend of Court	35,370	9,729	25,641	0
Health	17,657	17,657	0	0
ROD Automation	940	940	0	0
Oakland Enhance	285	285	0	0
Water Res Co SRF	5,479	5,479	0	0
Restricted Funds	32	32	0	0
Social Welfare	7,289	78	7,211	0
Multi Org Grants	1,698	1,698	0	0
JTPA Grants	12,961	12,961	0	0
LE Grants Misc	1,038	1,038	0	0
LE Grants PA-CRP	1,517	1,517	0	0
LE Grants CLEMIS	468	468	0	0
LE Grants Rd Pat	467	467	0	0
House Comm Dev	5,688	5,688	0	0
Hum Svcs Grants	8,640	8,640	0	0
Other Grants	3,726	3,726	0	0
PSP & COPS Prog	124	124	0	0
Judicial Grants	151	151	0	0
Brownfield Init.	10	10	0	0
Pollution Ctrl	47	47	0	0
Juvenile Maint	21,096	21,096	0	0
Co Vets Trust	162	162	0	0
Waste Res. Mgmt	65	65	0	0
MI Child	21	21	0	0
Water Res Co CPF	2,629	2,629	0	0
Fire Record Mgmt	378	378	0	0
Airport	3,867	3,867	0	0
Drain Prop Funds	23,903	23,903	0	0
Delq Tax Revolv	190	190	0	0
Fac & Operations	14,591	14,591	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Compliance**

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Info Tech Clemis	4,250	4,250	0	0
Info Technology	16,816	16,816	0	0
Drain Equipment	801	801	0	0
Radio Communicat	5,864	5,864	0	0
Motor Pool	4,891	4,891	0	0
Communication	1,621	1,621	0	0
Bldg & Liab Ins	2,472	2,472	0	0
Fringe Benefits	1,287	1,287	0	0
Delq Per Prop Tx	622	622	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>822,315</b>	<b>366,176</b>	<b>409,974</b>	<b>46,165</b>



**Oakland County, Michigan  
Corporation Counsel  
Nature and Extent of Services**

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 costs of providing administrative support and building costs to counsel staff included 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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Executive Corp Counsel**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,165,567			2,165,567
Building Use Charge	9,827		9,827	
County Executive Admin	37,597	1,839	39,436	
County Executive Compliance	1,315	16	1,331	
County Executive Corp Counsel		128,300	128,300	
County Executive Purchasing		( 1,469)	( 1,469)	
Mgmt & Budget Fiscal Services		12,747	12,747	
Facilities Management		16,272	16,272	
Central Services Support Svcs		13,558	13,558	
Human Resources		22,375	22,375	
Treasurer		50	50	
Total Allocated Additions:	48,739	193,688	242,427	242,427
Misc Reimbursement	( 2)			
Total Departmental Cost Adjustments:	( 2)			( 2)
Total To Be Allocated:	2,214,304	193,688		2,407,992



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Corp Counsel**

	Total	General & Admin	Civil Counsel	Bldg Liab
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,245,066	120,590	1,124,476	0
FRINGE BENEFITS	682,177	66,103	616,074	0
<b>Other Expense &amp; Cost</b>				
Supplies	6,826	661	6,165	0
Operating Exp	26,519	2,570	23,949	0
Travel	6,574	637	5,937	0
Building Space	101,397	5,688	90,021	5,688
Internal Charges	97,008	9,400	87,608	0
<b>Departmental Totals</b>				
Total Expenditures	2,165,567	205,649	1,954,230	5,688
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Misc Reimbursement	( 2)	( 2)	0	0
Functional Cost	2,165,565	205,647	1,954,230	5,688
<b>Allocation Step 1</b>				
Inbound- All Others	48,739	4,721	44,018	0
Reallocate Admin Costs		( 210,368)	193,391	16,977
1st Allocation	2,214,304	0	2,191,639	22,665
<b>Allocation Step 2</b>				
Inbound- All Others	193,688	18,760	174,928	0
Reallocate Admin Costs		( 18,760)	17,246	1,514
2nd Allocation	193,688	0	192,174	1,514



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Corp Counsel**

	Total	General & Admin	Civil Counsel	Bldg Liab
Total For 0050 County Executive				
Total Allocated	2,407,992	0	2,383,813	24,179



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Corp Counsel**

## Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	31	2.4860	54,483		54,483		54,483
County Executive Corp Counsel	73	5.8541	128,300		128,300		128,300
Mgmt & Budget Admin	3	0.2406	5,273		5,273	504	5,777
County Executive Purchasing	41	3.2879	72,059		72,059	6,893	78,952
Mgmt & Budget Fiscal Services	9	0.7217	15,818		15,818	1,513	17,331
Facilities Management	33	2.6464	57,998		57,998	5,548	63,546
Central Services Support Svcs	5	0.4010	8,788		8,788	841	9,629
Human Resources	22	1.7642	38,666		38,666	3,699	42,365
Treasurer	31	2.4860	54,483		54,483	5,212	59,695
M&B Equalization	41	3.2879	72,059		72,059	6,893	78,952
M&B Reimb.	52	4.1700	91,392		91,392	8,743	100,135
Hum Svc Admin	6	0.4812	10,545		10,545	1,009	11,554
Hum Svc Homeland	19	1.5237	33,393		33,393	3,194	36,587
Pub Svc Vets Svc	1	0.0802	1,758		1,758	168	1,926
Pub Svc Comm Cor	5	0.4010	8,788		8,788	841	9,629
Pub Svc Animal	22	1.7642	38,666		38,666	3,699	42,365
Pub Svc Med Exam	13	1.0425	22,848		22,848	2,186	25,034
C&ED Dev & Plan	71	5.6937	124,785		124,785	11,937	136,722
Clerk / ROD	53	4.2502	93,149		93,149	8,911	102,060
District Court	19	1.5237	33,393		33,393	3,194	36,587
Probate Court	43	3.4483	75,574		75,574	7,230	82,804
Family Court	23	1.8444	40,423		40,423	3,867	44,290
Prosecuting Atty	13	1.0425	22,848		22,848	2,186	25,034
Sheriff Office	226	18.1233	397,199		397,199	37,998	435,197
BOC Bd of Comm	25	2.0048	43,938		43,938	4,203	48,141
BOC Library	4	0.3208	7,030		7,030	673	7,703
Water Res. Comm.	20	1.6038	35,151		35,151	3,363	38,514
Parks & Rec	68	5.4531	119,512		119,512	11,433	130,945
Friend of Court	9	0.7217	15,818		15,818	1,513	17,331
Health	80	6.4154	140,602		140,602	13,450	154,052

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Corp Counsel**

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Maint	14	1.1227	24,605		24,605	2,354	26,959
Airport	7	0.5613	12,303		12,303	1,177	13,480
Info Technology	144	11.5477	253,084		253,084	24,211	277,295
Fringe Benefits	21	1.6840	36,908		36,908	3,531	40,439
SubTotal	1,247	100.0000	2,191,639		2,191,639	192,174	2,383,813
TOTAL	1,247	100.0000	2,191,639		2,191,639	192,174	2,383,813

Allocation Basis: Number of cases by department

Allocation Source: Annual file summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Corp Counsel**

Activity - Bldg Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bldg & Liab Ins	100	100.0000	22,665		22,665	1,514	24,179
SubTotal	100	100.0000	22,665		22,665	1,514	24,179
TOTAL	100	100.0000	22,665		22,665	1,514	24,179

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Corp Counsel**

Receiving Department	Total	Civil Counsel	Bldg Liab
County Executive Admin	54,483	54,483	0
County Executive Corp Counsel	128,300	128,300	0
Mgmt & Budget Admin	5,777	5,777	0
County Executive Purchasing	78,952	78,952	0
Mgmt & Budget Fiscal Services	17,331	17,331	0
Facilities Management	63,546	63,546	0
Central Services Support Svcs	9,629	9,629	0
Human Resources	42,365	42,365	0
Treasurer	59,695	59,695	0
M&B Equalization	78,952	78,952	0
M&B Reimb.	100,135	100,135	0
Hum Svc Admin	11,554	11,554	0
Hum Svc Homeland	36,587	36,587	0
Pub Svc Vets Svc	1,926	1,926	0
Pub Svc Comm Cor	9,629	9,629	0
Pub Svc Animal	42,365	42,365	0
Pub Svc Med Exam	25,034	25,034	0
C&ED Dev & Plan	136,722	136,722	0
Clerk / ROD	102,060	102,060	0
District Court	36,587	36,587	0
Probate Court	82,804	82,804	0
Family Court	44,290	44,290	0
Prosecuting Atty	25,034	25,034	0
Sheriff Office	435,197	435,197	0
BOC Bd of Comm	48,141	48,141	0
BOC Library	7,703	7,703	0
Water Res. Comm.	38,514	38,514	0
Parks & Rec	130,945	130,945	0
Friend of Court	17,331	17,331	0
Health	154,052	154,052	0
Juvenile Maint	26,959	26,959	0
Airport	13,480	13,480	0
Info Technology	277,295	277,295	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Corp Counsel**

Receiving Department	Total	Civil Counsel	Bldg Liab
Bldg & Liab Ins	24,179	0	24,179
Fringe Benefits	40,439	40,439	0
Direct Billed	0	0	0
<b>Total</b>	<b>2,407,992</b>	<b>2,383,813</b>	<b>24,179</b>



**Oakland County, Michigan  
Management & Budget Administration  
Nature and Extent of Services**

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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	239,724			239,724
Building Use Charge	10,315		10,315	
County Executive Admin	4,345	213	4,558	
County Executive Compliance	146	2	148	
County Executive Corp Counsel	5,273	504	5,777	
County Executive Purchasing		( 20)	( 20)	
Mgmt & Budget Fiscal Services		1,448	1,448	
Facilities Management		1,853	1,853	
Central Services Support Svcs		322	322	
Human Resources		2,586	2,586	
Treasurer		6	6	
Total Allocated Additions:	20,079	6,914	26,993	26,993
Total To Be Allocated:	259,803	6,914		266,717



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Admin**

	Total	General & Admin	Budget Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	136,294	0	136,294
FRINGE BENEFITS	86,454	0	86,454
<b>Other Expense &amp; Cost</b>			
Supplies	61	0	61
Operating Exp	768	0	768
Travel	3,567	0	3,567
Internal Charges	12,580	0	12,580
<b>Departmental Totals</b>			
Total Expenditures	239,724	0	239,724
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	239,724	0	239,724
<b>Allocation Step 1</b>			
Inbound- All Others	20,079	0	20,079
1st Allocation	259,803	0	259,803
<b>Allocation Step 2</b>			
Inbound- All Others	6,914	0	6,914
2nd Allocation	6,914	0	6,914
<b>Total For 0060 Mgmt &amp; Budget</b>			
Total Allocated	266,717	0	266,717



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Admin**

Activity - Budget Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Purchasing	579,043	6.1255	15,914		15,914	424	16,338
Mgmt & Budget Fiscal Services	3,278,552	34.6829	90,107		90,107	2,398	92,505
M&B Equalization	4,186,881	44.2920	115,072		115,072	3,062	118,134
M&B Reimb.	1,408,451	14.8996	38,710		38,710	1,030	39,740
SubTotal	9,452,927	100.0000	259,803		259,803	6,914	266,717
TOTAL	9,452,927	100.0000	259,803		259,803	6,914	266,717

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Admin**

Receiving Department	Total	Budget Admin
County Executive Purchasing	16,338	16,338
Mgmt & Budget Fiscal Services	92,505	92,505
M&B Equalization	118,134	118,134
M&B Reimb.	39,740	39,740
Direct Billed	0	0
<b>Total</b>	<b>266,717</b>	<b>266,717</b>



**Oakland County, Michigan  
County Executive Purchasing  
Nature and Extent of Services**

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

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

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

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

**Rebates** – this activity distributes a rebate provided to Purchasing from vendors based on the amount of supplies purchased related to OfficeMax and PCARD. The basis of allocation is the dollar amount of direct billed supplies by department.

**Oakland County, Michigan  
County Executive Purchasing  
Nature and Extent of Services**

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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Executive Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,118,511			1,118,511
Building Use Charge	74,253		74,253	
County Executive Admin	18,833	921	19,754	
County Executive Compliance	45,417	1,435	46,852	
County Executive Corp Counsel	72,059	6,893	78,952	
Mgmt & Budget Admin	15,914	424	16,338	
County Executive Purchasing		( 327)	( 327)	
Mgmt & Budget Fiscal Services		6,491	6,491	
Facilities Management		13,342	13,342	
Central Services Support Svcs		5,608	5,608	
Human Resources		11,208	11,208	
Treasurer		2,257	2,257	
Total Allocated Additions:	226,476	48,252	274,728	274,728
Misc Reimbursement	( 382,604)			
Total Departmental Cost Adjustments:	( 382,604)			( 382,604)
Total To Be Allocated:	962,383	48,252		1,010,635



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Purchasing**

	Total	General & Admin	Purch General	Purch I.T.	Auditing
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	579,043	86,359	420,241	71,834	609
FRINGE BENEFITS	386,367	57,607	280,387	47,948	425
<b>Other Expense &amp; Cost</b>					
Supplies	1,760	262	1,278	218	2
Operating Exp	2,652	395	1,925	329	3
Travel	3,411	509	2,475	423	4
Bldg Space Costs	89,500	15,260	74,240	0	0
Internal Charges	55,778	8,316	40,479	6,922	61
<b>Departmental Totals</b>					
Total Expenditures	1,118,511	168,708	821,025	127,674	1,104
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Reimbursement	( 382,604)	0	( 5,959)	0	0
Functional Cost	735,907	168,708	815,066	127,674	1,104
<b>Allocation Step 1</b>					
Inbound- 0010 Building Use Charge: EOB 41	74,253	12,660	61,593	0	0
Inbound- 0060 Mgmt & Budget Admin	15,914	15,914	0	0	0
Inbound- All Others	136,309	23,241	113,068	0	0
Reallocate Admin Costs		( 220,523)	188,327	32,196	0
1st Allocation	962,383	0	1,178,054	159,870	1,104
<b>Allocation Step 2</b>					
Inbound- 0060 Mgmt & Budget Admin	424	424	0	0	0
Inbound- All Others	47,828	8,155	39,673	0	0
Reallocate Admin Costs		( 8,579)	7,326	1,253	0
2nd Allocation	48,252	0	46,999	1,253	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Purchasing**

	Total	General & Admin	Purch General	Purch I.T.	Auditing
Total For 0070 County Executive					
Total Allocated	1,010,635	0	1,225,053	161,123	1,104



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Purchasing**

	OfficeMax	PCARD
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
Supplies	0	0
Operating Exp	0	0
Travel	0	0
Bldg Space Costs	0	0
Internal Charges	0	0
<b>Departmental Totals</b>		
Total Expenditures	0	0
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
Misc Reimbursement	( 302,962)	( 73,683)
Functional Cost	( 302,962)	( 73,683)
<b>Allocation Step 1</b>		
Inbound- 0010 Building Use Charge: EOB 41	0	0
Inbound- 0060 Mgmt & Budget Admin	0	0
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
1st Allocation	( 302,962)	( 73,683)
<b>Allocation Step 2</b>		
Inbound- 0060 Mgmt & Budget Admin	0	0
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Executive Purchasing**

	OfficeMax	PCARD
<hr/>		
Total For 0070 County Executive		
Total Allocated	( 302,962)	( 73,683)



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	62	0.3208	3,779		3,779		3,779
County Executive Admin	29	0.1500	1,768		1,768		1,768
County Executive Compliance	10	0.0517	610		610		610
County Executive Corp Counsel	12	0.0621	731		731		731
Mgmt & Budget Fiscal Services	12	0.0621	731		731	29	760
Facilities Management	122	0.6312	7,436		7,436	298	7,734
Central Services Support Svcs	122	0.6312	7,436		7,436	298	7,734
Human Resources	91	0.4708	5,547		5,547	223	5,770
Treasurer	86	0.4450	5,242		5,242	210	5,452
Clerk Admin/Micrographics	38	0.1966	2,316		2,316	93	2,409
M&B Equalization	2	0.0103	122		122	5	127
M&B Reimb.	77	0.3984	4,693		4,693	188	4,881
Hum Svc Admin	19	0.0983	1,158		1,158	46	1,204
Hum Svc Homeland	61	0.3156	3,718		3,718	149	3,867
Pub Svc Admin	3	0.0155	183		183	7	190
Pub Svc Vets Svc	9	0.0466	549		549	22	571
Pub Svc Comm Cor	79	0.4087	4,815		4,815	193	5,008
Pub Svc MSU Ext	1	0.0052	61		61	2	63
Pub Svc Animal	255	1.3193	15,542		15,542	624	16,166
Pub Svc CC Prob	3	0.0155	183		183	7	190
Pub Svc Med Exam	384	1.9868	23,405		23,405	939	24,344
C&ED Dev & Plan	191	0.9882	11,642		11,642	467	12,109
Clerk / ROD	96	0.4967	5,851		5,851	235	6,086
District Court	305	1.5780	18,590		18,590	746	19,336
Probate Court	61	0.3156	3,718		3,718	149	3,867
Family Court	221	1.1434	13,470		13,470	541	14,011
Prosecuting Atty	106	0.5484	6,461		6,461	259	6,720
Sheriff Office	1,313	6.7933	80,028		80,028	3,212	83,240
BOC Bd of Comm	42	0.2173	2,560		2,560	103	2,663
BOC Library	7	0.0362	427		427	17	444



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res. Comm.	63	0.3260	3,840		3,840	154	3,994
Parks & Rec	2,129	11.0151	129,764		129,764	5,207	134,971
Friend of Court	56	0.2897	3,413		3,413	137	3,550
Health	688	3.5596	41,934		41,934	1,683	43,617
Water Res Co SRF	482	2.4938	29,378		29,378	1,179	30,557
Restricted Funds	5	0.0259	305		305	12	317
Multi Org Grants	107	0.5536	6,522		6,522	262	6,784
LE Grants PA-CRP	70	0.3622	4,267		4,267	171	4,438
LE Grants Rd Pat	2	0.0103	122		122	5	127
House Comm Dev	376	1.9454	22,917		22,917	920	23,837
Hum Svcs Grants	720	3.7252	43,884		43,884	1,761	45,645
Other Grants	217	1.1227	13,226		13,226	531	13,757
Judicial Grants	22	0.1138	1,341		1,341	54	1,395
Pollution Ctrl	6	0.0310	366		366	15	381
Juvenile Maint	1,087	5.6240	66,253		66,253	2,659	68,912
MI Child	23	0.1190	1,402		1,402	56	1,458
Proj Work Orders	298	1.5418	18,163		18,163	729	18,892
Water Res Co CPF	191	0.9882	11,642		11,642	467	12,109
Airport	306	1.5832	18,651		18,651	748	19,399
Drain Prop Funds	3,442	17.8084	209,791		209,791	8,422	218,213
Delq Tax Revolv	2	0.0103	122		122	5	127
Fac & Operations	2,853	14.7610	173,892		173,892	6,978	180,870
Drain Equipment	441	2.2817	26,879		26,879	1,079	27,958
Motor Pool	1,682	8.7024	102,519		102,519	4,114	106,633
Bldg & Liab Ins	99	0.5122	6,034		6,034	242	6,276
Fringe Benefits	142	0.7347	8,655		8,655	347	9,002
SubTotal	19,328	100.0000	1,178,054		1,178,054	46,999	1,225,053
TOTAL	19,328	100.0000	1,178,054		1,178,054	46,999	1,225,053



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

Activity - Purch I.T.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ROD Automation	43	2.1277	3,401		3,401	27	3,428
LE Grants CLEMIS	26	1.2865	2,057		2,057	16	2,073
PSP & COPS Prog	96	4.7501	7,594		7,594	60	7,654
Fire Record Mgmt	4	0.1979	316		316	2	318
Info Tech Clemis	133	6.5809	10,521		10,521	82	10,603
Info Technology	1,175	58.1395	92,949		92,949	729	93,678
Radio Communicat Communication	195 349	9.6487 17.2687	15,425 27,607		15,425 27,607	121 216	15,546 27,823
SubTotal	2,021	100.0000	159,870		159,870	1,253	161,123
TOTAL	2,021	100.0000	159,870		159,870	1,253	161,123

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Compliance	100	100.0000	1,104		1,104		1,104
SubTotal	100	100.0000	1,104		1,104		1,104
TOTAL	100	100.0000	1,104		1,104		1,104

Allocation Basis: Direct allocation to Auditing

Allocation Source: Employee time allocation summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	7,511	0.7340	-2,224		-2,224		-2,224
County Executive Compliance	3,162	0.3090	-936		-936		-936
County Executive Corp Counsel	6,584	0.6434	-1,949		-1,949		-1,949
County Executive Purchasing	901	0.0880	-267		-267		-267
Mgmt & Budget Fiscal Services	11,597	1.1333	-3,433		-3,433		-3,433
Facilities Management	2,268	0.2216	-671		-671		-671
Central Services Support Svcs	986	0.0964	-292		-292		-292
Human Resources	5,988	0.5852	-1,773		-1,773		-1,773
Treasurer	24,680	2.4118	-7,307		-7,307		-7,307
Clerk Admin/Micrographics	6,131	0.5991	-1,815		-1,815		-1,815
M&B Equalization	37,877	3.7014	-11,214		-11,214		-11,214
M&B Reimb.	8,304	0.8115	-2,458		-2,458		-2,458
Hum Svc Admin	1,274	0.1245	-377		-377		-377
Hum Svc Homeland	3,517	0.3437	-1,041		-1,041		-1,041
Pub Svc Vets Svc	3,756	0.3670	-1,112		-1,112		-1,112
Pub Svc Comm Cor	16,085	1.5719	-4,762		-4,762		-4,762
Pub Svc MSU Ext	4,948	0.4835	-1,465		-1,465		-1,465
Pub Svc Animal	6,832	0.6676	-2,023		-2,023		-2,023
Pub Svc CC Prob	33,593	3.2828	-9,946		-9,946		-9,946
Pub Svc Med Exam	7,742	0.7566	-2,292		-2,292		-2,292
C&ED Dev & Plan	15,051	1.4708	-4,456		-4,456		-4,456
Clerk / ROD	42,433	4.1467	-12,563		-12,563		-12,563
District Court	59,189	5.7841	-17,524		-17,524		-17,524
Probate Court	26,852	2.6240	-7,950		-7,950		-7,950
Family Court	83,756	8.1848	-24,797		-24,797		-24,797
Prosecuting Atty	67,995	6.6446	-20,131		-20,131		-20,131
Sheriff Office	200,845	19.6271	-59,465		-59,465		-59,465
BOC Bd of Comm	3,653	0.3570	-1,082		-1,082		-1,082
BOC Library	4,298	0.4200	-1,272		-1,272		-1,272
Water Res. Comm.	22,123	2.1619	-6,550		-6,550		-6,550

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	46,181	4.5129	-13,672		-13,672		-13,672
Friend of Court	32,377	3.1640	-9,586		-9,586		-9,586
Health	81,079	7.9232	-24,004		-24,004		-24,004
Multi Org Grants	981	0.0959	-290		-290		-290
JTPA Grants	3,726	0.3641	-1,103		-1,103		-1,103
LE Grants PA-CRP	10,370	1.0134	-3,070		-3,070		-3,070
House Comm Dev	7,019	0.6859	-2,078		-2,078		-2,078
Hum Svcs Grants	24,096	2.3547	-7,134		-7,134		-7,134
Other Grants	849	0.0830	-251		-251		-251
Juvenile Maint	24,284	2.3731	-7,190		-7,190		-7,190
Airport	1,851	0.1809	-548		-548		-548
Drain Prop Funds	10,544	1.0304	-3,122		-3,122		-3,122
Fac & Operations	16,923	1.6538	-5,010		-5,010		-5,010
Info Tech Clemis	1,094	0.1069	-324		-324		-324
Info Technology	26,560	2.5955	-7,863		-7,863		-7,863
Drain Equipment	31	0.0030	-9		-9		-9
Radio Communicat	3,554	0.3473	-1,052		-1,052		-1,052
Motor Pool	1,510	0.1476	-447		-447		-447
Communication	59	0.0058	-17		-17		-17
Bldg & Liab Ins	3,912	0.3823	-1,158		-1,158		-1,158
Fringe Benefits	6,375	0.6230	-1,887		-1,887		-1,887
SubTotal	1,023,306	100.0000	-302,962		-302,962		-302,962
TOTAL	1,023,306	100.0000	-302,962		-302,962		-302,962

Allocation Basis: Dollar amount of supply charges by department

Allocation Source: Annual supply chargeback summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

## Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	43,662	0.6600	-486		-486		-486
County Executive Admin	25,603	0.3870	-285		-285		-285
County Executive Compliance	6,680	0.1010	-74		-74		-74
County Executive Corp Counsel	22,562	0.3411	-251		-251		-251
Mgmt & Budget Admin	1,799	0.0272	-20		-20		-20
County Executive Purchasing	5,395	0.0816	-60		-60		-60
Mgmt & Budget Fiscal Services	28,496	0.4308	-317		-317		-317
Facilities Management	6,876	0.1039	-77		-77		-77
Central Services Admin	245	0.0037	-3		-3		-3
Central Services Support Svcs	5,594	0.0846	-62		-62		-62
Human Resources	49,187	0.7435	-548		-548		-548
Treasurer	45,788	0.6921	-510		-510		-510
Clerk Admin/Micrographics	14,271	0.2157	-159		-159		-159
M&B Equalization	119,939	1.8130	-1,336		-1,336		-1,336
M&B Reimb.	21,315	0.3222	-237		-237		-237
Hum Svc Admin	6,165	0.0932	-69		-69		-69
Hum Svc Homeland	35,629	0.5386	-397		-397		-397
Pub Svc Admin	553	0.0084	-6		-6		-6
Pub Svc Vets Svc	10,863	0.1642	-121		-121		-121
Pub Svc Comm Cor	40,835	0.6173	-455		-455		-455
Pub Svc MSU Ext	11,039	0.1669	-123		-123		-123
Pub Svc Animal	50,847	0.7686	-566		-566		-566
Pub Svc CC Prob	39,942	0.6038	-445		-445		-445
Pub Svc Med Exam	36,116	0.5459	-402		-402		-402
C&ED Admin	8,192	0.1238	-91		-91		-91
C&ED Dev & Plan	309,770	4.6826	-3,450		-3,450		-3,450
Clerk / ROD	62,403	0.9433	-695		-695		-695
District Court	139,045	2.1018	-1,549		-1,549		-1,549
Probate Court	43,876	0.6632	-489		-489		-489
Family Court	283,012	4.2781	-3,152		-3,152		-3,152

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

## Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	227,932	3.4455	-2,539		-2,539		-2,539
Sheriff Office	950,489	14.3678	-10,587		-10,587		-10,587
BOC Bd of Comm	22,995	0.3476	-256		-256		-256
BOC Library	216,235	3.2687	-2,408		-2,408		-2,408
Water Res. Comm.	59,632	0.9014	-664		-664		-664
Parks & Rec	1,207,824	18.2575	-13,449		-13,449		-13,449
Friend of Court	80,402	1.2154	-896		-896		-896
Health	207,199	3.1321	-2,308		-2,308		-2,308
ROD Automation	42,616	0.6442	-475		-475		-475
Water Res Co SRF	40,271	0.6087	-449		-449		-449
Restricted Funds	3,714	0.0561	-41		-41		-41
Multi Org Grants	18,004	0.2722	-201		-201		-201
JTPA Grants	3,726	0.0563	-42		-42		-42
LE Grants Misc	42,403	0.6410	-472		-472		-472
LE Grants PA-CRP	27,626	0.4176	-308		-308		-308
LE Grants CLEMIS	60	0.0009	-1		-1		-1
House Comm Dev	35,023	0.5294	-390		-390		-390
Hum Svcs Grants	126,441	1.9113	-1,408		-1,408		-1,408
Other Grants	16,604	0.2510	-185		-185		-185
Judicial Grants	3,144	0.0475	-35		-35		-35
Juvenile Maint	110,488	1.6702	-1,231		-1,231		-1,231
Proj Work Orders	12,472	0.1885	-139		-139		-139
Water Res Co CPF	2,344	0.0354	-26		-26		-26
Airport	89,021	1.3457	-992		-992		-992
Drain Prop Funds	467,711	7.0700	-5,209		-5,209		-5,209
Fac & Operations	494,937	7.4816	-5,513		-5,513		-5,513
Info Tech Clemis	32,669	0.4938	-364		-364		-364
Info Technology	102,593	1.5508	-1,143		-1,143		-1,143
Drain Equipment	142,311	2.1512	-1,585		-1,585		-1,585
Radio Communicat	70,082	1.0594	-781		-781		-781

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Executive Purchasing**

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	19,639	0.2969	-219		-219		-219
Communication	34,252	0.5178	-382		-382		-382
Bldg & Liab Ins	8,767	0.1325	-98		-98		-98
Fringe Benefits	207,749	3.1404	-2,314		-2,314		-2,314
Retirement	6,425	0.0971	-72		-72		-72
Economic Develop	5,911	0.0894	-66		-66		-66
SubTotal	6,615,410	100.0000	-73,683		-73,683		-73,683
TOTAL	6,615,410	100.0000	-73,683		-73,683		-73,683

Allocation Basis: Dollar amount of PCARD purchases by department

Allocation Source: PCARD purchase report



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Purchasing**

Receiving Department	Total	Purch General	Purch I.T.	Auditing	OfficeMax	PCARD
Non-Departmental	3,293	3,779	0	0	0	( 486)
County Executive Admin	( 741)	1,768	0	0	( 2,224)	( 285)
County Executive Compliance	704	610	0	1,104	( 936)	( 74)
County Executive Corp Counsel	( 1,469)	731	0	0	( 1,949)	( 251)
Mgmt & Budget Admin	( 20)	0	0	0	0	( 20)
County Executive Purchasing	( 327)	0	0	0	( 267)	( 60)
Mgmt & Budget Fiscal Services	( 2,990)	760	0	0	( 3,433)	( 317)
Facilities Management	6,986	7,734	0	0	( 671)	( 77)
Central Services Admin	( 3)	0	0	0	0	( 3)
Central Services Support Svcs	7,380	7,734	0	0	( 292)	( 62)
Human Resources	3,449	5,770	0	0	( 1,773)	( 548)
Treasurer	( 2,365)	5,452	0	0	( 7,307)	( 510)
Clerk Admin/Micrographics	435	2,409	0	0	( 1,815)	( 159)
M&B Equalization	( 12,423)	127	0	0	( 11,214)	( 1,336)
M&B Reimb.	2,186	4,881	0	0	( 2,458)	( 237)
Hum Svc Admin	758	1,204	0	0	( 377)	( 69)
Hum Svc Homeland	2,429	3,867	0	0	( 1,041)	( 397)
Pub Svc Admin	184	190	0	0	0	( 6)
Pub Svc Vets Svc	( 662)	571	0	0	( 1,112)	( 121)
Pub Svc Comm Cor	( 209)	5,008	0	0	( 4,762)	( 455)
Pub Svc MSU Ext	( 1,525)	63	0	0	( 1,465)	( 123)
Pub Svc Animal	13,577	16,166	0	0	( 2,023)	( 566)
Pub Svc CC Prob	( 10,201)	190	0	0	( 9,946)	( 445)
Pub Svc Med Exam	21,650	24,344	0	0	( 2,292)	( 402)
C&ED Admin	( 91)	0	0	0	0	( 91)
C&ED Dev & Plan	4,203	12,109	0	0	( 4,456)	( 3,450)
Clerk / ROD	( 7,172)	6,086	0	0	( 12,563)	( 695)
District Court	263	19,336	0	0	( 17,524)	( 1,549)
Probate Court	( 4,572)	3,867	0	0	( 7,950)	( 489)
Family Court	( 13,938)	14,011	0	0	( 24,797)	( 3,152)
Prosecuting Atty	( 15,950)	6,720	0	0	( 20,131)	( 2,539)
Sheriff Office	13,188	83,240	0	0	( 59,465)	( 10,587)
BOC Bd of Comm	1,325	2,663	0	0	( 1,082)	( 256)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Purchasing**

Receiving Department	Total	Purch General	Purch I.T.	Auditing	OfficeMax	PCARD
BOC Library	( 3,236)	444	0	0	( 1,272)	( 2,408)
Water Res. Comm.	( 3,220)	3,994	0	0	( 6,550)	( 664)
Parks & Rec	107,850	134,971	0	0	( 13,672)	( 13,449)
Friend of Court	( 6,932)	3,550	0	0	( 9,586)	( 896)
Health	17,305	43,617	0	0	( 24,004)	( 2,308)
ROD Automation	2,953	0	3,428	0	0	( 475)
Water Res Co SRF	30,108	30,557	0	0	0	( 449)
Restricted Funds	276	317	0	0	0	( 41)
Multi Org Grants	6,293	6,784	0	0	( 290)	( 201)
JTPA Grants	( 1,145)	0	0	0	( 1,103)	( 42)
LE Grants Misc	( 472)	0	0	0	0	( 472)
LE Grants PA-CRP	1,060	4,438	0	0	( 3,070)	( 308)
LE Grants CLEMIS	2,072	0	2,073	0	0	( 1)
LE Grants Rd Pat	127	127	0	0	0	0
House Comm Dev	21,369	23,837	0	0	( 2,078)	( 390)
Hum Svcs Grants	37,103	45,645	0	0	( 7,134)	( 1,408)
Other Grants	13,321	13,757	0	0	( 251)	( 185)
PSP & COPS Prog	7,654	0	7,654	0	0	0
Judicial Grants	1,360	1,395	0	0	0	( 35)
Pollution Ctrl	381	381	0	0	0	0
Juvenile Maint	60,491	68,912	0	0	( 7,190)	( 1,231)
MI Child	1,458	1,458	0	0	0	0
Proj Work Orders	18,753	18,892	0	0	0	( 139)
Water Res Co CPF	12,083	12,109	0	0	0	( 26)
Fire Record Mgmt	318	0	318	0	0	0
Airport	17,859	19,399	0	0	( 548)	( 992)
Drain Prop Funds	209,882	218,213	0	0	( 3,122)	( 5,209)
Delq Tax Revolv	127	127	0	0	0	0
Fac & Operations	170,347	180,870	0	0	( 5,010)	( 5,513)
Info Tech Clemis	9,915	0	10,603	0	( 324)	( 364)
Info Technology	84,672	0	93,678	0	( 7,863)	( 1,143)
Drain Equipment	26,364	27,958	0	0	( 9)	( 1,585)
Radio Communicat	13,713	0	15,546	0	( 1,052)	( 781)

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Executive Purchasing**

Receiving Department	Total	Purch General	Purch I.T.	Auditing	OfficeMax	PCARD
Motor Pool	105,967	106,633	0	0	( 447)	( 219)
Communication	27,424	0	27,823	0	( 17)	( 382)
Bldg & Liab Ins	5,020	6,276	0	0	( 1,158)	( 98)
Fringe Benefits	4,801	9,002	0	0	( 1,887)	( 2,314)
Retirement	( 72)	0	0	0	0	( 72)
Economic Develop	( 66)	0	0	0	0	( 66)
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>1,010,635</b>	<b>1,225,053</b>	<b>161,123</b>	<b>1,104</b>	<b>( 302,962)</b>	<b>( 73,683)</b>



**Oakland County, Michigan**  
**Fiscal Services**  
**Nature and Extent of 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.

**Oakland County, Michigan  
Fiscal Services  
Nature and Extent of Services**

**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.

**Drain Accounting** – this activity identifies the costs of performing accounting services for the Drain Commission. This activity has been allocated based on the percentage of effort by benefiting division within the Drain Department based on assigned responsibilities of the employees included in this activity.

**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.

**Oakland County, Michigan  
Fiscal Services  
Nature and Extent of Services**

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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mgmt & Budget Fiscal Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,904,893			5,904,893
Building Use Charge	249,689		249,689	
Non-Departmental	1,095	2	1,097	
County Executive Admin	91,795	4,491	96,286	
County Executive Compliance	3,584	42	3,626	
County Executive Corp Counsel	15,818	1,513	17,331	
Mgmt & Budget Admin	90,107	2,398	92,505	
County Executive Purchasing	( 3,019)	29	( 2,990)	
Mgmt & Budget Fiscal Services		32,098	32,098	
Facilities Management		44,865	44,865	
Central Services Support Svcs		47,554	47,554	
Human Resources		54,630	54,630	
Treasurer		519,713	519,713	
Total Allocated Additions:	449,069	707,335	1,156,404	1,156,404
Misc Reimb	( 1)			
Total Departmental Cost Adjustments:	( 1)			( 1)
Total To Be Allocated:	6,353,961	707,335		7,061,296



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Total	General & Admin	General Acctng	Payroll Svcs	Budgeting
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	2,869,541	113,992	299,531	304,252	430,647
FRINGE BENEFITS	1,835,937	72,887	191,672	194,609	275,574
<b>Other Expense &amp; Cost</b>					
Supplies	22,391	889	2,338	2,373	3,361
Postage	27,756	0	0	0	0
Operating Expenses	24,004	953	2,506	2,544	3,603
Professional Serv	81,994	0	36,000	0	0
Development Charges	199,025	0	118,715	80,310	0
Internal Charges	844,245	33,517	88,139	89,490	126,721
<b>Departmental Totals</b>					
Total Expenditures	5,904,893	222,238	738,901	673,578	839,906
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Reimb	( 1)	( 1)	0	0	0
Functional Cost	5,904,892	222,237	738,901	673,578	839,906
<b>Allocation Step 1</b>					
Inbound- 0060 Mgmt & Budget Admin	90,107	90,107	0	0	0
Inbound- All Others	358,962	14,260	37,469	38,060	53,871
Reallocate Admin Costs		( 326,604)	30,929	31,387	44,451
1st Allocation	6,353,961	0	807,299	743,025	938,228
<b>Allocation Step 2</b>					
Inbound- 0060 Mgmt & Budget Admin	2,398	2,398	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	319,127	0	22,913	116,290	0
Inbound- 0140 Treasurer: Disb Specific	200,542	0	0	200,542	0
Inbound- All Others	185,268	7,360	19,339	19,644	27,804
Reallocate Admin Costs		( 9,758)	924	938	1,328
2nd Allocation	707,335	0	43,176	337,414	29,132



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Total	General & Admin	General Acctng	Payroll Svcs	Budgeting
Total For 0080 Mgmt & Budget					
Total Allocated	7,061,296	0	850,475	1,080,439	967,360



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Billed Acctng
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	307,457	894,705	237,353	281,604	0
FRINGE BENEFITS	196,629	572,629	151,832	180,105	0
<b>Other Expense &amp; Cost</b>					
Supplies	2,398	6,983	1,852	2,197	0
Postage	0	0	27,756	0	0
Operating Expenses	2,571	7,487	1,985	2,355	0
Professional Serv	0	0	0	0	0
Development Charges	0	0	0	0	0
Internal Charges	90,419	263,320	69,819	82,820	0
<b>Departmental Totals</b>					
Total Expenditures	599,474	1,745,124	490,597	549,081	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Reimb	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	599,474	1,745,124	490,597	549,081	0
<b>Allocation Step 1</b>					
Inbound- 0060 Mgmt & Budget Admin	0	0	0	0	0
Inbound- All Others	38,461	111,923	29,691	35,227	0
Reallocate Admin Costs	31,746	92,331	24,495	29,068	42,197
1st Allocation	669,681	1,949,378	544,783	613,376	42,197
<b>Allocation Step 2</b>					
Inbound- 0060 Mgmt & Budget Admin	0	0	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	25,275	74,835	1,277	78,537	0
Inbound- 0140 Treasurer: Disb Specific	0	0	0	0	0
Inbound- All Others	19,851	57,765	15,324	18,181	0
Reallocate Admin Costs	948	2,759	732	868	1,261
2nd Allocation	46,074	135,359	17,333	97,586	1,261



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Billed Acctng
Total For 0080 Mgmt & Budget					
Total Allocated	715,755	2,084,737	562,116	710,962	43,458



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Prof Services
<hr/>	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<b>Other Expense &amp; Cost</b>	
Supplies	0
Postage	0
Operating Expenses	0
Professional Serv	45,994
Development Charges	0
Internal Charges	0
<b>Departmental Totals</b>	
Total Expenditures	45,994
<b>Deductions</b>	
Total Deductions	0
<b>Cost Adjustments</b>	
Misc Reimb	0
Functional Cost	45,994
<b>Allocation Step 1</b>	
Inbound- 0060 Mgmt & Budget Admin	0
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	45,994
<b>Allocation Step 2</b>	
Inbound- 0060 Mgmt & Budget Admin	0
Inbound- 0140 Treasurer: Cash Accounting	0
Inbound- 0140 Treasurer: Disb Specific	0
Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mgmt & Budget Fiscal Services**

	Prof Services
<hr/>	
Total For 0080 Mgmt & Budget	
Total Allocated	45,994



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

## Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	4,182	0.7013	5,661		5,661		5,661
County Executive Admin	2,768	0.4642	3,747		3,747		3,747
County Executive Compliance	560	0.0939	758		758		758
County Executive Corp Counsel	2,166	0.3632	2,932		2,932		2,932
Mgmt & Budget Admin	240	0.0402	325		325		325
County Executive Purchasing	1,119	0.1876	1,515		1,515		1,515
Mgmt & Budget Fiscal Services	5,905	0.9902	7,994		7,994		7,994
Facilities Management	1,196	0.2006	1,619		1,619	89	1,708
Central Services Admin	230	0.0386	311		311	17	328
Central Services Support Svcs	2,213	0.3711	2,996		2,996	165	3,161
Human Resources	3,509	0.5884	4,750		4,750	261	5,011
Treasurer	8,371	1.4037	11,332		11,332	624	11,956
Clerk Admin/Micrographics	1,417	0.2376	1,918		1,918	106	2,024
M&B Equalization	8,710	1.4606	11,791		11,791	649	12,440
M&B Reimb.	2,835	0.4754	3,838		3,838	211	4,049
Hum Svc Admin	2,258	0.3786	3,057		3,057	168	3,225
Hum Svc Homeland	1,338	0.2244	1,811		1,811	100	1,911
Pub Svc Admin	194	0.0325	263		263	14	277
Pub Svc Vets Svc	1,721	0.2886	2,330		2,330	128	2,458
Pub Svc Comm Cor	4,600	0.7714	6,227		6,227	343	6,570
Pub Svc MSU Ext	1,088	0.1824	1,473		1,473	81	1,554
Pub Svc Animal	3,212	0.5386	4,348		4,348	239	4,587
Pub Svc CC Prob	542	0.0909	734		734	40	774
Pub Svc Med Exam	4,520	0.7579	6,119		6,119	337	6,456
C&ED Admin	690	0.1157	934		934	51	985
C&ED Dev & Plan	6,236	1.0457	8,442		8,442	465	8,907
Clerk / ROD	8,199	1.3749	11,099		11,099	611	11,710
District Court	15,671	2.6278	21,214		21,214	1,168	22,382
Probate Court	5,811	0.9744	7,867		7,867	433	8,300
Family Court	29,867	5.0083	40,432		40,432	2,226	42,658

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	16,902	2.8342	22,881		22,881	1,259	24,140
Sheriff Office	130,768	21.9283	177,026		177,026	9,744	186,770
BOC Bd of Comm	2,670	0.4477	3,614		3,614	199	3,813
BOC Library	1,346	0.2257	1,822		1,822	100	1,922
Water Res. Comm.	5,100	0.8552	6,904		6,904	380	7,284
Parks & Rec	21,182	3.5519	28,675		28,675	1,578	30,253
Friend of Court	15,843	2.6567	21,447		21,447	1,181	22,628
Health	28,752	4.8213	38,923		38,923	2,143	41,066
ROD Automation	1,531	0.2567	2,073		2,073	114	2,187
Oakland Enhance	464	0.0778	628		628	35	663
Water Res Co SRF	8,921	1.4959	12,077		12,077	665	12,742
Restricted Funds	52	0.0087	70		70	4	74
Social Welfare	127	0.0213	172		172	9	181
Multi Org Grants	2,764	0.4635	3,742		3,742	206	3,948
JTPA Grants	21,105	3.5390	28,571		28,571	1,573	30,144
LE Grants Misc	1,691	0.2836	2,289		2,289	126	2,415
LE Grants PA-CRP	2,470	0.4142	3,344		3,344	184	3,528
LE Grants CLEMIS	763	0.1279	1,033		1,033	57	1,090
LE Grants Rd Pat	761	0.1276	1,030		1,030	57	1,087
House Comm Dev	9,262	1.5531	12,538		12,538	690	13,228
Hum Svcs Grants	14,069	2.3592	19,046		19,046	1,048	20,094
Other Grants	6,068	1.0175	8,214		8,214	452	8,666
PSP & COPS Prog	202	0.0339	273		273	15	288
Judicial Grants	246	0.0413	333		333	18	351
Brownfield Init.	17	0.0029	23		23	1	24
Pollution Ctrl	75	0.0126	102		102	6	108
Juvenile Maint	34,352	5.7604	46,503		46,503	2,560	49,063
Co Vets Trust	263	0.0441	356		356	20	376
Waste Res. Mgmt	105	0.0176	142		142	8	150
MI Child	34	0.0057	46		46	3	49



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res Co CPF	4,281	0.7179	5,795		5,795	319	6,114
Fire Record Mgmt	617	0.1035	835		835	46	881
Airport	6,297	1.0559	8,524		8,524	469	8,993
Drain Prop Funds	38,921	6.5265	52,689		52,689	2,900	55,589
Delq Tax Revolv	309	0.0518	418		418	23	441
Fac & Operations	23,760	3.9842	32,165		32,165	1,771	33,936
Info Tech Clemis	6,919	1.1602	9,366		9,366	516	9,882
Info Technology	27,382	4.5916	37,068		37,068	2,040	39,108
Drain Equipment	1,305	0.2188	1,767		1,767	97	1,864
Radio Communicat	9,549	1.6012	12,927		12,927	712	13,639
Motor Pool	7,964	1.3355	10,781		10,781	593	11,374
Communication	2,639	0.4425	3,572		3,572	197	3,769
Bldg & Liab Ins	4,025	0.6749	5,449		5,449	300	5,749
Fringe Benefits	2,095	0.3513	2,836		2,836	156	2,992
Delq Per Prop Tx	1,014	0.1700	1,373		1,373	76	1,449
SubTotal	596,350	100.0000	807,299		807,299	43,176	850,475
TOTAL	596,350	100.0000	807,299		807,299	43,176	850,475

Allocation Basis: Dollar amount of expense by benefiting department

Allocation Source: General ledger



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	2,127,948	0.6298	4,680		4,680		4,680
County Executive Compliance	487,188	0.1442	1,071		1,071		1,071
County Executive Corp Counsel	1,927,243	0.5704	4,238		4,238		4,238
Mgmt & Budget Admin	222,748	0.0659	490		490		490
County Executive Purchasing	965,410	0.2857	2,123		2,123		2,123
Mgmt & Budget Fiscal Services	4,705,479	1.3928	10,349		10,349		10,349
Facilities Management	1,022,851	0.3027	2,250		2,250	1,054	3,304
Central Services Admin	217,120	0.0643	477		477	224	701
Central Services Support Svcs	1,094,891	0.3241	2,408		2,408	1,128	3,536
Human Resources	2,404,515	0.7117	5,288		5,288	2,478	7,766
Treasurer	2,953,295	0.8741	6,495		6,495	3,043	9,538
Clerk Admin/Micrographics	1,005,574	0.2976	2,212		2,212	1,036	3,248
M&B Equalization	7,086,790	2.0976	15,586		15,586	7,303	22,889
M&B Reimb.	2,298,717	0.6804	5,055		5,055	2,369	7,424
Hum Svc Admin	201,899	0.0598	444		444	208	652
Hum Svc Homeland	683,625	0.2023	1,503		1,503	704	2,207
Pub Svc Admin	186,486	0.0552	410		410	192	602
Pub Svc Vets Svc	1,380,108	0.4085	3,035		3,035	1,422	4,457
Pub Svc Comm Cor	3,447,227	1.0203	7,581		7,581	3,552	11,133
Pub Svc MSU Ext	750,281	0.2221	1,650		1,650	773	2,423
Pub Svc Animal	1,997,288	0.5912	4,393		4,393	2,058	6,451
Pub Svc Med Exam	3,029,494	0.8967	6,663		6,663	3,122	9,785
C&ED Admin	527,347	0.1561	1,160		1,160	543	1,703
C&ED Dev & Plan	4,054,096	1.2000	8,916		8,916	4,178	13,094
Clerk / ROD	5,668,514	1.6778	12,466		12,466	5,842	18,308
District Court	11,721,226	3.4693	25,778		25,778	12,079	37,857
Probate Court	4,120,197	1.2195	9,061		9,061	4,246	13,307
Family Court	19,299,374	5.7123	42,444		42,444	19,889	62,333
Prosecuting Atty	14,600,114	4.3214	32,109		32,109	15,046	47,155
Sheriff Office	104,042,010	30.7952	228,817		228,817	107,222	336,039

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Bd of Comm	2,039,062	0.6035	4,484		4,484	2,101	6,585
BOC Library	539,998	0.1598	1,188		1,188	556	1,744
Water Res. Comm.	2,589,598	0.7665	5,695		5,695	2,669	8,364
Parks & Rec	10,290,504	3.0458	22,631		22,631	10,605	33,236
Friend of Court	13,275,651	3.9294	29,196		29,196	13,681	42,877
Health	20,497,485	6.0670	45,079		45,079	21,123	66,202
ROD Automation	426,516	0.1262	938		938	440	1,378
Oakland Enhance	430,166	0.1273	946		946	443	1,389
Water Res Co SRF	2,026,159	0.5997	4,456		4,456	2,088	6,544
Multi Org Grants	1,514,486	0.4483	3,331		3,331	1,561	4,892
JTPA Grants	576,416	0.1706	1,268		1,268	594	1,862
LE Grants Misc	1,394,494	0.4128	3,067		3,067	1,437	4,504
LE Grants PA-CRP	2,067,073	0.6118	4,546		4,546	2,130	6,676
LE Grants Rd Pat	687,995	0.2036	1,513		1,513	709	2,222
House Comm Dev	1,987,012	0.5881	4,370		4,370	2,048	6,418
Hum Svcs Grants	5,213,743	1.5432	11,466		11,466	5,373	16,839
Other Grants	250,554	0.0742	551		551	258	809
Judicial Grants	167,387	0.0495	368		368	172	540
Juvenile Maint	17,135,811	5.0720	37,686		37,686	17,659	55,345
Waste Res. Mgmt	69,762	0.0206	153		153	72	225
Water Res Co CPF	759,213	0.2247	1,670		1,670	782	2,452
Fire Record Mgmt	399,976	0.1184	880		880	412	1,292
Airport	1,794,884	0.5313	3,947		3,947	1,850	5,797
Drain Prop Funds	14,636,243	4.3321	32,189		32,189	15,083	47,272
Delq Tax Revolv	105,481	0.0312	232		232	109	341
Fac & Operations	12,005,924	3.5536	26,404		26,404	12,372	38,776
Info Tech Clemis	2,007,181	0.5941	4,414		4,414	2,068	6,482
Info Technology	11,885,034	3.5178	26,138		26,138	12,248	38,386
Drain Equipment	1,342,464	0.3974	2,952		2,952	1,383	4,335
Radio Communicat	825,573	0.2444	1,816		1,816	851	2,667



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	1,227,230	0.3632	2,699		2,699	1,265	3,964
Communication	330,068	0.0977	726		726	340	1,066
Bldg & Liab Ins	721,795	0.2136	1,587		1,587	744	2,331
Fringe Benefits	1,787,488	0.5291	3,931		3,931	1,842	5,773
Delq Per Prop Tx	616,514	0.1825	1,356		1,356	635	1,991
SubTotal	337,853,995	100.0000	743,025		743,025	337,414	1,080,439
TOTAL	337,853,995	100.0000	743,025		743,025	337,414	1,080,439

Allocation Basis: Dollar amount of personnel expenses by department

Allocation Source: Annual Financial Statements

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

## Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	4,182	0.9854	9,246		9,246		9,246
County Executive Admin	2,768	0.6523	6,120		6,120		6,120
County Executive Compliance	560	0.1320	1,238		1,238		1,238
County Executive Corp Counsel	2,166	0.5104	4,789		4,789		4,789
Mgmt & Budget Admin	240	0.0566	531		531		531
County Executive Purchasing	1,119	0.2637	2,474		2,474		2,474
Mgmt & Budget Fiscal Services	5,905	1.3915	13,055		13,055		13,055
Facilities Management	1,196	0.2818	2,644		2,644	86	2,730
Central Services Admin	230	0.0542	508		508	16	524
Central Services Support Svcs	2,213	0.5215	4,893		4,893	158	5,051
Human Resources	3,509	0.8269	7,758		7,758	251	8,009
Treasurer	8,371	1.9725	18,507		18,507	599	19,106
Clerk Admin/Micrographics	1,417	0.3339	3,133		3,133	101	3,234
M&B Equalization	8,710	2.0524	19,256		19,256	623	19,879
M&B Reimb.	2,835	0.6680	6,268		6,268	203	6,471
Hum Svc Admin	2,258	0.5321	4,992		4,992	161	5,153
Hum Svc Homeland	1,338	0.3153	2,958		2,958	96	3,054
Pub Svc Admin	194	0.0457	429		429	14	443
Pub Svc Vets Svc	1,721	0.4055	3,805		3,805	123	3,928
Pub Svc Comm Cor	4,600	1.0839	10,170		10,170	329	10,499
Pub Svc MSU Ext	1,088	0.2564	2,405		2,405	78	2,483
Pub Svc Animal	3,212	0.7569	7,101		7,101	230	7,331
Pub Svc CC Prob	542	0.1277	1,198		1,198	39	1,237
Pub Svc Med Exam	4,520	1.0651	9,993		9,993	323	10,316
C&ED Admin	690	0.1626	1,525		1,525	49	1,574
C&ED Dev & Plan	6,236	1.4695	13,787		13,787	446	14,233
Clerk / ROD	8,199	1.9320	18,127		18,127	586	18,713
District Court	15,671	3.6927	34,646		34,646	1,120	35,766
Probate Court	5,811	1.3693	12,847		12,847	415	13,262
Family Court	29,867	7.0379	66,031		66,031	2,136	68,167

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

## Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	16,902	3.9828	37,368		37,368	1,209	38,577
Sheriff Office	130,768	30.8141	289,106		289,106	9,349	298,455
BOC Bd of Comm	2,670	0.6292	5,903		5,903	191	6,094
BOC Library	1,346	0.3172	2,976		2,976	96	3,072
Friend of Court	15,843	3.7332	35,026		35,026	1,133	36,159
Health	28,752	6.7751	63,566		63,566	2,056	65,622
ROD Automation	1,531	0.3608	3,385		3,385	109	3,494
Oakland Enhance	464	0.1093	1,026		1,026	33	1,059
Social Welfare	127	0.0299	281		281	9	290
Multi Org Grants	2,764	0.6513	6,111		6,111	198	6,309
JTPA Grants	21,105	4.9732	46,660		46,660	1,509	48,169
LE Grants Misc	1,691	0.3985	3,739		3,739	121	3,860
LE Grants PA-CRP	2,470	0.5820	5,461		5,461	177	5,638
LE Grants Rd Pat	761	0.1793	1,682		1,682	54	1,736
House Comm Dev	9,262	2.1825	20,477		20,477	662	21,139
Hum Svcs Grants	14,069	3.3152	31,104		31,104	1,006	32,110
Other Grants	6,068	1.4299	13,415		13,415	434	13,849
Judicial Grants	246	0.0580	544		544	18	562
Brownfield Init.	17	0.0040	38		38	1	39
Pollution Ctrl	75	0.0177	166		166	5	171
Juvenile Maint	34,352	8.0947	75,947		75,947	2,456	78,403
Co Vets Trust	263	0.0620	581		581	19	600
Waste Res. Mgmt	105	0.0247	232		232	8	240
MI Child	34	0.0080	75		75	2	77
Delq Tax Revolv	309	0.0728	683		683	22	705
Delq Per Prop Tx	1,014	0.2389	2,242		2,242	73	2,315
SubTotal	424,376	100.0000	938,228		938,228	29,132	967,360
TOTAL	424,376	100.0000	938,228		938,228	29,132	967,360

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Grant Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	26,363	8.5745	57,422		57,422	3,951	61,373
ROD Automation	6,726	2.1876	14,650		14,650	1,008	15,658
Multi Org Grants	30,760	10.0047	66,999		66,999	4,610	71,609
JTPA Grants	2,402	0.7812	5,232		5,232	360	5,592
LE Grants Misc	34,151	11.1076	74,385		74,385	5,118	79,503
LE Grants PA-CRP	14,160	4.6055	30,842		30,842	2,122	32,964
LE Grants Rd Pat	10,079	3.2782	21,953		21,953	1,510	23,463
House Comm Dev	2,021	0.6573	4,402		4,402	303	4,705
Hum Svcs Grants	138,447	45.0298	301,557		301,557	20,745	322,302
Other Grants	22,413	7.2898	48,818		48,818	3,359	52,177
Judicial Grants	19,637	6.3869	42,772		42,772	2,943	45,715
Brownfield Init.	19	0.0062	41		41	3	44
MI Child	279	0.0907	608		608	42	650
SubTotal	307,457	100.0000	669,681		669,681	46,074	715,755
TOTAL	307,457	100.0000	669,681		669,681	46,074	715,755

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Fund Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	25,393	2.8381	55,326		55,326	3,842	59,168
C&ED Dev & Plan	9,626	1.0759	20,973		20,973	1,456	22,429
District Court	1,960	0.2191	4,270		4,270	297	4,567
Sheriff Office	25,243	2.8214	54,999		54,999	3,819	58,818
Parks & Rec	19,723	2.2044	42,972		42,972	2,984	45,956
Health	38,306	4.2814	83,461		83,461	5,795	89,256
LE Grants CLEMIS	1,358	0.1518	2,959		2,959	205	3,164
PSP & COPS Prog	319	0.0357	695		695	48	743
Juvenile Maint	38,306	4.2814	83,461		83,461	5,795	89,256
Fire Record Mgmt	27,836	3.1112	60,649		60,649	4,211	64,860
Airport	92,304	10.3167	201,111		201,111	13,965	215,076
Drain Prop Funds	7,360	0.8226	16,036		16,036	1,113	17,149
Fac & Operations	164,052	18.3360	357,437		357,437	24,820	382,257
Info Tech Clemis	54,247	6.0631	118,193		118,193	8,207	126,400
Info Technology	114,680	12.8176	249,864		249,864	17,350	267,214
Radio Communicat	37,465	4.1874	81,629		81,629	5,668	87,297
Motor Pool	40,311	4.5055	87,829		87,829	6,099	93,928
Communication	49,947	5.5825	108,824		108,824	7,556	116,380
Bldg & Liab Ins	21,004	2.3476	45,763		45,763	3,178	48,941
Fringe Benefits	84,117	9.4016	183,274		183,274	12,726	196,000
Retirement	14,431	1.6129	31,442		31,442	2,183	33,625
Retiree Hlt Care	14,431	1.6129	31,442		31,442	2,183	33,625
Int Ret Med Ben	12,286	1.3732	26,769		26,769	1,859	28,628
SubTotal	894,705	100.0000	1,949,378		1,949,378	135,359	2,084,737
TOTAL	894,705	100.0000	1,949,378		1,949,378	135,359	2,084,737

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

## Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	174	0.4659	2,538		2,538		2,538
County Executive Admin	78	0.2089	1,138		1,138		1,138
County Executive Compliance	31	0.0830	452		452		452
County Executive Corp Counsel	54	0.1446	788		788		788
Mgmt & Budget Admin	7	0.0187	102		102		102
County Executive Purchasing	26	0.0696	379		379		379
Mgmt & Budget Fiscal Services	48	0.1285	700		700		700
Facilities Management	282	0.7551	4,114		4,114	132	4,246
Central Services Admin	3	0.0080	44		44	1	45
Central Services Support Svcs	133	0.3561	1,940		1,940	62	2,002
Human Resources	259	0.6935	3,778		3,778	122	3,900
Treasurer	159	0.4257	2,319		2,319	75	2,394
Clerk Admin/Micrographics	100	0.2678	1,459		1,459	47	1,506
M&B Equalization	133	0.3561	1,940		1,940	62	2,002
M&B Reimb.	178	0.4766	2,596		2,596	84	2,680
Hum Svc Admin	83	0.2222	1,211		1,211	39	1,250
Hum Svc Homeland	170	0.4552	2,480		2,480	80	2,560
Pub Svc Admin	8	0.0214	117		117	4	121
Pub Svc Vets Svc	496	1.3281	7,235		7,235	233	7,468
Pub Svc Comm Cor	131	0.3508	1,911		1,911	61	1,972
Pub Svc MSU Ext	45	0.1205	656		656	21	677
Pub Svc Animal	387	1.0362	5,645		5,645	182	5,827
Pub Svc CC Prob	15	0.0402	219		219	7	226
Pub Svc Med Exam	465	1.2451	6,783		6,783	218	7,001
C&ED Admin	30	0.0803	438		438	14	452
C&ED Dev & Plan	508	1.3602	7,410		7,410	238	7,648
Clerk / ROD	1,094	2.9293	15,958		15,958	513	16,471
District Court	5,799	15.5274	84,590		84,590	2,722	87,312
Probate Court	2,800	7.4973	40,844		40,844	1,314	42,158
Family Court	13,605	36.4286	198,457		198,457	6,385	204,842

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	1,015	2.7178	14,806		14,806	476	15,282
Sheriff Office	3,300	8.8361	48,137		48,137	1,549	49,686
BOC Bd of Comm	74	0.1981	1,079		1,079	35	1,114
BOC Library	89	0.2383	1,298		1,298	42	1,340
Road Commission	322	0.8622	4,697		4,697	151	4,848
Friend of Court	143	0.3829	2,086		2,086	67	2,153
Health	1,582	4.2359	23,077		23,077	743	23,820
ROD Automation	76	0.2035	1,109		1,109	36	1,145
Oakland Enhance	20	0.0536	292		292	9	301
Restricted Funds	26	0.0696	379		379	12	391
Social Welfare	13	0.0348	190		190	6	196
Multi Org Grants	146	0.3909	2,130		2,130	69	2,199
LE Grants Misc	110	0.2945	1,605		1,605	52	1,657
LE Grants PA-CRP	130	0.3481	1,896		1,896	61	1,957
LE Grants Rd Pat	2	0.0054	29		29	1	30
Hum Svcs Grants	1,235	3.3068	18,015		18,015	580	18,595
Other Grants	455	1.2183	6,637		6,637	214	6,851
Judicial Grants	91	0.2437	1,327		1,327	43	1,370
Co Vets Trust	365	0.9773	5,324		5,324	171	5,495
MI Child	25	0.0669	365		365	12	377
Misc DSF	35	0.0937	511		511	16	527
Proj Work Orders	325	0.8702	4,741		4,741	153	4,894
Public Transport	15	0.0402	219		219	7	226
Retirement	103	0.2758	1,502		1,502	48	1,550
Retiree Hlt Care	340	0.9104	4,960		4,960	160	5,120
Others	9	0.0241	131		131	4	135
SubTotal	37,347	100.0000	544,783		544,783	17,333	562,116
TOTAL	37,347	100.0000	544,783		544,783	17,333	562,116



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Drain Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res. Comm.	5.07	5.0700	31,098		31,098	4,948	36,046
Water Res Co SRF	49.63	49.6300	304,419		304,419	48,432	352,851
Pollution Ctrl	0.04	0.0400	245		245	39	284
Water Res Co DSF	0.40	0.4000	2,454		2,454	390	2,844
Water Res Co CPF	4.98	4.9800	30,546		30,546	4,860	35,406
Drain Prop Funds	35.88	35.8800	220,079		220,079	35,014	255,093
Drain Equipment	4.00	4.0000	24,535		24,535	3,903	28,438
SubTotal	100.00	100.0000	613,376		613,376	97,586	710,962
TOTAL	100.00	100.0000	613,376		613,376	97,586	710,962

Allocation Basis: Percentage of effort by benefiting department

Allocation Source: Labor distribution summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Billed Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	212,165	51.8726	21,889		21,889	654	22,543
JTPA Grants	26,532	6.4869	2,737		2,737	82	2,819
House Comm Dev	22,331	5.4598	2,304		2,304	69	2,373
Drain Prop Funds	86,017	21.0305	8,874		8,874	265	9,139
Fringe Benefits	61,966	15.1502	6,393		6,393	191	6,584
SubTotal	409,011	100.0000	42,197		42,197	1,261	43,458
TOTAL	409,011	100.0000	42,197		42,197	1,261	43,458

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mgmt & Budget Fiscal Services**

Activity - Prof Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	34,769	75.5946	34,769		34,769		34,769
LE Grants PA-CRP	11,225	24.4054	11,225		11,225		11,225
SubTotal	45,994	100.0000	45,994		45,994		45,994
TOTAL	45,994	100.0000	45,994		45,994		45,994

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
Non-Departmental	17,445	5,661	0	9,246	0	0	2,538
County Executive Admin	15,685	3,747	4,680	6,120	0	0	1,138
County Executive Compliance	3,519	758	1,071	1,238	0	0	452
County Executive Corp Counsel	12,747	2,932	4,238	4,789	0	0	788
Mgmt & Budget Admin	1,448	325	490	531	0	0	102
County Executive Purchasing	6,491	1,515	2,123	2,474	0	0	379
Mgmt & Budget Fiscal Services	32,098	7,994	10,349	13,055	0	0	700
Facilities Management	11,988	1,708	3,304	2,730	0	0	4,246
Central Services Admin	1,598	328	701	524	0	0	45
Central Services Support Svcs	72,918	3,161	3,536	5,051	0	59,168	2,002
Human Resources	24,686	5,011	7,766	8,009	0	0	3,900
Treasurer	42,994	11,956	9,538	19,106	0	0	2,394
Clerk Admin/Micrographics	10,012	2,024	3,248	3,234	0	0	1,506
M&B Equalization	57,210	12,440	22,889	19,879	0	0	2,002
M&B Reimb.	20,624	4,049	7,424	6,471	0	0	2,680
Hum Svc Admin	10,280	3,225	652	5,153	0	0	1,250
Hum Svc Homeland	9,732	1,911	2,207	3,054	0	0	2,560
Pub Svc Admin	1,443	277	602	443	0	0	121
Pub Svc Vets Svc	18,311	2,458	4,457	3,928	0	0	7,468
Pub Svc Comm Cor	30,174	6,570	11,133	10,499	0	0	1,972
Pub Svc MSU Ext	7,137	1,554	2,423	2,483	0	0	677
Pub Svc Animal	24,196	4,587	6,451	7,331	0	0	5,827
Pub Svc CC Prob	2,237	774	0	1,237	0	0	226
Pub Svc Med Exam	33,558	6,456	9,785	10,316	0	0	7,001
C&ED Admin	4,714	985	1,703	1,574	0	0	452
C&ED Dev & Plan	66,311	8,907	13,094	14,233	0	22,429	7,648
Clerk / ROD	65,202	11,710	18,308	18,713	0	0	16,471
District Court	187,884	22,382	37,857	35,766	0	4,567	87,312
Probate Court	77,027	8,300	13,307	13,262	0	0	42,158
Family Court	378,000	42,658	62,333	68,167	0	0	204,842
Prosecuting Atty	125,154	24,140	47,155	38,577	0	0	15,282
Sheriff Office	929,768	186,770	336,039	298,455	0	58,818	49,686
BOC Bd of Comm	17,606	3,813	6,585	6,094	0	0	1,114

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
BOC Library	8,078	1,922	1,744	3,072	0	0	1,340
Water Res. Comm.	51,694	7,284	8,364	0	0	0	0
Parks & Rec	131,988	30,253	33,236	0	0	45,956	0
Road Commission	4,848	0	0	0	0	0	4,848
Friend of Court	199,959	22,628	42,877	36,159	61,373	0	2,153
Health	285,966	41,066	66,202	65,622	0	89,256	23,820
ROD Automation	23,862	2,187	1,378	3,494	15,658	0	1,145
Oakland Enhance	3,412	663	1,389	1,059	0	0	301
Water Res Co SRF	372,137	12,742	6,544	0	0	0	0
Restricted Funds	465	74	0	0	0	0	391
Social Welfare	667	181	0	290	0	0	196
Multi Org Grants	88,957	3,948	4,892	6,309	71,609	0	2,199
JTPA Grants	88,586	30,144	1,862	48,169	5,592	0	0
LE Grants Misc	91,939	2,415	4,504	3,860	79,503	0	1,657
LE Grants PA-CRP	61,988	3,528	6,676	5,638	32,964	0	1,957
LE Grants CLEMIS	4,254	1,090	0	0	0	3,164	0
LE Grants Rd Pat	28,538	1,087	2,222	1,736	23,463	0	30
House Comm Dev	47,863	13,228	6,418	21,139	4,705	0	0
Hum Svcs Grants	409,940	20,094	16,839	32,110	322,302	0	18,595
Other Grants	82,352	8,666	809	13,849	52,177	0	6,851
PSP & COPS Prog	1,031	288	0	0	0	743	0
Judicial Grants	48,538	351	540	562	45,715	0	1,370
Brownfield Init.	107	24	0	39	44	0	0
Pollution Ctrl	563	108	0	171	0	0	0
Juvenile Maint	272,067	49,063	55,345	78,403	0	89,256	0
Co Vets Trust	6,471	376	0	600	0	0	5,495
Waste Res. Mgmt	615	150	225	240	0	0	0
MI Child	1,153	49	0	77	650	0	377
Misc DSF	527	0	0	0	0	0	527
Water Res Co DSF	2,844	0	0	0	0	0	0
Proj Work Orders	4,894	0	0	0	0	0	4,894
Water Res Co CPF	43,972	6,114	2,452	0	0	0	0
Fire Record Mgmt	67,033	881	1,292	0	0	64,860	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
Airport	229,866	8,993	5,797	0	0	215,076	0
Drain Prop Funds	384,242	55,589	47,272	0	0	17,149	0
Delq Tax Revolv	1,487	441	341	705	0	0	0
Fac & Operations	454,969	33,936	38,776	0	0	382,257	0
Info Tech Clemis	142,764	9,882	6,482	0	0	126,400	0
Info Technology	344,708	39,108	38,386	0	0	267,214	0
Drain Equipment	34,637	1,864	4,335	0	0	0	0
Radio Communicat	103,603	13,639	2,667	0	0	87,297	0
Motor Pool	109,266	11,374	3,964	0	0	93,928	0
Communication	121,215	3,769	1,066	0	0	116,380	0
Bldg & Liab Ins	57,021	5,749	2,331	0	0	48,941	0
Fringe Benefits	211,349	2,992	5,773	0	0	196,000	0
Delq Per Prop Tx	5,755	1,449	1,991	2,315	0	0	0
Public Transport	226	0	0	0	0	0	226
Retirement	35,175	0	0	0	0	33,625	1,550
Retiree Hlt Care	38,745	0	0	0	0	33,625	5,120
Int Ret Med Ben	28,628	0	0	0	0	28,628	0
Others	135	0	0	0	0	0	135
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>7,061,296</b>	<b>850,475</b>	<b>1,080,439</b>	<b>967,360</b>	<b>715,755</b>	<b>2,084,737</b>	<b>562,116</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
Non-Departmental	0	0	0
County Executive Admin	0	0	0
County Executive Compliance	0	0	0
County Executive Corp Counsel	0	0	0
Mgmt & Budget Admin	0	0	0
County Executive Purchasing	0	0	0
Mgmt & Budget Fiscal Services	0	0	0
Facilities Management	0	0	0
Central Services Admin	0	0	0
Central Services Support Svcs	0	0	0
Human Resources	0	0	0
Treasurer	0	0	0
Clerk Admin/Micrographics	0	0	0
M&B Equalization	0	0	0
M&B Reimb.	0	0	0
Hum Svc Admin	0	0	0
Hum Svc Homeland	0	0	0
Pub Svc Admin	0	0	0
Pub Svc Vets Svc	0	0	0
Pub Svc Comm Cor	0	0	0
Pub Svc MSU Ext	0	0	0
Pub Svc Animal	0	0	0
Pub Svc CC Prob	0	0	0
Pub Svc Med Exam	0	0	0
C&ED Admin	0	0	0
C&ED Dev & Plan	0	0	0
Clerk / ROD	0	0	0
District Court	0	0	0
Probate Court	0	0	0
Family Court	0	0	0
Prosecuting Atty	0	0	0
Sheriff Office	0	0	0
BOC Bd of Comm	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
BOC Library	0	0	0
Water Res. Comm.	36,046	0	0
Parks & Rec	0	22,543	0
Road Commission	0	0	0
Friend of Court	0	0	34,769
Health	0	0	0
ROD Automation	0	0	0
Oakland Enhance	0	0	0
Water Res Co SRF	352,851	0	0
Restricted Funds	0	0	0
Social Welfare	0	0	0
Multi Org Grants	0	0	0
JTPA Grants	0	2,819	0
LE Grants Misc	0	0	0
LE Grants PA-CRP	0	0	11,225
LE Grants CLEMIS	0	0	0
LE Grants Rd Pat	0	0	0
House Comm Dev	0	2,373	0
Hum Svcs Grants	0	0	0
Other Grants	0	0	0
PSP & COPS Prog	0	0	0
Judicial Grants	0	0	0
Brownfield Init.	0	0	0
Pollution Ctrl	284	0	0
Juvenile Maint	0	0	0
Co Vets Trust	0	0	0
Waste Res. Mgmt	0	0	0
MI Child	0	0	0
Misc DSF	0	0	0
Water Res Co DSF	2,844	0	0
Proj Work Orders	0	0	0
Water Res Co CPF	35,406	0	0
Fire Record Mgmt	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Mgmt & Budget Fiscal Services**

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
Airport	0	0	0
Drain Prop Funds	255,093	9,139	0
Delq Tax Revolv	0	0	0
Fac & Operations	0	0	0
Info Tech Clemis	0	0	0
Info Technology	0	0	0
Drain Equipment	28,438	0	0
Radio Communicat	0	0	0
Motor Pool	0	0	0
Communication	0	0	0
Bldg & Liab Ins	0	0	0
Fringe Benefits	0	6,584	0
Delq Per Prop Tx	0	0	0
Public Transport	0	0	0
Retirement	0	0	0
Retiree Hlt Care	0	0	0
Int Ret Med Ben	0	0	0
Others	0	0	0
Direct Billed	0	0	0
<b>Total</b>	<b>710,962</b>	<b>43,458</b>	<b>45,994</b>



**Oakland County, Michigan  
Facilities Management  
Nature and Extent of Services**

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 between the different buildings that benefit from these services based on the assigned square footage of each building. The cost identified with each building was then allocated to the occupants of each respective building based on the assigned square footage that each department occupies within their respective building.

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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Facilities Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,196,445			1,196,445
Building Use Charge	57,267		57,267	
Non-Departmental	1,302,031	1,785	1,303,816	
County Executive Admin	19,954	976	20,930	
County Executive Compliance	726	9	735	
County Executive Corp Counsel	57,998	5,548	63,546	
County Executive Purchasing	6,688	298	6,986	
Mgmt & Budget Fiscal Services	10,627	1,361	11,988	
Facilities Management		12,952	12,952	
Central Services Support Svcs		14,322	14,322	
Human Resources		11,875	11,875	
Treasurer		260	260	
Total Allocated Additions:	1,455,291	49,386	1,504,677	1,504,677
Building Security	679,639			
Total Departmental Cost Adjustments:	679,639			679,639
Total To Be Allocated:	3,331,375	49,386		3,380,761



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Courthouse
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	633,638	0	12,293	27,500	135,725
FRINGE BENEFITS	389,214	0	7,551	16,892	83,371
<b>Other Expense &amp; Cost</b>					
Supplies	4,343	0	84	188	932
Travel	1,163	0	23	50	249
Operating Expenses	14,874	0	289	646	3,184
Professional Serv	77,587	0	1,505	3,375	16,690
Internal Charges	75,626	0	1,467	3,282	16,198
<b>Departmental Totals</b>					
Total Expenditures	1,196,445	0	23,212	51,933	256,349
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	679,639	0	0	0	428,780
Functional Cost	1,876,084	0	23,212	51,933	685,129
<b>Allocation Step 1</b>					
Inbound- 0010 Building Use Charge: Service	48,835	0	1,143	2,549	12,594
Inbound- 0025 Non-Departmental: Specific	162,700	0	4,702	7,500	53,352
Inbound- 0025 Non-Departmental: Grounds	600,000	0	13,380	29,940	147,780
Inbound- 0025 Non-Departmental: FM&O	539,331	0	10,463	23,461	116,008
Inbound- All Others	104,425	0	2,024	4,529	22,357
1st Allocation	3,331,375	0	54,924	119,912	1,037,220
<b>Allocation Step 2</b>					
Inbound- 0025 Non-Departmental: Specific	222	0	6	10	73
Inbound- 0025 Non-Departmental: Grounds	823	0	18	41	203
Inbound- 0025 Non-Departmental: FM&O	740	0	14	32	160
Inbound- All Others	47,601	0	922	2,064	10,193
2nd Allocation	49,386	0	960	2,147	10,629



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Courthouse
Total For 0090 Facilities					
Total Allocated	3,380,761	0	55,884	122,059	1,047,849



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	6,210	24,712	9,758	12,166	25,852
FRINGE BENEFITS	3,814	15,179	5,994	7,473	15,880
<b>Other Expense &amp; Cost</b>					
Supplies	43	169	67	83	177
Travel	11	45	18	22	47
Operating Expenses	146	580	229	286	607
Professional Serv	760	3,034	1,195	1,373	3,057
Internal Charges	741	2,949	1,165	1,452	3,086
<b>Departmental Totals</b>					
Total Expenditures	11,725	46,668	18,426	22,855	48,706
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	11,725	46,668	18,426	22,855	48,706
<b>Allocation Step 1</b>					
Inbound- 0010 Building Use Charge: Service	576	2,295	903	1,035	0
Inbound- 0025 Non-Departmental: Specific	537	4,246	3,238	2,603	2,050
Inbound- 0025 Non-Departmental: Grounds	6,780	26,940	10,620	12,180	27,120
Inbound- 0025 Non-Departmental: FM&O	5,285	21,088	8,306	9,546	21,250
Inbound- All Others	1,024	4,071	1,605	2,001	4,260
1st Allocation	25,927	105,308	43,098	50,220	103,386
<b>Allocation Step 2</b>					
Inbound- 0025 Non-Departmental: Specific	1	6	4	4	3
Inbound- 0025 Non-Departmental: Grounds	9	37	15	17	37
Inbound- 0025 Non-Departmental: FM&O	7	29	11	13	29
Inbound- All Others	467	1,856	732	912	1,942
2nd Allocation	484	1,928	762	946	2,011



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Total For 0090 Facilities					
Total Allocated	26,411	107,236	43,860	51,166	105,397



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	22,177	4,119	7,730	12,419	87,569
FRINGE BENEFITS	13,622	2,530	4,748	7,629	53,789
<b>Other Expense &amp; Cost</b>					
Supplies	152	28	53	85	600
Travel	41	8	14	23	161
Operating Expenses	521	97	181	292	2,056
Professional Serv	2,723	504	947	1,528	10,754
Internal Charges	2,647	492	923	1,482	10,452
<b>Departmental Totals</b>					
Total Expenditures	41,883	7,778	14,596	23,458	165,381
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	41,883	7,778	14,596	23,458	165,381
<b>Allocation Step 1</b>					
Inbound- 0010 Building Use Charge: Service	2,061	381	718	0	8,131
Inbound- 0025 Non-Departmental: Specific	0	1,220	2,131	2,912	33,744
Inbound- 0025 Non-Departmental: Grounds	24,180	4,440	8,400	0	95,400
Inbound- 0025 Non-Departmental: FM&O	18,931	3,506	6,580	10,625	74,751
Inbound- All Others	3,653	676	1,275	2,046	14,433
1st Allocation	90,708	18,001	33,700	39,041	391,840
<b>Allocation Step 2</b>					
Inbound- 0025 Non-Departmental: Specific	0	2	3	4	46
Inbound- 0025 Non-Departmental: Grounds	33	6	12	0	131
Inbound- 0025 Non-Departmental: FM&O	26	5	9	15	103
Inbound- All Others	1,665	308	581	933	6,579
2nd Allocation	1,724	321	605	952	6,859



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Total For 0090 Facilities					
Total Allocated	92,432	18,322	34,305	39,993	398,699



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	12,609	55,443	19,960	7,540	18,819
FRINGE BENEFITS	7,745	34,056	12,260	4,632	11,560
<b>Other Expense &amp; Cost</b>					
Supplies	86	380	137	52	129
Travel	23	102	37	14	35
Operating Expenses	296	1,301	469	177	442
Professional Serv	1,552	6,804	2,452	931	2,312
Internal Charges	1,505	6,617	2,382	900	2,246
<b>Departmental Totals</b>					
Total Expenditures	23,816	104,703	37,697	14,246	35,543
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	23,816	104,703	37,697	14,246	35,543
<b>Allocation Step 1</b>					
Inbound- 0010 Building Use Charge: Service	1,172	5,147	1,856	0	0
Inbound- 0025 Non-Departmental: Specific	3,775	0	6,703	1,367	2,522
Inbound- 0025 Non-Departmental: Grounds	13,800	60,360	21,780	0	0
Inbound- 0025 Non-Departmental: FM&O	10,787	47,299	17,043	6,472	16,072
Inbound- All Others	2,083	9,132	3,293	1,247	3,105
1st Allocation	55,433	226,641	88,372	23,332	57,242
<b>Allocation Step 2</b>					
Inbound- 0025 Non-Departmental: Specific	5	0	9	2	3
Inbound- 0025 Non-Departmental: Grounds	19	83	30	0	0
Inbound- 0025 Non-Departmental: FM&O	15	65	23	9	22
Inbound- All Others	950	4,163	1,501	568	1,415
2nd Allocation	989	4,311	1,563	579	1,440



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Total For 0090 Facilities					
Total Allocated	56,422	230,952	89,935	23,911	58,682



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Materials Mgmt	Sheriff Admin	P&R (Market)	W Oakland Bldg	South Ofc Bldg
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	6,970	20,213	1,204	5,513	17,869
FRINGE BENEFITS	4,281	12,416	740	3,386	10,976
<b>Other Expense &amp; Cost</b>					
Supplies	48	139	8	38	122
Travel	13	37	2	10	33
Operating Expenses	164	474	28	129	419
Professional Serv	853	2,483	147	683	2,196
Internal Charges	832	2,412	144	658	2,133
<b>Departmental Totals</b>					
Total Expenditures	13,161	38,174	2,273	10,417	33,748
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	13,161	38,174	2,273	10,417	33,748
<b>Allocation Step 1</b>					
Inbound- 0010 Building Use Charge: Service	650	1,880	0	0	0
Inbound- 0025 Non-Departmental: Specific	0	3,758	0	602	3,823
Inbound- 0025 Non-Departmental: Grounds	7,620	22,020	0	0	0
Inbound- 0025 Non-Departmental: FM&O	5,933	17,259	1,025	4,746	15,263
Inbound- All Others	1,150	3,333	201	912	2,945
1st Allocation	28,514	86,424	3,499	16,677	55,779
<b>Allocation Step 2</b>					
Inbound- 0025 Non-Departmental: Specific	0	5	0	1	5
Inbound- 0025 Non-Departmental: Grounds	10	30	0	0	0
Inbound- 0025 Non-Departmental: FM&O	8	24	1	7	21
Inbound- All Others	524	1,519	92	416	1,342
2nd Allocation	542	1,578	93	424	1,368



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Materials Mgmt	Sheriff Admin	P&R (Market)	W Oakland Bldg	South Ofc Bldg
Total For 0090 Facilities					
Total Allocated	29,056	88,002	3,592	17,101	57,147



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Mens Facility	D Building	Central Garage	Med Care Fac.	EOB 41 West
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,647	1,014	8,744	15,904	34,407
FRINGE BENEFITS	1,012	623	5,371	9,769	21,134
<b>Other Expense &amp; Cost</b>					
Supplies	11	7	60	109	236
Travel	3	2	16	29	63
Operating Expenses	39	24	205	373	808
Professional Serv	202	124	1,071	1,955	4,228
Internal Charges	197	121	1,044	1,898	4,106
<b>Departmental Totals</b>					
Total Expenditures	3,111	1,915	16,511	30,037	64,982
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	46,735
<b>Functional Cost</b>					
Functional Cost	3,111	1,915	16,511	30,037	111,717
<b>Allocation Step 1</b>					
Inbound- 0010 Building Use Charge: Service	156	98	811	1,480	3,199
Inbound- 0025 Non-Departmental: Specific	0	146	0	0	13,618
Inbound- 0025 Non-Departmental: Grounds	1,800	1,140	9,480	17,340	37,500
Inbound- 0025 Non-Departmental: FM&O	1,402	863	7,443	13,591	29,394
Inbound- All Others	275	171	1,438	2,625	5,674
1st Allocation	6,744	4,333	35,683	65,073	201,102
<b>Allocation Step 2</b>					
Inbound- 0025 Non-Departmental: Specific	0	0	0	0	19
Inbound- 0025 Non-Departmental: Grounds	2	2	13	24	51
Inbound- 0025 Non-Departmental: FM&O	2	1	10	19	40
Inbound- All Others	125	78	655	1,196	2,587
2nd Allocation	129	81	678	1,239	2,697



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Mens Facility	D Building	Central Garage	Med Care Fac.	EOB 41 West
Total For 0090 Facilities					
Total Allocated	6,873	4,414	36,361	66,312	203,799



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	District Court	Building Secur
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	17,552	0
FRINGE BENEFITS	10,781	0
<b>Other Expense &amp; Cost</b>		
Supplies	120	0
Travel	32	0
Operating Expenses	412	0
Professional Serv	2,149	0
Internal Charges	2,095	0
<b>Departmental Totals</b>		
Total Expenditures	33,141	0
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
Building Security	0	204,124
Functional Cost	33,141	204,124
<b>Allocation Step 1</b>		
Inbound- 0010 Building Use Charge: Service	0	0
Inbound- 0025 Non-Departmental: Specific	8,151	0
Inbound- 0025 Non-Departmental: Grounds	0	0
Inbound- 0025 Non-Departmental: FM&O	14,939	0
Inbound- All Others	2,887	0
1st Allocation	59,118	204,124
<b>Allocation Step 2</b>		
Inbound- 0025 Non-Departmental: Specific	11	0
Inbound- 0025 Non-Departmental: Grounds	0	0
Inbound- 0025 Non-Departmental: FM&O	20	0
Inbound- All Others	1,316	0
2nd Allocation	1,347	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	District Court	Building Secur
Total For 0090 Facilities		
Total Allocated	60,465	204,124



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	4,711	12.5386	6,887		6,887	120	7,007
Pub Svc MSU Ext	12,295	32.7238	17,973		17,973	314	18,287
Pub Svc CC Prob	19,470	51.8205	28,462		28,462	498	28,960
Water Res. Comm.	875	2.3289	1,279		1,279	22	1,301
Others	221	0.5882	323		323	6	329
SubTotal	37,572	100.0000	54,924		54,924	960	55,884
TOTAL	37,572	100.0000	54,924		54,924	960	55,884

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Compliance	4,191	4.9861	5,979		5,979		5,979
Hum Svc Admin	817	0.9720	1,166		1,166	22	1,188
C&ED Admin	483	0.5746	689		689	13	702
Health	59,175	70.4012	84,419		84,419	1,591	86,010
Hum Svcs Grants	19,021	22.6295	27,135		27,135	511	27,646
Juvenile Maint	367	0.4366	524		524	10	534
SubTotal	84,054	100.0000	119,912		119,912	2,147	122,059
TOTAL	84,054	100.0000	119,912		119,912	2,147	122,059

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Corp Counsel	6,512	1.5688	16,272		16,272		16,272
Central Services Support Svcs	23,913	5.7608	59,752		59,752	622	60,374
Treasurer	9,834	2.3691	24,572		24,572	256	24,828
Clerk Admin/Micrographics	5,079	1.2236	12,691		12,691	132	12,823
M&B Reimb.	6,649	1.6018	16,614		16,614	173	16,787
Pub Svc CC Prob	3,785	0.9118	9,458		9,458	98	9,556
Clerk / ROD	41,462	9.9884	103,602		103,602	1,079	104,681
Probate Court	20,351	4.9027	50,851		50,851	529	51,380
Family Court	158,743	38.2418	396,654		396,654	4,129	400,783
Prosecuting Atty	58,571	14.1101	146,352		146,352	1,524	147,876
Sheriff Office	12,974	3.1255	32,418		32,418	338	32,756
BOC Bd of Comm	8,257	1.9892	20,632		20,632	215	20,847
BOC Library	21,356	5.1448	53,363		53,363	556	53,919
LE Grants PA-CRP	5,552	1.3375	13,873		13,873	144	14,017
Fac & Operations	7,354	1.7716	18,376		18,376	191	18,567
Delq Per Prop Tx	4,374	1.0537	10,929		10,929	114	11,043
Others	20,335	4.8988	50,811		50,811	529	51,340
SubTotal	415,101	100.0000	1,037,220		1,037,220	10,629	1,047,849
TOTAL	415,101	100.0000	1,037,220		1,037,220	10,629	1,047,849

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Central Svc Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fac & Operations	17,694	93.0284	24,119		24,119	450	24,569
Others	1,326	6.9716	1,808		1,808	34	1,842
SubTotal	19,020	100.0000	25,927		25,927	484	26,411
TOTAL	19,020	100.0000	25,927		25,927	484	26,411

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk Admin/Micrographics	1,106	1.3564	1,428		1,428	26	1,454
Road Commission	11,583	14.2053	14,959		14,959	274	15,233
Info Tech Clemis	6,593	8.0856	8,515		8,515	156	8,671
Info Technology	61,273	75.1447	79,134		79,134	1,449	80,583
Communication	985	1.2080	1,272		1,272	23	1,295
SubTotal	81,540	100.0000	105,308		105,308	1,928	107,236
TOTAL	81,540	100.0000	105,308		105,308	1,928	107,236

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Annex I

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Hum Svc Homeland	9,369	31.4407	13,550		13,550	240	13,790
Sheriff Office	13,223	44.3739	19,125		19,125	338	19,463
Info Tech Clemis	3,500	11.7454	5,062		5,062	89	5,151
Others	3,707	12.4400	5,361		5,361	95	5,456
SubTotal	29,799	100.0000	43,098		43,098	762	43,860
TOTAL	29,799	100.0000	43,098		43,098	762	43,860

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Annex II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	28,198	82.5541	41,459		41,459	781	42,240
Water Res. Comm.	4,557	13.3413	6,700		6,700	126	6,826
Others	1,402	4.1046	2,061		2,061	39	2,100
SubTotal	34,157	100.0000	50,220		50,220	946	51,166
TOTAL	34,157	100.0000	50,220		50,220	946	51,166

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
M&B Equalization	18,190	23.9040	24,713		24,713	481	25,194
Pub Svc Comm Cor	13,140	17.2677	17,852		17,852	347	18,199
Sheriff Office	1,572	2.0658	2,136		2,136	42	2,178
Friend of Court	37,490	49.2667	50,935		50,935	990	51,925
House Comm Dev	5,704	7.4958	7,750		7,750	151	7,901
SubTotal	76,096	100.0000	103,386		103,386	2,011	105,397
TOTAL	76,096	100.0000	103,386		103,386	2,011	105,397

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Public Works

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	2,839	4.1854	3,796		3,796		3,796
Water Res. Comm.	40,142	59.1794	53,681		53,681	1,065	54,746
Fac & Operations	24,850	36.6352	33,231		33,231	659	33,890
SubTotal	67,831	100.0000	90,708		90,708	1,724	92,432
TOTAL	67,831	100.0000	90,708		90,708	1,724	92,432

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fringe Benefits	12,552	100.0000	18,001		18,001	321	18,322
SubTotal	12,552	100.0000	18,001		18,001	321	18,322
<b>TOTAL</b>	<b>12,552</b>	<b>100.0000</b>	<b>18,001</b>		<b>18,001</b>	<b>321</b>	<b>18,322</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	5,136	21.6929	7,310		7,310	131	7,441
Others	18,540	78.3071	26,390		26,390	474	26,864
SubTotal	23,676	100.0000	33,700		33,700	605	34,305
TOTAL	23,676	100.0000	33,700		33,700	605	34,305

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	2,558	6.7325	2,628		2,628	64	2,692
Health	32,402	85.2796	33,294		33,294	812	34,106
Hum Svcs Grants	3,035	7.9879	3,119		3,119	76	3,195
SubTotal	37,995	100.0000	39,041		39,041	952	39,993
TOTAL	37,995	100.0000	39,041		39,041	952	39,993

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Comm Cor	610	0.2276	892		892	16	908
Sheriff Office	267,368	99.7724	390,948		390,948	6,843	397,791
SubTotal	267,978	100.0000	391,840		391,840	6,859	398,699
TOTAL	267,978	100.0000	391,840		391,840	6,859	398,699

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Med Exam	38,680	100.0000	55,433		55,433	989	56,422
SubTotal	38,680	100.0000	55,433		55,433	989	56,422
TOTAL	38,680	100.0000	55,433		55,433	989	56,422

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Maint	169,559	100.0000	226,641		226,641	4,311	230,952
SubTotal	169,559	100.0000	226,641		226,641	4,311	230,952
TOTAL	169,559	100.0000	226,641		226,641	4,311	230,952

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Work Release

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	61,138	100.0000	88,372		88,372	1,563	89,935
SubTotal	61,138	100.0000	88,372		88,372	1,563	89,935
TOTAL	61,138	100.0000	88,372		88,372	1,563	89,935

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Animal	19,323	83.4651	19,474		19,474	483	19,957
Others	3,828	16.5349	3,858		3,858	96	3,954
SubTotal	23,151	100.0000	23,332		23,332	579	23,911
<b>TOTAL</b>	<b>23,151</b>	<b>100.0000</b>	<b>23,332</b>		<b>23,332</b>	<b>579</b>	<b>23,911</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	8,708	15.1034	8,645		8,645	217	8,862
Others	48,948	84.8966	48,597		48,597	1,223	49,820
SubTotal	57,656	100.0000	57,242		57,242	1,440	58,682
TOTAL	57,656	100.0000	57,242		57,242	1,440	58,682

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	6,690	32.1094	9,156		9,156		9,156
Central Services Support Svcs	11,443	54.9220	15,660		15,660	438	16,098
Health	2,702	12.9686	3,698		3,698	104	3,802
SubTotal	20,835	100.0000	28,514		28,514	542	29,056
<b>TOTAL</b>	<b>20,835</b>	<b>100.0000</b>	<b>28,514</b>		<b>28,514</b>	<b>542</b>	<b>29,056</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	61,891	100.0000	86,424		86,424	1,578	88,002
SubTotal	61,891	100.0000	86,424		86,424	1,578	88,002
TOTAL	61,891	100.0000	86,424		86,424	1,578	88,002

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	7,453	100.0000	3,499		3,499	93	3,592
SubTotal	7,453	100.0000	3,499		3,499	93	3,592
TOTAL	7,453	100.0000	3,499		3,499	93	3,592

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - W Oakland Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	12,556	74.1248	12,362		12,362	314	12,676
Others	4,383	25.8752	4,315		4,315	110	4,425
SubTotal	16,939	100.0000	16,677		16,677	424	17,101
TOTAL	16,939	100.0000	16,677		16,677	424	17,101

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	3,930	7.1879	4,009		4,009	98	4,107
Pub Svc Comm Cor	5,533	10.1198	5,645		5,645	138	5,783
Pub Svc CC Prob	20,649	37.7668	21,067		21,067	516	21,583
Family Court	5,102	9.3315	5,205		5,205	128	5,333
Sheriff Office	351	0.6420	358		358	9	367
BOC Bd of Comm	583	1.0663	595		595	15	610
Health	4,066	7.4367	4,148		4,148	102	4,250
Info Technology	8,741	15.9872	8,917		8,917	219	9,136
Others	5,720	10.4618	5,835		5,835	143	5,978
SubTotal	54,675	100.0000	55,779		55,779	1,368	57,147
TOTAL	54,675	100.0000	55,779		55,779	1,368	57,147

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	5,102	100.0000	6,744		6,744	129	6,873
SubTotal	5,102	100.0000	6,744		6,744	129	6,873
TOTAL	5,102	100.0000	6,744		6,744	129	6,873

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - D Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	3,167	100.0000	4,333		4,333	81	4,414
SubTotal	3,167	100.0000	4,333		4,333	81	4,414
TOTAL	3,167	100.0000	4,333		4,333	81	4,414

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Radio Communicat	4,426	16.5786	5,916		5,916	112	6,028
Motor Pool	22,271	83.4214	29,767		29,767	566	30,333
SubTotal	26,697	100.0000	35,683		35,683	678	36,361
TOTAL	26,697	100.0000	35,683		35,683	678	36,361

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Med Care Fac.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	2,955	6.0633	3,946		3,946	75	4,021
Medical Care Fac	45,781	93.9367	61,127		61,127	1,164	62,291
SubTotal	48,736	100.0000	65,073		65,073	1,239	66,312
TOTAL	48,736	100.0000	65,073		65,073	1,239	66,312

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	17,802	16.8967	33,980		33,980		33,980
Mgmt & Budget Admin	971	0.9216	1,853		1,853		1,853
County Executive Purchasing	6,990	6.6345	13,342		13,342		13,342
Mgmt & Budget Fiscal Services	23,505	22.3096	44,865		44,865		44,865
Central Services Admin	412	0.3910	786		786	20	806
Human Resources	20,346	19.3113	38,835		38,835	978	39,813
Pub Svc Admin	431	0.4091	823		823	21	844
C&ED Admin	750	0.7119	1,432		1,432	36	1,468
C&ED Dev & Plan	21,333	20.2481	40,719		40,719	1,027	41,746
JTPA Grants	2,504	2.3767	4,780		4,780	120	4,900
Bldg & Liab Ins	2,058	1.9533	3,928		3,928	99	4,027
Fringe Benefits	1,029	0.9767	1,964		1,964	49	2,013
Others	7,227	6.8595	13,795		13,795	347	14,142
SubTotal	105,358	100.0000	201,102		201,102	2,697	203,799
TOTAL	105,358	100.0000	201,102		201,102	2,697	203,799

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - District Court

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
District Court	47,366	88.3496	52,231		52,231	1,190	53,421
Sheriff Office	5,719	10.6674	6,306		6,306	144	6,450
Fac & Operations	527	0.9830	581		581	13	594
SubTotal	53,612	100.0000	59,118		59,118	1,347	60,465
TOTAL	53,612	100.0000	59,118		59,118	1,347	60,465

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	100	100.0000	204,124		204,124		204,124
SubTotal	100	100.0000	204,124		204,124		204,124
TOTAL	100	100.0000	204,124		204,124		204,124

Allocation Basis: Direct allocation to benefiting department

Allocation Source: Court security summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld	Info Tech Bldg	Annex I
County Executive Admin	33,980	0	0	0	0	0	0
County Executive Compliance	5,979	0	5,979	0	0	0	0
County Executive Corp Counsel	16,272	0	0	16,272	0	0	0
Mgmt & Budget Admin	1,853	0	0	0	0	0	0
County Executive Purchasing	13,342	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	44,865	0	0	0	0	0	0
Facilities Management	12,952	0	0	0	0	0	0
Central Services Admin	806	0	0	0	0	0	0
Central Services Support Svcs	118,712	0	0	60,374	0	0	0
Human Resources	39,813	0	0	0	0	0	0
Treasurer	24,828	0	0	24,828	0	0	0
Clerk Admin/Micrographics	14,277	0	0	12,823	0	1,454	0
M&B Equalization	25,194	0	0	0	0	0	0
M&B Reimb.	16,787	0	0	16,787	0	0	0
Hum Svc Admin	1,188	0	1,188	0	0	0	0
Hum Svc Homeland	13,790	0	0	0	0	0	13,790
Pub Svc Admin	844	0	0	0	0	0	0
Pub Svc Vets Svc	11,114	7,007	0	0	0	0	0
Pub Svc Comm Cor	24,890	0	0	0	0	0	0
Pub Svc MSU Ext	18,287	18,287	0	0	0	0	0
Pub Svc Animal	19,957	0	0	0	0	0	0
Pub Svc CC Prob	60,099	28,960	0	9,556	0	0	0
Pub Svc Med Exam	56,422	0	0	0	0	0	0
C&ED Admin	2,170	0	702	0	0	0	0
C&ED Dev & Plan	41,746	0	0	0	0	0	0
Clerk / ROD	104,681	0	0	104,681	0	0	0
District Court	53,421	0	0	0	0	0	0
Probate Court	51,380	0	0	51,380	0	0	0
Family Court	406,116	0	0	400,783	0	0	0
Prosecuting Atty	147,876	0	0	147,876	0	0	0
Sheriff Office	645,804	0	0	32,756	0	0	19,463
BOC Bd of Comm	21,457	0	0	20,847	0	0	0
BOC Library	53,919	0	0	53,919	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld	Info Tech Bldg	Annex I
Water Res. Comm.	62,873	1,301	0	0	0	0	0
Parks & Rec	6,284	0	0	0	0	0	0
Road Commission	15,233	0	0	0	0	15,233	0
Friend of Court	256,049	0	0	0	0	0	0
Health	152,306	0	86,010	0	0	0	0
JTPA Grants	4,900	0	0	0	0	0	0
LE Grants PA-CRP	14,017	0	0	14,017	0	0	0
House Comm Dev	7,901	0	0	0	0	0	0
Hum Svcs Grants	30,841	0	27,646	0	0	0	0
Juvenile Maint	231,486	0	534	0	0	0	0
Medical Care Fac	62,291	0	0	0	0	0	0
Fac & Operations	77,620	0	0	18,567	24,569	0	0
Info Tech Clemis	13,822	0	0	0	0	8,671	5,151
Info Technology	89,719	0	0	0	0	80,583	0
Radio Communicat	6,028	0	0	0	0	0	0
Motor Pool	30,333	0	0	0	0	0	0
Communication	1,295	0	0	0	0	1,295	0
Bldg & Liab Ins	4,027	0	0	0	0	0	0
Fringe Benefits	20,335	0	0	0	0	0	0
Delq Per Prop Tx	11,043	0	0	11,043	0	0	0
Others	177,537	329	0	51,340	1,842	0	5,456
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>3,380,761</b>	<b>55,884</b>	<b>122,059</b>	<b>1,047,849</b>	<b>26,411</b>	<b>107,236</b>	<b>43,860</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	3,796	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	42,240	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	25,194	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	18,199	0	0	0	0	908
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
District Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	2,178	0	0	0	0	397,791
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Water Res. Comm.	6,826	0	54,746	0	0	0	0
Parks & Rec	0	0	0	0	0	2,692	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	51,925	0	0	0	0	0
Health	0	0	0	0	7,441	34,106	0
JTPA Grants	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	7,901	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	3,195	0
Juvenile Maint	0	0	0	0	0	0	0
Medical Care Fac	0	0	0	0	0	0	0
Fac & Operations	0	0	33,890	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	18,322	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	2,100	0	0	0	26,864	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>51,166</b>	<b>105,397</b>	<b>92,432</b>	<b>18,322</b>	<b>34,305</b>	<b>39,993</b>	<b>398,699</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	9,156	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	16,098	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	19,957	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	56,422	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
District Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	89,935	0	8,862	0	88,002
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Water Res. Comm.	0	0	0	0	0	0	0
Parks & Rec	0	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	0	0	0	0	3,802	0
JTPA Grants	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	0	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	0	0
Juvenile Maint	0	230,952	0	0	0	0	0
Medical Care Fac	0	0	0	0	0	0	0
Fac & Operations	0	0	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	0	0	3,954	49,820	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>56,422</b>	<b>230,952</b>	<b>89,935</b>	<b>23,911</b>	<b>58,682</b>	<b>29,056</b>	<b>88,002</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	P&R (Market)	W Oakland Bldg	South Ofc Bldg	Mens Facility	D Building	Central Garage	Med Care Fac.
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	4,107	0	0	0	0
Pub Svc Comm Cor	0	0	5,783	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0	0	0
Pub Svc CC Prob	0	0	21,583	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
District Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	5,333	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	367	0	0	0	0
BOC Bd of Comm	0	0	610	0	0	0	0
BOC Library	0	0	0	0	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	P&R (Market)	W Oakland Bldg	South Ofc Bldg	Mens Facility	D Building	Central Garage	Med Care Fac.
Water Res. Comm.	0	0	0	0	0	0	0
Parks & Rec	3,592	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	12,676	4,250	0	0	0	4,021
JTPA Grants	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	0	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	0	0
Juvenile Maint	0	0	0	0	0	0	0
Medical Care Fac	0	0	0	0	0	0	62,291
Fac & Operations	0	0	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	9,136	0	0	0	0
Radio Communicat	0	0	0	0	0	6,028	0
Motor Pool	0	0	0	0	0	30,333	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	4,425	5,978	6,873	4,414	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>3,592</b>	<b>17,101</b>	<b>57,147</b>	<b>6,873</b>	<b>4,414</b>	<b>36,361</b>	<b>66,312</b>



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	EOB 41 West	District Court	Building Secur
County Executive Admin	33,980	0	0
County Executive Compliance	0	0	0
County Executive Corp Counsel	0	0	0
Mgmt & Budget Admin	1,853	0	0
County Executive Purchasing	13,342	0	0
Mgmt & Budget Fiscal Services	44,865	0	0
Facilities Management	0	0	0
Central Services Admin	806	0	0
Central Services Support Svcs	0	0	0
Human Resources	39,813	0	0
Treasurer	0	0	0
Clerk Admin/Micrographics	0	0	0
M&B Equalization	0	0	0
M&B Reimb.	0	0	0
Hum Svc Admin	0	0	0
Hum Svc Homeland	0	0	0
Pub Svc Admin	844	0	0
Pub Svc Vets Svc	0	0	0
Pub Svc Comm Cor	0	0	0
Pub Svc MSU Ext	0	0	0
Pub Svc Animal	0	0	0
Pub Svc CC Prob	0	0	0
Pub Svc Med Exam	0	0	0
C&ED Admin	1,468	0	0
C&ED Dev & Plan	41,746	0	0
Clerk / ROD	0	0	0
District Court	0	53,421	0
Probate Court	0	0	0
Family Court	0	0	0
Prosecuting Atty	0	0	0
Sheriff Office	0	6,450	0
BOC Bd of Comm	0	0	0
BOC Library	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	EOB 41 West	District Court	Building Secur
Water Res. Comm.	0	0	0
Parks & Rec	0	0	0
Road Commission	0	0	0
Friend of Court	0	0	204,124
Health	0	0	0
JTPA Grants	4,900	0	0
LE Grants PA-CRP	0	0	0
House Comm Dev	0	0	0
Hum Svcs Grants	0	0	0
Juvenile Maint	0	0	0
Medical Care Fac	0	0	0
Fac & Operations	0	594	0
Info Tech Clemis	0	0	0
Info Technology	0	0	0
Radio Communicat	0	0	0
Motor Pool	0	0	0
Communication	0	0	0
Bldg & Liab Ins	4,027	0	0
Fringe Benefits	2,013	0	0
Delq Per Prop Tx	0	0	0
Others	14,142	0	0
Direct Billed	0	0	0
<b>Total</b>	<b>203,799</b>	<b>60,465</b>	<b>204,124</b>



**Oakland County, Michigan**  
**Central Services - Administration**  
**Nature and Extent of Services**

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

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

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

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Central Services Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	229,543			229,543
Building Use Charge	4,377		4,377	
County Executive Admin	4,236	207	4,443	
County Executive Compliance	140	2	142	
County Executive Purchasing	( 3)		( 3)	
Mgmt & Budget Fiscal Services	1,340	258	1,598	
Facilities Management	786	20	806	
Central Services Support Svcs		143	143	
Human Resources		2,521	2,521	
Treasurer		3	3	
Total Allocated Additions:	10,876	3,154	14,030	14,030
Total To Be Allocated:	240,419	3,154		243,573



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Admin**

	Total	General & Admin	Cent Svcs Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	136,822	0	136,822
FRINGE BENEFITS	80,298	0	80,298
<b>Other Expense &amp; Cost</b>			
Supplies	145	0	145
Travel	235	0	235
Operating Expenses	225	0	225
Internal Charges	11,818	0	11,818
<b>Departmental Totals</b>			
Total Expenditures	229,543	0	229,543
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	229,543	0	229,543
<b>Allocation Step 1</b>			
Inbound- All Others	10,876	0	10,876
1st Allocation	240,419	0	240,419
<b>Allocation Step 2</b>			
Inbound- All Others	3,154	0	3,154
2nd Allocation	3,154	0	3,154
<b>Total For 0100 Central Services</b>			
Total Allocated	243,573	0	243,573



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Admin**

Activity - Cent Svcs Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	1,094,891	26.5944	63,938		63,938	839	64,777
Airport	1,794,884	43.5968	104,815		104,815	1,375	106,190
Motor Pool	1,227,230	29.8088	71,666		71,666	940	72,606
SubTotal	4,117,005	100.0000	240,419		240,419	3,154	243,573
TOTAL	4,117,005	100.0000	240,419		240,419	3,154	243,573

Allocation Basis: Dollar amount of personnel expenses by supervised dept

Allocation Source: Annual financial statement

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Central Services Admin**

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	64,777	64,777
Airport	106,190	106,190
Motor Pool	72,606	72,606
Direct Billed	0	0
<b>Total</b>	<b>243,573</b>	<b>243,573</b>



**Oakland County, Michigan**  
**Central Services – Support Services**  
**Nature and Extent of Services**

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

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

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

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

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

**Supplies** – this function identifies the costs of supplies that were provided to an outside agency. For purposes of this cost plan these costs have not been allocated.

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

**Oakland County, Michigan  
Central Services – Support Services  
Nature and Extent of Services**

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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Central Services Support Svcs**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,212,641			2,212,641
Equipment	( 40,275)			
Total Deductions:	( 40,275)			( 40,275)
Building Use Charge	60,221		60,221	
County Executive Admin	21,359	1,045	22,404	
County Executive Compliance	1,343	16	1,359	
County Executive Corp Counsel	8,788	841	9,629	
County Executive Purchasing	7,082	298	7,380	
Mgmt & Budget Fiscal Services	67,563	5,355	72,918	
Facilities Management	116,871	1,841	118,712	
Central Services Admin	63,938	839	64,777	
Central Services Support Svcs		1,524	1,524	
Human Resources		12,712	12,712	
Treasurer		521	521	
Clerk Admin/Micrographics		430,110	430,110	
Total Allocated Additions:	347,165	455,102	802,267	802,267
Misc Revenue	( 340,130)			
Total Departmental Cost Adjustments:	( 340,130)			( 340,130)
Total To Be Allocated:	2,179,401	455,102		2,634,503



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Total	General & Admin	Mail Services	Records Retent	Materials Mgmt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	664,757	141,257	294,668	228,832	0
FRINGE BENEFITS	430,134	66,908	204,453	158,773	0
<b>Other Expense &amp; Cost</b>					
Supplies	33,768	0	28,209	5,559	0
Professional Serv.	17,420	0	9,805	7,615	0
Operating Expense	266,886	0	266,886	0	0
Internal Charges	759,401	0	259,690	236,173	23,124
*Equipment	40,275	40,275	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,212,641	248,440	1,063,711	636,952	23,124
<b>Deductions</b>					
Total Deductions	( 40,275)	( 40,275)	0	0	0
<b>Cost Adjustments</b>					
Misc Revenue	( 340,130)	0	( 281,227)	0	( 9,352)
<b>Functional Cost</b>					
Functional Cost	1,832,236	208,165	782,484	636,952	13,772
<b>Allocation Step 1</b>					
Inbound- 0010 Building Use Charge: Court	36,087	0	9,946	9,946	0
Inbound- 0010 Building Use Charge: Annex II	15,213	0	7,606	7,607	0
Inbound- 0010 Building Use Charge: Materials	8,921	0	2,368	3,928	0
Inbound- 0080 Mgmt & Budget Fiscal Services:	55,326	0	55,326	0	0
Inbound- 0090 Facilities Management:	59,752	0	16,468	16,468	0
Inbound- 0090 Facilities Management: Annex II	41,459	0	20,729	20,730	0
Inbound- 0090 Facilities Management	15,660	0	4,156	6,897	0
Inbound- All Others	114,747	24,383	50,864	39,500	0
Reallocate Admin Costs		( 232,548)	54,905	42,649	0
Unallocated Costs	( 241,106)	0	0	0	0
1st Allocation	1,938,295	0	1,004,852	784,677	13,772



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Total	General & Admin	Mail Services	Records Retent	Materials Mgmt
<b>Allocation Step 2</b>					
Inbound- 0080 Mgmt & Budget Fiscal Services:	3,842	0	3,842	0	0
Inbound- 0090 Facilities Management:	622	0	171	171	0
Inbound- 0090 Facilities Management: Annex II	781	0	390	391	0
Inbound- 0090 Facilities Management	438	0	116	193	0
Inbound- 0145 Clerk Admin/Micrographics:	430,110	0	0	430,110	0
Inbound- All Others	19,309	4,103	8,559	6,647	0
Reallocate Admin Costs		( 4,103)	969	752	0
Unallocated Costs	( 409)	0	0	0	0
2nd Allocation	454,693	0	14,047	438,264	0
<b>Total For 0110 Central Services</b>					
Total Allocated	2,392,988	0	1,018,899	1,222,941	13,772



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Admin Supt MP	Copier Supplies	Food Services
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Supplies	0	0	0
Professional Serv.	0	0	0
Operating Expense	0	0	0
Internal Charges	0	66,557	173,857
*Equipment	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	66,557	173,857
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Misc Revenue	0	0	( 49,551)
<b>Functional Cost</b>			
Functional Cost	0	66,557	124,306
<b>Allocation Step 1</b>			
Inbound- 0010 Building Use Charge: Court	0	0	16,195
Inbound- 0010 Building Use Charge: Annex II	0	0	0
Inbound- 0010 Building Use Charge: Materials	0	2,625	0
Inbound- 0080 Mgmt & Budget Fiscal Services:	0	0	0
Inbound- 0090 Facilities Management:	0	0	26,816
Inbound- 0090 Facilities Management: Annex II	0	0	0
Inbound- 0090 Facilities Management	0	4,607	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	134,994	0	0
Unallocated Costs	0	( 73,789)	( 167,317)
1st Allocation	134,994	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Services Support Svcs**

	Admin Supt MP	Copier Supplies	Food Services
<b>Allocation Step 2</b>			
Inbound- 0080 Mgmt & Budget Fiscal Services:	0	0	0
Inbound- 0090 Facilities Management:	0	0	280
Inbound- 0090 Facilities Management: Annex II	0	0	0
Inbound- 0090 Facilities Management	0	129	0
Inbound- 0145 Clerk Admin/Micrographics:	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,382	0	0
Unallocated Costs	0	( 129)	( 280)
2nd Allocation	2,382	0	0
<b>Total For 0110 Central Services</b>			
Total Allocated	137,376	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	6,536	0.6384	6,415		6,415		6,415
County Executive Compliance	35	0.0034	34		34		34
County Executive Corp Counsel	468	0.0457	459		459		459
County Executive Purchasing	294	0.0287	289		289		289
Mgmt & Budget Fiscal Services	27,756	2.7110	27,242		27,242		27,242
Facilities Management	560	0.0547	550		550		550
Central Services Admin	146	0.0143	143		143		143
Central Services Support Svcs	723	0.0706	710		710		710
Human Resources	12,112	1.1830	11,887		11,887	172	12,059
Treasurer	43,822	4.2802	43,010		43,010	623	43,633
Clerk Admin/Micrographics	46,826	4.5736	45,958		45,958	666	46,624
M&B Equalization	95,247	9.3030	93,482		93,482	1,355	94,837
M&B Reimb.	81,218	7.9328	79,713		79,713	1,156	80,869
Hum Svc Homeland	3,424	0.3344	3,361		3,361	49	3,410
Pub Svc Vets Svc	6,381	0.6232	6,263		6,263	91	6,354
Pub Svc Comm Cor	3,934	0.3842	3,861		3,861	56	3,917
Pub Svc MSU Ext	3,157	0.3084	3,098		3,098	45	3,143
Pub Svc Animal	15,648	1.5284	15,358		15,358	223	15,581
Pub Svc CC Prob	6,649	0.6494	6,526		6,526	95	6,621
Pub Svc Med Exam	1,313	0.1282	1,289		1,289	19	1,308
C&ED Dev & Plan	8,766	0.8562	8,604		8,604	125	8,729
Clerk / ROD	100,199	9.7867	98,342		98,342	1,426	99,768
District Court	68	0.0066	67		67	1	68
Probate Court	42,059	4.1080	41,279		41,279	598	41,877
Family Court	35,477	3.4651	34,819		34,819	505	35,324
Prosecuting Atty	21,314	2.0818	20,919		20,919	303	21,222
Sheriff Office	24,645	2.4071	24,188		24,188	351	24,539
BOC Bd of Comm	3,525	0.3443	3,460		3,460	50	3,510
BOC Library	485	0.0474	476		476	7	483
Water Res. Comm.	17,743	1.7330	17,414		17,414	252	17,666



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	10,793	1.0542	10,593		10,593	154	10,747
Friend of Court	51,294	5.0100	50,343		50,343	730	51,073
Health	39,735	3.8810	38,998		38,998	565	39,563
ROD Automation	184,394	18.0105	180,975		180,975	2,619	183,594
Water Res Co SRF	1,448	0.1414	1,421		1,421	21	1,442
JTPA Grants	1,775	0.1734	1,742		1,742	25	1,767
LE Grants PA-CRP	28,155	2.7500	27,633		27,633	401	28,034
House Comm Dev	28,449	2.7787	27,922		27,922	405	28,327
Hum Svcs Grants	18,548	1.8116	18,204		18,204	264	18,468
Juvenile Maint	6,522	0.6370	6,401		6,401	93	6,494
Airport	2,313	0.2259	2,270		2,270	33	2,303
Drain Prop Funds	12,844	1.2545	12,606		12,606	183	12,789
Delq Tax Revolv	4,681	0.4572	4,594		4,594	67	4,661
Info Tech Clemis	717	0.0700	704		704	10	714
Info Technology	106	0.0104	104		104	2	106
Radio Communicat	30	0.0029	29		29		29
Motor Pool	612	0.0598	601		601	9	610
Bldg & Liab Ins	815	0.0796	800		800	12	812
Fringe Benefits	6,024	0.5884	5,912		5,912	86	5,998
Retirement	14,044	1.3717	13,784		13,784	200	13,984
SubTotal	1,023,829	100.0000	1,004,852		1,004,852	14,047	1,018,899
TOTAL	1,023,829	100.0000	1,004,852		1,004,852	14,047	1,018,899

Allocation Basis: Dollar amount of mail charges

Allocation Source: Annual mail chargeback summary



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

## Activity - Records Retent

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	8	0.0193	151		151		151
County Executive Compliance	84	0.2026	1,590		1,590		1,590
County Executive Corp Counsel	692	1.6694	13,099		13,099		13,099
Mgmt & Budget Admin	17	0.0410	322		322		322
County Executive Purchasing	281	0.6779	5,319		5,319		5,319
Mgmt & Budget Fiscal Services	1,073	2.5885	20,312		20,312		20,312
Central Services Support Svcs	43	0.1037	814		814		814
Human Resources	658	1.5874	12,456		12,456	7,346	19,802
Treasurer	2,544	6.1372	48,157		48,157	28,403	76,560
M&B Equalization	2,267	5.4690	42,914		42,914	25,311	68,225
M&B Reimb.	134	0.3233	2,537		2,537	1,496	4,033
Hum Svc Admin	72	0.1737	1,363		1,363	804	2,167
Hum Svc Homeland	7	0.0169	133		133	78	211
Pub Svc Comm Cor	446	1.0759	8,443		8,443	4,980	13,423
Pub Svc MSU Ext	31	0.0748	587		587	346	933
C&ED Admin	365	0.8805	6,909		6,909	4,075	10,984
Clerk / ROD	1,272	3.0686	24,079		24,079	14,202	38,281
District Court	1,198	2.8901	22,678		22,678	13,375	36,053
Probate Court	606	1.4619	11,471		11,471	6,766	18,237
Family Court	4,080	9.8427	77,233		77,233	45,552	122,785
Prosecuting Atty	14,142	34.1167	267,705		267,705	157,893	425,598
Sheriff Office	2,589	6.2458	49,009		49,009	28,906	77,915
BOC Bd of Comm	20	0.0482	379		379	223	602
Friend of Court	593	1.4306	11,225		11,225	6,621	17,846
Health	5,686	13.7171	107,635		107,635	63,483	171,118
Juvenile Maint	1,595	3.8478	30,193		30,193	17,808	48,001
Medical Care Fac	350	0.8444	6,625		6,625	3,908	10,533
Fac & Operations	41	0.0989	776		776	458	1,234
Info Technology	120	0.2895	2,272		2,272	1,340	3,612
Bldg & Liab Ins	427	1.0301	8,083		8,083	4,767	12,850

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

Activity - Records Retent

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	11	0.0265	208		208	123	331
SubTotal	41,452	100.0000	784,677		784,677	438,264	1,222,941
TOTAL	41,452	100.0000	784,677		784,677	438,264	1,222,941

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	13,772		13,772		13,772
SubTotal	100	100.0000	13,772		13,772		13,772
TOTAL	100	100.0000	13,772		13,772		13,772

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Central Services Support Svcs**

Activity - Admin Supt MP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	100	100.0000	134,994		134,994	2,382	137,376
SubTotal	100	100.0000	134,994		134,994	2,382	137,376
TOTAL	100	100.0000	134,994		134,994	2,382	137,376

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Central Services Support Svcs**

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
County Executive Admin	6,566	6,415	151	0	0
County Executive Compliance	1,624	34	1,590	0	0
County Executive Corp Counsel	13,558	459	13,099	0	0
Mgmt & Budget Admin	322	0	322	0	0
County Executive Purchasing	5,608	289	5,319	0	0
Mgmt & Budget Fiscal Services	47,554	27,242	20,312	0	0
Facilities Management	14,322	550	0	13,772	0
Central Services Admin	143	143	0	0	0
Central Services Support Svcs	1,524	710	814	0	0
Human Resources	31,861	12,059	19,802	0	0
Treasurer	120,193	43,633	76,560	0	0
Clerk Admin/Micrographics	46,624	46,624	0	0	0
M&B Equalization	163,062	94,837	68,225	0	0
M&B Reimb.	84,902	80,869	4,033	0	0
Hum Svc Admin	2,167	0	2,167	0	0
Hum Svc Homeland	3,621	3,410	211	0	0
Pub Svc Vets Svc	6,354	6,354	0	0	0
Pub Svc Comm Cor	17,340	3,917	13,423	0	0
Pub Svc MSU Ext	4,076	3,143	933	0	0
Pub Svc Animal	15,581	15,581	0	0	0
Pub Svc CC Prob	6,621	6,621	0	0	0
Pub Svc Med Exam	1,308	1,308	0	0	0
C&ED Admin	10,984	0	10,984	0	0
C&ED Dev & Plan	8,729	8,729	0	0	0
Clerk / ROD	138,049	99,768	38,281	0	0
District Court	36,121	68	36,053	0	0
Probate Court	60,114	41,877	18,237	0	0
Family Court	158,109	35,324	122,785	0	0
Prosecuting Atty	446,820	21,222	425,598	0	0
Sheriff Office	102,454	24,539	77,915	0	0
BOC Bd of Comm	4,112	3,510	602	0	0
BOC Library	483	483	0	0	0
Water Res. Comm.	17,666	17,666	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Central Services Support Svcs**

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Parks & Rec	10,747	10,747	0	0	0
Friend of Court	68,919	51,073	17,846	0	0
Health	210,681	39,563	171,118	0	0
ROD Automation	183,594	183,594	0	0	0
Water Res Co SRF	1,442	1,442	0	0	0
JTPA Grants	1,767	1,767	0	0	0
LE Grants PA-CRP	28,034	28,034	0	0	0
House Comm Dev	28,327	28,327	0	0	0
Hum Svcs Grants	18,468	18,468	0	0	0
Juvenile Maint	54,495	6,494	48,001	0	0
Medical Care Fac	10,533	0	10,533	0	0
Airport	2,303	2,303	0	0	0
Drain Prop Funds	12,789	12,789	0	0	0
Delq Tax Revolv	4,661	4,661	0	0	0
Fac & Operations	1,234	0	1,234	0	0
Info Tech Clemis	714	714	0	0	0
Info Technology	3,718	106	3,612	0	0
Radio Communicat	29	29	0	0	0
Motor Pool	137,986	610	0	0	137,376
Bldg & Liab Ins	13,662	812	12,850	0	0
Fringe Benefits	5,998	5,998	0	0	0
Retirement	13,984	13,984	0	0	0
Others	331	0	331	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>2,392,988</b>	<b>1,018,899</b>	<b>1,222,941</b>	<b>13,772</b>	<b>137,376</b>



**Oakland County, Michigan  
Human Resources  
Nature and Extent of Services**

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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,509,455			3,509,455
Building Use Charge	216,131		216,131	
Non-Departmental	15,000	21	15,021	
County Executive Admin	46,907	2,295	49,202	
County Executive Compliance	56,119	1,747	57,866	
County Executive Corp Counsel	38,666	3,699	42,365	
County Executive Purchasing	3,226	223	3,449	
Mgmt & Budget Fiscal Services	21,574	3,112	24,686	
Facilities Management	38,835	978	39,813	
Central Services Support Svcs	24,343	7,518	31,861	
Human Resources		27,916	27,916	
Treasurer		3,469	3,469	
Total Allocated Additions:	460,801	50,978	511,779	511,779
Misc Revenue	( 48,498)			
Union Steward	676			
Total Departmental Cost Adjustments:	( 47,822)			( 47,822)
Total To Be Allocated:	3,922,434	50,978		3,973,412



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	General & Admin	Personnel Svcs
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,515,636	0	1,515,636
FRINGE BENEFITS	888,879	0	888,879
<b>Other Expense &amp; Cost</b>			
Supplies	24,780	0	24,780
Professional Serv	73,797	0	73,797
Travel	6,030	0	6,030
Operating Expenses	162,598	0	162,598
Internal Charges	837,735	0	837,735
<b>Departmental Totals</b>			
Total Expenditures	3,509,455	0	3,509,455
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Misc Revenue	( 48,498)	0	( 48,498)
Union Steward	676	0	676
Functional Cost	3,461,633	0	3,461,633
<b>Allocation Step 1</b>			
Inbound- All Others	460,801	0	460,801
1st Allocation	3,922,434	0	3,922,434
<b>Allocation Step 2</b>			
Inbound- All Others	50,978	0	50,978
2nd Allocation	50,978	0	50,978
<b>Total For 0130 Human Resources</b>			
Total Allocated	3,973,412	0	3,973,412



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

## Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	2,127,948	0.6298	24,705		24,705		24,705
County Executive Compliance	487,188	0.1442	5,656		5,656		5,656
County Executive Corp Counsel	1,927,243	0.5704	22,375		22,375		22,375
Mgmt & Budget Admin	222,748	0.0659	2,586		2,586		2,586
County Executive Purchasing	965,410	0.2857	11,208		11,208		11,208
Mgmt & Budget Fiscal Services	4,705,479	1.3928	54,630		54,630		54,630
Facilities Management	1,022,851	0.3027	11,875		11,875		11,875
Central Services Admin	217,120	0.0643	2,521		2,521		2,521
Central Services Support Svcs	1,094,891	0.3241	12,712		12,712		12,712
Human Resources	2,404,515	0.7117	27,916		27,916		27,916
Treasurer	2,953,295	0.8741	34,287		34,287	467	34,754
Clerk Admin/Micrographics	1,005,574	0.2976	11,675		11,675	159	11,834
M&B Equalization	7,086,790	2.0976	82,277		82,277	1,120	83,397
M&B Reimb.	2,298,717	0.6804	26,688		26,688	363	27,051
Hum Svc Admin	201,899	0.0598	2,344		2,344	32	2,376
Hum Svc Homeland	683,625	0.2023	7,937		7,937	108	8,045
Pub Svc Admin	186,486	0.0552	2,165		2,165	29	2,194
Pub Svc Vets Svc	1,380,108	0.4085	16,023		16,023	218	16,241
Pub Svc Comm Cor	3,447,227	1.0203	40,022		40,022	545	40,567
Pub Svc MSU Ext	750,281	0.2221	8,711		8,711	119	8,830
Pub Svc Animal	1,997,288	0.5912	23,188		23,188	316	23,504
Pub Svc Med Exam	3,029,494	0.8967	35,172		35,172	479	35,651
C&ED Admin	527,347	0.1561	6,122		6,122	83	6,205
C&ED Dev & Plan	4,054,096	1.2000	47,067		47,067	640	47,707
Clerk / ROD	5,668,514	1.6778	65,811		65,811	896	66,707
District Court	11,721,226	3.4693	136,082		136,082	1,852	137,934
Probate Court	4,120,197	1.2195	47,835		47,835	651	48,486
Family Court	19,299,374	5.7123	224,063		224,063	3,049	227,112
Prosecuting Atty	14,600,114	4.3214	169,505		169,505	2,307	171,812
Sheriff Office	104,042,010	30.7952	1,207,911		1,207,911	16,436	1,224,347

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Bd of Comm	2,039,062	0.6035	23,673		23,673	322	23,995
BOC Library	539,998	0.1598	6,269		6,269	85	6,354
Water Res. Comm.	2,589,598	0.7665	30,065		30,065	409	30,474
Parks & Rec	10,290,504	3.0458	119,471		119,471	1,626	121,097
Friend of Court	13,275,651	3.9294	154,128		154,128	2,097	156,225
Health	20,497,485	6.0670	237,973		237,973	3,238	241,211
ROD Automation	426,516	0.1262	4,952		4,952	67	5,019
Oakland Enhance	430,166	0.1273	4,994		4,994	68	5,062
Water Res Co SRF	2,026,159	0.5997	23,523		23,523	320	23,843
Multi Org Grants	1,514,486	0.4483	17,583		17,583	239	17,822
JTPA Grants	576,416	0.1706	6,692		6,692	91	6,783
LE Grants Misc	1,394,494	0.4128	16,190		16,190	220	16,410
LE Grants PA-CRP	2,067,073	0.6118	23,998		23,998	327	24,325
LE Grants Rd Pat	687,995	0.2036	7,988		7,988	109	8,097
House Comm Dev	1,987,012	0.5881	23,069		23,069	314	23,383
Hum Svcs Grants	5,213,743	1.5432	60,531		60,531	824	61,355
Other Grants	250,554	0.0742	2,909		2,909	40	2,949
Judicial Grants	167,387	0.0495	1,943		1,943	26	1,969
Juvenile Maint	17,135,811	5.0720	198,944		198,944	2,707	201,651
Waste Res. Mgmt	69,762	0.0206	810		810	11	821
Water Res Co CPF	759,213	0.2247	8,814		8,814	120	8,934
Fire Record Mgmt	399,976	0.1184	4,644		4,644	63	4,707
Airport	1,794,884	0.5313	20,838		20,838	284	21,122
Drain Prop Funds	14,636,243	4.3321	169,925		169,925	2,312	172,237
Delq Tax Revolv	105,481	0.0312	1,225		1,225	17	1,242
Fac & Operations	12,005,924	3.5536	139,387		139,387	1,897	141,284
Info Tech Cleemis	2,007,181	0.5941	23,303		23,303	317	23,620
Info Technology	11,885,034	3.5178	137,983		137,983	1,878	139,861
Drain Equipment	1,342,464	0.3974	15,586		15,586	212	15,798
Radio Communicat	825,573	0.2444	9,585		9,585	130	9,715



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	1,227,230	0.3632	14,248		14,248	194	14,442
Communication	330,068	0.0977	3,832		3,832	52	3,884
Bldg & Liab Ins	721,795	0.2136	8,380		8,380	114	8,494
Fringe Benefits	1,787,488	0.5291	20,752		20,752	282	21,034
Delq Per Prop Tx	616,514	0.1825	7,158		7,158	97	7,255
SubTotal	337,853,995	100.0000	3,922,434		3,922,434	50,978	3,973,412
TOTAL	337,853,995	100.0000	3,922,434		3,922,434	50,978	3,973,412

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Svcs
County Executive Admin	24,705	24,705
County Executive Compliance	5,656	5,656
County Executive Corp Counsel	22,375	22,375
Mgmt & Budget Admin	2,586	2,586
County Executive Purchasing	11,208	11,208
Mgmt & Budget Fiscal Services	54,630	54,630
Facilities Management	11,875	11,875
Central Services Admin	2,521	2,521
Central Services Support Svcs	12,712	12,712
Human Resources	27,916	27,916
Treasurer	34,754	34,754
Clerk Admin/Micrographics	11,834	11,834
M&B Equalization	83,397	83,397
M&B Reimb.	27,051	27,051
Hum Svc Admin	2,376	2,376
Hum Svc Homeland	8,045	8,045
Pub Svc Admin	2,194	2,194
Pub Svc Vets Svc	16,241	16,241
Pub Svc Comm Cor	40,567	40,567
Pub Svc MSU Ext	8,830	8,830
Pub Svc Animal	23,504	23,504
Pub Svc Med Exam	35,651	35,651
C&ED Admin	6,205	6,205
C&ED Dev & Plan	47,707	47,707
Clerk / ROD	66,707	66,707
District Court	137,934	137,934
Probate Court	48,486	48,486
Family Court	227,112	227,112
Prosecuting Atty	171,812	171,812
Sheriff Office	1,224,347	1,224,347
BOC Bd of Comm	23,995	23,995
BOC Library	6,354	6,354
Water Res. Comm.	30,474	30,474



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Svcs
Parks & Rec	121,097	121,097
Friend of Court	156,225	156,225
Health	241,211	241,211
ROD Automation	5,019	5,019
Oakland Enhance	5,062	5,062
Water Res Co SRF	23,843	23,843
Multi Org Grants	17,822	17,822
JTPA Grants	6,783	6,783
LE Grants Misc	16,410	16,410
LE Grants PA-CRP	24,325	24,325
LE Grants Rd Pat	8,097	8,097
House Comm Dev	23,383	23,383
Hum Svcs Grants	61,355	61,355
Other Grants	2,949	2,949
Judicial Grants	1,969	1,969
Juvenile Maint	201,651	201,651
Waste Res. Mgmt	821	821
Water Res Co CPF	8,934	8,934
Fire Record Mgmt	4,707	4,707
Airport	21,122	21,122
Drain Prop Funds	172,237	172,237
Delq Tax Revolv	1,242	1,242
Fac & Operations	141,284	141,284
Info Tech Clemis	23,620	23,620
Info Technology	139,861	139,861
Drain Equipment	15,798	15,798
Radio Communicat	9,715	9,715
Motor Pool	14,442	14,442
Communication	3,884	3,884
Bldg & Liab Ins	8,494	8,494
Fringe Benefits	21,034	21,034
Delq Per Prop Tx	7,255	7,255

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Svcs
Direct Billed	0	0
Total	<u>3,973,412</u>	<u>3,973,412</u>



**Oakland County, Michigan  
County Treasurer  
Nature and Extent of Services**

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.

**Oakland County, Michigan  
County Treasurer  
Nature and Extent of Services**

**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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,371,074			8,371,074
Building Use Charge	14,840		14,840	
Non-Departmental	33,891	47	33,938	
County Executive Compliance	195,998	6,150	202,148	
County Executive Corp Counsel	54,483	5,212	59,695	
County Executive Purchasing	( 2,575)	210	( 2,365)	
Mgmt & Budget Fiscal Services	38,653	4,341	42,994	
Facilities Management	24,572	256	24,828	
Central Services Support Svcs	91,167	29,026	120,193	
Human Resources	34,287	467	34,754	
Treasurer		25,185	25,185	
Total Allocated Additions:	485,316	70,894	556,210	556,210
Total To Be Allocated:	8,856,390	70,894		8,927,284



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Total	General & Admin	Cash Accounting	Disb General	Disb Specific
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,588,956	398,742	277,072	25,011	98,948
FRINGE BENEFITS	1,078,401	270,571	188,073	16,931	67,184
<b>Other Expense &amp; Cost</b>					
Supplies	58,590	42,084	1,062	2,354	9,312
Postage	40,305	8,858	0	2,260	8,943
Bonds	38,517	0	0	0	0
Travel	6,050	4,763	1,062	0	0
Professional Serv	11,163	1,062	10,001	0	0
Operating Expenses	59,091	3,212	55,220	0	0
ISF IT Development	395,079	64,319	0	0	0
ISF IT Oper /Copier	355,974	64,360	44,710	4,023	15,983
ISF Specific	12,491	0	3,860	1,562	6,181
ISF Other	162,214	35,330	24,543	2,222	8,760
Treasurer Tax Adm	4,564,243	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	8,371,074	893,301	605,603	54,363	215,311
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
	8,371,074	893,301	605,603	54,363	215,311
<b>Allocation Step 1</b>					
Inbound- 0040 County Executive Compliance:	190,917	0	190,917	0	0
Inbound- All Others	294,399	73,878	51,335	4,634	18,333
Reallocate Admin Costs		( 967,179)	148,365	13,347	53,001
Unallocated Costs	( 7,193,456)	0	0	0	0
1st Allocation	1,662,934	0	996,220	72,344	286,645



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Total	General & Admin	Cash Accounting	Disb General	Disb Specific
<b>Allocation Step 2</b>					
Inbound- 0040 County Executive Compliance:	6,090	0	6,090	0	0
Inbound- 0140 Treasurer: Cash Accounting	25,039	0	0	25,039	0
Inbound- All Others	39,765	9,979	6,934	626	2,476
Reallocate Admin Costs		( 9,979)	1,531	138	547
Unallocated Costs	( 25,115)	0	0	0	0
2nd Allocation	45,779	0	14,555	25,803	3,023
<b>Total For 0140 Treasurer</b>					
Total Allocated	1,708,713	0	1,010,775	98,147	289,668



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Delq Tax Fund	Delq Per Prop	Investment Serv	General Gov't
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	136,613	652,570
FRINGE BENEFITS	0	0	92,742	442,900
<b>Other Expense &amp; Cost</b>				
Supplies	0	0	0	3,778
Postage	0	0	0	20,244
Bonds	0	0	0	38,517
Travel	0	0	0	225
Professional Serv	0	0	100	0
Operating Expenses	0	0	0	659
ISF IT Development	0	0	0	330,760
ISF IT Oper /Copier	9,576	60,480	22,035	134,807
ISF Specific	0	0	0	888
ISF Other	5,256	0	12,101	74,002
Treasurer Tax Adm	0	0	0	4,564,243
<b>Departmental Totals</b>				
Total Expenditures	14,832	60,480	263,591	6,263,593
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
	14,832	60,480	263,591	6,263,593
<b>Allocation Step 1</b>				
Inbound- 0040 County Executive Compliance:	0	0	0	0
Inbound- All Others	0	0	25,311	120,908
Reallocate Admin Costs	31,820	200,593	73,119	446,934
Unallocated Costs	0	0	( 362,021)	( 6,831,435)
1st Allocation	46,652	261,073	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Delq Tax Fund	Delq Per Prop	Investment Serv	General Gov't
<b>Allocation Step 2</b>				
Inbound- 0040 County Executive Compliance:	0	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	0	0	0	0
Inbound- All Others	0	0	3,419	16,331
Reallocate Admin Costs	328	2,070	754	4,611
Unallocated Costs	0	0	( 4,173)	( 20,942)
2nd Allocation	328	2,070	0	0
<b>Total For 0140 Treasurer</b>				
Total Allocated	46,980	263,143	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Purchasing	56	0.2241	2,233		2,233		2,233
Mgmt & Budget Fiscal Services	8,004	32.0341	319,127		319,127		319,127
Central Services Support Svcs	10	0.0400	399		399		399
Human Resources	81	0.3242	3,230		3,230		3,230
Treasurer	628	2.5134	25,039		25,039		25,039
M&B Equalization	15	0.0600	598		598	13	611
M&B Reimb.	511	2.0451	20,374		20,374	459	20,833
Pub Svc MSU Ext	13	0.0520	518		518	12	530
Pub Svc Med Exam	11	0.0440	439		439	10	449
C&ED Dev & Plan	91	0.3642	3,628		3,628	82	3,710
Clerk / ROD	1,801	7.2080	71,808		71,808	1,617	73,425
District Court	51	0.2041	2,033		2,033	46	2,079
Family Court	24	0.0961	957		957	22	979
Prosecuting Atty	36	0.1441	1,435		1,435	32	1,467
Sheriff Office	379	1.5168	15,111		15,111	340	15,451
BOC Library	49	0.1961	1,954		1,954	44	1,998
Parks & Rec	2,264	9.0611	90,268		90,268	2,033	92,301
Friend of Court	86	0.3442	3,429		3,429	77	3,506
Health	2,351	9.4093	93,737		93,737	2,111	95,848
House Comm Dev	104	0.4162	4,147		4,147	93	4,240
Juvenile Maint	30	0.1201	1,196		1,196	27	1,223
Drain Prop Funds	1,517	6.0714	60,485		60,485	1,362	61,847
Delq Tax Revolv	474	1.8971	18,899		18,899	426	19,325
Delq Per Prop Tx	468	1.8730	18,660		18,660	420	19,080
Others	5,932	23.7413	236,516		236,516	5,329	241,845
SubTotal	24,986	100.0000	996,220		996,220	14,555	1,010,775
TOTAL	24,986	100.0000	996,220		996,220	14,555	1,010,775



**Oakland County, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended September 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Treasurer**

Allocation Basis: Number of cash trasactions by department

Allocation Source: Cash transaction summary

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Disb General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	174	0.2215	160		160		160
County Executive Admin	78	0.0993	72		72		72
County Executive Compliance	31	0.0395	29		29		29
County Executive Corp Counsel	54	0.0687	50		50		50
Mgmt & Budget Admin	7	0.0089	6		6		6
County Executive Purchasing	26	0.0331	24		24		24
Mgmt & Budget Fiscal Services	48	0.0611	44		44		44
Facilities Management	282	0.3590	260		260		260
Central Services Admin	3	0.0038	3		3		3
Central Services Support Svcs	133	0.1693	122		122		122
Human Resources	259	0.3297	239		239		239
Treasurer	159	0.2024	146		146		146
Clerk Admin/Micrographics	100	0.1273	92		92	33	125
M&B Equalization	133	0.1693	122		122	44	166
M&B Reimb.	178	0.2266	164		164	59	223
Hum Svc Admin	83	0.1057	76		76	28	104
Hum Svc Homeland	170	0.2164	157		157	57	214
Pub Svc Admin	8	0.0102	7		7	3	10
Pub Svc Vets Svc	496	0.6314	457		457	166	623
Pub Svc Comm Cor	131	0.1668	121		121	44	165
Pub Svc MSU Ext	45	0.0573	41		41	15	56
Pub Svc Animal	387	0.4927	356		356	129	485
Pub Svc CC Prob	15	0.0191	14		14	5	19
Pub Svc Med Exam	465	0.5920	428		428	155	583
C&ED Admin	30	0.0382	28		28	10	38
C&ED Dev & Plan	508	0.6467	468		468	170	638
Clerk / ROD	1,094	1.3927	1,008		1,008	365	1,373
District Court	5,799	7.3824	5,341		5,341	1,936	7,277
Probate Court	2,800	3.5645	2,579		2,579	935	3,514
Family Court	13,605	17.3196	12,531		12,531	4,542	17,073

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Disb General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	1,015	1.2921	935		935	339	1,274
Sheriff Office	3,300	4.2010	3,039		3,039	1,102	4,141
BOC Bd of Comm	74	0.0942	68		68	25	93
BOC Library	89	0.1133	82		82	30	112
Water Res. Comm.	248	0.3157	228		228	83	311
Parks & Rec	6,198	7.8903	5,708		5,708	2,069	7,777
Road Commission	322	0.4099	297		297	107	404
Friend of Court	143	0.1820	132		132	48	180
Health	1,582	2.0140	1,457		1,457	528	1,985
ROD Automation	76	0.0968	70		70	25	95
Oakland Enhance	20	0.0255	18		18	7	25
Water Res Co SRF	1,096	1.3953	1,009		1,009	366	1,375
Restricted Funds	26	0.0331	24		24	9	33
Social Welfare	13	0.0166	12		12	4	16
Multi Org Grants	146	0.1859	134		134	49	183
JTPA Grants	2,011	2.5601	1,852		1,852	671	2,523
LE Grants Misc	110	0.1400	101		101	37	138
LE Grants PA-CRP	130	0.1655	120		120	43	163
LE Grants CLEMIS	61	0.0777	56		56	20	76
LE Grants Rd Pat	2	0.0025	2		2	1	3
House Comm Dev	881	1.1216	811		811	294	1,105
Hum Svcs Grants	1,235	1.5722	1,137		1,137	412	1,549
Other Grants	455	0.5792	419		419	152	571
PSP & COPS Prog	62	0.0789	57		57	21	78
Judicial Grants	91	0.1158	84		84	30	114
Pollution Ctrl	7	0.0089	6		6	2	8
Juvenile Maint	3,300	4.2010	3,039		3,039	1,102	4,141
Co Vets Trust	365	0.4647	336		336	122	458
MI Child	25	0.0318	23		23	8	31
Misc DSF	35	0.0446	32		32	12	44

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Disb General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res Co DSF	170	0.2164	157		157	57	214
Proj Work Orders	325	0.4137	299		299	108	407
Water Res Co CPF	302	0.3845	278		278	101	379
Fire Record Mgmt	3	0.0038	3		3	1	4
Airport	1,756	2.2355	1,617		1,617	586	2,203
Drain Prop Funds	9,923	12.6324	9,139		9,139	3,312	12,451
Delq Tax Revolv	78	0.0993	72		72	26	98
Fac & Operations	5,710	7.2691	5,259		5,259	1,906	7,165
Info Tech Clemis	238	0.3030	219		219	79	298
Info Technology	1,481	1.8854	1,364		1,364	494	1,858
Drain Equipment	457	0.5818	421		421	153	574
Radio Communicat	1,258	1.6015	1,159		1,159	420	1,579
Motor Pool	3,761	4.7879	3,464		3,464	1,255	4,719
Communication	1,137	1.4474	1,047		1,047	380	1,427
Bldg & Liab Ins	328	0.4176	302		302	109	411
Fringe Benefits	739	0.9408	681		681	247	928
Public Transport	15	0.0191	14		14	5	19
Retirement	103	0.1311	95		95	34	129
Retiree Hlt Care	340	0.4328	313		313	113	426
Others	9	0.0115	8		8	3	11
SubTotal	78,552	100.0000	72,344		72,344	25,803	98,147
TOTAL	78,552	100.0000	72,344		72,344	25,803	98,147

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Disb Specific

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mgmt & Budget Fiscal Services	178,941	69.9618	200,542		200,542		200,542
Family Court	18,872	7.3785	21,150		21,150	743	21,893
Road Commission	19,632	7.6756	22,002		22,002	772	22,774
Retirement	31,647	12.3732	35,467		35,467	1,245	36,712
Road Comm Retire	6,678	2.6109	7,484		7,484	263	7,747
SubTotal	255,770	100.0000	286,645		286,645	3,023	289,668
TOTAL	255,770	100.0000	286,645		286,645	3,023	289,668

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Delq Tax Fund

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Delq Tax Revolv	100	100.0000	46,652		46,652	328	46,980
SubTotal	100	100.0000	46,652		46,652	328	46,980
TOTAL	100	100.0000	46,652		46,652	328	46,980

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, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Delq Per Prop

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Delq Per Prop Tx	100	100.0000	261,073		261,073	2,070	263,143
SubTotal	100	100.0000	261,073		261,073	2,070	263,143
TOTAL	100	100.0000	261,073		261,073	2,070	263,143

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Non-Departmental	160	0	160	0	0	0
County Executive Admin	72	0	72	0	0	0
County Executive Compliance	29	0	29	0	0	0
County Executive Corp Counsel	50	0	50	0	0	0
Mgmt & Budget Admin	6	0	6	0	0	0
County Executive Purchasing	2,257	2,233	24	0	0	0
Mgmt & Budget Fiscal Services	519,713	319,127	44	200,542	0	0
Facilities Management	260	0	260	0	0	0
Central Services Admin	3	0	3	0	0	0
Central Services Support Svcs	521	399	122	0	0	0
Human Resources	3,469	3,230	239	0	0	0
Treasurer	25,185	25,039	146	0	0	0
Clerk Admin/Micrographics	125	0	125	0	0	0
M&B Equalization	777	611	166	0	0	0
M&B Reimb.	21,056	20,833	223	0	0	0
Hum Svc Admin	104	0	104	0	0	0
Hum Svc Homeland	214	0	214	0	0	0
Pub Svc Admin	10	0	10	0	0	0
Pub Svc Vets Svc	623	0	623	0	0	0
Pub Svc Comm Cor	165	0	165	0	0	0
Pub Svc MSU Ext	586	530	56	0	0	0
Pub Svc Animal	485	0	485	0	0	0
Pub Svc CC Prob	19	0	19	0	0	0
Pub Svc Med Exam	1,032	449	583	0	0	0
C&ED Admin	38	0	38	0	0	0
C&ED Dev & Plan	4,348	3,710	638	0	0	0
Clerk / ROD	74,798	73,425	1,373	0	0	0
District Court	9,356	2,079	7,277	0	0	0
Probate Court	3,514	0	3,514	0	0	0
Family Court	39,945	979	17,073	21,893	0	0
Prosecuting Atty	2,741	1,467	1,274	0	0	0
Sheriff Office	19,592	15,451	4,141	0	0	0
BOC Bd of Comm	93	0	93	0	0	0



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
BOC Library	2,110	1,998	112	0	0	0
Water Res. Comm.	311	0	311	0	0	0
Parks & Rec	100,078	92,301	7,777	0	0	0
Road Commission	23,178	0	404	22,774	0	0
Friend of Court	3,686	3,506	180	0	0	0
Health	97,833	95,848	1,985	0	0	0
ROD Automation	95	0	95	0	0	0
Oakland Enhance	25	0	25	0	0	0
Water Res Co SRF	1,375	0	1,375	0	0	0
Restricted Funds	33	0	33	0	0	0
Social Welfare	16	0	16	0	0	0
Multi Org Grants	183	0	183	0	0	0
JTPA Grants	2,523	0	2,523	0	0	0
LE Grants Misc	138	0	138	0	0	0
LE Grants PA-CRP	163	0	163	0	0	0
LE Grants CLEMIS	76	0	76	0	0	0
LE Grants Rd Pat	3	0	3	0	0	0
House Comm Dev	5,345	4,240	1,105	0	0	0
Hum Svcs Grants	1,549	0	1,549	0	0	0
Other Grants	571	0	571	0	0	0
PSP & COPS Prog	78	0	78	0	0	0
Judicial Grants	114	0	114	0	0	0
Pollution Ctrl	8	0	8	0	0	0
Juvenile Maint	5,364	1,223	4,141	0	0	0
Co Vets Trust	458	0	458	0	0	0
MI Child	31	0	31	0	0	0
Misc DSF	44	0	44	0	0	0
Water Res Co DSF	214	0	214	0	0	0
Proj Work Orders	407	0	407	0	0	0
Water Res Co CPF	379	0	379	0	0	0
Fire Record Mgmt	4	0	4	0	0	0
Airport	2,203	0	2,203	0	0	0
Drain Prop Funds	74,298	61,847	12,451	0	0	0

**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Delq Tax Revolv	66,403	19,325	98	0	46,980	0
Fac & Operations	7,165	0	7,165	0	0	0
Info Tech Clemis	298	0	298	0	0	0
Info Technology	1,858	0	1,858	0	0	0
Drain Equipment	574	0	574	0	0	0
Radio Communicat	1,579	0	1,579	0	0	0
Motor Pool	4,719	0	4,719	0	0	0
Communication	1,427	0	1,427	0	0	0
Bldg & Liab Ins	411	0	411	0	0	0
Fringe Benefits	928	0	928	0	0	0
Delq Per Prop Tx	282,223	19,080	0	0	0	263,143
Public Transport	19	0	19	0	0	0
Retirement	36,841	0	129	36,712	0	0
Retiree Hlt Care	426	0	426	0	0	0
Road Comm Retire	7,747	0	0	7,747	0	0
Others	241,856	241,845	11	0	0	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>1,708,713</b>	<b>1,010,775</b>	<b>98,147</b>	<b>289,668</b>	<b>46,980</b>	<b>263,143</b>



**Oakland County, Michigan  
Clerk Administration  
Nature and Extent of Services**

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 have been allocated to each Division that organizationally reports to the Clerk Administration department. The basis of allocation is the dollar amount of personnel expenses by benefiting Division.

**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, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Clerk Admin/Micrographics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,416,581			1,416,581
Postage	( 46,826)			
County Directory	( 22,449)			
Total Deductions:	( 69,275)			( 69,275)
Building Use Charge	10,706		10,706	
County Executive Compliance	860	10	870	
County Executive Purchasing	342	93	435	
Mgmt & Budget Fiscal Services	8,722	1,290	10,012	
Facilities Management	14,119	158	14,277	
Central Services Support Svcs	45,958	666	46,624	
Human Resources	11,675	159	11,834	
Treasurer	92	33	125	
Clerk Admin/Micrographics		7,560	7,560	
Total Allocated Additions:	92,474	9,969	102,443	102,443
Total To Be Allocated:	1,439,780	9,969		1,449,749



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Clerk Admin/Micrographics**

	Total	General & Admin	Admin Support	Micrographics
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	452,493	0	430,188	22,305
FRINGE BENEFITS	259,171	0	246,394	12,777
<b>Other Expense &amp; Cost</b>				
Supplies	15,055	0	14,313	742
Operating Expenses	10,956	0	10,416	540
Professional Serv	2,813	0	2,674	139
Internal Charges	81,310	0	77,301	4,009
*Postage	46,826	46,826	0	0
*County Directory	22,449	22,449	0	0
Micrographics	525,508	0	0	525,508
<b>Departmental Totals</b>				
Total Expenditures	1,416,581	69,275	781,286	566,020
<b>Deductions</b>				
Total Deductions	( 69,275)	( 69,275)	0	0
Functional Cost	1,347,306	0	781,286	566,020
<b>Allocation Step 1</b>				
Inbound- 0010 Building Use Charge	10,706	0	3,761	6,945
Inbound- 0090 Facilities Management	14,119	0	4,960	9,159
Inbound- All Others	67,649	0	46,150	21,499
1st Allocation	1,439,780	0	836,157	603,623
<b>Allocation Step 2</b>				
Inbound- 0090 Facilities Management	158	0	55	103
Inbound- All Others	9,811	0	6,693	3,118
2nd Allocation	9,969	0	6,748	3,221



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Clerk Admin/Micrographics**

	Total	General & Admin	Admin Support	Micrographics
Total For 0145 Clerk				
Total Allocated	1,449,749	0	842,905	606,844



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Clerk Admin/Micrographics**

Activity - Admin Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk / ROD	5,688,514	99.4657	831,690		831,690	6,712	838,402
Other Grants	30,556	0.5343	4,467		4,467	36	4,503
SubTotal	5,719,070	100.0000	836,157		836,157	6,748	842,905
TOTAL	5,719,070	100.0000	836,157		836,157	6,748	842,905

Allocation Basis: Dollar amount of wages and fringe benefits by dept

Allocation Source: Detail General Ledger



**Oakland County, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Clerk Admin/Micrographics**

Activity - Micrographics

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	402,256.05	71.2548	430,110		430,110		430,110
Clerk Admin/Micrographics	7,070.00	1.2524	7,560		7,560		7,560
M&B Equalization	45.50	0.0081	49		49	1	50
Clerk / ROD	74,240.72	13.1509	79,382		79,382	1,541	80,923
Probate Court	80,533.83	14.2656	86,111		86,111	1,670	87,781
Water Res. Comm.	266.00	0.0471	284		284	6	290
Road Commission	35.00	0.0062	37		37	1	38
House Comm Dev	84.00	0.0149	90		90	2	92
SubTotal	564,531.10	100.0000	603,623		603,623	3,221	606,844
TOTAL	564,531.10	100.0000	603,623		603,623	3,221	606,844

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, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Clerk Admin/Micrographics**

Receiving Department	Total	Admin Support	Micrographics
Central Services Support Svcs	430,110	0	430,110
Clerk Admin/Micrographics	7,560	0	7,560
M&B Equalization	50	0	50
Clerk / ROD	919,325	838,402	80,923
Probate Court	87,781	0	87,781
Water Res. Comm.	290	0	290
Road Commission	38	0	38
House Comm Dev	92	0	92
Other Grants	4,503	4,503	0
Direct Billed	0	0	0
<b>Total</b>	<b>1,449,749</b>	<b>842,905</b>	<b>606,844</b>



# **Internal Service Fund**

## **Schedules**

**Oakland County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended September 30, 2013**

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 2013 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.

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.

The funds identified as having excess reserves based on the allowable 60 days operating expenses include Facilities Maintenance, Telephone Fund, and the Fringe Benefits Fund. The following provides an explanation of the actions that are being taken to resolve this issue.

**Facilities Maintenance** – this fund only slightly exceeds the allowable reserves and in the previous year was below the acceptable limits. It will be necessary for the County to monitor this fund to ensure the reserve levels are maintained within acceptable levels.

**Telephone Fund** - this fund only slightly exceeds the allowable reserves and in the previous year was below the acceptable limits. It will be necessary for the County to monitor this fund to ensure the reserve levels are maintained within acceptable limits.

**Fringe Benefits Fund** – while this fund slightly exceeds the allowable reserves based on the 60 days operating expenses, the level of reserves are subject to the necessary reserve levels as determined on an actuarial basis. It will be necessary for the County to monitor this fund to ensure the reserve levels are maintained within acceptable limits.

**Oakland County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended September 30, 2013**

<b>Income Statement:</b>	<b>Total</b>	<b>Facilities Maintenance &amp; Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>	<b>Telephone</b>	<b>Liability Insurance</b>
Operating Revenues	228,954,113	25,304,662	23,072,671	26,607,011	7,989,466	2,700,497	2,317,265
Operating Expenses	(176,079,386)	(23,700,764)	(25,299,386)	(25,992,138)	(6,187,945)	(2,515,198)	(4,025,244)
Depreciation	(4,626,310)	(59,259)	(2,083,066)	(583,801)	(1,776,544)	(123,640)	-
Total Expenses	<u>(180,705,696)</u>	<u>(23,760,023)</u>	<u>(27,382,452)</u>	<u>(26,575,939)</u>	<u>(7,964,489)</u>	<u>(2,638,838)</u>	<u>(4,025,244)</u>
Net Profit/(Loss)	48,248,417	1,544,639	(4,309,781)	31,072	24,977	61,659	(1,707,979)
Non Operating Revenue/(Exp)	(47,611,206)	111,229	84,001	14,905	270,456	27,898	33,955
Net Operating Transfers In/(Out)	<u>4,773,100</u>	<u>(2,145,469)</u>	<u>2,641,423</u>	<u>-</u>	<u>(1,126,493)</u>	<u>3,544</u>	<u>-</u>
Net Increase/(Decrease)	5,410,311	(489,601)	(1,584,357)	45,977	(831,060)	93,101	(1,674,024)
Beginning R.E. per CAFR	<u>92,824,510</u>	<u>12,415,136</u>	<u>21,490,919</u>	<u>4,553,906</u>	<u>8,984,238</u>	<u>3,825,960</u>	<u>16,470,258</u>
<b>Ending R.E. per CAFR</b>	<u>98,234,821</u>	<u>11,925,535</u>	<u>19,906,562</u>	<u>4,599,883</u>	<u>8,153,178</u>	<u>3,919,061</u>	<u>14,796,234</u>
<i>A-87 R.E. Adjustments:</i>							
Prior Years Adjustments	(89,920,477)	(5,457,168)	(52,368,721)	(3,133,007)	(10,909,479)	(3,171,836)	(14,731,905)
Current Year Adjustments	(6,594,960)	-	(2,320,676)	(682)	1,126,493	-	-
<b>Total Adjustments</b>	<u>(96,515,437)</u>	<u>(5,457,168)</u>	<u>(54,689,397)</u>	<u>(3,133,689)</u>	<u>(9,782,986)</u>	<u>(3,171,836)</u>	<u>(14,731,905)</u>
A-87 Adjusted R.E.	1,719,384	6,468,367	(34,782,835)	1,466,194	(1,629,808)	747,225	64,329
Sixty Day Operating Expense	<u>(29,346,564)</u>	<u>(3,950,127)</u>	<u>(4,216,564)</u>	<u>(4,332,023)</u>	<u>(1,031,324)</u>	<u>(419,200)</u>	<u>(670,874)</u>
<b>Excess Reserves</b>	<u>(27,627,180)</u>	<u>2,518,240</u>	<u>(38,999,399)</u>	<u>(2,865,829)</u>	<u>(2,661,132)</u>	<u>328,025</u>	<u>(606,545)</u>
Excess months of WCR		1.3	(18.5)	(1.3)	(5.2)	1.6	(1.8)

**Oakland County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended September 30, 2013**

<b>Income Statement:</b>	<b>Fringe Benefits</b>
Operating Revenues	<u>140,962,541</u>
Operating Expenses	(88,358,711)
Depreciation	-
Total Expenses	<u>(88,358,711)</u>
Net Profit/(Loss)	52,603,830
Non Operating Revenue/(Exp)	(48,153,650)
Net Operating Transfers In/(Out)	<u>5,400,095</u>
Net Increase/(Decrease)	9,850,275
Beginning R.E. per CAFR	<u>25,084,093</u>
<b>Ending R.E. per CAFR</b>	<u>34,934,368</u>
<i>A-87 R.E. Adjustments:</i>	
Prior Years Adjustments	(148,361)
Current Year Adjustments	<u>(5,400,095)</u>
<b>Total Adjustments</b>	<u>(5,548,456)</u>
A-87 Adjusted R.E.	29,385,912
Sixty Day Operating Expense	<u>(14,726,452)</u>
<b>Excess Reserves</b>	<u>14,659,460</u>
Excess months of WCR	2.0

## County of Oakland Internal Service Funds

---

### **Internal Service Funds**

These funds account for the financing of goods or services provided by one County department or agency to other departments or agencies on a cost-reimbursement basis.

***The Facilities Maintenance and Operations Fund*** - accumulates the costs of operating and maintaining the County's buildings, grounds, and utilities. The fund recovers costs by developing rates and billing user departments. This fund absorbed the cost of operation of the Farmers Market fund (Enterprise Fund type) in fiscal year 2008.

***The Information Technology Fund*** - accounts for the operations of the Department of Information Technology, a service bureau that provides services to other County departments and divisions, local governmental units, private sector and @access Oakland customers. Costs include the program and system support, maintenance, enhancements, and new development for all major systems applications.

***The Drain Equipment Fund*** - accounts for the cost of vehicles and other equipment used for the construction and maintenance of various drains and lake level projects. The fund is reimbursed as the accumulated costs are distributed to specific projects or funds.

***The Motor Pool Fund*** - accumulates the costs of purchasing, servicing, and operating County-owned vehicles. The fund recovers these costs by developing rates and billing user departments.

***The Telephone Communications Fund*** - accumulates the costs of operating the County telephone system. The fund is reimbursed for the accumulated costs by distributing the charges to the specific fund or department.

***The Building and Liability Insurance Fund*** - was established to accumulate monies, which are available to settle claims against the County when no insurance coverage exists and to make insurance premium payments. The fund is reimbursed by the user departments for insurance premiums paid and monies accumulated for self-insurance.

***The Fringe Benefits Fund*** - is used as a clearing account for the County's employee fringe benefits. Monies are accumulated in this fund as a result of payroll allocations made on a departmental and/or bargaining unit basis. This fund also accumulates and disburses monies related to workers' compensation and unemployment compensation claims, and performs as the debt service fund for the County's Interim Retiree Medical Benefits Trust effective with fiscal year 2008.

**County of Oakland  
Combining Statement of Net Position  
Internal Service Funds  
September 30, 2013**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
<b>Assets</b>				
Current assets				
Pooled cash and investments	\$ 11,841,699	\$ 11,793,678	\$ 467,771	\$ 3,385,384
Due from other governmental units	8,223	2,756	72,156	5,514
Due from component units	21	9,687	52,069	-
Accrued interest receivable	13,100	33,278	639	3,921
Accounts receivable (net of allowance for uncollectibles where applicable)	163,932	31,064	144,352	-
Due from other funds	811	11,686	648,903	-
Inventories and supplies	186,169	38,596	428,221	264,577
Prepayments and other assets	-	3,437,026	-	2,515
Total current assets	12,213,955	15,357,771	1,814,111	3,661,911
Noncurrent assets				
Capital assets, at cost				
Land	-	-	130,000	-
Buildings and improvements	525,283	-	1,541,974	424,860
Equipment and vehicles	2,036,582	56,597,581	5,883,596	14,378,273
Infrastructure	3,169,683	-	-	-
Construction in progress	-	-	-	-
	5,731,548	56,597,581	7,555,570	14,803,133
Less: Accumulated depreciation	5,400,666	50,668,012	3,916,021	9,732,416
Capital assets, net	330,882	5,929,569	3,639,549	5,070,717
Total assets	\$ 12,544,837	\$ 21,287,340	\$ 5,453,660	\$ 8,732,628

(continued)

**County of Oakland  
Combining Statement of Net Position (Continued)  
Internal Service Funds  
September 30, 2013**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2013
<b>Assets</b>				
Current assets				
Pooled cash and investments	\$ 3,677,515	\$ 20,544,470	\$ 61,687,640	\$ 113,398,157
Due from other governmental units	462	-	-	89,111
Due from component units	-	-	-	61,777
Accrued interest receivable	2,318	112,707	402,732	568,695
Accounts receivable (net of allowance for uncollectibles where applicable)	365	-	75	339,788
Due from other funds	-	-	-	661,400
Inventories and supplies	-	-	-	917,563
Prepayments and other assets	42,400	569,204	2,414,969	6,466,114
Total current assets	<u>3,723,060</u>	<u>21,226,381</u>	<u>64,505,416</u>	<u>122,502,605</u>
Noncurrent assets				
Capital assets, at cost				
Land	-	-	-	130,000
Buildings and improvements	-	-	-	2,492,117
Equipment and vehicles	4,838,959	-	-	83,734,991
Infrastructure	-	-	-	3,169,683
Construction in progress	-	-	-	-
	<u>4,838,959</u>	<u>-</u>	<u>-</u>	<u>89,526,791</u>
Less: Accumulated depreciation	4,567,713	-	-	74,284,828
Capital assets, net	<u>271,246</u>	<u>-</u>	<u>-</u>	<u>15,241,963</u>
Total assets	<u>\$ 3,994,306</u>	<u>\$ 21,226,381</u>	<u>\$ 64,505,416</u>	<u>\$ 137,744,568</u>

(continued)

**County of Oakland  
Combining Statement of Net Position (Continued)  
Internal Service Funds  
September 30, 2013**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
<b>Liabilities</b>				
Current liabilities				
Vouchers payable	\$ 132,424	\$ 556,248	\$ 65,917	\$ 518,461
Due to other governmental units	-	-	-	-
Due to component units	-	-	5,336	-
Due to other funds	-	-	15,209	55,922
Unearned revenue	120,811	250	-	-
Current portion of compensated absences	-	-	-	-
Current portion of claims and judgments	-	-	-	-
Current portion of advances payable	-	-	189,811	-
Other accrued liabilities	366,067	824,280	344,792	5,067
Total current liabilities	619,302	1,380,778	621,065	579,450
Noncurrent liabilities				
Accrued compensated absences	-	-	-	-
Claims and judgments	-	-	-	-
Advances payable	-	-	232,712	-
Total noncurrent liabilities	-	-	232,712	-
Total liabilities	619,302	1,380,778	853,777	579,450
<b>Net Position</b>				
Net investment in capital assets	330,882	5,929,569	3,639,549	5,070,717
Unrestricted	11,594,653	13,976,993	960,334	3,082,461
Total net position	\$ 11,925,535	\$ 19,906,562	\$ 4,599,883	\$ 8,153,178

(continued)

**County of Oakland  
Combining Statement of Net Position (Continued)  
Internal Service Funds  
September 30, 2013**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2013
<b>Liabilities</b>				
Current liabilities				
Vouchers payable	\$ 67,529	\$ 31,757	\$ 808,331	\$ 2,180,667
Due to other governmental units	-	-	331,447	331,447
Due to component units	-	-	-	5,336
Due to other funds	-	-	-	71,131
Unearned revenue	-	-	-	121,061
Current portion of compensated absences	-	-	1,205,463	1,205,463
Current portion of claims and judgments	-	897,895	3,700,333	4,598,228
Current portion of advances payable	-	-	-	189,811
Other accrued liabilities	7,716	-	2,120,231	3,668,153
Total current liabilities	75,245	929,652	8,165,805	12,371,297
Noncurrent liabilities				
Accrued compensated absences	-	-	10,849,171	10,849,171
Claims and judgments	-	5,500,495	10,556,072	16,056,567
Advances payable	-	-	-	232,712
Total noncurrent liabilities	-	5,500,495	21,405,243	27,138,450
Total liabilities	75,245	6,430,147	29,571,048	39,509,747
<b>Net Position</b>				
Net investment in capital assets	271,246	-	-	15,241,963
Unrestricted	3,647,815	14,796,234	34,934,368	82,992,858
Total net position	\$ 3,919,061	\$ 14,796,234	\$ 34,934,368	\$ 98,234,821

**County of Oakland**  
**Combining Statement of Revenue, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**Year Ended September 30, 2013**

	<b>Facilities Maintenance and Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>
<b>Operating revenue</b>				
Charges for services	\$ 25,292,080	\$ 23,058,068	\$ 26,604,309	\$ 7,905,631
Other	12,582	14,603	2,702	83,835
Total operating revenue	<u>25,304,662</u>	<u>23,072,671</u>	<u>26,607,011</u>	<u>7,989,466</u>
<b>Operating expenses</b>				
Salaries	7,094,452	7,308,435	12,207,550	697,574
Fringe benefits	4,911,472	4,576,599	8,774,447	529,656
Contractual services	9,550,101	11,805,717	998,880	1,053,081
Commodities	1,158,871	455,308	1,114,455	3,574,603
Depreciation	59,259	2,083,066	583,801	1,776,544
Internal services	985,868	1,153,327	2,896,806	333,031
Total operating expenses	<u>23,760,023</u>	<u>27,382,452</u>	<u>26,575,939</u>	<u>7,964,489</u>
Operating income (loss)	<u>1,544,639</u>	<u>(4,309,781)</u>	<u>31,072</u>	<u>24,977</u>
<b>Nonoperating revenue (expenses)</b>				
Interest revenue	102,279	81,115	9,860	27,655
Interest expense	-	-	(11,203)	-
Bonds maturing	-	-	-	-
Gain on sale of property and equipment	8,950	2,886	16,248	242,801
Net nonoperating revenue (expenses)	<u>111,229</u>	<u>84,001</u>	<u>14,905</u>	<u>270,456</u>
Income (loss) before transfers and contributions	<u>1,655,868</u>	<u>(4,225,780)</u>	<u>45,977</u>	<u>295,433</u>
Transfers in	193,293	2,641,423	-	148,051
Transfers out	(2,338,762)	-	-	(1,274,544)
Change in net position	<u>(489,601)</u>	<u>(1,584,357)</u>	<u>45,977</u>	<u>(831,060)</u>
<b>Net position</b>				
October 1, 2012	12,415,136	21,490,919	4,553,906	8,984,238
September 30, 2013	<u>\$ 11,925,535</u>	<u>\$ 19,906,562</u>	<u>\$ 4,599,883</u>	<u>\$ 8,153,178</u>

(continued)

**County of Oakland**  
**Combining Statement of Revenue, Expenses, and Changes in Net Position (Continued)**  
**Internal Service Funds**  
**Year Ended September 30, 2013**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2013
<b>Operating revenue</b>				
Charges for services	\$ 2,700,147	\$ 2,317,214	\$ 140,962,541	\$ 228,839,990
Other	350	51	-	114,123
Total operating revenue	<u>2,700,497</u>	<u>2,317,265</u>	<u>140,962,541</u>	<u>228,954,113</u>
<b>Operating expenses</b>				
Salaries	190,316	477,029	1,114,279	29,089,635
Fringe benefits	139,752	244,766	673,209	19,849,901
Contractual services	1,593,070	3,198,207	86,263,587	114,462,643
Commodities	69,294	19,466	11,717	6,403,714
Depreciation	123,640	-	-	4,626,310
Internal services	522,766	85,776	295,919	6,273,493
Total operating expenses	<u>2,638,838</u>	<u>4,025,244</u>	<u>88,358,711</u>	<u>180,705,696</u>
Operating income (loss)	<u>61,659</u>	<u>(1,707,979)</u>	<u>52,603,830</u>	<u>48,248,417</u>
<b>Nonoperating revenue (expenses)</b>				
Interest revenue	27,898	33,955	408,037	690,799
Interest expense	-	-	(28,041,687)	(28,052,890)
Bonds maturing	-	-	(20,520,000)	(20,520,000)
Gain on sale of property and equipment	-	-	-	270,885
Net nonoperating revenue (expenses)	<u>27,898</u>	<u>33,955</u>	<u>(48,153,650)</u>	<u>(47,611,206)</u>
Income (loss) before transfers and contributions	<u>89,557</u>	<u>(1,674,024)</u>	<u>4,450,180</u>	<u>637,211</u>
Transfers in	3,544	-	5,400,095	8,386,406
Transfers out	-	-	-	(3,613,306)
Change in net position	<u>93,101</u>	<u>(1,674,024)</u>	<u>9,850,275</u>	<u>5,410,311</u>
<b>Net position</b>				
October 1, 2012	3,825,960	16,470,258	25,084,093	92,824,510
September 30, 2013	<u>\$ 3,919,061</u>	<u>\$ 14,796,234</u>	<u>\$ 34,934,368</u>	<u>\$ 98,234,821</u>

**County of Oakland  
Combining Statement of Cash Flows  
Internal Service Funds  
Year Ended September 30, 2013**

	<b>Facilities Maintenance and Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>
<b>Cash flows from operating activities</b>				
Cash received from users	\$ 25,327,205	\$ 23,089,878	\$ 25,851,036	\$ 7,987,736
Cash paid to suppliers	(16,475,309)	(19,619,862)	(13,777,867)	(5,018,978)
Cash paid to employees	(7,094,452)	(7,308,435)	(12,207,550)	(697,574)
Net cash provided by (used in) operating activities	<u>1,757,444</u>	<u>(3,838,419)</u>	<u>(134,381)</u>	<u>2,271,184</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	193,293	2,641,423	-	-
Transfers to other funds	(2,338,762)	-	-	(1,274,544)
Amounts received on contracts	-	-	-	-
Interest received on contracts	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(2,145,469)</u>	<u>2,641,423</u>	<u>-</u>	<u>(1,274,544)</u>
<b>Cash flows from capital and related financing activities</b>				
Transfers from other funds	-	-	-	148,051
Proceeds from sale of capital assets	8,950	2,886	16,248	450,138
Acquisition of capital assets	(88,574)	(583,341)	(653,379)	(2,757,241)
Amount paid on advances	-	-	(189,811)	-
Interest paid on advances	-	-	(11,203)	-
Net cash provided by (used in) capital and related financing activities	<u>(79,624)</u>	<u>(580,455)</u>	<u>(838,145)</u>	<u>(2,159,052)</u>
<b>Cash flows from investing activities</b>				
Interest on investments	108,189	85,602	10,543	28,684
Net cash provided by investing activities	<u>108,189</u>	<u>85,602</u>	<u>10,543</u>	<u>28,684</u>
Net increase (decrease) in cash and cash equivalents	<u>(59,460)</u>	<u>(1,691,849)</u>	<u>(961,983)</u>	<u>(1,133,728)</u>
<b>Pooled cash and investments</b>				
October 1, 2012	12,201,159	13,485,527	1,429,754	4,519,112
September 30, 2013	<u>\$ 11,841,699</u>	<u>\$ 11,793,678</u>	<u>\$ 467,771</u>	<u>\$ 3,385,384</u>

(continued)

**County of Oakland  
Combining Statement of Cash Flows (Continued)  
Internal Service Funds  
Year Ended September 30, 2013**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2013
<b>Cash flows from operating activities</b>				
Cash received from users	\$ 2,700,217	\$ 2,317,265	\$ 140,962,466	\$ 228,235,803
Cash paid to suppliers	(2,360,276)	(2,738,587)	(89,237,460)	(149,228,339)
Cash paid to employees	(190,316)	(477,029)	(1,114,279)	(29,089,635)
Net cash provided by (used in) operating activities	<u>149,625</u>	<u>(898,351)</u>	<u>50,610,727</u>	<u>49,917,829</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	3,544	-	5,400,095	8,238,355
Transfers to other funds	-	-	-	(3,613,306)
Principal paid on debt	-	-	(20,520,000)	(20,520,000)
Interest paid on debt	-	-	(28,041,687)	(28,041,687)
Net cash provided by (used in) noncapital financing activities	<u>3,544</u>	<u>-</u>	<u>(43,161,592)</u>	<u>(43,936,638)</u>
<b>Cash flows from capital and related financing activities</b>				
Transfers from other funds	-	-	-	148,051
Proceeds from sale of capital assets	-	-	-	478,222
Acquisition of capital assets	(5,254)	-	-	(4,087,789)
Amount paid on advances	-	-	-	(189,811)
Interest paid on advances	-	-	-	(11,203)
Net cash provided by (used in) capital and related financing activities	<u>(5,254)</u>	<u>-</u>	<u>-</u>	<u>(3,662,530)</u>
<b>Cash flows from investing activities</b>				
Interest on investments	29,436	42,459	414,843	719,756
Net cash provided by investing activities	<u>29,436</u>	<u>42,459</u>	<u>414,843</u>	<u>719,756</u>
Net increase (decrease) in cash and cash equivalents	177,351	(855,892)	7,863,978	3,038,417
<b>Pooled cash and investments</b>				
October 1, 2012	3,500,164	21,400,362	53,823,662	110,359,740
September 30, 2013	<u>\$ 3,677,515</u>	<u>\$ 20,544,470</u>	<u>\$ 61,687,640</u>	<u>\$ 113,398,157</u> (continued)

**County of Oakland  
Combining Statement of Cash Flows (Continued)  
Internal Service Funds  
Year Ended September 30, 2013**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating income (loss)	\$ 1,544,639	\$ (4,309,781)	\$ 31,072	\$ 24,977
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	59,259	2,083,066	583,801	1,776,544
(Increase) decrease in due from other governmental units	941	10,002	(51,576)	(1,730)
(Increase) decrease in due from component units	7,114	1,368	(50,689)	-
(Increase) decrease in accounts receivable	(83,178)	17,523	(7,409)	-
(Increase) decrease in due from other funds	(811)	(11,686)	(646,301)	-
(Increase) decrease in inventories and supplies	(45,379)	-	(60,454)	45,303
(Increase) decrease in prepayments and other assets	-	(1,250,847)	-	1,511
Increase (decrease) in vouchers payable	(42,805)	(737,941)	4,798	365,179
Increase (decrease) in due to other governmental units	-	(26,707)	-	-
Increase (decrease) in due to component units	-	-	5,336	-
Increase (decrease) in due to other funds	-	-	4,495	55,922
Increase (decrease) in unearned revenue	98,477	-	-	-
Increase (decrease) in current portion of compensated absences	-	-	-	-
Increase (decrease) in current portion of claims and judgments	-	-	-	-
Increase (decrease) increase in other accrued liabilities	219,187	386,584	52,546	3,478
Increase (decrease) in accrued compensated absences	-	-	-	-
Increase (decrease) in claims and judgments	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 1,757,444</u>	<u>\$ (3,838,419)</u>	<u>\$ (134,381)</u>	<u>\$ 2,271,184</u>

(continued)

**County of Oakland  
Combining Statement of Cash Flows (Continued)  
Internal Service Funds  
Year Ended September 30, 2013**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2013
Operating (loss) income	\$ 61,659	\$ (1,707,979)	\$ 52,603,830	\$ 48,248,417
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	123,640	-	-	4,626,310
(Increase) decrease in due from other governmental units	(281)	-	-	(42,644)
(Increase) decrease in due from component units	-	-	-	(42,207)
(Increase) decrease in accounts receivable	1	-	(75)	(73,138)
(Increase) decrease in due from other funds	-	-	-	(658,798)
(Increase) decrease in inventories and supplies	-	-	-	(60,530)
(Increase) decrease in prepayments and other assets	(1,565)	(160,046)	315,455	(1,095,492)
Increase (decrease) in vouchers payable	27,185	10,147	(1,791,178)	(2,164,615)
Increase (decrease) in due to other governmental units	-	-	(142,314)	(169,021)
Increase (decrease) in due to component units	-	-	-	5,336
Increase (decrease) in due to other funds	-	-	-	60,417
Increase (decrease) in unearned revenue	-	-	-	98,477
Increase (decrease) in current portion of compensated absences	-	-	(8,729)	(8,729)
Increase (decrease) in current portion of claims and judgments	-	(182,877)	1,045,333	862,456
Increase (decrease) in other accrued liabilities	(61,014)	-	(188,134)	412,647
Increase (decrease) in accrued compensated absences	-	-	(78,558)	(78,558)
Increase (decrease) in claims and judgments	-	1,142,404	(1,144,903)	(2,499)
Net cash provided by (used in) operating activities	\$ 149,625	\$ (898,351)	\$ 50,610,727	\$ 49,917,829

**Oakland County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended September 30, 2013**

<b>Income Statement:</b>	<b>Total</b>	<b>Facilities Maintenance &amp; Operations</b>	<b>Information Technology</b>	<b>Drain Equipment</b>	<b>Motor Pool</b>	<b>Telephone</b>	<b>Liability Insurance</b>
Operating Revenues	228,954,113	25,304,662	23,072,671	26,607,011	7,989,466	2,700,497	2,317,265
Operating Expenses	(176,079,386)	(23,700,764)	(25,299,386)	(25,992,138)	(6,187,945)	(2,515,198)	(4,025,244)
Depreciation	(4,626,310)	(59,259)	(2,083,066)	(583,801)	(1,776,544)	(123,640)	-
Total Expenses	<u>(180,705,696)</u>	<u>(23,760,023)</u>	<u>(27,382,452)</u>	<u>(26,575,939)</u>	<u>(7,964,489)</u>	<u>(2,638,838)</u>	<u>(4,025,244)</u>
Net Profit/(Loss)	48,248,417	1,544,639	(4,309,781)	31,072	24,977	61,659	(1,707,979)
Non Operating Revenue/(Exp)	(47,611,206)	111,229	84,001	14,905	270,456	27,898	33,955
Net Operating Transfers In/(Out)	<u>4,773,100</u>	<u>(2,145,469)</u>	<u>2,641,423</u>	<u>-</u>	<u>(1,126,493)</u>	<u>3,544</u>	<u>-</u>
Net Increase/(Decrease)	5,410,311	(489,601)	(1,584,357)	45,977	(831,060)	93,101	(1,674,024)
Beginning R.E. per CAFR	<u>92,824,510</u>	<u>12,415,136</u>	<u>21,490,919</u>	<u>4,553,906</u>	<u>8,984,238</u>	<u>3,825,960</u>	<u>16,470,258</u>
<b>Ending R.E. per CAFR</b>	<u>98,234,821</u>	<u>11,925,535</u>	<u>19,906,562</u>	<u>4,599,883</u>	<u>8,153,178</u>	<u>3,919,061</u>	<u>14,796,234</u>
<i>A-87 R.E. Adjustments:</i>							
Prior Years Adjustments	(89,920,477)	(5,457,168)	(52,368,721)	(3,133,007)	(10,909,479)	(3,171,836)	(14,731,905)
Current Year Adjustments	(6,594,960)	-	(2,320,676)	(682)	1,126,493	-	-
<b>Total Adjustments</b>	<u>(96,515,437)</u>	<u>(5,457,168)</u>	<u>(54,689,397)</u>	<u>(3,133,689)</u>	<u>(9,782,986)</u>	<u>(3,171,836)</u>	<u>(14,731,905)</u>
A-87 Adjusted R.E.	1,719,384	6,468,367	(34,782,835)	1,466,194	(1,629,808)	747,225	64,329
Sixty Day Operating Expense	<u>(29,346,564)</u>	<u>(3,950,127)</u>	<u>(4,216,564)</u>	<u>(4,332,023)</u>	<u>(1,031,324)</u>	<u>(419,200)</u>	<u>(670,874)</u>
<b>Excess Reserves</b>	<u>(27,627,180)</u>	<u>2,518,240</u>	<u>(38,999,399)</u>	<u>(2,865,829)</u>	<u>(2,661,132)</u>	<u>328,025</u>	<u>(606,545)</u>
Excess months of WCR		1.3	(18.5)	(1.3)	(5.2)	1.6	(1.8)

**Oakland County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended September 30, 2013**

<b>Income Statement:</b>	<b>Fringe Benefits</b>
Operating Revenues	<u>140,962,541</u>
Operating Expenses	(88,358,711)
Depreciation	-
Total Expenses	<u>(88,358,711)</u>
Net Profit/(Loss)	52,603,830
Non Operating Revenue/(Exp)	(48,153,650)
Net Operating Transfers In/(Out)	<u>5,400,095</u>
Net Increase/(Decrease)	9,850,275
Beginning R.E. per CAFR	<u>25,084,093</u>
<b>Ending R.E. per CAFR</b>	<u>34,934,368</u>
<i>A-87 R.E. Adjustments:</i>	
Prior Years Adjustments	(148,361)
Current Year Adjustments	<u>(5,400,095)</u>
<b>Total Adjustments</b>	<u>(5,548,456)</u>
A-87 Adjusted R.E.	29,385,912
Sixty Day Operating Expense	<u>(14,726,452)</u>
<b>Excess Reserves</b>	<u>14,659,460</u>
Excess months of WCR	2.0